MADRAS RECORD OFFICE

1223/R.H/80

Vol. 2300

P.192/52

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Diary.

20th September — Sent the following Letter —

(1)

No. 400.

To The Chief Secretary to Government.

Br. No. 1846

To the Chief Secretary to Government. — Sir, I am directed by the Board of Revenue to forward for transmission to the Honorable the Court of Directors the Brahmin Set of the Proceedings of the Commissioner on the Northern Circars for the Months of June 1831.

Revenue Board Office, Fort St. George, 20th September, 1831. — I have &c. (Signed) W. H. Bayley Secretary.

Received the following Letter —

No. 75.

To W. H. Bayley Esqr. Secretary to the Board of Revenue Fort St. George.

(2)

Br. No. 2244.

From the Collector of Trichinapoly. — Sir, I have the honor to be &c.

(Solicit

12452 Fort St. George 20th September 1831

Solicit the favorable consideration of Your Board to my application for 10 days leave of absence to commence after business hours of the 23rd October to enable me to visit the Neilgherries on my Private affairs

This application is made under Section XI / amended / of the absentee Rules.

Trichinopoly, Collector's Office, 13th September, 1831. } Signed/ J. Bird

Collector.

2-3

Order thereon.

Ordered to be submitted through the channel of the Civil Auditor for the favorable consideration of Government.

At

12453 Fort St. George 22d September 1831.

At a Meeting Present.

J. Goldingham Esqr. Second Member

and

J. L. Blane Esqr 3rd Member

Monday, 22nd September 1831. } Walter Elliot Esqr. Senior Member

Absent on duty as Commissioner Northern Circars.

Minutes of the last Meeting read and approved.

4

No. 2010

From Secretary to Government

Read the following Extract Letter from the Secretary to the Board of Revenue.

Extract from the Minutes of Consultation, Under date the 20th August, 1831.

(Here enter 31st July 1831 No. 335)

The Right Honorable the Governor in Council authorizes the Board of Revenue to Comply with the application of the Chamber of Commerce for Copies of the Correspondence, as per Margin, Connected with the projected survey of the Godavery River

From Comm.r N. Circars 31st Oct.r 1830 No. 130
From D.o 31st Oct.r — " — 129
Extract Mins Cons.— 17th December — " — 1204
From Comm.r N.rn Circars 17th Feby 1831 — " — 21
Ex. Mins: Cons: 22d April — " — 370
To Govt. of India 22d D.o — " — 379
From D.o 16th May — " — 304

12434. Fort St. George 22d September 1831.

given by Captain Fenwick"

(Signed) T. Byrcroft.
Secretary to Government

Order thereon — Ordered that the following Ltr. be sent in consequence.

To

I. Ouchterlony Esqr.
Chairman, Chamber of Commerce.

4-5

Bd. No. 1870

To I. Ouchterlony Esqr. Chamber of Commerce. Sir,

With reference to your letter dated 22d. July 1831. addressed by the Board of Revenue to furnish You, under the authority of Government with the papers noted in the margin connected with the projected survey of the Godavery river by Captain Fenwick.

Revenue Board Office, Fort St. George, 22d. September, 1831.

(Signed) W. H. Bayley
Secretary

From Com.r Ns. Circars 31st. Octr. 1830 " 130
Ext. Minutes Cons.— 14th. Decr. " " " 129
From Cons.r Ns. Circars 17th. Febry. " 1831. " 21
Extract Mis. Cons.— 22d. April " " 370
To Govt. of India 22d. April " " 372
From D.o — 16th. May " " 304

f

Read the following Resolution.

No. 916.

Extract from the Minutes of Consultation, Under date the 9th. September, 1831.

Bd. No. 2187
From the Secretary to Government.

(From Bd. 24th. July)

Adverting to the Correspondence noted

12435. Fort St. George 22d September 1831.

From Board of Revenue 25th. September 1806 para 15 to 20
To Do. 8th. November 1806 para 6.

noted in the margin, the Right Honorable the Governor in Council resolved under the Circumstances represented by the Collector of South Arcot to direct that the Cuttaobady Enams enjoyed by the late Governmental Ryots Rs. 13-11- assessed at Rupees 88-13-6 be resumed and subjected to the full assessment.

(By order)
(Signed) T. Byrcroft
Secretary to Government

6-7

Bd. No. 1871

Order thereon — Ordered to be communicated to the Collector of South Arcot, with reference to his Statement dated 1st July 1831.

8

Read the following Extract.

No. 573.

Judicial Department.

Bd. No. 2213.

From the Secretary to Government.

Extract from the Minutes of Consultation, Under date the 12th. September, 1831.

Para 1 — The Court of Fouzdaree Udalut having under the orders of Government in the Judicial Department dated 15th. March 1831. No. 162 commenced the

12456 Fort St. George 22d. September 1851.

the printing of their decisions in Criminal trials, and having forwarded 50 printed Copies of the Cases determined by them in the month of January 1851, resolved that the following distribution be made of the same.—

10 Copies for the Honorable Court of Directors.
5 " " Government of the N.W. Provinces
8 " " " Govt. of India
5 " " " Do. of Bengal
2 " " " Do. of Bombay
1 Copy for the Commissioner for the Northern Circars
9 Copies for Record in the Government Office.

2. The Government consider it desirable that a list of the cases contained in each number of these reports should be prefixed to it and the list carried on in each succeeding number.—

(A true Extract)
(Signed) T. Pycroft
Secretary to Government

8-9

Order thereon

Ordered to be recorded.

Read

12457 Fort St. George 22d. September 1851.

B. of R. 2226

From the Sec.y to Govt.
Dated 12th September 1851.
(From information)

10

Read the undermentioned Extracts—
Sanctioning a charge of Rupees 30—13—" in the accounts of the Collector of Masulipatam for Fasly 1255 and subsequent disbursements to the same extent, on account of two Pagodas in the Government Village of Boddapandy, also directing that an annual grant be continued until arrangements are made for the general settlement of the Pagoda or Endowments.—

10-11

Order thereon

Ordered to be recorded.

B. of R. 2242.
From the Sec.y to Govt.
Dated 16th September 1851.
(For information)

12

Forwarding through the Commissioner, Northern Circars, for the report of the Collector of Guntoor, copy of certain papers from the Residency at Hyderabad, respecting a recent regulation on the Export of Goods to the Company's Territories.—

12-13

Order thereon—

Ordered to be recorded.

B. of R. 2252.
From the Sec.y to Govt.
Dated 19th September 1851.
(For information)

14

Transmitting for the reconsideration of the Commissioner Northern Circars certain papers from H. Ubbeah respecting the restoration to him of the lease of the Condapilly Purgunah.

14-15

Order thereon—

Ordered to be recorded.

Read the following Statement—
Salt

12438.

Fort St. George

Bd. No. 2228.

A

Dr. Salt Account Current in the District of

16

22d. September 1831.

Rajahmundry from 1st. April to 11th. July 1831 per Co's of Fusly 1266.

1830		M R	M R	1831.		M R	M R
July 1st.	To Balance of Quantity remaining in Store at the end of last Fusly	40000 " "		July 11th.	By Sales for Inland Consumption		
			40000 " "		To the end of last Quarter 2704 " "		
1831.					In this Quarter 2779 " "		
July 11th.	To Quantity Manufactured and received into Store						11,0803 " "
					By Home Consumption		
	To the end of last Quarter 23746 " "				To the end of last Quarter 14704 " "		
	In this Quarter 2321 " "				In this Quarter 2623 " "		
			234746 " "				177327 " "
	To Quantity gained by measurement in the Salt of 2000 Maunds heaps.				By Exportation		
					To Calcutta on Private Trade.		
	To the end of last Quarter 1507 " "				To the end of last Quarter 18200 " "		
	In this Quarter 2321 " "				In this Quarter 7000 " "		
			7100 " "				25200 " "
					By Quantity sold to the French Chief of Yanam.		
					To the end of the last Quarter 1000 " "		
					In this Quarter 720 " "		
							1000 " "
					Balance in Store		73662 20 "
							299972 20 "
					N.B. By wastage occasioned in Fusly 1260		
					To the end of last Quarter 104 " "		
					In this Quarter 765 20 "		
							869 20 "
	Total Indian Maunds		299742 " "		Total Indian Maunds		299742 " "

12459

Fort St. George

22d. September.

Dr. Money Account Current of Sales from 1st. April to 11th. July 1831. & Fasly 1240. Cr.

1831.		Rs. a. k.	Rs. a. k.
July 11th.	To Sales for Inland Consumption		
	To the end of last Quarter	9,104 " "	
	In this Quarter	2,779 " "	
			11,883 " "
	To Home consumption -		
	To the end of last Quarter	44,704 " "	
	In this Quarter	62,623 " "	
			107,327 " "
	Total at 1 Rupee per Maund		119,210 " "
	To Exportation		
	To Calcutta on private trade.		
	To the end of last Quarter	2,730 " "	
	In this Quarter	970 " "	
			3,700 " "
	To the French Chief of Yanam		
	To the end of last Quarter	34 " "	
	In this Quarter	36 " "	
			90 " "
	To Refund of Extra Charges -		
	To the end of last Quarter	16 11 3	
	In this Quarter	" " 6	
			16 11 9
	To Recoveries of Advances made for Salt Manufacture.		
	To the end of last Quarter	2,531 4 "	
	In this Quarter	" " "	
			2,531 4 "
	Total Company's Rupees		133,627 13 9

Rajahmundry District,
Cocanada, 11th July, 1831. } C.C.

(16-17) Order thereon - Ordered

1831.		Rs. A. P.	Rs. A. P.
July 11th.	By Servants wages.		
	To the end of last Quarter	5,322 8 2	
	In this Quarter	2,372 1 8	
			7,694 9 10
	By Sadermaud including Extra Charges.		
	To the end of last Quarter	3,174 2 2	
	In this Quarter	2,416 11 5	
			5,590 13 7
	By Salt Manufacturers' Share		
	To the end of last Quarter	12,579 3 1	
	In this Quarter	1,659 " "	
			14,239 3 1
	By Advances for Salt Manufacture -		
	To the end of last Quarter	" " "	
	In this Quarter	2,531 4 "	
			2,531 4 "
	Total		29,955 14 6
	Net Revenue		103,672 13 3

Total Company's Rupees 133,627 13 9

Signed J. Pycroft
Collector -

to be recorded - Read the following Statement.
Statement -

1246b

Bd. No. 2247

18

Fort St. George 22d. September 1851.

Statement exhibiting the actual Charges incurred on account of additional Establishment employed in fusly 1260 in the Nellore District.

Description of Servants	Estimates for Fusly 1260. Number of Servants	Rate of Pay	Amount of Pay	Period of Employment	Estimated Charges	Actual Charges for fusly 1260	Comparison between Col.s 6 & 7 Increase	Comparison between Col.s 6 & 7 Decrease	Dates of previous Correspondence in which the Employment of similar Establishment has been authorized	Remarks.
									10.	11
		Rs. a.				Rs. a.	Rs. a.	Rs. a.		
Goomastahs	6	Rs. 15 each	9 — —	4 Months	360 — —	360 — —			Estimate submitted on 10th September 1850. and sanctioned by Government as stated in Board's letter 8th may 1851	This Establishment was employed in preparing the Summahbundy accounts for fusly 1260. 6 Rs. of the sanctioned Amount for fusly 1260 has been changed in fusly 1261 and this remainder Rupees 35 was not required to be disbursed which Causes the Decrease
Sweepers at the Salt Golaurs	1	2	2	12 Months	24 — —	21 — —				These Sweepers were employed to keep the different Salt Golaurs at the Golaurs clean
Do.	6	1	6	12 Do.	72 — —	72 — —				
Do.	6	0 3	2	12 Do.	36 — —	36 — —				
	136 — —					132 — —				
	492 — —					397 — —				

Nellore Collector's Cutcherry 16th September 1851

E. E. 7s.

(Signed) D. White
Collector

Statement

12461

Fort St. George

22d. September 1851.

B.R. No. 2218

19 Estimate of Charges proposed to be incurred on account of additional Establishment in fusly 1261 in the Nellore District

Description of Servants	Number of Servants	Rate of Pay	Amount of Pay	Proposed period of employment	Estimated	Charges	Actual Charges in the preceding fusly 1260	Comparison between Columns 6 & 7 Increase	Comparison between Columns 6 & 7 Decrease	Date of previous Correspondence in which the employment of similar Establishment has been authorized	Remarks
1	2	3	4	5	6		7	8	9	10	11
			6 Rs.		6 Rs. a. p.		6 Rs. a. p.		6 Rs. a. p.		
Goomastahs	6	15 Rs. each per month	90	4 Months	360	"	265 " "	95 " "	95 " "	Estimate of fusly 1260 sanctioned by Government as stated in Board's letter of the 8th May 1851.	The Establishment is required to prepare the Sammathbundy Accounts for fusly 1261. Rupees 60 of the Amount sanctioned for fusly 1260 having been charged in fusly 1261, & 38 Rupees not having been required to be disbursed cause the Increase
Sweepers at the Salt Cottaurs	1	2 "	2 "	12 Ds.	24	"	24 " "				These Sweepers are required to keep clean the Catcherries of the different Salt Cottaurs.
Ds. ——— Ds.	6	1 "	6 "	12 Ds.	72	"	72 " "				
Ds. ——— Ds.	6	" 8 "	3 "	17 Ds.	36	"	36 " "				
					132	"	132 " "				
					492	"	397 " "	95 " "			

Nellore Collectors Kutcherry 18th

September 1851 E. E. 7th / (Signed) D. White
Collector

(18-20.) Order on the 2 foregoing Statements

Ordered to lie over

Read

Fort St. George 22d. September 1851.

Read the following Letter

No. 42

To W. H. Bayley Esqre.

Secretary to the

Board of Revenue

Fort St. George.

21

Bd. No. 2237.

From the Agent at Kurnool, Sir,

Stating on the subject contained in the Board's Proc.s under date 12th June 1851 regarding the practice of inoculation in the Kurnool Province—

12th June 1851

I have the honor to acknowledge the receipt of your letter No. 1237 of the 12th June 1851 adverting to the Board's Proceedings noted in the margin, I have the honor to state, that having but recently assumed charge, I am unable from personal knowledge or enquiry to say whether or not the practice of inoculation prevails in this District.

2. My predecessor Mr. Lushington called upon the Taloor Officers to report on the subject, and from these reports it would appear that the practice does not prevail, but having observed the little interest taken by the native Revenue Officers, in other Districts in which I have served, in promoting by their influence the benevolent intentions of Government in regard to the inoculation of vaccination, I am disposed to think that these reports are founded on a close enquiry into the matter

Read

matter

3. In regard to the proposition for legislating to prevent the practice, I am myself an advocate for the measure, in order to meet the very possible contingency of cases occurring by the misconduct of Vaccinators over whom there is no efficient control, or by irresponsible Native Doctors engaging in the practice in localities, which are seldom or never visited by the Vaccinators—

4. The native practitioner has not the means of obtaining a supply of vaccine Lymph, and it is known that the natives of the country generally have a predilection for inoculation—I am therefore of opinion that as a precautionary measure it is expedient to legislate, to prevent the practice—

Kurnool
Govt. Agents Office
13th September 1851

(Signed) T. B. A. Conway
Agent to the Governor

Order thereon—

Ordered to lie over—

21-22

Read the following Statement

Statement

12464

Dy. No. 2232.

23

Fort St. George

No. 199.

22d. September 1851.

Statement exhibiting the actual charges incurred on account of Additional Establishment employed in Fusly 1260 in the District of Tinnevelly for Fusly 1260.

Description of Servants	Estimated for Fusly 1260					Actual charges for Fusly 1260					Comparison between Columns 6 & 11		Date of previous Correspondence in which the Employment of similar Establishment has been authorized	Remarks
	No. of Servants	Rates of Pay per Month	Amount of Pay	Period of Employment	Estimate of Charges	No. of Servants	Rates of Pay per Month	Amount of Pay for Months	Period of Employment	Actual Charges	Increase	Decrease		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					Rs. a. p.			Rs. a. p.		Rs. a. p.				
Maraltah additional Goomastahs	14	10	140	From 16th Apl. to 30th June 1851	350							350	Vide Estimate of Extra Establishment dated 29th Augt. 1850 and letter from the Board of Revenue dated 8th May 1851 Conveying the sanction of Government	Employed in apposting the fixed Establishment in the preparation of the Accounts connected with Land and Mauriapha Revenue Settlement during Fusly 1260.
						7	10	70	From 25th Apl. to 30th June 1851	154	154			
						3	10	30	From 28th D° to D°	63	63			
	13	10	130	From 1st May to 30 June 1851	260	2	10	20	From 1st May to D°	40		220		
						1	10	10	From 1st D° to 27th D°	19	19			
						4	10	40	From 1st D° to 21st D°	68	68			
						4	10	40	From 1st D° to 18th D°	64	64			
	12	10	120	From 1st May to 15th June 1851	180	6	10	60	From 1st D° to 15th D°	90		90		
						5	10	50	From 1st D° to 12th D°	70	70			
						1	10	10	From 1st D° to 9th D°	13	13			
						17	10	170	From 1st D° to 8th D°	204	204			
	11	10	110	From 1st to 30th June 1851	110	10	10	100	From 1st D° to 30th June 1851	100		10		
						1	10	10	From 1st to 24th D°	8	8			
						1	10	10	From 1st to 21st D°	7	7			
	50				900	62				900	670	670		

12463 — Fort St. George — 22d. September 1851.

Description of Servants	No. of Servants	Rate of Pay per Month	Amount of Pay	Period of Employment	Estimate of Charges	No. of Servants	Rate of Pay per Month	Amount of Pay per Month	Charges for Fasly 1260 — Period of Employment	Actual Charges	Increase	Decrease	Comparison between Columns 6 & 11	Date of previous Correspondence in which the Employment of similar Establishment has been authorized	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
					Rs. a p			Rs. a p		Rs. a p	Rs. a p	Rs. a p			
Nevanthas or Moneygars	8	10	80	From 1st February to 30th March 1851	160				From 15th March to 14th May 1851	140		20			One of the 15 Aumanie Villages attached to Chokumputty under Circar Management having been rented in Fasly 1260 is the Cause of the Decreane of Rs. 27-5-5 here shown
Do. Peons	10	3½	35	From Do. to Do.	70				From Do. to Do.	56				Do.	
						8	3½	28	From 15th to 17th March and from 21st Do. to 14th May 1851	6 10 7		7 5 5			
	18					1	3½	3 8		202 10 7		27 5 5			
					230	16									
Mussalgie for lighting Soolochena Moodelly Bridge over the Tambraparainy	2	3½	7	From 1st July 1850 to 30th June 1851	84	1	3½	3 8	From 1st July 1850 to 30th June 1851	42		9 1	Vide Boards Proceedings dated 29th Novr. 1849		The Decreane of Rupees 179 — 7 in the actual Charges under this item below the Estimate is owing to the lamps not having been lighted during moonlight Nights & to no charge having been incurred on account of Extra Charges as provided in the Estimate.
Peons	2	3½	7	From Do. to Do.	84	2	3½	7	From 1st Do. to 8th Janry. D. & from 14th Janry. to 30th June Do.	41 6 11					
Sanderwared				For one year	389 10				From 1st July 1850 to 30th June 1851	84					
Extra Charges				Do.	10				For one year	221 2 6		168 7 6			
	4								Do.			10			
					567 10	4				388 9 5		179 7			
Gardeners Employed in the Nursery Garden at Vellyoor	2	3½	7	From 1st July 1850 to 30th June 1854	84	2	3½	7	From 1st July 1850 to 30th June 1851	84			Vide Boards Proceedings dated 8th April 1850		
Sundries Do.				For one year	42				For one year	10 10		41 5 2			
	2									84 10 10		41 5 2			
	74				126	2				1575 14 10	670	917 11 2			
					1823 10	84					Deduct Increase	670			
											Net Decrease	247 11 2			

Tinnevelly Tumbooly 10th. September 1851. (Signed) C. J. Bird Collector

Estimate

12466

Fort. St George

Bd. No. 2233

No 200

24 Estimate of Charges proposed to be incurred on account of 1261 in the

Estimate for Fusly 1261.

Description of Servants	Number of Servants	Rates of pay per month	Amount of pay	Proposed period of employment	Estimated Charges
	1	2	3	4	5
		Rs	Rs		Rs a/s
Marriattah Gomastahs	14	10	140	From 16th April to 30th June 1852	350 " "
D:	13	10	130	From 1st May to 30th June 1852	260 " "
D:	12	10	120	From 1st D: to 15th D:	180 " "
D:	11	10	110	From 1st to 30th June 1852	110 " "
	50				900
Nesinthas or Moniegars	8	10	80	From 1st March to 30th April 1852	160 " "
D: Peons	10	3½	35	From D: to D:	70 " "
	18				230 " "
Grand Total	68				1150 " "

Tinnevelly Painbooly 10th September 1851

(23-25)

Order on the 2 foregoing Statements

Ordered to lie over

22d September 1851.

Additional Establishment required to be entertained in Fusly District of Tinnevelly.

Actual Charges in the preceding Fusly 1260	Comparison between Columns 6 & 7 Increase	Comparison between Columns 6 & 7 Decrease	Date of previous Correspondence in which the Employment of similar Establishment has been authorized	Remarks
7	8	9	10.	11
Rs a/s	Rs a/s	Rs a/s		
Vide Estimate of Extra Sibbendy Charges dated 29th August 1850 and letter from the Board of Revenue dated 8th May 1851 Conveying the sanction of Government.				Required for the Prepara-tion of the details of Summathbundy Accounts of Land & Monepha-Revenues of the different Talooks for Fusly 1261 in Conjunction with the fixed Establishment
900 " "				
140 " "	20 " "			D: D: for inspecting the harvest of wet Grain in the Aumanie Villages in the Talooks of Sunkeranainarcovil & Tencassy (in case they are not rented) in Conjunction with the Talooke Servants for the purpose of ascertaining the Circar dues thereon for Fusly 1261
62 10 7		7 5 5		
202 10 7		27 5 5		
1102 10 7		27 5 5		

1851 (Signed) C. J. Bird Collector

Read

12467 Fort St. George 22d. September 1831

Read the following letter

No. 205

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George

26

Bd. No. 2253
From the Collr. of Tinnevelly — 21 Sir, 8

With reference to para 2 of Extract from the Proceedings of the Board of Revenue dated 10th. July last, I have the honor to state that no reduction of the Frontier Establishments of this District can be made in consequence of the late exemption of several Articles from duty on Export or Import from and to Travancore. Previous to the passing of that measure the frontier Establishments were scarcely strong enough to perform the duties expected from them efficiently and although the new arrangement will give great relief to travellers and Merchants the labour of the Frontier Chowkey Servants in guarding against smuggling and levying duty on the goods still liable to payment and keeping the requisite accounts will not be very materially lightened.

Tinnevelly Cutcherry 13th. September 1831

/ Signed / C. J. Bird
Collector

Order thereon

Ordered to lie over

26-27

Read the following Statement.
Statement

1240

Bd. No. 1
28 Statement for July 1260

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Estimate

St. George 1851.

curred on Acco
in the District of

1261

Actual Charges	Estimated	Increase / decrease
1620 " "	1617	
300 " "	300	
1920 " "	1917	
84 " "	83	
120 " "	120	
228 " "	228	
228 " "	228	
660 " "	659	
2580 " "	2577	

Rupees Two thousand
1st. August 1851.
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12467 Fort St. George 22d September 1851.

...ment of the Additional Establishment for Fusly ...
Coimbatore.

26	Comparison between Columns 6 & 7.				
Bd No 2 From the Tinnevelly	Increase	Decrease	Date of Sentence or Correspondence on which the employment of Additional Establishment was based	Authorized	Remarks
39	2123	"	To the Board 10th August 1850. From Do 8th May 1851	No 1 Required for the preparation of the Settlement accounts and for the examination of lands where necessary, Vide Extract from the Minutes of Consultation dated 16th December 1848. No 1374. No 2 Estimated with reference to the amount payable to the Establishment required for Cutting Sandalwood.	
39	2123	"			
15	1	"			
"	"	"	Do	Do	
15	1	"			
Tirone					
Tencan 29	2133	"			

13th Sept

Order five hundred and eighty

(Signed) E. B. Thomas
Collector

26-27 Ordered to lie over.

Read

1

12470 Fort St. George 22d September 1851

Read the following letter.

No 56

To W. H. Bayley Esqre
Secretary to the
Board of Revenue.
Fort St. George

31

Bd No 1995.

From the Collector of Canara ..... } Para 1

Sir,

I have the honor to request that you will lay before the Board of Revenue the following Statement regarding the supply of Tobacco for the Monopoly of this district which I think it right to bring to their notice with the view of obtaining their sanction to the confirmation of an order which I have considered it necessary to give for enforcing a portion of the penalty prescribed in their bond against certain contractors.—

Brings to the notice of the Board the circumstances on which has led him to issue an order for enforcing a portion of the penalty against the Tobacco contractors for Fusly 1259 in consequence of their having failed to fulfil their agreement and requests confirmation of the same.—

2. The circumstances are as follows.—

3. The contract for Fusly 1259 / 1849/50. was taken by Badrapa Shetty and Damodad Krishtapa, their surety being Mowjar Shett of Mangalore. The price was Rupees 67 12 as per Candy, and as the crop of that season was abundant, they succeeded in giving out under contracts at Rupees 52, 54, and 55 per Candy, throwing the whole risk upon the under contractors

and.

and ensuring to themselves a considerable profit.-

4. When the Tobacco was brought down it appeared that although the crop of the year was abundant, it was of inferior quality, and so large a quantity was rejected that the under contractors were threatened with ruin.- The contractors appear to have taken no pains to see that the contract as to the quality of the tobacco was fulfilled they threw this upon the Government Officers who had to reject a very large per centage of the supply- After much contention a compromise was effected thro' the intervention of the Collector but still the loss to the under-contractors was so serious as to discourage them from again undertaking the supply, and the tobacco has proved decidedly inferior.-

5. In addition to this, 289 Candy tobacco were not supplied at the this remained to be offered to gov would postpone the and as the produce of the very inferior

on hand, I thought it to the interest of Government to accept a supply of the next year's growth and this was to be delivered before the 15th March.-

6. Subsequently the late rains of October so seriously damaged the tobacco crop that the produce of the year was extremely small, and the petty dealers had suffered so severely the year before that I have reason to believe that the cultivation was considerably contracted. The result of this was that a Combination among the Merchants present offer for the contract being given occasion to write to petty dealers to despatch tors of this year, purchased delayed that I have ed half my stock.-

12. I have no occasion to arbitrate between the selling and buying parties or to interfere with them in any way further than to ensure as far as the interests of the Combination present offer for the contract being given occasion to write to petty dealers to despatch tors of this year, purchased delayed that I have ed half my stock.-

more serious results. I do not wish however to exercise any measures of actual severity at the same time that it is necessary to show that the engagements of parties with the Government are not mere waste paper.—

13. I gave orders in April last that 35 Rupees should be withheld on every Candy according to the terms of the bond. as this is the first time that the penalty has ever been enforced, I propose to limit it to 10 Rupees on each Candy. Combined with the purchase of tobacco at the cost of the contractors, this amounts to an enforcement of the penalty to the extent of Rupees 3932—13—2

Penalty on 289 Candies at 10 Rs. per Candy	2890	—
Excess in the cost of Tobacco obtained by separate contracts	1042	13 2.
Total	3932	13 2.

14. Had I received the full 289 Candies of Badrapa Shetty's contract on the 15th. March I should have been tolerably independent, as it was, the stock was nearly exhausted before the fresh supply came in, and it was only after I endeavoured to import from Malwan, Mahe, Bellary &c. that the combination was in some measure broken up.

15. The contractors of this year have failed to supply more than 900 Candies out of 1600 and I have still to procure enough to last thro' the season, but this I hope to obtain as I find that a supply is procurable elsewhere sufficiently suitable to render me

me in a great measure independent of the Mysore dealers.—

16. I have occasion in a separate letter to request the early attention of the Board of Revenue to some remarks on the Tobacco Monopoly generally. I will here only beg to remark that this letter gives but a very imperfect idea of the intrigue which results from a system which collected an article of extensive cultivation into one mass to pass through the hands of a contractor and to be redistributed for consumption over the whole surface of the district. any measure that should leave the trade to follow its natural course will put an end to a very serious evil.—

17. In limiting the penalty at present to 10 Rupees and so far adjusting the account I should wish to retain the power of enforcing the bond to the full if any further opposition is offered by the parties to my completing the year's supply.—

Collectors' Cutcherry,
Mangalore,
1st. August 1851.

[Signed] T. A. Maltby
Collector.

Statement

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Mangalore, 1st. August 1851.

[Signed] T. A. Maltby
Collector

Statement

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17. In limiting the penalty at present to 10 Rupees and so far adjusting the account I should wish to retain the power of enforcing the bond to the full if any further opposition is offered by the parties to my completing the year's supply.

Collectors' Cutcherry,
Mangalore,
7th. August 1851.

/Signed/ T. N. Maltby
Collector

Statement

12477.

Fort St. George 22d. September 1851.

No. 1.

Statement shewing the Particulars of the Tobacco supplied by the Contractors Badrappa Shetty, Krishtappa and surety Mowjee shetty up to 11th July 1260 / 1851 / fusly.

Quantity	Particulars of the assortment.					
	Balance due	6,689	6	"		
	Deduct excess paid for the tobacco contracted for in the Balaghaut & other charges	1768	11	7		
	Net Balance due Rupees	4920	10	5		
	Amount of fine to be levied from the Contractors for not having furnished the tobacco within the limited period / Viz.t /					
	289 Candies @ 35 Rs. per Candy	10,115	"	"		
	Ditto ditto ditto for the balance of tobacco still due, Viz.t 94 Candies @ 35 Rs. per Candy	3290	"	"		
	Or 11 M. 1 Ml. delivered quantity of 289 Candies					
	5 13 24 34 @ 9 4 " 5				504	12	0
	99 3 17 5				1,042	13	2
	Price of the loss of tobacco between Serandy and Buntwal as per weight payable by the Contractors being Candies 2 10 22 @ 175 Rupees per Candy as per agreement				444	6	"
	Hire of Boats for conveying 1946 bales of tobacco due to boat Contractors @ 6 Rupees per 100				116	12	3
	Deduct amount due to Tobacco Contractors out of the fine payable by the Boatmen on the 18 16 M. of tobacco lost between Buntwal and Mangalore @ the contracted price				62	5	4
					54	6	11
	Total amount due by the Contractors to the Sircar				1768	11	7

Collectors Cutcherry, Mangalore, 7th August 1851 / Signed / T. S. Malthy

Collector

Fort St. George 22d September 1851.

No. 57

To

W. H. Bayley Esqre

Secretary to the Board of Revenue

Fort St. George.

Sir,

32

B. R. 1998.

From the Collr. of Canara.

Submitting for the consideration of the Board certain modifications in the present system of the Tobacco Monopoly of the District.

I have under the present date I submit to the Board of Revenue some details regarding the purchase of Tobacco for the Monopoly of this District for the present year. In doing so, I have had occasion to detail to the Board some circumstances which have in the present year rendered the management of the monopoly a matter of considerable difficulty. This difficulty has necessarily called my attention to the whole subject of the monopoly not only with reference to present difficulties but to the inherent evils of the monopoly under any form and therefore consider it my duty to bring the subject at some length before the Board.

2. The evils of the monopoly have been so fully stated by the Government in Minutes of Consultation dated 10th September 1845 No. 1007 that it can be necessary to add little to what is there stated and the Board are fully informed of the

Fort St. George 22d September 1851.

the manner in which the monopoly is conducted a short recapitulation however may be desirable.

2. The monopoly is conducted by receiving tenders on behalf of Government for the supply of about 400 tons of mysore Tobacco. The contract is generally taken by some of the wealthy Merchants of Mangalore in conjunction with some of those of Mysore. The scale upon which the contract is made and the heavy security required prevent any great degree of competition. From the time when the contract is completed it becomes the endeavour of the contractor to force upon the Government the worst tobacco he can persuade the servants of Government to take. The supply collected in large masses is liable to constant depredations. It is plundered on the way to Buntwal and it is plundered on the boats between Buntwal and Mangalore. When it reaches Mangalore the assortment is commenced. The whole of the Tobacco is opened and assorted leaf by leaf all that is rejected is a loss to the contractors and it is their interest to obtain the favor of all the parties concerned in the sorting and it is perfectly easy for the sorters

Fort St. George 22d. September 1851.-

to modify their opinion of the quality of the Tobacco in a manner which shall defy detection one person may reject 30 p.c. cent — where another rejects 10. The consequence of this is easily imagined.

3. When this is settled, and this is seldom the case till there have been a host of charges and counter charges, and the Collector, Sub Collector and Assistant, have visited the place over and over again only to prove how little they can decide between the parties — The Tobacco has to be sent to the Talooks for sale — Contracts are made for its transport and what could be done cheaply by private parties is done expensively by Government If any bad Tobacco

forced u

and th

D

Court of Honour	24	24	138	6		
Do to 24th						
Do						
Inter Amen's	33	43	740	3	7/12	1
Do to Privy Do						
Total	123	149	2686	4	10½	131

I think it will thus be seen that the monopoly has all the evils of taxation under its wo

Fort St. George 22d. September 185

5. The whole system is most demoralising. It demoralises the people by offering a temptation to smuggling, to threats of information and to bribery to evade these threats; but what is worse it demoralises the servants of Government. The contractors consider it indispensable to have friends in the cutcherry, remarks made is caught up to the parties interested becomes a scene

6. of land if produced

7. The above statement is little more than a recapitulation of the evils of the monopoly which the Government have themselves pointed out and the question whether any substitute for the monopoly could be suggested was referred to the Collector July 1846 and answered very fully by Mr. Blane.-

10. The question has necessarily occupied my own attention and I am desirous of laying some suggestions before the Board which I do with a full knowledge of the difficulties

1259 up to June 278231
1260 Do. 261170
Decrease 17061

as will be seen by the statement in the margin.-

7. As long as the monopoly is maintained it is the duty of the Officers of Government to exert themselves to enforce it, and the file of the Court has been considerably swelled by breaches of the Revenue laws. The following is a statement of the cases sent up to the three Courts of the District.-

Courts.	No. of Cases committed.	No. of parties committed.	Amount of Fines imposed	Amount of Fines realized.
Subordinate Court of Mangalore from 12th July 1850 to 18th June 1851	66	22	1807 8 3	1045 11 7
Court of Honore from Do to 24th Do	24	24	138 6	102 8
Sudr Ameen's Court of Sirsy Do	33	43	740 3 7½	170 9 10
Totals	123	149	2686 4 10½	1318 13 5

8. I think it will thus be seen that the monopoly has all the evils of taxation under its worst form. The

financial result may be briefly stated as follows of three lacks of Rupees collected by the sale of Tobacco only 162,000 are Revenue to Government. This is obtained at the expense of all the evils I have detailed above as well as the loss to the people of all the advantages of cheap prices arising from favorable seasons and extended cultivation as well as the loss to the people and Government by the prohibition to cultivate a crop which would probably occupy 2,000 acres of land if produced at home.-

9.- The above statement is little more than a recapitulation of the evils of the monopoly which the Government have themselves pointed out and the question whether any substitute for the monopoly could be suggested was referred to the Collector 10th July 1846 and answered very fully by Mr. Blane.-

10. The question has necessarily occupied my own attention and I am desirous of laying some suggestions before the Board which I do with a full knowledge of the difficulties

difficulties of any financial change but under the impression that almost any possible change must be for the better.-

11. I do not enter into the question whether the entire abolition of the tax is desirable or whether any other source of revenue would be preferable, such as a trifling increase in the sale of salt, a house tax or any other resource, I am desirous of ascertaining whether, supposing it necessary to raise a similar revenue on tobacco, it might not be done by some process less injurious than the present.-

12. For this purpose if the Government could divest itself of all part in the purchase and sale of Tobacco, and leave the price to be adjusted by the demand and supply only receiving an excise upon it, the character of the tax would be entirely changed and it would be divested of nearly all its evils. at the same time a saving of about 15,000. Rupees would be at once effected.-

13. When it is remembered that

the Tobacco is already excised in Mysore, that none can be introduced into this District till it has paid the Hawlut duty there, I think it will appear that a double process is carried on which might be prevented by Co-operation between the two Governments and the most expensive process Viz. our Monopoly might be altogether discontinued.-

14. Such Co-operation being granted I would propose some such plan as follows.-

15. The wholesale trade to be thrown open to the Merchants on payment of a fixed duty or excise, of say 75 Rupees per Candy.-

16. The retail trade to be left to licensed dealers as at present who should pay a small fixed sum for a license to sell tobacco, say 1 Rupee.-

17. Any party wishing to import tobacco to apply to the Collector specifying the place of purchase, the Ghat by which it is brought and the place of sale, to enter into a bond for the payment of the duty and not to sell to any parties

parties but licensed dealers. If an in:
=habitant of Mysore, to pay the duty thro' the
Mysore Government.-

18. The applicant to receive a li:
=cense to be presented to the superintendent
in Mysore from whom he will receive an
order on the Officer of Excise to pass
the Tobacco on payment of the duty, the
Officer of Excise to supply a Rahdary &
to report to the Collector of Canara
specifying the date of despatch
and the date on which the party
engages that the Tobacco shall reach
it's destination.-

19. The Tobacco of the Bekul
Talook to be excised on similar
principles.-

20. I trust that it will be
remembered that the question is not
whether the system I propose is unob:
=jectionable, but whether it is not far
superior to that now in operation.-
The advantages of it, are, that Go:
=vernment would be relieved from
all personal buying and selling, and
that the expensive establishment
now maintained would be unnecessary,
the

the Collector's Cutcherry would be
relieved of a great deal of labour and the
people would get the best tobacco at
a far cheaper rate.-

21. The financial results Calc:
=culate as follows.-

	Rs.
1600 Candies at a duty of 75 Rs.	1,20,000
6000 Licenses at 1 Rupee each	6,000
	1,26,000
50 Candies of Bekul produce at 75 Rupees	3750
	1,29,750
Deduct probable charge for the Sibbendy for preventing Smuggling	6,000
Net Profit	1,23,750

22. This supposes the quantity
imported to be only as at present
whereas, there can be no doubt of a
very rapid increase of importation.-

23 I have proposed a duty of
75 Rupees. but I should much prefer
one of 50 and should have perfect
confidence that the revenue would gain in
consequence of this great reduction.

The

The calculation would then stand as follows.-

1600 Candies at a duty of 50 Rupees	80,000
6000 Licenses at 1 Rupee each	6,000
	86,000
50 Candies of Bekul Produce at 50 Rupees	2,500
	88,500
Deduct probable charge for the Sibbendy for preventing Smuggling	6,000
Net Profit	82,500

24. The difference in the selling price of Tobacco may be thus calculated.-

	Rs.	Rs.
Purchase price	26	26
Mysore duty	25	25
Canara Do.	75	50
Carriage	9	9
	135	110
Present Monopoly price	175	175
Difference	40	65

From this the profits of the wholesale dealers must be deducted.-

25. By the latter duty smuggling would be very greatly discouraged, a Candy of Tobacco is about 12 Mens loads, at the present monopoly price a profit of Rupees 11-12-u is made by each load that a man succeeds in running

running in. By a duty of 50 Rupees this will be reduced to Rupees 5-13-4 a. p.

26. I do not think it is by any means an over estimate to say that the consumption of cheap excised tobacco will double that of our inferior and high priced Monopoly tobacco; indeed I believe it is more likely to treble it.-

27. If this should entail any trifling esepense on the Mysore Government it will be amply repaid by the extension of trade and Cultivation.-

28. Many subsidiary rules may be necessary, but I do not think that there are any difficulties of a Serious nature in the way of the plan I propose and the Board would not wish me to enter into any such detail unless the general principle of the Change should meet with their support.-

29. The plan I propose is very far from overcoming all difficulties. It does not remove the restriction of Cultivating tobacco in Canara but it introduces a Cheaper supply it does not

not remove the temptation to smuggling
but it diminishes it - it does not do
away with the necessity for the Esta:
=blishment now maintained for prevent
=ing smuggling but it does away with
the whole of that for buying and
selling and transporting the Tobacco
nor can I at present see that it opens
out any fresh opportunities for fraud.-
30. I feel confident therefore that
though only a modification of the
present System, it will be carefully
considered by the Board. It supposes
a cordial Cooperation between the
Government of Mysore and the head
of this District for the benefit of both
Countries, it relieves the produce of
Mysore of a great portion of a heavy
burden, and breaks up a monopoly
on the part of the Merchants from
which the ryots of that Country
suffer severely and of the coope:
=ration required I feel no doubt,
having invariably received from the
Superintendent of Nuggers and
Astagram

Astagram every possible assistance.-
31. I believe that no legisla:
=tive change is necessary to
authorize the measure
I propose. It will be desirable
that the Monopoly and the
free trade should for some
time go on concurrently till
the Government sales are super:
=seded by the private dealers.
any more sudden change would
probably create vexations local
monopolies, but it will take
but a very short time for the
cheaper free trade tobacco to
find its way through the
District, and the cessation of the
Government sales will be the
proof of its having done so. I should
the Board of Revenue approve
of

of the plan I propose and see fit to submit this measure to the Government for communication to the Commissioner of Mysore. I hope that even in the present season some modification of the Monopoly may be arranged, so persuaded am I of the very serious evils which must always attend it.-

Collector's Cutcherry,
Mangalore,
7th August, 1851.

(Signed) F. N. Maltby
Collector.

Proceedings

Bd. No. 1895.

Proceedings thereon.-

Recording certain observations on the question of the Tobacco Monopoly in the District of Canara.-

31-33

In these communications Mr. Maltby again brings under notice the question of the Tobacco Monopoly in Canara and especially adverts to the difficulty which has of late years been experienced in laying in an adequate stock of good Tobacco for the consumption of that district owing mainly to the intrigues and contentions between the principal and Sub contractors.- &c &c &c &c &c &c &c &c &c &c These have been on more than one occasion brought to the notice of the Board by the late and present Collectors, and the Embarrassment occasioned by them has been pointed out, but the endeavours made to countract them have not succeeded. In the first of the letters quoted at the head of these proceedings Mr. Maltby details in sufficiently striking terms the difficulties which he has had to contend with during the past Fusly, and applies to the Board for their sanction to the enforcement of a portion of the penalty incurred by the contractors by their failure in delivering the quantity agreed for in Fusly 1259.- The usual system appears to have been resorted to by the general contractors of giving out the

No. 56.

Contract

contract to the ryots and petty dealers in Mysore at low and inadequate rates which they have scarcely any option but to accept when once the general contract has been confirmed. This led to bad tobacco being brought down, and to its rejection by the Government Officers at Mangalore and ultimately to a large deficiency in the stock delivered at the close of the season.

Mr. Maltby states that the under contractors who are for the most part the Tobacco growing Ryots of Mysore were nearly ruined by the hard terms exacted by the General contractor, that the Cultivation of Tobacco was in consequence considerably curtailed in the following year, the scarcity being further enhanced by the crop having been much damaged by the rains and that these circumstances led to a combination amongst the Merchants, which rendered it impossible to obtain any reasonable offer for the supply and compelled him to apply to the Board for permission to depute an Officer into the Mysore Country to make

direct purchases. Subsequently a contract at high rates was made by a Mr. Meppen in conjuction with some other Merchants, and was followed by an attempt "made by the Contractor of the last year Budrappah Shetty to organize a combination to withhold the tobacco "from the Contractors of the year, so that they "might fail and the Government be obliged to "purchase from him at his own prices" and this while he was himself under an obligation to deliver no less than 289 Candies due for his Contract of the previous Fusly. Mr. Maltby wishes to enforce the penalty incurred by this man to the extent of Rupees 3,932, and the Board, although they do not consider that their special sanction is necessary to enable him to do so, quite approve of the measure as a merited punishment for Budrappah Shetty's unprincipled proceedings and want of good faith.

2- Mr. Maltby observes that the detail which he has entered into in this letter

"letter" gives but a very imperfect idea of the
"intrigue which results from a system which
"collects an article of extensive cultivation into
"one mass to pass through the hands of a
"contractor and to be redistributed for consump-
"tion over the whole surface of the district"
No. 57. and in his other letters of the same date,
after referring to "the inherent evils of the
Monopoly under any form" as fully admitted
by the Government itself, and explaining the vicious
System by which the supply of Tobacco is now
obtained and distributed for consumption, he
proceeds to suggest a plan by which he thinks
that much of the evil of the present system
might be avoided.

3. The main features of this plan
are the abrogation of the present system by
which the Officers of Government are directly
concerned in the purchase and sale of the
tobacco, and to substitute for it an excise
leaving the price to be adjusted by the demand
and supply. He thinks that the present
Farm duty collected

Government on tobacco affords facilities for
carrying this plan out and that the Monopoly
in Canara might by cooperation between the
two Governments be obviated. The nature and
degree of the Cooperation which would be
necessary on the part of the Mysore authorities
is not clearly explained and Mr. Maltby
defers entering into particulars until the general
principle of his plan has been approved of,
after being communicated by Government to the
Commissioner in Mysore.

4. The Board have carefully
considered the proposal of Mr. Maltby, but
while they admit that it holds out a prospect
of rectifying some of the more glaring evils of
the present system they do not view it as a
complete or what they would be willing to
consider as a final measure, indeed he
himself observes that he "does not offer it as
"an unobjectionable one, but as much superior
"to that at present in operation." In addition to
the objectionable parts of the present system
which he further on states would not be
removed, the Board notice that it would

in

in some sort be a recognition of the fairness of the Mysore Wawlut duty, which they observe from para 24 of this report is levied to the extent of nearly 100 per% on the prime cost of Tobacco supplied for the use of the Canara District. If they are rightly informed this duty is not collected on tobacco exported to other districts such as Darwar &c. and it would thus appear that the existence of a Monopoly in Canara has placed it in the power of the Mysore state to draw a large Revenue from the Tobacco consumed in Canara by imposing a duty on it so high that it could not be maintained if the people were at liberty to supply their wants elsewhere. The Board would be unwilling to recommend any plan which would have the effect of perpetuating such an impost for the benefit of another state. At all events they think it very desirable to avoid complicating the question further until the receipt of the orders of Government upon their Proceedings of the 22d June 1848 in which the whole subject of the tobacco Monopoly both in Canara and Malabar was

very fully discussed, and its entire abolition in both Districts recommended. They resolve therefore to await the orders of Government which they hope shortly to receive upon that communication before proceeding to the further consideration of Mr. Maltby's plan and in the meantime to transmit to him Copy of their proceedings of the 22d June 1848, with the view of placing him in possession of information as to the present state of this complicated and important question.

Read the following letter.

34

To W. H. Bayley Esqre
Secretary to the Board of Revenue
Fort St. George.

B. No. 2224.
From the Collector of Malabar.

Sir,

Having under the orders of the Board of Revenue dated 17th January 1842 paid to the Chief of Mahé a moiety of the Ferry Farm for Fusly 1260 amounting to Rupees (655.) Six hundred and fifty five, the said Ferry having been rented for Rupees 1,310, I have the honor to request you will be good enough to obtain the sanction of Government for the same.

/Signed/ H. V. Conolly.
Collector.

Calicut
12th September 1851.

Proceedings

B. No. 1867.

Proceedings thereon-

(34-35)

No. 411.

Resolved that the foregoing letter be submitted for the orders of the Right Honorable the Governor in Council with the Board's recommendation that sanction be granted for the disbursement of the abovementioned sum of Rupees (655.) Six hundred and fifty five with reference to their Proceedings dated 17th. January 1842.

Resolved that the following letter be dispatched-

(36)

No. 409.

To

The Chief Secretary to Government.

Sir,

B. No. 1865.

To the Chief Secretary to Government.

In conformity with the orders of Government, conveyed in Extract from Minutes of Consultation of the 18th. October 1836, I am directed by the Board of Revenue to submit the Broken set of their Proceedings for the month of August 1857 for transmission to the Honorable the Court of Directors-

Revenue Board Office,
Fort St. George,
22d. September 1857.

(Signed) W. H. Bayley.
Secretary-

Read the undermentioned Statements-

From,

(37)

B. No. 2246.

From the Collector of Rajahmundry.

Comparative Statement of Collections of ordinary and Extraordinary Revenues for Fasly 1259 and 1260-

(38)

No. 2215.

From the Collector of Rajahmundry.

Comparative Statement of Charges of ordinary and Extraordinary Revenues for Fasslies 1259 and 1260-

(39)

No. 2234.

From the Collector of South Arcot.

Detailed list of the Revenue and Magistrial Establishments including Sea Customs Department of his District, as they stood on the 30th. April 1857.

(37-40)

Ordered to be recorded.

No. 2241.

From the Collector of Madura.

Read Register of Enclosures to Statements-

(41)

Board for the month of August last-

Ordered to be lodged in the Office-

(41-42)

Order thereon-

Received the undermentioned Miscellaneous letters and Statements-

(43)

My. No. 1050.

From the Collector of Salem.

Abstract of Demand Collection and Balance from 1st. to 11th. July last-

(44)

My. No. 1056.

From the Collector of Rajahmundry.

Abstract of Demand Collection and Balance from 12th. to 31st. July last-

(45)

My. No. 1057.

From the Collector of Rajahmundry.

Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of July last-

(46)

My. No. 1053.

From the Collector of Bellary.

Stating that no persons have

have been either charged with offences or con=
=victed under Regulation IX of 1822 for the months
47 of July and August last.-
Mr. No. 1054.

From the Collector of Bellary- Return of persons suspended
and dismissed under Regulation VI of 1831 for the
48 month of July last.-
Mr. No. 1055.

From the Collector of Nellore- Retransmitting the State=
=ments returned with the Board's Proceedings of
49 the 1st. September 1857.-
Mr. No. 1052.

From the Collector of Nellore- Statement shewing the
quantity of Salt in Store and ready for Exporta=
50 =tion on account of Chittagong Indent at the
Mr. No. 1040. Ports of his District up to 8th. September 1857.-

From the Collector of Canara- Statement of smuggled Tobac=
=co recommended for confiscation for the month of
50-51 June last.-

Order thereon- Ordered that the confiscation and
sale of the smuggled Tobacco enumerated in the
52 abovementioned Statement be authorized.-
Mr. No. 1057.

From the Sub Treasurer- Indent on the Commissary General
52-53 for artificers required for the General Treasury.-

Order thereon- Ordered that the original Indent be
passed and returned.-

Compared

H Goldingham

H Blane

No. Diary

At a Meeting Present

H. Goldingham Esqre. Second Member-

and

Thursday 25th September, 1857 } H. L. Blane Esqre. Third Member-

Walter Elliot Esqre. Senior Member

Absent on duty

as Commissioner

Northern Circars

Minutes of the last

Meeting read and approved-

1

Read the following Resolution-

B. No. 2222.

From the Secretary to Government } Extract from the Minutes of Consultation,

No. 931-

under date 13th September, 1857-

(From Board 28th August 1857.)

Resolved that the Collector of Cuddapah be authorized to disburse subject to audit the arrears of pension due to Yerrumma Naikooraulos from 10th June 1849 to July 1857, amounting to Rupees

12504 Fort St. George, 25th September 1857.

Rupees (708-5-8) Seven hundred and eight, Annas five and Pice eight, and to continue to her in future the payment of the allowance sanctioned by Government under date 16th February 1850. No. 174.

By Order
(Signed) T. Pycroft
Secretary to Government

(1-2)

B. No. 1874.

Order thereon. Ordered to be communicated to the Collector of Cuddapah with reference to his Statement dated 9th August last

In Cons. 28th August 1857.

B. No. 2223.

No. 932.

From the Secretary to Government

(3)

Extract from the Minutes of Consultation under date 13th September, 1857.

(From Board 28th August 1857.)

Under the explanation afforded of the cause of payment not having been made to the first of the parties mentioned in the Statement of the Collector of South Arcot the Right Honorable the Governor in Council grants authority for disbursing subject to audit the arrears due to Syed Abdool Khader from 12th July 1847 to 11th July 1857, Amounting to Rupees 1011-5-8, and for continuing to him from the latter date the Money allowance of

12505 Fort St. George, 25th September 1857.

Rupees (200-5-5) Two hundred and Sixty, Annas five and Pice five per Annum, fixed by the orders noted in the Margin, in lieu of his share in the Dehât Enam of Coilampoondy -

Paras 3 and 6 of the Extract Minutes of Consultation 10th October 1848 No. 1111.

2- In regard to the other two sharers in this Enam Syed Ally and Fautmah Beebee, the Collector it is observed, considers their existence to be doubtful - the former is stated to have left the country two years ago, and the latter, though declared to be alive, has failed to make her personal appearance at the Collector's Cutcherry - nor does either party seem to have as yet applied for the payment of their respective shares - It is observed that the orders for commuting the shares in the proceeds of Coilampoondy and other Dehat Enam Villages of South Arcot into fixed sums calculated on the average of preceding years were passed on the 10th October 1848 - The Government will allow the limit of four years for the admission of claims to the continue of Gesmahs prescribed in Extract Minutes of Consultation 19th September 1848 No. 1015, to reckon in the present case from that date, and

they

12506 Fort St. George, 25th September 1851.

they direct that unless the two parties abovenamed attend before the Collector and prove their identity prior to the 10th October 1852. their shares be finally resumed -

By Order
/Signed/ T. Pycroft -
Secretary to Government -

3-4

B. No. 1886 -
Order thereon -

Ordered to be communicated to the Collector of South Arcot with reference to his Statement dated 6th August 1851.

In Cons. 28th August 1851 -

5

B. No. 2238 -
From the Acting Deputy Secretary to Government

Read the following Extract -
No. 235 -

Extract from the Minutes of Consultation in the Public Department, dated 16th September, 1851 -

Read the following letter from the Secretary to the Board of Revenue - Submitting a letter from the Collector of Nellore report: -ing on a Petition presented by Yanoosiah Boya Ann: -mal praying for exemp: -tion from the rule requiring personal appearance at the Collector's Treasury, and re: -commending that the indul- -gence may be granted to her -

(Here enter 14th August 1851 -)

The rule requiring the personal

12507 Fort St. George, 25th September 1851 -

personal appearance of female recipients above the age of 50 applies only to Yeomiahdars and not to parties on the pension list - Petitioner's allowance will therefore be paid under the restrictions prescribed by the pension rules in cases where the personal attendance of the pen: -sioner is permitted to be dispensed with -

See Clause 5 of the General Rules as to Civil Pensions of every description -

/Signed/ J. D. Sim
Acting Deputy Secretary to Government -

To The Board of Revenue -

5-6

B. No. 1877 -
Order thereon -

Ordered to be communicated to the Collector of Nellore with reference to his letter dated 29th July 1851 -

In Cons. 11th August 1851 -

7

B. No. 2239 -
From the Secretary to Government -

Read the following Resolutions -
No. 933 -

Extract from the Minutes of Consultation under date 16th September, 1851 -
(From Board 1st September 1851 -)

Resolved that the Board of Revenue be informed that there are no copies of the Revenue Selections available for supply to the Canara Collectorate -

/Signed/ T. Pycroft -
Secretary to Government -

7-8

B. No. 1878 -
Resolution thereon -

Resolved that copy of the foregoing

12508 Fort St. George, 25th September 1857.

foregoing order of Government and of the Board's letter to which it is a reply be communicated to the Collector of Canara with reference to his letter dated 12th August 1857.

(9)

B. No 2240.
From the Secretary to Government

No 286.

Extract from the Minutes of Consultation, under date 17th September, 1857.

(From Board 11th September 1857.)

It is observed that no spare copies of the Act referred to have been retained in the Government Office.

(9-10)

/ Signed / A. C. Montgomery
Chief Secretary.

B. No 1887.
Resolution thereon.

Resolved that copy of the foregoing order of Government and of the Board's letter to which it is a reply be communicated to the Collector of Malabar with reference to his letter dated 2nd September last.

Read the following Extract.

Extract

12509 Fort St. George, 25th September 1857.

B. No 2251.
From the Chief Secretary to Government
Directing that charges for remitting Treasure to the General Treasury be in future included in the Statement of Charges incurred without Estimate.

(11)

No 382.

Extract from the Minutes of Consultation in the Financial Department, dated 18th September, 1857.

Read the following letter from the Civil Auditor.

Acknowledges receipt of Extract Minutes of Consultation No 312 dated 15th Ultimo. Explains with reference to para 2 thereof, that the bills referred to were received from the Collector of Tanjore on the 20th August and 24th September 1850 and were transmitted to the Sub Treasurer for the purpose of having certified on them the amount of remittance received and on their return to the Office await-ed according to the practice, until a number was collected to be sub-mitted to Government for sanction. States also that the Chief causes of delay in these bills coming before Government are their late transmission to this Office in some cases and in others their being put up with other Vouchers by disburs-ing Officers and thereby escaping notice. And adds that a Circular has been addressed to disbursing Officers on the subject which will obviate the delay of former practice.

/ Here enter 15th September 1857 /

The Right Honorable the

Fort St. George. 25th September 1851.

the Governor in Council observes that charges similar to those referred to incurred in the re-mittance of treasure from the Talook to the Huzzoor Treasury, are included in the State-ments of Extra charges incurred without an Estimate annually submitted through the Board of Revenue for the sanction of Govern-ment, and he sees no reason why the same course should not be adopted in regard to charges for the remittance of treasure to the General Treasury - These charges may be entered in the same Statement but under a separate head, and the Bills for the same forwarded with the Account Particulars usually furnished with the State-ment - and may be examined and passed by the Board of Revenue in the same manner as other charges of a like nature -

2. The Governor in Council does not understand the object of the Bills for such charges being forwarded to the Sub-Treasurer in order to have the amount of remittance actually received by the Officer certified on them, he presumes that this check is merely nominal and must occasion unnecessary delay without answering any useful purpose, but should it be essential to

Fort St. George 25th September 1851.

to a proper and full scrutiny of the Charges there can be no difficulty in the Board of Revenue adopting the same course before they are passed and submitted for the sanction of Government -

3 Should there be no valid objection to the course above suggested the Government direct that it be adopted from the Commencement of the current Fusly and that the Board of Revenue will in Communication with the Civil Auditor give the necessary instruc-tions to the several Collectors and report the same for the information of Government -

To The President & Members of the Board of Revenue -

/ True Extract /
/ Signed H. C. Montgomery
Chief Secretary

Ordered that the following letter be sent in Consequence -

(11-12)

3d Nov. 1854.

To The Civil Auditor -

To The Civil Auditor - Sir, In Extract Minutes of Consultation dated 18th September 1851 the Government have directed that all Charges for the remittance of Treasure to the General Treasury at Madras be in future included

Fort St. George 25th September 1851

in the Statement of actual Charges incurred without Estimate usually submitted through this Office for their sanction and at the same time suggest that Should it be essential to a proper and full Scrutiny of the Charges that all Bills on this account may be sent through the Board of Revenue to the Sub Treasurer in order to have the Amount of Remittance actually received by that Officer certified on them -

2 The Board are not aware of any objection to the suggestion being carried out from the Commencement of this Fasly and should you perceive now they will at once issue the necessary Circular instructions to the Collectors in the Provinces on this Subject -

Revenue Board Office
Fort St. George - -
25th September 1851 - -

(Signed) W. H. Bayley
Secretary

13

Bd of Rs 2250-

From the Secretary to Government

Directing for the reasons stated within that the Cash Keeper and Head

Fort St. George 25th September 1851

Head Sheroff of the Huzzoor Treasury of the District of Cuddapah be brought to trial under Regulation IX of 1822 -

Read the following Extract
No 948 -

Extract from the Minutes of Consultation in the Revenue Department under the 19th Sept. 1851 -

Read the following Papers -

Extract from the Proceedings of the Board of Revenue -

Here enter 18th Aug. 1851 No 352

Para 1

The Right Honorable the Governor in Council participates in the doubts expressed by the Board of Revenue in respect to the Correctness of the Construction put by the Collector of Cuddapah upon Regulation IX 1822 as bearing the Continuance of the proceedings instituted against the Cash Keeper and Head Sheroff of the Huzzoor Treasury because of their having been dismissed from the Collectors Establishment by orders of the Board since the prosecution was Commenced -

2 The Government Conceive that it is sufficient to bring a party within the scope of Regulation IX of 1822 to lay the Charge against him averring that the offence alleged was Committed by him at a certain time he being at that time a Servant of the Collectors public Establishment - The object of the Regulation is to provide for the punishment of Peculation by public Servants in the Revenue Department - This object would be greatly defeated if a Revenue Servant who had enriched himself by Corruption and had succeeded in obtaining leave to resign before it

it had come to light could escape from trial and punishment for his dishonesty on the plea that being no longer a public servant, he was not amenable to the jurisdiction of the Collector under the Regulation - the Government do not think the Regulation is so defective. The act whatever it may be of which the party is charged becomes an offence by reason of its having been committed by him in the capacity of a public servant and he becomes an offender by his commission of it in that capacity and liable to punishment accordingly - It is not less an offence nor he less an offender because of his ex post facto removal from the service clause 2 Section II of the Regulation defines the offences Clause 3 the persons subject to the penalties of the Regulation on connection of the offences a narrower construction of Clause 3 appears contrary to the spirit of the Regulation particularly as construction determining the question of the liability of parties with reference to their present status, not to that in which they stood, when the offence was committed which is the subject of charge

3 A native of a foreign state who may have had a temporary domicile in the Company's territory, and become merely

thereby subject to the Company's Courts - having committed an offence while in this Condition within the jurisdiction of any of those Courts but having before the discovery thereof, quitted the Territory and returned to his permanent domicile in his own Country, and being thus beyond the pale of the jurisdiction of the said Courts in respect of any thing done by him subsequently does not however thereby escape from their jurisdiction in respect of the offences previously committed by him while he resided within their limits - This principle seems to apply by analogy to the case in question.

4 Again under Regulation VII of 1822 Section III Clause IV thefts of private property committed by Servants are made punishable with more severity than ordinary thefts but it cannot be supposed that such Servants could escape the larger measure of punishment due to the more aggravated nature of their offences on the mere ground of their having been discharged from or resigned their situations, before their mal practices were discovered or to bring the parallel closer to the present case, before the proceedings against

Fort St. George 25th September 1851

against them had been finally closed.

5 Under these considerations the facts of the Cash Keeper and Head Shroff being no longer amenable to the provisions of Regulation IX of 1822 does not seem to the Right Honorable the Governor in Coun:=cil to be so clear that it would be proper to allow such great public delinquents to escape without an effort to vindicate the ends of justice in their instance. He therefore is of opinion that the trials should proceed. If the charges are substantiated the parties will be under section XVII of the Regulation have to be committed to the Criminal Court and it will then be competent to them to raise the question of juris:=diction, which the Judge may if he see fit, submit for the decision of the Court of Foujdaree Adalut or the accused may refer it in appeal to that tribu:=nal and the point, which is one of much importance generally will then be authoritatively settled.

To The President & Members of the Board of Revenue.

True Extract
(Signed) J. Pycroft
Secretary to Government

Fort St. George 25th September 1851

Bd. No. 1879.
Order thereon.

(13-14)

Ordered that Copy of the foregoing Extract from Minutes of Consultation and of the Board's Proceedings to which it is a reply be Communicated for the information and guidance of the Collector of Cuddapah with reference to his letter dated 17th July 1851.

2. Mr. Forbes will, as directed by Government proceed with the trial under Regulation IX of 1822 of the late Cash Keeper and Shroff of his Cutcherry. His attention is also called to the last para of the Board's Proceedings of 18th August 1851 now forwarded to him.

(15)

Bd. No. 2280.

From the Secretary to Government.

No. 957.

Extract from the Minutes of Con:=sultation in the Revenue Department under date the 22d September 1851.

List of Statements of Contra Charges ordinarily encoun:=tered by Collectors and Ma:=gistrates submitted with the Remarks of the Board of Revenue under date 28th Ultimo.

Para 1. The Right Honorable the Governor

12518

Fort St. George 25th September 1851.

Governed in Council Sanctions the Extra Charges proposed to be incurred in Malabar for Fusly 1261 amounting to Rupees 200 two hundred and also the Estimated advances for Cultivation for the same year in the Districts of Madura and Bellary and for the purchase of Tobacco in Coimbatore amounting together to Rupees 186493 10 — one lac eighty six thousand four hundred and ninety three and annas ten.

2 Sanction is also granted for the Estimate of Sundermarad Charges proposed as Standard for regulating the future disbursements on that account in the District of South Arcot Commencing from Fusly 1260 amounting to Rupees 4733-13-1 Viz.

Collector and Sub Collectors Honzom.

Cutcherries. 1,681 — 6 — 11

District — Do. — 1,944 — 9 — 8

Sayer Department — 183 — 10 — 10

Salt Do. ——— 180 — 1 — 5

Cuddalore Land Revenue.

Salt and Sea Customs Departments. 200 — 9 — 5

Magistrates District Cutcherries — 543 — 6 — 10

Rupees 4733 — 13 — 1

To The President & Members of the Board of Revenue.

(A true Extract)
(Signed) J. Pycroft
Secry. to Govt.

ordered

12519

Fort St. George 25th September 1851

15-16

Order thereon — Ordered to be Recorded.

17 No. 2225

From the Collector of Ganjam. Read Statement of Extra Tent allowance drawn by himself and his Subordinates for Fusly 1260.

17-18

Bd. No. 1880

Proceedings thereon.

Mr. A. P. Anstow Collector for 116 days.
Mr. H. Hinose Principal Assistant Collector for 156 days
Mr. J. Fraser Junior Assistant Collector for — — 365 days.

The Extra Tent allowance drawn by each Officer for the number of days noted in the Margin is Sanctioned by the Board of Revenue.

Ordered that a Copy of the foregoing Proceedings be transmitted to the Civil Auditor for his information.

Read the following Statements.

Statement

12520

Bs. No 2285.

Fort St. George

Statement exhibiting the actual Charges incurred in Fusly 1260 in the District of Rajahmundry.

(19)

Estimate for

Description of Servants.	No. of Servants	Rates.	No. of Mos. Employed	Estimated Charges.	Rs.	As.	Ps.
1	2	3		4			
Land							
1 Maliassoldars	120	at 3 Rs each per 9 months		360	"	"	
Mauliassdars	8	at 2 Rs Do		16	"	"	
2 Hyledars or Treasurers of Produce	1	at 10 Rs Do		10	"	"	
3 Additional Gomastahs at Bezwada for writing Jummabundy accounts	8	at 10 Rs each Do		80	"	"	
4 Extra Mashalgee on Circuit	2	at 1 - 14 per Do		3	12	"	
5 Samastdar on account of Ganapaveram Estate newly reverted to Govt	1	at 10 Rs per Do		10	"	"	
6 Peons on account of Do	2	at 4 Rs each Do		8	"	"	
7 Samastdar on account of Pullapaleum Estate newly reverted to Government	1	at 10 Rs per Do		10	"	"	
8 Peons on account of Do	1	at 4 Rs Do		4	"	"	
Salt. Total	141			501	12	"	
9 Hungarial Peons	40	at 4 Rs each per Do		160	"	"	
	120	at Do		480	"	"	
	160			640	"	"	
10 Talaries	6	at 2½ Rs each Do		15	"	"	
	3	at Do		7	8	"	
	9			22	8	"	
Total	169			662	8	"	
Grand Total	313			1164	4	"	

Rajahmundry District Cocanada, 12th September 1857.

25th September 1857.

on account of additional Establishment employed.

Period of Employment	Estimated Charges.	Rs.	As.	Ps.	Actual Charges for Fusly 1260	Rs.	As.	Ps.	Comparison between Columns 6 and 7 Increase	Rs.	As.	Ps.	Decrease	Rs.	As.	Ps.	Dates of previous Correspondence in which the Employment of similar Establishment has been authorized.	Remarks.
5	6				7				8				9				10	
2 months 9 Days	2160	"	"		2150	6	2	"	"	"	"		"	9	9	10	Vide Estimate of additional Establishment for Fusly 1260 sanctioned by Government under date 28th March 1857.	
3 "	48	"	"		17	14	"	"	"	"	"		"	30	14	8	Vide Do - Do	
2 "	20	"	"		15	33	"	"	"	"	"		"	4	12	9	Vide Do - Do	
6 "	180	"	"		159	13	8	"	"	"	"		"	20	2	4	Vide Do - Do	
5 "	18	12	"		18	12	"	"	"	"	"		"	"	"	"	Vide Do - Do	
12 "	120	"	"		118	"	"	"	"	"	"		"	2	"	"	Vide Do - Do	
12 "	96	"	"		96	"	"	"	"	"	"		"	"	"	"	Vide Do - Do	
9 8	92	10	8		92	5	4	"	"	"	"		"	"	5	4	Vide Supplemental Estimate sanctioned under Do - Do	
9 8	37	1	1		36	14	11	"	"	"	"		"	"	2	2		
" "	3072	7	9		3004	8	8	"	"	"	"		"	67	15	1		
12 "	1920	"	"		3601	9	7	"	"	"	"		"	238	6	5	Vide Estimate Sanctioned under Do - Do	
4 "	1920	"	"															
" "	3810	"	"															
6 "	90	"	"															
5 "	37	8	"		138	8	"		11	"	"	"						
" "	127	8	"															
" "	3967	8	"		3710	1	7		11	"	"	"		238	6	5		
" "	7039	15	9		6714	10	3		11	"	"	"		306	5	6		

E. E. Pr / Signed / T. Prendergast. Collector.

Estimate

1252.

Fort St. George 25th September 1851

B.R. No. 2786

20 Estimate of Charges proposed to be incurred on account of additional establishment to Government:

5 Peons	Do.	2	Head	8	"	12	"	96	"	96	"	"	Vide Do. Do. Government on 22nd October 1849 this Establishment is necessary for the Management of the Estate.

J.G.B.

6 Samutdar on account of Pullapolem Estate	Do.	1	"	10	Do.	10	"	1	4	11	48	92	54
Grand Total		290	"	11484	"	"	7208	"	1	69	258	609	27	113	74

" " " " 81 " 8 Vide Supplemental Estimate

This Village bearing an Annual revenue of Rupees 2743-11-9 to Government on the 23rd September 1850 but as

Rajahmundry District Cocanada, 12th September 1851. E.E. Fr. (Signed) J. Prendergast Collector

19-21 Order on the 2 foregoing Matts. Ordered to lie over.- Read the following Statements- Salt

12522

22

D.r Salt Account Current in the District of Fort St. George

B.d No. 2265 A

25th September 1851.-

of Guntoor from 1st April to 11th July 1851 of Fusly 1260 &c.r

		Maunds Seers	Maunds Seers
1850			
July 12th	To Balance of Quantity remaining in store at the end of last Fusly		7,20,314
1851			
July 11th	To Quantity manufactured and received into store.		
	In this Quarter	1,96,455 12	
	Total Indian Maunds		9,16,796 10

		Maunds Seers	Maunds Seers
1851.			
July 11th	By sales for Inland Consumption.-		
	To the end and last Quarter	2,14,958 16	
	In this Quarter	96,680 16	3,11,638 32
	By Home Consumption.		
	To the end of last Quarter	7,89,62 16	
	In this Quarter	34,815 12	1,13,777 28
			4,25,416 20
	By wastage occasioned in Fusly 1258 written off under the Sanction of Government as communicated in a Letter of the Secretary to the Board of Revenue dated 6th May 1850	6,789 -	
	By wastage occasioned in Fusly 1259 written off under the Sanction of Government dated 25th April 1851 as Communicated in a letter of the Secretary to the Board of Revenue dated 8th of the following Months	6,978 12	13,767 12
			4,39,183 32
	Balance in store		4,77,612 24
	Total Indian Maunds		9,16,796 10

12523 Fort St. George

Dr. Money Account Current for Salt from 25th September 1851.

1st April to 11th July 1851. of Fusly 1260 &c.

	Rs.	A.	P.	Rs.	A.	P.
1851						
July 11th To Sales for Inland Consumption						
To the end of last Quarter	20,66,386					
In this Quarter	9,24,806	2				
	29,91,381	2				
To Home Consumption						
To the end of last Quarter	7,89,626					
In this Quarter	3,48,154	11				
	11,37,781	1	5			
Total at 1 Rupee per Maund	1,53,01,681					
Do at 15/16 per Do	1,28,800	"	"			
Do at " - 15 - 2-40 per Do	13,1100	"	"			
	1,29,1881					
To fractions gained by retail Sales						
To the end of last Quarter	"	19				
In this Quarter	"	2				
	"	1	11			
To Sale of confiscated Salt in this Quarter	"	4	6			
To Sale of Muster Salt in this Quarter	2	1	7			
To Fines &c in this Quarter	"	1	4			
To refunds of Revenue charges in this Quarter	"		10			
To recoveries of Advances made for Salt Manufacture						
To the end of last Quarter	302	10	7			
In this Quarter	1500	"	"			
	1,802	10	7			
Total Company's Rupees	4,14,72,136					

Gunjicotta, Collector's Office, 17th September, 1851.

	Rs.	A.	P.	Rs.	A.	P.
1851						
July 11th By Servants Wages						
To the end of last Quarter	6,93,990					
In this Quarter	3,46,760					
	10,40,150					
By Sundrywaries including Extra Charges						
To the end of last Quarter	358	2	4			
In this Quarter	1,858	7	11			
	2,216	10	3			
By Rufsoons						
To the end of last Quarter	79	12	8			
In this Quarter	39	14	4			
	119	11	"			
By Salt Manufacturers' Share						
In this Quarter	11,459	14	3			
By advances for Salt Manufacture to the end of last Quarter	1,700	"	"			
Total	25,903	3	"			
Net Revenue	3,88,818	10	6			
Total Company's Rupees	4,14,72,136					

E. E. J. R. (Signed) J. A. Purvis
A. Jr. Collector.

Ordered

12524 Fort St. George 25th September 1851.-

(22-23)

Order thereon.- Ordered to be recorded.-

From the Collector of Bellary. Read letter reporting that

(24) no contingent charges within 20 Rupees have been incurred during the 2d Quarter ending

(24-25) 30th June last.-

Order thereon. Ordered to be recorded.-

Read the following letter.-

No. 101.

(26)

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

B/ No. 2260

Sir,

From the Collector of Cuddapah } I have the honor to forward a copy of the communication addressed by me to Government upon the subject of inoculation in the District of Cuddapah as required in the Extract from the Proceedings of the Board of Revenue dated 15th September 1851.-

Cuddapah. - - - - - }
Collector's Office, - - }
17th September 1851 } (Signed) H. Forbes
Collector.

Encl. 1.

To, Sir H. C. Montgomery Bart.
Chief Secretary
to Government.
Fort St. George.

Sir,

Para 1. I have the honor to reply to

12525 Fort St. George 25th September 1851.-

to the Extract from the Minutes of Consultation, dated the 27th of May last.-

2. I have not hitherto addressed you on the subject because I was anxious to extend my own experience before giving an opinion upon the question of how far inoculation is practised in Southern India. I cannot remember ever to have heard of it's practice in the South or the North of the Presidency, in Tanjore or in Rajahmundry, in both of which provinces I served for several years, in both too as a practical part in aid of the vaccinators labours, and should therefore probably have heard if the practice had at all obtained and having now had an opportunity of making enquiries in this part of the Ceded districts, the result has been the same, and I cannot learn from the vaccinators themselves, from the Native Revenue Officers, or from the people that inoculation is ever practised.-

3. The question therefore of the propriety or otherwise of prohibiting the practice by law, would appear to come for argument and decision more properly before

before those who are employed in that part of India where the evil chiefly exists, and not to force itself on the attention of the servants of this Government. The interference of the law with any practice to which the people have been accustomed can be justified only by it's necessity either for putting an end to some great evil or introducing some important good. In this Presidency the evil of inoculation does not exist, and the good of vaccination is very generally introduced, and I think therefore that legislative interference is not called for here, and that all we need to do is to adopt whatever measures may appear expedient for spreading farther and wider the benefits of vaccination.-

4. In the review which the Government made last year of the labors of all the vaccinators, it was made very evident that the alteration in the rules of the department which took place in 1847 could be made fully effectual to the attainment of the benevolent objects of the Government, and that where they had not already been so, it was owing to laxity

laxity of supervision alone.-

5. In the Rajahmundry district the numbers vaccinated were in 1849 upwards of 13,000- in Cuddapah, which is a very much larger Province the number was less than 4,000 and on examining into the question since I have been in the district I find that it is not difficult to account for the difference.-

6. There are 8 vaccinators in the smaller district of Rajahmundry and only 4 in this, the largest district in the Presidency. These 4 vaccinators have been permanently attached to five Talooks, have received orders not to leave them and have in fact not left their precincts for several years so that the population of two thirds of the province is absolutely cut off from all possibility of benefit from the vaccination department.-

7. I have examined the returns of the four vaccinators for the several Months of Fusly 1260, and I find that the total number of persons vaccinated was 4,698 no man performed more average work than operating on seven persons, and

and one of them on only rather more than five persons in two days.-

8. The population of the province is 12,28,000 persons that of the five taloors in which alone the vaccinators laboured in the last Fusly is 4,11,000 so that 8,17,000 persons are left without a hope of benefitting by vaccination, and at the slow rate at which the practice proceeds, it cannot be supposed to keep pace even with the births of each succeeding year.-

9. It is perhaps not very easy possible for even the local Superintendent and quite impossible for the Medical Board to keep a sufficient check upon all the proceedings of the vaccinators. he can examine their monthly returns and statements and can call them to account if these shew a want of due activity but he cannot easily check their proceedings further, and the vaccinators may send in false returns or remain continually in one locality without much chance of being detected by the Zillah Surgeon. This check can be duly exercised only by the Collectors, and after some years experience and

and much attention given to the subject I am of opinion that it is to the Collectors that the Government must look for the more active spread of the benefits of vaccination, and that any interest on the subject existed in their minds will do more to carry out the system than any legislative measures whatever.-

(Signed) H. Forbes.
Civil Service.-

Cuddapah. - - -
26th August, 1851.

(True Copy)
(Signed) H. Forbes
Collector

26-27

Order thereon- Ordered to lie over.-

Read the following letter.-

No. 38.

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.-

28

B. No. 2202. Sir,
From the Agent to the Governor at Kurnool
Bringing to notice certain information regarding the Charges against Sheeneavasa Row late Talsildar of Nandicotcoor and-

Owing to circumstances beyond my control including the absence of a Translator and the work in the English Department having recently been beyond the capabilities of the Establishment I have only now been able to submit to

and forwarding Village war
A abstract of enquiry by the Assistant Agent into the charges against him

to the Tondarce Udalut my full report of the trial of Streenevasa Row late Tahsildar of Nundicotcoor on charges of culpable Homecide and grofs cruel abuse of authority with the record of the case.-

2. Considering the prisoner guilty and the evidence abundantly sufficient for his conviction I have felt it my duty to recommend that a measure of punish=ment be awarded such as I consider calculated to deter others from similar cruelty and oppression.-

3. The Board are aware that my connexion with this District is at an end the Right Honorable the Governor in Council having been pleased to select me for an Office of higher emolument, but before I quit the District I feel it of the utmost importance in every way that the arrangements temporarily made on the first suspension of the Nundicotcoor Tahsildar should become permanent, and that the minds of the Ryots who at last rose in a body to complain of his rapa=city and cruelty should be assured that there is no chance either that they or any other Ryots shall ever again be placed at

at the mercy of this man- whose varied villa=-ny and boldness has been shown no less e- during the trial before me in the attempts to tamper with witnesses and to suborn evidence and in the malignant calumny which forms the main ground of his defence, than in other acts of his unscrupulous career.-

4. With the Government alone rests the power of declaring that a public Servant is unworthy to serve the Government at any future period, and I have therefore submitted my views to the Government in a letter of which I annex a copy, requesting that an order may be at once passed declar=ing that the public service shall never again be disgraced by the employment of Streenevasa Row.-

5. With the views which I entertain from full proof of this man's conduct I should have felt myself guilty of a serious dereliction of duty had I failed to take this step before quitting the District and I feel sure that after all that has been brought to the Know=ledge of the Board in former letters and in that now addressed by me to the Government.

Government this step will meet with their entire concurrence.-

6. After the result of the present criminal trial has been declared it will remain for my successor to consider whether any steps should be taken for enforcing pecuniary restitution in regard to the offences under Regulation IX of 1822, on this occasion I forward in proof of the energy which marked my Assistant's conduct in the investigation of the village war abstract of his enquiry which I request you will be good enough to return when no longer required.-

There is another abstract of the 56 misdemeanors investigated.-

Kurnool - - - - -
Governor's Agent's Office,
1st. September, 1851.

(Signed) T. D. Lushington
Agent to the Governor.

Encl. No. 1.

No. 7.

To,
T. Pycroft Esqre.
Secretary to Government
Fort St. George.

Sir,

The Government having laid it down as a Rule that the power to declare any Public Officer unworthy to serve the Government at any future

period rests solely in the Government and not in any other Authority, I feel it my duty before quitting the responsible Office which I have had the honor to fill during the last year as the Governor's Agent in Kurnool to bring to the notice of the Government a case in which I conceive such an order ought at once to be passed.-

2. The individual to whom I allude is Streenevasa Row late Tahsildar of Nundicotkoor. By virtue of the Special powers vested in me I have recently tried him on charges of culpable Homeside and gross and cruel abuse of authority. The details of this charge are that about April last year he caused several Ryots against whom no criminal charge had been preferred and on the plea that there was an arrear of Revenue against them, to be severely flogged in open Cutcherry with leather straps habitually procured and used by him for such illegal punishment, and that one of the Ryots named Esdamah received such a shock that he never rallied and died from the effects in 3 days.- I consider the prisoner fully convicted and have

have submitted to the Foujdaree Udalut a Report upon the case with my Proceedings and a recommendation that the Prisoner be punished under Regulation XV of 1803.-

3. Should the Court concur with me I conceive that no further order from the Government would be necessary to prevent this man's re-employment hereafter, but as the charge which has now been tried is one out of a very great number pending or against the same prisoner, some of which will be brought forward should the Judges differ in opinion from me, and in a few days my connexion with this D[illegible]

the Government would be necessary to prevent this man's re-employment hereafter, but as the charge which has now been tried is one out of a very great number pending or against the same prisoner, some of which

will be brought forward should the Judges differ in opinion from me, and in a

the Government would be necessary to prevent this man's re-employment hereafter, but as the charge which has now been tried is one out of a very great number pending or against the same prisoner, some of which

4. I shall now state as clearly but as shortly as I can the grounds on which I request this order from Government. The Government are aware from letters already placed before them that in the first Taluk of which I made the settlement I obtained clear proof from the Ryots, from the Village accounts which I seized and after this documentary proof had been obtained from the reluctant Curnum witnesses the active Coadjutors of the Amildar, that the Ryots were habitually plundered for the benefit of the public servants. At the very commencement of my enquiry complaints reached me of the unscrupulous rapacity and cruelty of the Amildar of [illegible] and in passing through the Taluk on my route [illegible] Reddies and [illegible] the Village [illegible] from the Ryots, from the Village accounts which I seized and after this documentary proof had been obtained from the reluctant Curnum witnesses the active Coadjutors of the Amildar, that the Ryots were habitually plundered for the benefit of the public servants. At the

annual exaction from their Village and the additional demand for a percentage on the remissions. They entreated me to remain in the Taloor assuring me that from numbers of other Villages other sufferers would come forward, if they dared. From the state of the Changulmurry Taloor and the time of the year it was impossible for me to remain but I had them brought to my tent and made a short enquiry and obtained the Village Accounts which convinced me that the alleged exaction was true, and I told them to return home assuring them that a full enquiry should be made.

5. It is characteristic of the Tahsildar's boldness, increased possibly by the fact that my Head Moonshee was his most intimate friend, that hearing that these men had escaped his active spies, and had appeared before me, he wrote to me, requesting that I would punish them and send them to him. I noticed this Urzee as it deserved but had some difficulty in induc= =ing the Reddies and Villagers to return home, nor can I forget their pressing words of entreaty "protect us and enquire into our

"wrongs now that we have dared to complain, "for in this man's hands we are helpless "as a cow in the jaws of a tiger." -

6. My Assistant Lieutenant Rofsell had just returned from forming part of the Escort of his Excellency the Commander in Chief to Hyderabad, and had proceeded to the Dhone Taloor. I immedi= =ately wrote to him requesting that he would visit the Nundicotkoor Taloor as speedily as possible and make a searching investigation into the state of it and into the complaints against the Tahsildar. -

7. The detail has been neces= =sary to show how the matter commenced. My Assistant was deputed by me to in= =vestigate complaints, in regard to a disgraceful system of cruelty and plunder, made to me by Ryots who had been encou= =raged to complain from the enquiries which I had made elsewhere, and in giving a Sunnud to my new Head Sheristadar on the 1st January I had made it known through the District that I was determined to endeavour to the utmost to relieve the Ryots from all unauthorized exactions by public Servants. -

Immediately

8. Immediately on Lieutenant Rufsell's entry into the Taloof complaints from all quarters of his cruelty and rapacity and other illegal and unscrupulous acts came pouring in and with my approval he suspended the Talsildar and sent him away from the Taloof where all his influence was at work to thwart the enquiry. Among them was the charge on which he has now been tried. Lieutenant Rufsell pursued the inquiry with the utmost energy, passing rapidly from Village to Village, examining upwards of 800 Ryots. The result being that he considered it to be clearly proved that in 61 out of 70 Villages the actual amount paid to the Tahsildar or his Agents and immediate dependents for his own use since he had been in charge of the Taloof, as proved by documentary and oral evidence was Rupees 9184; but Lieutenant Rufsell considered that this was only a portion of the sum which he had caused to be collected in 3 years. Misdemeanors more or less heinous to the number of 56 were investigated, but no decisions were passed

passed as Lieutenant Rufsell considered his powers inadequate for the punishment of so great a delinquent. Should the Government wish for a list of these they can be forwarded. They embrace a very wide variety of crime almost invariably connected with the extortion of money, and I have thought it right to forward Extracts from two of Lieutenant Rufsell's

10th February 1851.
7th March 1851.

letters.-

9. I have tried the prisoner has been that of culpable Homicide and grofs and cruel abuse of authority, and considering him to be convicted I have not taken up any more of that character; although others have been committed for trial. In one of them he admits having flogged and otherwise maltreated the complainants, respectable Reddies, who ever held a high position under the Mogalye Government, for arrears of revenue adding that it was usual and necessary; but the evidence clearly shows that it was to obtain Money for himself, and not for the Government, that he resorted to this ignominious punishment. The law declares that nothing can be

be flogged except by a Magistrate's order and the cat of nine tails, made in the Government stores, is carefully sealed up and forwarded to the Taloost. to prevent the instrument being made unduly severe; while this man kep in his Cutcherry and habitually used on unof= =fending Ryots and on men of high po= =sition implements of which an able Europe= =an Surgeon has stated on Oath on the trial that 12 lashes from them would be more severe than 50 from a cat of nine tails, as he has seen it inflicted in the punishment of European Soldiers. and the arrangements for keeping up a regular supply are clearly shown. What a mockery and contempt of the humanity of the British Government has this native Servant exhibited in his conduct.-

10. The Prisoner avers that the Ryot Eedamali died from Cholera, and denies having ever flogged him. but witnesses of every rank and position affirm to the fact of his having been flogged.-

11. During the course of the

the trial most unscrupulous attempts by the prisoner and his Agents to tamper with the evidence for the prosecution and to Suborn witnesses for his defence came to light, and the defence has utterly broken down- A decision on this case rests with a higher Court so I will only add further that the main point of the defence which the Prisoner makes to this, and to every other charge against him, is that my Assistant, Lieutenant Russell an Active Officer and a high minded gentleman has himself concocted all these charges, tutored the witnesses, and been guilty of the most deliberate baseness.-

12. The Prisoner is an exceedingly clear, bold unscrupulous man, and he sees that throughout the enquiry there has been no possibility of showing any ground for the assertion that there has been a Native conspiracy, that his corruption, his rapacity, his cruelty, his frauds upon the Government of which he was so unworthy a servant have been in many cases brought home to him through his useful instruments, themselves the sharers in his plunder, who did

did not turn against him until they saw that all would be proved without them and this has undoubtedly led him as a forlorn hope in the absence of a better defence, and judging from his own designing corrupt nature to bring this malignant charge against the active Officer whom I deputed to enquire into his conduct. The Government will not I believe expect me to say one word to defend Lieutenant Russell against such an accusation, although in my report to the Fouzdaree Adalut I have entered into the fullest details as to the course of my own and of that Officer's proceedings.-

13. I will not trespass further on the attention of the Government. They have before them the character of the man in the clear report of Lieutenant Russell, and in the utterly false accusation which in the knowledge that except for that Officer's promptitude perseverance and energy much of his villainy might have remained concealed, when so many sinister influences were at work to stifle truth he has dared to advance. They will also see therein

the effects of his oppression upon the simple minded Kurnool Ryots, among whom complicated and daring wickedness such as a conspiracy against a high public Officer is utterly unknown. The dread of the Amildar the local Officer, who to them represents the Circar is still strong among them. This was well known to the Prisoner and well did he make use of the knowledge to extort money from them and to oppress them, thereby making the name of the British Government dreaded by, or hateful to all the most respectable inhabitants.

14. He has been checked in the course of his iniquity but the influence of his wealth and of friends of his own subtle caste and character as I have reason to know still hard at work endeavouring to intimidate those who have dared to give evidence against him by reports of his speedy restoration, and I have thought it right before quitting the District to pass an order changing his suspension into dismissal from Office, intimating to the Board of Revenue that I have done so.- To reassure

the

1254

12544

Fort St. George 25th September 1857

The unoffending ryots that treatment such as they have experienced at this man's hands is not tolerated by the British Government, and at the same time to give weight to the authority of the Amildars who have been affected by the arrangements for filling up this vacancy I have thought this necessary; and, irrespective of any future measure of punishment which his other offences may be deemed by my successor to call for in the event of his trial on any further charges becoming necessary I feel it incumbent on me to request that the Right Honorable the Governor in Council will strengthen the hands of the gentleman who is my successor, instil a salutary fear into the minds of corrupt public servants, give confidence to the impoverished and plundered Ryots of this District, and a firm assurance that the Governor's Agent here has the power fully to redress their wrongs, by publicly notifying that Strenuvaka Row late Amildar of Kundikotcoor is unworthy to serve the Government at any future period.

Kurnool,
Government Agent's Office,
1st September, 1857.

I Signed J. D. Luskington
Agent to the Governor

Name

12545/57

Fort St. George 25th September 1857.

Name of Public Servant dismissed from the service and declared unworthy again to serve the Government.—

Name.	Caste.	Age.	Native Country.	Office from which dismissed	Cause of Dismissal.
		Height.			
Strenuva Row	Madwa Brahmin	50	3	Amildar of Kundikotcoor in the District of Kurnool	Corruption and oppression; and grossly neglecting his duties for his personal benefit.

Kurnool, Government Agent's Office, 1st September, 1857.

I Signed J. D. Luskington
Agent to the Governor

Bd. No. 1899.
Proceedings thereon.

28-29.

†Inclos 15th May 1851
‡Inclos 30th June 1851.

Under the explanation afforded in the foregoing letter and its enclosure and in the Agent's previous communication of the †24th April and ‡5th June 1851, the Board of Revenue approve of that Officer's proceedings in suspending from the 10th February 1851 and subsequently dismissing Streenevasa Row Tahsildar of the Kundicootcoor Talook.

2. On ascertaining the result of his trial before the Criminal Court for culpable Homicide and cruel abuse of authority, the present Agent Mr. Conway will consider the measures which can be taken for granting pecuniary restitution to the sufferers by that Tahsildar's extortions of which he stand convicted under Regulation IX of 1822.

Ordered that the following Endorsement be passed on Petition Nos. 485, 736, 958, 1006, and 1154 of 1851.

The Board of Revenue having received full explanation from the Agent of his proceedings in suspending and dismissing the Petitioner, confirm that Officer's proceedings.

Read the following letter.

No. 153.

To, W. A. Bayley Esqre.
Secretary to the
Board of Revenue,
Fort St. George.

30

Bd. No. 2275.
From the Collector of Chingleput

Sir,

Para 1. Adverting to your Circular letter of the 10th March last, I have now the honor to submit as therein directed a detailed Statement prepared in the manner suggested regarding the balances of Sevoy Jummah outstanding in the District.

2. Some delay has necessarily occurred in submitting this information as it was deemed essentially requisite to ascertain during the recent annual settlement of the Talooks the balances outstanding under this Head. From the above statement the Board will observe that the balance of Rupees 354—12—0 due from Fusly 1248 to 1258 on account of Teerva of unclaimed Enams which subsequently reverted to Government in Fusly 1259 and 1260 is irrecoverable for reasons assigned and that a further sum of Rupees 473—9—7 being a portion of the balance of Rupees 1,381—3—6 due from Fuslies 1256 to 1259 by certain Shrotriemdars and Zemindars on account of their portion of the Maramut Hissa charges, is also considered incapable of realization.

Chingleput District,
Collector's Cutcherry,
Pullecarney, 18th September, 1851.

/Signed/ J. A. Cochrane
Collector.

Statement

12548

For Fasly Seroy

Statement shewing the particulars of Balances in the District of Chingleput.—

Particulars Fus. Yrs.	Taluks.	Balance on the 11th July of Fasly 1260.	Recoverable balance.	Irrecoverable: Dead.	Irrecoverable: Deserted.
		Rupees a/P			
1248	Chingleput	4 13 "	" " "	" " "	" " "
1250	Do.	4 58	" " "	" " "	" " "

Enclosed Enams.

25th September 1851.

outstanding under the head of Seroy Summah in

Balance. Poors.	In disputes	Total.	Remarks.
" " "	4 13 "	4 13 "	A This is the teerva of certain Enam land assigned to the Office of Vadavadier or teacher of vadas in the Village— On the demise of the Incumbent the teerva was erroneously included in the Government demand from Fusly 1248 to 1258 but was not collected whilst the Villagers employed another person to perform the duties and continued to disburse to him the proceeds of the Enam. The error was discovered in Fusly 1259 and the Enam was regularly made over to the new Nominee— The Government has therefore no claim to the amount in question which is recommended to be written off the accounts.—
" " "	4 58	4 58	Vide Remark to A.

Fort St. George

25th September 1851

Uncl. Enams / Cont.d

Pattas Cowles Fusly.	Taloks.	Balance on the 11th July of Fusly.	Recoverable balances.	Irrecoverable Dead.	Irrecoverable Deserted.	Poor.	In dispute.	Total balances.	Remarks.
		Rs a p							
1250	Manemungalum	558 " "	" " "	" " "	" " "	558 " "	" " "	558	B These sums are the balances of teerva which accrued against certain unclaimed Enam lands which were eventually resumed in Fuslies 1259 and 1260 - As the balances in question appertain to old Fuslies and are due by parties who are in reduced circumstances consequent on the failure of crops to some extent during the unfavorable seasons of Fuslies 1259 and 1260 it does not seem expedient to press their collection.
	Sydapet	964 " "	" " "	" " "	" " "	964 " "	" " "	964	
		1918 " "	" " "	" " "	" " "	1412 "	458	1918	
1251	Chinglepet	236 " "	" " "	" " "	" " "	" " "	236	236	Vide remark to A.
	Manimungalum	133 " "	" " "	" " "	" " "	133 " "	" " "	133	Vide remark to B.
	Sydapet	2234 " "	" " "	" " "	" " "	2234 " "	" " "	2234	
		2641 " "	" " "	" " "	" " "	2367 " "	236	2641	
1252	Chinglepet	413 " "	" " "	" " "	" " "	" " "	413 "	413 "	Vide remark to A.
	Manimungalum	9210 " "	" " "	" " "	" " "	9210 " "	" " "	9210	Do to B.
	Sydapet	914 " "	" " "	" " "	" " "	914 " "	" " "	914 "	
		24710 " "	" " "	" " "	" " "	1910 10	413 "	24710	
1253	Chinglepet	133 " "	" " "	" " "	" " "	" " "	133	133	Vide remark to A.
	Manimungalum	1141 " "	" " "	" " "	" " "	1141 " "	" " "	1141	Do to B.
	Sydapet	474 " "	" " "	" " "	" " "	474 " "	" " "	474	
		1788 " "	" " "	" " "	" " "	1655 "	133	1788	
1254	Manimungalum	3208 " "	" " "	" " "	" " "	3208 " "	" " "	3208	Vide remark to B.
	Sydapet	4289 " "	" " "	" " "	" " "	4289 " "	" " "	4289	
		7495 " "	" " "	" " "	" " "	7495 " "	" " "	7495	

Fort St. George

25th September 1851

Unclaimed Enams (Continued)

Particulars.	Talooks.	Balance on the 11th July of Fasly 1260.	Recoverable balance.	Irrecoverable Dead.	Irrecoverable Deserted.	Poor.	In dispute.	Total.	Remarks.
		Rs a p							
1255	Chingleput	" " 7	" " 4	" " 4	" " 4	" " 7	" " 4	" " 7	Vide remark to A.
	Manimungalum	2 11 3	" " 4	" " 4	" " 4	" " 4	" " 4	12 11 3	Do. to B.
		12 11 10	" " 4	" " 4	" " 4	12 11 3	" " 4	12 11 10	
1256	Chingleput	" 13 "	" " 4	" " 4	" " 4	" " 4	13 "	" 13 "	Vide remark to A.
	Manimungalum	42 11 10	" " 4	" " 4	" " 4	" " 4	" " 4	42 11 10	Do. to B.
	Sydapet	6 2 8	" " 4	" " 4	" " 4	42 11 10	" " 4	6 2 8	
		49 11 6	" " 4	" " 4	" " 4	6 2 8	" " 4	49 11 6	
						48 14 6	" 13 "		
1257	Chingleput	4 10 4	" " 4	" " 4	" " 4	" " 4	4 10 4	4 10 4	Vide remark to A.
	Manimungalum	58 5 6	" " 4	" " 4	" " 4	" " 4	" " 4	58 5 6	Do. to B.
	Sydapet	9 3 "	" " 4	" " 4	" " 4	58 5 6	" " 4	9 3 "	
		72 2 10	" " 4	" " 4	" " 4	9 3 "	" " 4	72 2 10	
						67 8 6	4 10 4		
1258	Chingleput	7 14 7	" " 4	" " 4	" " 4	" " 4	7 14 7	7 14 7	Vide remark to A.
	Manimungalum	36 12 "	" " 4	" " 4	" " 4	3 4 3	4 10 4	36 12 "	Do. to B.
	Sydapet	8 10 7	" " 4	" " 4	" " 4	36 12 "	" " 4	8 10 7	
		53 5 2	" " 4	" " 4	" " 4	8 10 7	" " 4	53 5 2	
						48 10 10	4 10 4		
	Total								
	Chingleput	31 6 11	" " 4	" " 4	" " 4	" " 4	28 28	31 6 11	
	Manimungalum	210 13 1	" " 4	" " 4	" " 4	3 4 3	" " 4	210 13 1	
	Sydapet	112 8 "	" " 4	" " 4	" " 4	210 13 1	" " "	112 8 "	
		354 12 "	" " "	" " "	" " 4	112 8 "			
						326 9 4	28 28	354 12 "	

Fort St. George

25th September 1857

Fasly.	Taluks.	Balance on the 11th July of Fasly 1260.	Recoverable balance.	Irrecoverable: Dead.	Irrecoverable: Deserted.	Balance: Poor.	Balance: In dispute.	Balance: Total.	Remarks.
		Rs a p							
1256	Sydapet	9 10 7	5 12 "	" "	" "	" "	3 14 7	3 14 7	C. In calculating the Maramat Bijsa charges payable by the Zemindars of Palaveram on account of certain repairs executed to the Bijsa Tank of Cottoor and the Zemindary Village of Adyar an extent of 8 and odd Cawnies held under Government grant and paying renenue to Government was erroneously reckoned upon as belonging to the Zemindar. The Zemindar in reason declines to pay the sum entered against him on account of the above lands which are therefore entered under the head of irrecoverable.
1257	Do	40 3 4	23 8 11	" "	" "	" "	16 10 5	16 10 5	
	Do	29 1 10	17 11 9	" "	" "	" "	11 6 1	11 6 1	
1258	Conjeveram	403 10 6	" "	" "	" "	403 10 6	" "	403 10 6	D. This sum forms the share of the Maramut charges payable by the holders of 11½ shares in the Shrotriem Village of Thanumbauk the remaining 12½ shares of which have reverted to Government in consequence of the incapability of the proprietors to pay the high Peishcush, the annual Peishcush of the 11½ Saury shares alone is Rupees 694 5 11 which is considered to press rather heavily on their proprietors and adverting to their extremely reduced circumstances these Maramut balances seem incapable of recovery.
	Tirporoor	75 " 5	75 " 5	" "	" "	" "	" "	" "	
	Nayer	9 14 5	9 14 5	" "	" "	" "	" "	" "	
		517 11 2	102 10 7	" "	" "	403 10 6	11 6 1	415 " 7	

Maramut & Bijsa Charges

For Fort St. George

25th September 1851

Maramut Bijja charges / Continued

Particulars. Fusly.	Talooks.	Balance on the 11th July of Fusly 1260.	Recoverable balance.	Irrecoverable Dead.	Irrecoverable Deserted.	Balance: Poor.	Balance: In dispute.	Balance: Total.	Remarks.
		CVs a/s							
1257	Conjeveram	784 19	768 19	" "	" "	16 "	" "	16 "	Vide Remark to D. This sum forms the share of the Maramut charges payable by the Shrotriemdar of Tesovoncarney situated under the Tennary Sank no Maramut Bijja had ever been paid by the Shrotriemdar till Fusly 1247 when by an arrangement made by Mr. Freese it appears the Shrotriemdar was requested to pay an annual fixed Bijja of Rupees 22 realizing Sank Merahs — himself from the Ryots - He paid the amount till Fusly 1258 - but as he has not realized any Sank Merah from the Ryots who urged that it was an innovation it seems unfair to compel him to pay the amount when no arrangement has been made for the realization by him of the said Fees from the Ryots.
	Manimungalum	22 " "	" "	" "	" "	" "	22 "	22 "	
	Poonamalee	7 88	7 88	" "	" "	" "	" "	" "	
		813 105	775 105	" "	" "	16 "	22 "	38 "	
	Total								
	Sydapet	78 159	47 " 8	" "	" "	" "	31 15 1	31 15 1	
	Conjeveram	1,187 123	768 19	" "	" "	419 106	" "	419 106	
	Tervooporoor	75 " 5	75 " 5	" "	" "	" "	" "	" "	
	Nayer	9 14 5	9 14 5	" "	" "	" "	" "	" "	
	Manemungalum	22 " "	" "	" "	" "	" "	22 " "	22 " "	
	Poonamalee	7 88	7 88	" "	" "	" "	" "	" "	
		1,381 36	907 9 11	" "	" "	419 106	53 15 1	473 97	
		1,735 156	907 9 11	" "	" "	746 310	82 19	828 57	

Chingleput District, Collector's Circuit Cutcherry,

Pullecarney, 18th September 1851. E. E. & F. / Signed / J. A. Cochrane

Collector -

Ordered

12553 Fort St. George 25th September 1857

Order thereon
30-31

Ordered to lie over.

No. 43.

To, W. A. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

32

Br. No. 2276.

From the Collector of Chingleput — Sir,

I have the honor to transmit a Statement shewing the wastage of Salt which occurred at the several Cotaurs in this District for Fusly 1260 / A. D. 1850/51 and to request that sanction may be obtained for writing off in the accounts the amount of the loss Viz.t

Mds	Seers	Cs
9,946	9	14

Chingleput District,
Collector's Cutcherry,
Pullecarney, 20th
September, 1857.

/Signed/ I. A. Cochrane
Collector.

Statement.

12554

Statement shewing the Chingleput

Name of the Cotaur or Depôt.	Valuation of the wastage. Price		
	I	II	
Chunambut	2,68		
Cheyoor	3.17		
Pyenmore			
Covelong	98	81	This increased wastage in the Salt Heaps of Fusly 1256 has been occasioned by the heavy rains of Fuslies 1257 and 1258.
Vadasemmunjar	18"		
Tullore Do.	4137		This wastage considerably exceeds the percentage allowed in this District and being occasioned by the gross negligence of the Salt Servants they were dismissed by my Predecessor.
Soonnapoogoor			
	749		
	6311		

Chingleput I. A. Cochrane
Collector.

Ordered

12555 Fort St. George 25th September 1851.

Order thereon.— Ordered to lie over.—

32-33

Read the following letter.

No. 57.

To, W. A. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

34

Bo. No. 2204
From the Acting Collector of North Arcot — Para. 1

Requesting permission to conduct an enquiry into the circumstances which led to certain lands of Serumully pettah (a Village resently transferred to the Chingleput District) having been assessed below their apparent value.

Sir,

In going over the accounts of the Sutwaid Talook it appears that 133 Cawnies 13½ annas of Porumbocke land said to have been newly brought under cultivation in Susly 1260 in the Village of Serumully pettah in that Talook and assessed by the curnum and Monigar below its apparent value, was passed over at the Jummabundy in consequence of the Village Officers not having brought the matter to the notice of the Circar Servants with a view to its proper assessment with reference to the quality of the soil &c. in the manner laid down in the Hookoomnamah of the District.

2. This omission has but lately come to light and now the Village in which the land was cultivated forms part

12556 Fort St. George 25th September 1851

part of the Chingleput District and has passed from under my jurisdiction.—

3. My object therefore in bringing the matter before the Board is to obtain their permission to conduct an enquiry into the case in this District in communication with the Collector of Chingleput; to summon the parties concerned and others who may be found to be connected with the case, and to deal with it according to the Regulations.—

4.- Should the Board see fit to accede to my request I propose after the enquiry shall have been completed and a proper Seerwa assessed on the land to furnish the Collector of Chingleput with a list of the difference between the rates so fixed and those at which the collections have been made from the Cultivating Ryots with a request that he will collect it and give me credit for the amount.

North Arcot,
Collector's Circuit Cutcherry,
Palmanair, 11th September,
1851.

Signed S. N. Ward
Acting Collector

The

B. No. 1885
Proceedings thereon.-

34-35

The Board doubt whether an enquiry of the nature indicated in the foregoing letter can be legally conducted except by the Collector of the District in which the land is now situated.-

2. They therefore direct that the Collector of Chingleput will undertake the enquiry, if necessary in communication with the acting Collector of North Arcot, and that he will give the latter Officer credit for any sum that may be collected in excess.-

36

No. 2236.
From the Acting Collector of North Arcot. Read Statement of Extra Tent allowance drawn by himself and his Subordinates for July 1260.-

36-37

B. No. 1881
Proceedings thereon.-

The Extra Tent allowance drawn by each Officer for the number of days noted in the Margin is sanctioned by the Board of Revenue.-

Mr. J. D. Bourdillon	Collector for	20 days.
" S. N. Ward	Acting Collector for	78 days
" J. A. Goldie	Acting Sub Collector for	114 days
" A. W. Sullivan	Head Assistant Collector for	293 days
" W. T. Blair	Assistant Collector and in charge of the Head Assistant Collector's Cutcherry for	137 days.

Ordered that the foregoing Proceedings be transmitted to the Civil Auditor for his J.F. information.-

Read

Read the following letter.-

No. 117.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.-

38

Bd No. 2200
From the Coll. of Salem Reporting upon Petition No. 1377 of 1857 addressed to the Board by one Ramasawmy Achary complaining of his not having been put in possession of the property and Cutcherry Meerasy of his late cousin Janardana.-

Sir.

I have the honor to reply to your communication dated 4th instant intimating that the Board wish to be informed, with reference to my Endorsement dated 7th October 1850, what relationship the registered Cutcherry Meerasy bears to the deceased Boochy Ummaul, and for what reason the former, a distant relative, was appointed when a Male heir is present.-

2. The address laid before the Board by the Petitioner Ramasawmy Achary does not, I submit correctly or truly exhibit the relationship alleged to exist between the Petitioner and the deceased Boochy Ummaul.-

3. The relationship, as it appears from the Records on which my Endorsement was given, will best be explained to your Board by the accompanying genealogical tree.-

The

Fort St. George 25th September 1851

4- The late Boochy Ummaul the 4th Registered Curnum widow of the 3d Registered Curnum Damadacharry a nephew by male descent of Sayrutachary, the individual who was first registered as Curnum at the time of the permanent Settlement-

5- Sayrutachary died leaving Sevaramachary, an only Son, who succeeded his Father in Office and demised, leaving as issue an only daughter who subsequently espoused Damadacharry the person regarding whose nomination your Board now desire information-

6- On Sevaramachary's demise the Curnee Rum went to the above mentioned Damadacharry, whose only child by Boochy Ummaul, a girl now about three years old, would thus have been entitled to the registry- But her nearest surviving relatives and her natural guardians are the widow of the younger brother of the first and the only daughter of the second registered Curnum- These two persons seem to me respectively to propose

Fort St. George 25th September 1851-

propose, in virtue of their more direct connection with the original Curnum, a stronger claim than any which the late Boochy Ummaul could have asserted, Instead, however, of bringing it forward they have undertaken the guardianship of Boochy Ummaul's daughter who has become a Member of their family and have jointly assented to the registry being made in favor of Damodacharry who, as above shown, is the husband of the Second Curnum's only daughter- The Petitioner to the Board is no more than a descendant in the fourth generation of a younger brother of the grand father of the first registered Curnum- He is one of two brothers whose father is still alive, a circumstance which, I believe, incapacitates him for preferring one his own behalf and for his own advantage, a claim which, if it exists at all, must exist for the benefit of the father- Further, there are two other male descendants in the same generation whose father was an elder brother of the Petitioners grand father-

Salem District
Office
Collectors Cutcherry
10th September 1851-

Signed H. D. Phillips
Collector

Genealogical

12562 Fort St. George 25th September 1851.

B. & R. 1891.

Proceedings thereon - Ordered that the following Endorsement be praised on Petition No. 1577 of 1851.

38-39

"The Board of Revenue having received a full report from the Collector on the subject of the respective claims put forth to the Curnum Meravoi in question, reject the claims of the Petitioner."

Read the following letter

No. 60.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

40

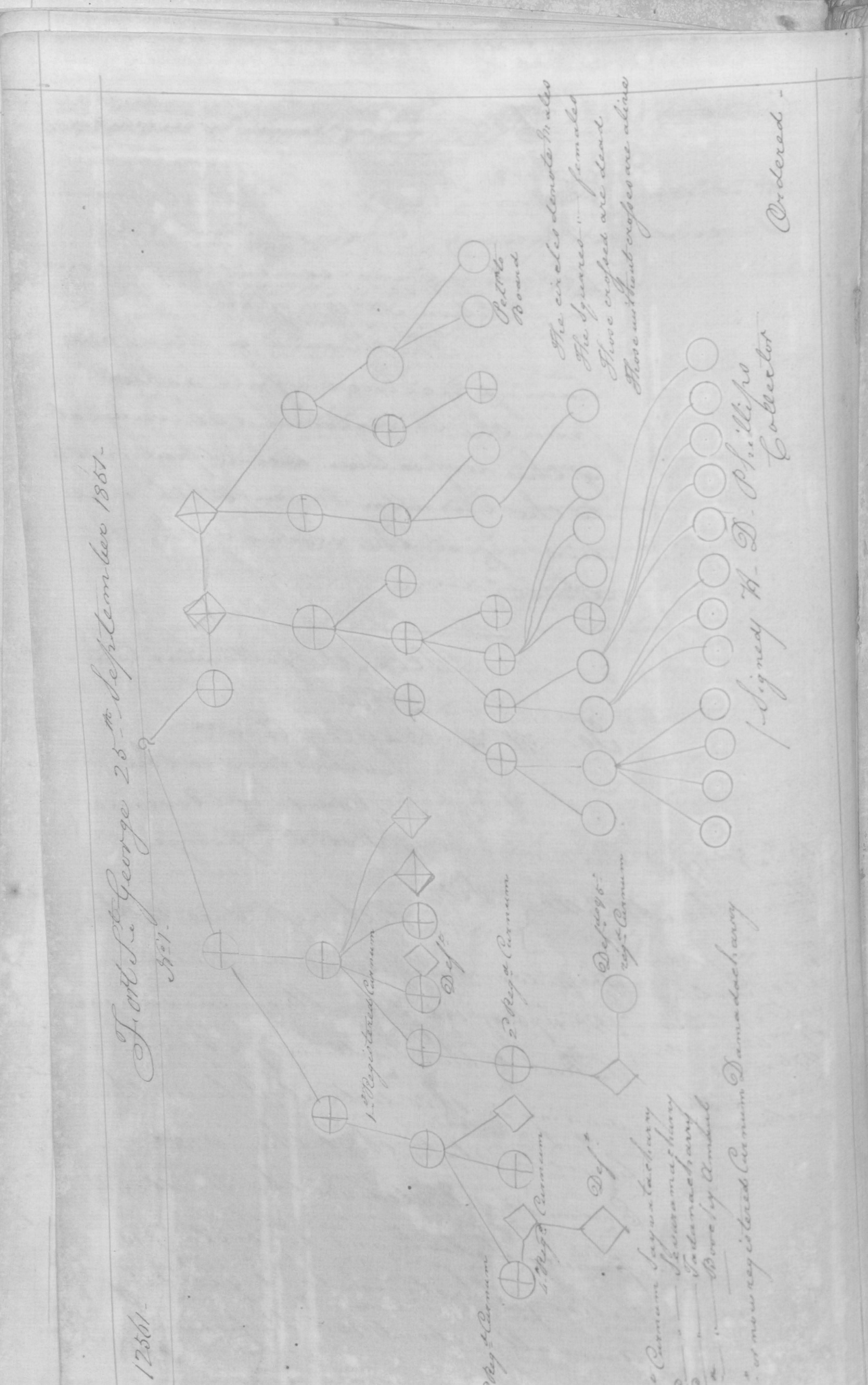
B. & R. No. 2198.

From the Collr of Tanjore Reporting on Petition Nos. 426 and 1176 of 1851 - herewith enclosed -

Sir,

With reference to the Board's endorsement on petition No. 1176 of 1851 from Streenivasiengar Vakeel to the Mutteum of Akobala-swamy in this district, I have the honor to state that the said Enam is situated in the Trittoor Poondy Talook and consists of 10 Valies of Shrotrium land yielding annually about 150 Rupees.

I &c.



It was originally granted by one of the late Rajahs of Tanjore for the support of the said Choultry, which had been constructed for public benefit by one Canaca-sabhia Pillay, on whose death, his son Sooblaroy Pillay, unable to manage the lands and support the Charity, transferred them by a deed of gift to one Ramiengar of Velangum who some time after transferred them in the same manner to the Mutteum in question. The Charity was continued for some time, but was subsequently neglected and the Choultry became dilapidated. The Enam lands were consequently Taxed on the 1st January 1848 and have since been under Circar Management.

As the Choultry has lately been rebuilt in a substantial manner at a cost of nearly 1000 Rupees and the Charity ably conducted by the Head of the Mutteum who is the lawful master of the institution, I have

For Fusly 1257-12-11-2
1258-61-11-7½
1259-120-10-4
1260-85-7-2
Total 309-13-3½

have the honour to request sanction for restoring the said Enam lands and their proceeds in deposit to the parties entitled to manage the institution for whose benefit they were originally granted.

Tanjore Vellum 8th September 1851

(Signed) T. W. Goodwyn
Acting Collector

Bd. No. 1890.
Proceedings
40-41

thereon. The grant of the 10 Valies of land yielding annually about 150 Rupees originally bestowed in endowment of the Choultry in question, became null and void on the Enamdar abandoning the object for which that grant was made, but as the Choultry has recently been reconstructed at a cost of nearly 1000 Rupees, and its affairs have ever since been properly conducted the Board authorize the restoration of the Enam to the present owner, together with the proceeds from it since the building was reconstructed, to be continued to him so long as the Choultry provides accommodation for all classes of the Native community without exception. The enjoyment, all the to be held by the Priest or Chief of the Muddum of Sholalaswamy, is yet in no other way to be connected with that Institution.

Ordered that the following Endorsement be passed on Petition No. 1176 of 1851. The Petitioner is informed that the necessary instructions have been issued.

Read the following Statement
Statement.

12566. Fort St. George 25th September 1857.

Order thereon. Ordered to lie over

42-43

Read the following letter.

No. 202.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

Sir

44

Bd. No. 2290
From the A. C. Wr.
of Tinnevelly

I have the honor to request that you will be good enough to procure the sanction of the Court of Wards for the payment of the above sum for the specified purpose.

Tinnevelly Tencaubey
12th September 1857.

Signed C. J. Bird
Collector

Bd. No. 1873.

Proceedings thereon. The Court of Wards sanction the disbursement from the surplus funds of the Pargavar Estate now in deposit of the sum of Rupees 90 as requested by the Collector for the purpose indicated in the foregoing letter.

Read

J. C. B.

12567 Fort St. George 25th September 1857.

To,
W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

46

Bd. No. 1473.
From the Collector of Canara

Sir,

Para 1. I have the honor to request that you will lay before the Board of Revenue the annexed translations of two reports from the Tahsildar of Behul Talook and of a deposition given before me by a land-holder of the same Talook. To render clear the object of my addressing the Board on the subject it is necessary that I should enter into a short detail regarding the state of the Southern extremity of the District. It will not be necessary for me to enter into the subject very fully as it is already familiar to the Third Member of the Board.

Forwarding copies of translation of two reports from the Tahsildar of Behul Talook, and of a deposition by a land holder of the same Talook, respecting the refusal of certain inhabitants to point out the boundary of an Estate and requesting to be favored with the Board's instructions to meet with promptitude any opposition that he may meet with in maintaining the right of Government.

2. The land of the four Southern Maganies of the Talook is principally held by Nayrs. The landholders of considerable tracts are certain petty Rajahs, pensioners of our Government - but other portions are held in estates of varying sizes by the usual

usual class of Ryot proprietors- When the country came into our possession this portion was I believe in a backward and disordered state and the jealous character of the people and the jungly nature of the Country prevented any very accurate information regarding the boundaries of their estates being recorded-

3- In the subsequent half century of peace, Cultivation has been stimulated by the proximity of a steady market in the Cantonment of Camanore the advantages of their navigable river and back waters and the industrious habits of the people themselves, and it has long been notorious that large tracts of land have been brought into Cultivation from the Government waste without any addition being made to the Government demand, or the land being entered in ours accounts. This has not been disguised by the public servants of the District, but any attempt to ascertain the exctent of these encroachments has been met on the part of the people by a scarcely passive resistance-

4- The fact that measures has been commenced for carry-

District the system prevailing throughout the rest, and abandoned in consequence of the opposition they met with, has tended to give the people confidence in resisting every attempt to subject their lands to scruting-

5- In × × an inhabitant of that part of the district proposed to Mr. Dickenson that he should appoint him to the Government service, when he would bring to light the concealed Cultivation- The appointment was made and the investigation was commenced but it was abandoned owing to the opposition by which it was met.-

6- Mr. Vincash subsequently directed attention to this subject, but the district had lately been thrown into disorder by the "last" insurrection, and it was allowed to remain in abeyance.-

7- The jealousy of the people has since been principally displayed in their endeavours to resist even the execution of the Court Decrees which tended towards an investigation into the exctent of their holdings.-

8- When Mr. Thompson was acting as Collector and a Decree of the Court was to be executed the

Villagers

Villagers refused to point out the boundaries of the land and the Tahsildar had to apply for instruc-
tions. He was directed to vindicate his authority by apprehending and punishing by fine those who refused to obey it. This was done but the parties fined obtained a reversal of the sentence by appeal to the Criminal Court. and by com-
promising the Civil Suit the Villagers got rid of the obnoscious investigation.

9. As a mere matter of Revenue ad-
ministration the question has been allowed to rest pending the decision of Government upon the important question of a general Survey.

10. The case I now report to the Board is similar to that which occurred under Mr. Thompson, but it is embarrassed by the adverse decision of the Criminal Court; and the conduct of one of the parties before me proves that the Villagers are determined to try how far their passive resistance can be carried with impunity.

11. The case is briefly this. The Civil Court directed that a portion of an estate be transferred to the name of a party who had

obtained a decree in his favor. To do this an "Aymaish" or rough Survey of the whole estate was necessary. In June last the Tahsildar reported that neither the parties concerned nor the Villagers would point out the boundaries of the estate, the parties saying that a transfer of the name in the accounts was all that was necessary. I passed an order to the effect that it was necessary that the limits of the estate should be clearly known and that the Tahsildar should warn the parties that what they failed now to point out as belonging to their estates would not hereafter be considered as forming a part of them. If they still refused he was to send them to me for examination.

12. The Tahsildar's report and the examination of the land holder I now submit to the Board. It is perfectly clear that the party came before me fully instructed by the Villagers that he was to give the Collector no information whatever. I explained to him that the

13. land of this district was the property of Government, except where it had conceded any portion of its rights to the people, and this

this they must prove, and that conduct such as his could not be tolerated, and remanded him to the charge of my Duffadar stating that I should consider what course was now to be pursued - The result has been that a friend has stepped forward to plead that he is a poor ignorant man who had never been in a Cutcherry before, and that he is now prepared to point out the boundary of the estate, and this case will most probably end, as the former did, by the Suit being compromised and the precept cancelled, or so much land will be pointed out as belonging to this estate as the Villagers think will satisfy the Revenue authorities.

14- But although this case will most probably terminate in this way, it is now necessary that I should be prepared to meet with promptitude any opposition to those rights of Government which the Government must maintain in this as they do in other portions of the province; and as the Board of Revenue are aware that in this district it is most important that the Officers of Government should act with all the force of Government I consider

consider it my duty to lay the case before the Board and to ask their instructions.

15- The Board will however expect me to state what are the measures which I should think it advisable to pursue, and it appears to me that the proper course will be, in the event of any party failing to point out his boundaries that I should call upon the Villagers to do so, warning them that if they fail I shall order a Survey of the whole Village - Should they prove contumacious, that I should then appoint a Peishkar with a suitable establishment, acting under the orders of the Tahsildar, to make the Survey - If the parties should still fail to attend, all lands to which claims were not preferred and proved should be attached as Government lands. Any open opposition, if such should be attempted which is not probable, would bring the parties under the usual penalties of the law.

16- I propose the extra establishment for this purpose, because the fact of my having this authority from the Board would be very advantageous. In

17. In laying this case before the Board I am very far from desiring to hasten on the very important question of a General Survey, my desire is that whatever decision the Government may come to they may not find it's execution impeded or their authority weakened- That whatever concessions may be made may not be the result of a gradual aggression by the people.-

Mangalore, June 23rd 1851.-

(Signed) F. K. Maltby.
Collector.

Enclosure A.-

A

Translation of an Urzee No. 574 of the Barkul Taluk Tahsildar Sreenivas Row dated Cafsergode 30th June 1259 fusly.-

With reference to order No. 117 dated 1st November last, whereby I was called upon to register a portion of 1 3/4 Codipands of Yaons 3-9 as forming part of an Estate registered in No. 4 in the name of Anilaykand Nurshimha bearing an assessment of Yaons 2-3-6 as in the name of Plaintiff Tirumelly Ishwara residing in the Village of Codukant in the Mogany of Taykant, who had obtained a decree against his defendant Soobramanya Son of Anilaykand Nursimha; Copy of which was communicated to me with the courts precept I beg to state that I issued a tahkeed to that effect to the Shanbogue of that division who after enquiries into the matter, has forwarded to me several documents which with the deposition taken by me from Pudmunabha, Son of the deceased, defendant Nursimha, and the petition No. 191 on the file of the last year, put in by Tirumelly Krishna relative to the present question I beg herein to enclose with a

Frishta

Tenishtah.-

Agreeably to the tahid given to the Mogany Shanbogue he went to the spot in order to survey the above referred to as Estate No. 4 being in the possession of the defendants and then proportion the same; when both the defendants and the heads of the Village stated in writing that with the exception of the 1 3/4 Podi-=pands, which are in the enjoyment of the plaintiff, the remaining land and garden could not be pointed out-

However as it appears that portions of certain other Estates have been on five different occasions transferred to the Estate in question, a reference was made to the Talook Surasury Chittah upon which it was found that a por-=tion of the Estate registered in No. 2 in the name of Tirunelly Keshwa bearing an assessment of Hoons - 3 - 9 had been fusly 1219. entered as enjoyed by right of Illudarw-ar mortgage - This very same portion of land was for some time pos-=sessed by the Wurgdar and subsequently redeemed

redeemed by the Plaintiff who has admitted the enjoyment of this portion, consisting of 1 3/4 Podipands - However, it appears that he means to state that unless the whole Estate, with the portion in possession of the defendants is surveyed he will not point out the 1 3/4 podipands in his possession nor consent to the survey.-

On a reference to the vouchers extant on the record of the Cutcherry and to the old accounts before the Shanbogue, no vouchers appear to exist which show each particular division of the Estate in question to which the assessment &c. of other Wurgs had been transferred.-

Altho' Pudmanabha son of the 1st defendant states that as he has lately commenced to conduct the household affairs in consequence of the death of his ancestors and that as he possesses portions of many other estates and consequently does not know which particular portion is left to him of that Wurg to which the land to be given up to the Plaintiff belongs, it is impossible to point out the same, yet his statement cannot be depended upon. I suppose that

that this is advanced with a view to evade the survey.-

As the defendant declines to point out the land enjoyed by him and there are no public vouchers showing the particulars of the plat of ground in it's vicinity, it is impossible to survey and proportion the estates in question in pursuance to the Court's Precept.-

Under these circumstances I beg you will be pleased to order me whether the 1 3/4 Podeipands of Hoons.—3-9 being transferred to the Estate No. 4 as above represented in Fusly 1219 are to be taken up according to the Surasury Chittah and other vouchers and I beg herewith to return the enclosures of the order viz.

(Signed) Treemuvas Row.
Tahsildar.

(True Translation)
(Signed) F. A. Maltby
Collector.

To,
No. 402.
F. A. Maltby Esqre.
Collector of Canara.

Report of Thimvasrow Tahsildar of the Behul Talook, dated Cassergode 9th June 1260 Fusly.-

I have received the order No. 312 dated 30th May

May last and will act as therein directed.- It was directed in the order No. 121 that the Defendant Soobramania should be forwarded to Hoozoor if he should fail to point out the land held by him out of the estate No. 4 for the purpose of making an Aymaish thereof with a view of altering the registry of a portion thereof sawing 1 3/4 Podeipands in the name of the Plff Tirnelly Krishna to whom it has been decreed by the Court and transferred accordingly.- On the receipt of that order (No. 121) the Padwal Duffadar was directed by a Tukeed to cause the attendance of the defendants brother Padmanabha who was present but he did not attend on pretence of Sickness- some days after this when I proceeded to that village I insisted in his attendance and having explained to him the contents of the order called upon him to point out the plots of land forming his estate, and I took a deposition from him, when he stated that he knew nothing, that he would write to his elder brother who was at Anantsheyana and obtain his answer, and that he would depose to the particulars in 20 days

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days- When the period allowed him to give an answer was at hand he was again directed to appear but he failed and has thus far protracted time- Lately the Cheekbandy Duffadar was again directed to compel his attendance The /Padmanabha/ then made his appearance and gave a deposition stating that his elder brother had written him an answer to say that he was not acquainted with the particulars of the land.

The statement of Padmanabha that he and his brother are not acquainted with the particulars of the land enjoyed by Sone Hossagani land appears to have been included in the wuny enjoyed by Padmanabh and thinking that if the lands shown a scrutiny would be made and that this may tend to the augmentation of the assessment, he states that he does not know the particulars of the land.-

You are already aware of the existence of Hossagani land in the wuny situated in the Southern Mogamis, and this to a great extent

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extent- There is ample reason for supposing that all persons are endeavouring to prevent enquiries being held into the cases of this nature- If Padmanabha who is now in attendance is not properly dealt with difficulties will be thrown in the way of the efficient depatch of public business and upon this consideration I have forwarded him by Tannah Tappal together with his deposition and reports of the Paduval Duffadar Nos 44 and 59 I request that the above may be taken into consideration and I will act according to the order that may be passed

/Signed/ Srinivas Row
Tahsildar-

Deposition of Padmanabha Embrandry Son of Ardana of sivally caste residing at the Codkat Village, Taicat Mogany in the Bekul Taluk, taken at Mangalore before Mr Malthy Collector of Canara on the 20th June 1851.-

Questions	Answers
1 In what language do you wish your deposition to be taken?	In Malyalum-
2. Do you possess any landed property- If so	In the aforesaid Village of Codkat I

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to what Murg does it belong and what is its seed extent? What is its assessment?

I hold a land sowing about 20 Podipands of seed paying a Nigdy of about 80 Rupees on which is registered in the name of my grand-father Saabramanea Embrandry.-

3 Does the land you say is assessed at Rupees 80 form the whole estate enjoyed by you on payment of the above Berig or how?

The whole of the land enjoyed by me is assessed at Rupees 80, and there is no other land forming part of it.-

4 Do you cultivate the whole of that land or how?

It is partly cultivated by me and partly by tenants I am unable to say how much is cultivated by me and how much by means of tenants.-

5 Have you any accounts or written documents to shew the extent of land cultivated by you and by tenants?-

I am not aware whether there is any account or voucher to this effect or not.

Can

6 Can you state the number of the paddy fields included in the assessment above alluded to?

If so who can give these details?

I do not know these particulars.

My elder brother Schwara Embrandry will be able to speak to these particulars. He is not in the Village. He has proceeded to Anantsheyanam I am unable to do so.

8 Where does the Schwara Embrandy reside?

9 Can you point out the land which being cultivated by you and that cultivated by tenants?

No.

10. Have you cultivated any land this year.

They may have cultivated it.

11 Have any tenants cultivated lands under you?

It is in the possession of those who hold it.

12. Who holds your land?

I pay it.

I

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14 Has any portion of your land been decreed by the Court to one Hutchinaya?

I do not know whether any is decreed to him or not.-

Memorandum

This deposition is read over

15 Is the deposition just read over to you, correct according to your dictation?

It is.

Signed/ Padmanabha
Signed/ F. S. Maltby
Collector.

20th June, 1851.

Deposition continued on the 21st

16 Although you cannot point out the above land according to order of the Courts, yet can you depose to the particulars of the land cultivated by you?

I will point out the land enjoyed by me.-

Signed/ Padmanabha
Signed/ F. S. Maltby
Collector.

21st June 1851.

True translation/
Signed/ F. S. Maltby
Collector

PG

12585
46-47
Bd. No. 1903

Fort St. George 25th September 1851

No. 415.

Proceedings thereon.- In this communication Mr. Maltby again brings to notice a subject which has recently occupied the Board's attention in connection with the proposed revision of the Revenue System in Canara viz. the difficulty which is experienced in carrying out the decrees of the Courts for the sub division of Estates particularly in the Betul taluks and the opposition offered by the ryots to any attempt on the part of the Revenue Officers to ascertain the boundaries of their Estates, or to check the encroachments made upon the Government waste lands. The deposition which accompanies his letter as taken from a ryot against whom a decree of the Civil Court had passed, forcibly illustrated the nature of the opposition and the difficulties which the Collector has to contend with and tends further to demonstrate the necessity for placing on his hands the needful power for executing the decrees of the Courts and vindicating the rights and authority of Government.

Informing the Collector of Canara that pending the orders of Government relative to the revision of the Revenue System of that district the Board will be prepared to recommend such temporary establishment as may be required for the Survey of those lands the boundaries of which the Villagers may fail to point out and remarking that the Collector has a right to look for the same aid and support from the Criminal Court in cases where he is acting in aid of the Civil tribunals as would be given to one of their own Officers.-

2.- The subject was specially referred to in Para 78 of the late Collector's report dated 20th September 1848 and in recently transmitting that report to Government the Board have suggested "that a small Survey Establishment should be attached

Bd. No. Rev. Jn. Cons. 8th May 1850 22 Oct. 1850

"attached to the Collector's Office to aid
"him in the Examination and measure-
-ment of Estates when necessary, and for
"carrying out the orders of the Civil Courts
"for the transfer and Subdivision of
"lands". The Collector's letter now under
consideration particularly Paras 13-14
and 17, confirms the Board in their opinion
as to the expediency of some such measure, and if their recommendations
should meet with the approval and
sanction of Government it will they
think, enable the Collector to carry out
the plan adverted to in Para 15 of his
letter for surveying either particular
Estates or in cases of opposition, the whole
Village with greater facility than by the
appointment of a Pesh Kar in each case
who might not have sufficient experience in the measurement of land and
whose employment would be only
temporary - As regards the Collector's
proposal that "if parties shall still
"fail to attend all lands to which
"claims were not preferred and
"proved should be attached as
"Government lands" it will
probably be necessary to embody
some such provision in any
rules which may hereafter

the

be laid down for the examination and mea-
-surement of Estates but in the present
state of the law the Board have some
doubts whether the rule could be
enforced.

3. In the meantime, and pending
the orders of Government upon their
Proceedings above referred to, the
Board will be prepared to recom-
-mend such temporary Establish-
-ment as the Collector may require
on the occurrence of any special case
of contumacy which may in his
opinion render it necessary to have
immediate recourse to the plan re-
-ferred to in the 15th Para of his letter.

Paras 8 & 10

4. The Board notice that the
question is at present embarrassed
by the decision passed by the Criminal
Court in a former case in which the
parties had been fined for opposing
the examination of certain lands in
obedience to an order of the Court. The
grounds of this decision are not stated
and it appears to have been on the Cri-
-minal and not on the Civil side,
but the Board are of opinion that
where the Collector is acting specially
in aid of the Civil tribunals, and
with the express object of carrying
their Decrees into effect he has

a

a right to look for the same aid and support as would be given to one of their own Officers and although the kind of opposition described in his letter may not be a fit subject for criminal punishment by fine, it might they are inclined to think in aggravated cases be dealt with as a contempt by the Civil Court — the execution of whose decree it is the object of such proceedings to obstruct and set at naught —

5 The Board resolve to submit these proceedings with the Collector's letter for the information of Government with reference to their Proceedings of 8th May 1851 that it may be taken into consideration when the subject is again brought forward after the receipt of the sentiments of the 1st Member which he has been invited to communicate on the general question of a Survey and revision of the Revenue System in Canara —

Ext. Mins Cons 29th May
in Cons 16th June 1851 —

H. B.

To

No. 59.

To, W. A. Bayley Esqr.
Secretary to the
Board of Revenue,
Fort St. George.

48

R. No. 2006.
From the Collector of Canara
Submits a detailed report regarding a defalcation discovered in the Stamp Department to the amount of Rupees 7,937 10 6.

Sir,

1. It has become my duty to report to the Board of Revenue that a serious defalcation has been brought to light in the stamp Department of this District. The subject has necessarily occupied much of my attention during the last three weeks and the result of my investigation is, I regret to say, that stamps to the value of Rupees 7,937 10 6 have been fraudulently sold, and the proceeds feloniously appropriated.

2. The fact that the fraud has been carried on through a long series of years has rendered it necessary that I should examine the accounts of a long period and this has occupied much time; and the circumstance that this fraud has remained undetected notwithstanding the many precautions taken both by the Government and the Collector with the view of ensuring a careful supervision over the stamp Department, has rendered it my duty to

to institute a strict enquiry into the conduct of the servants of Government by whom their orders ought to have been carried out. The result of these investigations I have now the honor to lay before the Board.

3. The facts which are proved by the investigation are, that the fraud has been practised through a long series of years by the stamp Vender of Mangalore, and that he has been enabled to carry on this fraud through the misconduct and most culpable negligence of the stamp Darogah which have annulled every precaution taken by the Collector and have been so gross that I scarcely know whether I shall be able to satisfy the Board that I am justified in the measures which I have adopted - these are the prosecution of the Vender under Act XIII of 1850 for felony; but a decision against the Darogah only under Regulation IX of 1822 for the sum of Rupees 7,937 10 6 being the amount of loss accruing to Government together with dismissal from his situation,

and

and from the public service pending the decision of the Board of Revenue. I feel that I have to explain to the Board how I can believe that any thing short of actual connivance can be inferred from the conduct of the Darogah, but I shall lay before them the whole circumstances of the case.

4. It is necessary that I should state that about 4 Months ago my Head Serishtadar brought to my notice that the Stamp Darogah Mr. Lucas Pacheco, a son of the Head Writer Mr. Felix Pacheco lately deceased, had not, since the death of his father given security for the property entrusted to him, and he told me that since his father's death, he (the Head Sherishtadar) was uneasy at so important a charge being entrusted to a young man who was in pecuniary difficulties. - I asked whether he had any reason to suspect that any thing was wrong; he said, that he had not, and as this was late in the evening before I proceeded into the District, and as the stamps had very lately been examined by

by the Sub Collector and found to be correct, I said that I should take the necessary measures on my return to Mangalore. I have thought it necessary to state this in justice to the Head Sherishtadar.-

5.

After my return and on the receipt of the Circular letter of the Board of Revenue I explained the purport of the orders of Government to the Head and Nair Sherishtadars, and I gave an order in writing directing that they should consider themselves responsible for the accounts of the stamp office and that after making a careful scruting of them and an examination of the stamps, they should give in a report showing that they had done so. At the same time I directed that the Darogah should give security in Rupees 10,000 - It was at the same time brought to my notice that the Stamp Vender had not renewed the security given by him when acting; and he was required to do so.

6.

The close of the Fusly year was fixed upon for the examination

of the stamps both in the Darogah's office and in the Vender's hands.- On the following morning the Head Sherishtadar waited upon me and told me that delays had been thrown in the way of the examination; but he had ascertained beyond a doubt that there was a very large deficiency.- I immediately sent for the Darogah, his Gomashta and the Vender, and proceeding to the Cutcherry sealed up the boxes of Stamps and accounts, and on a subsequent search and comparison of accounts the deficiency I have stated above of Rupees 7,937 10 6 appeared in the stamps which ought to have been in the hands of the Vender. An infamous plan had been laid for proving that the deficiency had really been in the Darogah's office and that he had a short time before borrowed stamps from the Vender to meet the impending search, but on examination of the papers and their numbers and a comparison of the accounts has shown this to be a vile conspiracy.

7.

It then appeared clearly from

from an examination of the parties and a hasty examination of the records that a balance of stamps had for a long succession of years been allowed to accumulate in the hands of the Vender, and that of these he had purloined upwards of 7,000 Rupees worth. The Vender was placed in confinement and an order given for the attachment of his property.

8. I then directed that the Serishtadars should examine the records and draw up a full report upon the case. The Darogah was required, as soon as his culpability appeared, to give security for his appearance and to make a surrender of his property to Government, which he did.—

9. The accounts of the office have since been carefully examined and the necessary depositions taken, and a report drawn up by the Serishtadars which traces very clearly the progress of this fraud. The manner in which it has been carried on I shall now explain.—

10. The situation of Head Writer in the Cutcherry was for many years

years held by M^r Felix Pacheco, a very old servant of the Government, and a man whose upright conduct and respectability had gained the confidence of all his employers. He was a man of a large family, and on the vacancy of the Darogaship in 1834 the Collector was desirous of assisting him and appointed his son to the office, M^r Pacheco being allowed to superintend and assist, as his son was a very young man. In 1837 the Son Lucas Pacheco was confirmed in the office, his father being surety for him in the sum of Rupees 5,000 and the duties of the office have since been conducted by Lucas Pacheco and a private Canarese Gomashta who has been for many years in the employment of his father and himself.—

11. The position held by the Father and his suretyship would appear gradually to have led the Serishtadars to lose sight of the orders of Government that all accounts should go through their hands. The stamps were gradually detached from the other accounts of the District and formed

quite

quite a distinct department conducted by the Darogah and Head Writer, and the result only was passed on to the serishtadar's office.— The esteem in which Mr. Pacheco was held led to this irregularity.—

12. But Mr. Pacheco unfortunately appears to have left the whole duty to his son, and the son has completely lost sight of the duties belonging to his office.— He seems to have considered that these consisted in keeping account of the Stamps in his possession and issuing them to the Talooks, and preparing the periodical reports to be laid before the Collector, the returns from the talooks being prepared by his Canarese Gomashta and translated by himself.—

13.— In common with the stamps issued to the Tahsildars were entered those issued to the Mangalore Vender and for a long series of years he has been allowed to accumulate a balance increasing graudually to 9,000 Rs.— This fact has escaped observation — from it's being laid before the Collector in common with and as a part of

of the balance outstanding throughout the District, and now on search being made this large deficit has come to light.

14.— At the periodical search made by the European Officers the Stamps remaining in the Huzoor have alone been examined, and it has been concluded that for those appearing as in the Talooks the Darogah made his report on the certificate of the Tahsildars, and this has been done with reference to all except the Vender whose balance has never been examined either by the Darogah or the Tahsildar.—

15. The Culpability of the Darogah has been extreme.— He is an officer receiving a large salary and considered as the head of a Department, who prepared the accounts sent in to Government for the signature of the Collector and has been considered responsible for the whole Department. The records show that by the Collector every precaution has been taken that can well be taken by an Officer whose onerous charges compel him to transact much of his duty through the proper

responsible

responsible channels. The Darogah has been required by written orders to examine periodically the balance in the hands of the Vender. It was laid down by strict order that the balance in the hand of the Vender should not exceed the amount for which he had given security and the orders from the stamp office have been communicated to the Darogah and the correspondence carried on in communication with him.

16. His culpability is that he has never searched the Vender's balance that he has contrary to strict order allowed a balance to run on accumulating in the following progression.

close of Fusly 1246 / 1836/37	626	" "
1247	884	" "
1248	1,341	" "
1249	1,614	8 "
1250	2,028	8 "
1251	2,738	4 "
1252	2,753	" "
1253	3,952	8 "
1254	4,225	" "
1255	4,733	" "
1256	5,468	" "
1257	6,507	12 "
1258	7,367	4 "
1259	8,233	" "
on the 30th April 1851 1260	9,093	12 "

that

that when the Venders own account shewed a balance of paper to the value of Rupees 9,093 12 - enough for the expense of 4 months, he has without enquiry allowed the issue of more - that he has allowed the accounts to be drawn up by the Canarese Gomashta without ever testing their accuracy except as to the balance in his own hands, and submitted to the Collector Statements of those in the Talooks "Examined by the Tahsildars" when no examination was made and he had no Certificate of any thing of the kind as to those said to be in the Venders hands - that the Venders accounts have been allowed to fall into utter confusion, and that he has failed even to provide that the Venders security should be good and valid.

17. I have said above that with such culpability it rests with me to explain how I have thought it right to acquit the Darogah of connivance to defraud the Government and of participation in the gain; but this I do acquit him of, and I do so in common, I believe, with nearly every one around

around me. He is a person of slender ability and has fallen into the hands of an artful Gomashta, but as yet there is not the slightest proof that either he or his father ever participated in the dishonest gains. Had they done so I am satisfied that some proof would have appeared among the papers of the Vender which I seized, or that some would have been brought forward instead of the infamous conspiracy made to prove that he was the defaulter and that he had taken the stamps from the Vender to meet the search. If he were a party it must have been in common with the Vender and the Vender has shewn no backwardness to accuse him, but has not even alleged that he was encouraged by the Darogah.

18. That the Darogah's Goomashta Nursapaya was cognizant of and a party to the whole fraud I feel no doubt, but as yet I cannot prove it.

19. Under these circumstances I have considered that to pass †judgment against the Darogah under Regulation IX of 1822 for the whole amount of which he has allowed the Government to be defrauded,

†Copy of Darogah's answer to the charge and of the Decree against him herewith sent-Marked Rs. 182.

defrauded, the sum to be levied by distraint or imprisonment, is the proper course for me to pursue.

20. The bond executed by Mr. Pacheco for his son was destroyed during the insurrection of 1837; but I have proof so distinct under the Surety's own signature that it was executed, and this is supported by original public documents, and I can shew so distinctly that more than 5,000 Rupees of property was missing before Mr. Pacheco's death, that I have full authority to proceed both against the property of the late Mr. F. Pacheco to the extent of 5,000 Rs. and against that of the Darogah for the rest; but the necessity for my doing so has been prevented by a surrender on the part of the widow and the Darogah of property, I hope, to the extent of the defalcation. To this effect they have executed a joint bond pledging the property to meet any legal demand against them.

21. The conduct of the Vender has been throughout infamous. He has concealed the property in jewels which he was known to possess, and nearly all

all that I have recorded was from the bottom of his well, some trifling copper vessels. He has joined in the conspiracy I have mentioned above and been many years carrying on these frauds. I trust that a sentence of transportation will be given and will prove a warning to others.

22. This man, I find by his papers, has been for many years a money lender to the servants of the Cutcherry, in small sums, and I fear that it must have been long notorious that all was not right, though, I do not think, that any one suspected so serious a defalcation. He entered the service a pauper, but at the time of the Government lotteries he seems to have been the banker for the lotteries among the Cutcherry servants, then unfortunately fostered by the Government lottery, and from that time he has been a money lender, but in sums too trifling for me to be able to say that those who borrowed of him must have known that the money was not his own.

I shall

23. The conduct of the Sherishtardars since they have held office will, I trust, bear them free from such degree of blame as attaches to their predecessors for having allowed the stamp accounts to pass from their office contrary to the orders of Government. Their report upon the present case I beg to lay before the Board.

No. 3.

24. With the conduct of the Treasurer Madoo Row I have reason to be highly dissatisfied. Had he had the firmness to act decisively on an order given by Mr. Blane in 1849, which required him to keep a check upon the Vender's account, some portion at least of these frauds would have been prevented by their being sooner brought to light. But he is a person of good character and of respectability, and as no suspecion attaches to him of more than a degree of procrastination in carrying out the order, I have not thought right to relieve the head of the stamp Department of any portion of the responsibility he has

has incurred, and I hope that this time the censure which the Treasurer incurs, will be considered a sufficient punishment.— I submit his explanation to the Board.—

No. 4 with the Translation of the order dated 7th August 1849.

25. A subject to which I have yet to allude is the very serious irregularity of there being no security bond forthcoming either on account of Mr. Pacheco or the Vender.— It is only by accident that I have now in my possession proof that the late Mr. Pacheco was Surety in behalf of his son in the sum of Rupees 5,000.— For this the Sherishtadar's office is most certainly responsible.— In the year 1847 a return was made of all persons required by their office to give security.— This return was made by the Collector on a list prepared by the late Head Sherishtadar, and it was his duty not only then but as a part of his general routine to assure himself that the security bonds were good and valid.—

26. Mr. Pacheco's bond was burnt during the insurrection and has never been renewed.—

The

The Vender entered the
27. office as acting for his brothers and gave security; but the bond is so worded that the Surety is only bound during the two months for which he was appointed to act, but when he was confirmed it does not appear that any fresh bond was taken.—

In 1842 an order was
28. issued to all the Talooks that the security bonds were to be annually examined and where necessary renewed; and when this order was passed, the Sherishtadars were bound to see that the same was done in the Huzoor.

But in justice to the
29. Sherishtadars it is only right that I should refer to the extent of the duties which occupy their time and I can state that Boojenga Row has since his appointment exerted himself to check any irregularities which have come to his notice, bringing to light some which existed in the Post office accounts, and procuring such orders regarding the Stamps as he thought

Vide Mr. Blane's order to the Treasurer dated 7th August 1849.—

calculated

calculated to prevent any similar abuses.- The list prepared by his predecessor of the servants who gave security which included the Daroga and Vender may well have misled him, and it was only at a late date that he discovered that the security of the latter was invalid and the bond of the former not forthcoming - he brought this to notice as soon as he observed it.- I trust therefore that he will rather receive support in the arduous duties he has to perform than censure for not sooner bringing to light a long existing abuse.- He has entitled himself to full support from me and I have throughout endeavoured to to afford it to him.

30 Having thus laid before the Board the circumstances of this case I cannot conclude without very earnestly requesting their consideration for the family of the late Mr. Felix Pacheco.- It has been my painful duty to wrest from them nearly the whole of their property and to reduce them to

poverty.-

It is to the credit of the late old Servant of Government that after a protracted service in situations of responsibility and trust, he died a poor man.- Some houses not yet free from mortgages and some plots of land to the value in all of about 9,000 Rupees clear, is all they have inherited, and of this nearly the whole must be sold.- The request I would make is that I may be allowed to collect the sum due in four instalments at intervals of 6 months.- This will enable them to make arrangements for disposing of their property to advantage.- I would also request that I may be allowed to employ the Darogah in my office in a situation not of trust.- His conduct on this occasion has satisfied me that he has not been dishonest intentionally though greatly culpable.- He is a man with a family of 5 children - he is most severely punished by the loss of his property, and

I

Vender and it is alleged that they have been embezzled by him, but this will not acquit the Darogah who is by his office responsible for the whole of the property of the Government entrusted to him there are moreover many circumstances which evince the most culpable neglect on the part of the Darogah.

2 He has allowed the Vender's account to fall into the greatest confusion. For some time after he took office it appears that they were properly Kept and the book signed by the Vender.

Treasurer the money realized from the sale of stamps according to Hugoor orders. He himself obtained receipts from the Treasurer and deposited his Hath-Karradah accounts in the Treasury. His Hath Karradah I have never been ordered to examine or sign under these circumstances I consider that I am not accountable for his acts any more than for those of the Sabook Venders.

2. Receipt books have been regularly Kept in which though his signature is wanting in some instances, the entry made in his own hand writing supplies the same. There is no material difference between my

this has since been discontinued. He holds no receipts from the Vender except in a book which the Vender himself Kept No examination of his accounts seem to have been made and no periodical examination was made of the balance in his hands. I doubt that any inaccuracy in the accounts would escape detection.

Since my appointment there has been considerable increase in the sale of Stamps owing to the establishment of the new courts and stamps being substituted for institution fees in the Moonsiffs' court and Special Appeals being directly preferred to the Sudr court which are always invariably written here, and the parties generally sending stamps papers instead of bills for Vakeels fees &c. I had therefore no cause to suspect that any large balance of stamps had accumulated

my English and his Canarese accounts in this respect and as the Vender's accounts are regularly examined in the Head Sheristedar's department every year before the balance of Stamps in his hands is entered in the Sabook Vassal Baky. I had no reason to

accumulated in the hands of the Vender, and in this I have not been mistaken as the stamps now deficient appear to have been already disposed of, though the proceeds have not been carried to account.

3 When the Darogah took office no large balance was allowed to accumulate in the Vender's hands. But since the fusly year 1247 these balances have been allowed to increase from Rs. 626 to upwards of 9000 Rupees.

At the same time that the Venders own accounts shewed a balance of paper to the value of Rs. 9093-12-- the Darogah issued to him a further supply of the Value of Rs. 1679- and this without making any enquiry why he applied for this paper while

3. The Vender usually submitted his accounts long after they became due, and as I had no means of ascertaining what quantity of papers had been disposed of and in the interval what balance remained in his hands I was induced to issue to him such number of stamps as he applied for and had no reason to believe that if the balance in his hands was extraordinary, it would have failed to attract the notice of the Head Shanistadar during the examination of the Vaskal Baky account

while he had so large a stock in hands.

account when the balance of every item is minutely scrutinized and final orders are given regarding the sale in the Paddha Putty. In this I am further borne out by the order issued to me in June last directing me to allow a balance of papers to the value of 6000 Rupees to remain in the hands of the Vender.

4- While entrusting to this man property to the value of 9000 Rupees the Darogah took no measures to ascertain whether he had given good security, or any security at all.

4- As the Darogah exercised no control over the Vender, it does not appear that he was the proper party to enquire into the quality of his security or whether he had given any or not nor had even any such orders been issued to me.

5 During the last two years the Darogah has presented to the Collector account calculated

5- In the new form of account which accompanied the letter of the Superintendent of

calculated to
mislead by entering
the Stamps in the
Venders hand as having
been examined by
the Tasseldar whereas
he was well aware that
the Tassildar never
did examine them
and he holds no
certificate or account
shewing that the
Tasseldar did do so-

of Stamps dated 25th July
1849 there are only two
Columns one shewing
the papers examined
by the Collector or one of
his European assistants
and the other exhibiting
those examined by the
Tasseldar, accordingly
the Stamps in my
charge examined in
the August were entered
in one Column and as the
Head Sheristadar who has been
charged with the control in the
Stamps as in all Departments by the
Circular order dated 25th February 1837.
received Monthly Indthy Putty of Tobacco,
Salt Stamps &c the Stamps in possession
of the Vender were of course entered in the
second Column according to the instructions
given me by the late Head Writer or Head
Sheristedar Vide Mr Blanc's answer to
the Superintendent of Stamps of August
1849.

When

as

6 When the new form
of account was prepared
for submission to the
Collector, the Daregah
must have been aware
that the Vender had
this balance in his
hands, and he con-
cealed the fact from
the Collector.

When a letter was
received from Madras
directing that all the
old Stamps should be
sent to Madras it was
the duty of the Daregah
to examine those in the
hands of the Vender.
He did not do so, and
Stamps of very old
date were found in
his possession.

7 The Daregahs
attention has been
repeatedly called to the
measures required

for

6 As the balance
of every item is received
in the Head Sheriste-
dars Department and
final orders are given
in the Pudcha Putty
as above stated, I did
not consider that I
ought to have made
any further represen-
tation to the Collector
regarding the balance
in the hands of the
Vender Gopaul-
All the old Stamps
returned by him
as well as those re-
turned by the Tassil-
dars were despatched
to Madras I had no
order to examine the
Papers in the Venders hands.

7 In the order is-
sued to the Treasurer on
the 7th August 1849, he is
directed to examine

the

for the prevention of balances and while the accounts have been properly prepared by the Tahsildars, he has allowed a servant under his own orders and under his own eye to accumulate this balance.

the Venders accounts and exercise such a control over him as may be necessary to prevent fraud in his part such as have been practised in the Post office. From the wording of the order it would appear to be the first that was issued in this respect. If the Vender had been considered to be a servant under my orders it is evident that the above order would have been addressed rather to me than to the Treasurer, but the Treasurer appears to have taken no notice even of the manner in which the Vender Kept his Huthkarradah accounts which is so different from those Kept in the other Departments, much less of the difference between the amount collected and that paid into the Treasury.

8 In preparing the accounts the Daroga has merely entered

8 The accounts of the Stamps Papers are all examined and adjusted

entered the Stamps examined in the Huzoor in one Column and then placed the rest of the balance against the Saloo Rs. He cannot shew that he has added up the balance of each Saloo K and those in the Venders hands and compared them with his own accounts, nor has he in any way checked the accounts. which do not now agree with his own report of the balance.

Saloo Rs. they were enquired into and orders issued directly from the Huzoor and almost all the orders regarding the stamps are passed without any reference being made to me.

9. At the periodical examination of the Stamps he

adjusted in the Head Sheristedars Department before the particulars thereof are entered in the monthly and quarterly Returns to the accountant General, the correctness of which is attested by the signature of the Head Sheristedar.

I did not therefore consider it necessary to shew in the accounts of the papers in my charge those in the hands of the Vender. When irregularities were lately committed in the Honore and Soopah

9. I am not aware of having deviated from my

he has given in a return shewing merely the balance in his own hands and thus concealing the real amount of the balances for which he was responsible.

The whole affairs of the Stamp office have been managed through the Darogah, the English correspondence has been passed on to him, and the accounts have been prepared by him and the orders on the subject of the stamps have been addressed to him. The Darogah is therefore clearly responsible for the property of Government and is required to shew cause why a decision should not be given against him.

my predecessors either in the mode of conducting the business or keeping accounts and if any deviation had taken place on my part, it would not have failed to be noticed to me heretofore. I have concealed nothing nor had I any object in doing so. my own accounts have been found correct and for them only did I deem myself responsible. I trust that from what has been already stated by me, it would appear that I was never held or considered responsible for the Stamps after they had been issued by me to the Vender, and that it

it was the business of the Head Sheristedar and the Treasurer to exercise the control both over the Stamps and Vender's accounts according to the orders alluded to above. The Vender Jogopah has given security when he was only acting as Vender and if this security had been renewed to him, his security would now be held responsible for the deficiency though according to the circular order of the Board dated 27th. July 1837 annual scrutiny is made as to the competency of the securities of even the Talook servants, nothing of the Kind has been done in the case of the Vender Jogopah. It would therefore be very hard if I were made to suffer for the remissness of others.

The foregoing statement will clearly shew that the entire affairs of the Stamp Paper Department was never managed by me nor was many important orders passed through me but through the Huzoor only. The correspondence from the Superintendent of stamps addressed to the Head of the Department was delivered to me to be pasted

Fort St. George 25th September 1851

pasted in the book of correspondence after the perusal of the same by the Head Servants of the Hoogoor as a guide for the preparation of accounts which were to be prepared by me and delivered to the Head Servants of the Hoogoor for the Collector's signature.

In submitting this reply to the charges advanced against me I feel confident that from your deep sense of justice it will meet with your lenient consideration, and that you will not doom an innocent man to suffer for the fraud clearly proved to have been practised by another only and the neglect of those who had received special orders to guard against such fraud.

It is abundantly evident from what I have already adduced in support of this view of the case that I am not the responsible party for the present deficiency but the Head Shereistadar and Treasurer the former according to a Circular order of the 25th August 1828, passed in Fusly 1248 and the latter according to an order issued by your predecessor Mr. Blane dated 7th August 1849.

/Signed/ Lucas Pacheco.

/True Copy/

/Signed/ F. N. Maltby
Collector

Fort St. George 25th September 1851

No. 2

Decision passed by F. N. Maltby Esqr.
Collector of Canara

Sirkar

Versus

Lucas Pacheco Stamp Darogah.

Under Section IV. Regulation

of 1822 the Collector proceeds to record the following decision in the case of Lucas Pacheco Stamp Darogah of Mangalore charged with allowing a defalcation in the Stamp Office under his charge of Stamps the property of Government, to the value of Rupees 1937-10-8 as.

The facts established in this case are that Lucas Pacheco was appointed Stamp Darogah in the year 1244. his father Mr. Felix Pacheco being his surety in the sum of Rupees 5,000. The appointment of Stamp Vender at Mangalore was made subordinate to the Darogah, that is to say the order appointing the Vender was addressed to the Darogah, the Darogah was directed to examine the stamps in the Vender's hands exactly as the Darogahs own stamps were examined by one of the

officers

Officers of the Cutcherry - a deficiency of Rupees 3½ being found in the Vender's stamps, the Darogah was directed to make periodical examinations of the Vender's stamps. The Vender having given security in the sum of Rupees 1500 the Darogah was required not to allow a larger balance of stamps than that amount to remain in the Vender's hands.

The Darogah Lucas Parchee has since conducted the duties of the office in communication with his father up to the time of his father's death, but completely losing sight of the orders given to him and for the carrying out of which he has received the Government salary he has allowed the vender to receive from him stamps to a very large value and through a long series of years feloniously to appropriate these to his own use.

Had a single examination of the balance in the Vender's hands been at any time made the fraud up to that time must have been brought to light. It is entirely through the Darogahs disobedience to positive orders that the fraud

has been practised.

The following balances have been left unexamined in the Vender's hands.

		Rs a p
At the close of Fasly	1246 or 1836/37	626 - -
	1247	884 - -
	1248	1341 - -
	1249	1614 - 8 -
	1250	2028 - 8 -
	1251	2738 - 4 -
	1252	2753 - - -
	1253	3952 - 8 -
	1254	4,225 - - -
	1255	4733 - - -
	1256	5468 - - -
	1257	6507 - 12 -
	1258	7367 - 4 -
	1259	8233 - - -
On the 30th April 1851	1260	9,093 - 12 -

At the same time that the Vender's accounts showed a balance of paper to the value of Rupees 9,093 - 12 - - the Darogah issued a further supply of the value of Rupees 1,679 and this without making any enquiry why he applied for this paper while he had so large a stock on hand and this practice he has continued through a long series of years.

The

The Collector considers it unnecessary to repeat here many facts which are already on record to prove that nothing but a total and culpable neglect of the duties of his office could have prevented the Dubash from discovering the fraud which he was allowing to be practiced from year to year. The Collector considers that it is proved beyond all question that for the property entrusted to him and embezzled through his neglect of duty the Darogah is responsible to the Government.

The Collector considers it necessary only to offer a few remarks on the defence recorded by the Darogah.

The first ground of defence is that he is not responsible for the acts of the Vender. The orders quoted above shew that he is distinctly so responsible, just as any Tahsildar would be responsible for the acts of his writer

It is next stated that there was no material discrepancy in the Vender's and his own accounts. There is a discrepancy of about 30 Rupees and no account should have left the office for Madras without this being

being searched out and carefully collated, and if this had been done the frauds must have come to light but a balance has been entered just to make the accounts tally and without any reference to the actual balance in the Venders hands.

The order of the 12th September 1251 only authorizes the issue of paper direct to the Talookes, without a reference to the Huzoor in each separate case.

The remainder of the defence with the exception of one passage to be noted below is written with the view of removing the responsibility for a due control over this department from the Darogah, to the Sheristadar and the Treasurer. On this head, it is sufficient to state that whatever may be the duties of the Head Sheristadar they do not relieve the Darogah from his. It is the duty of the Sheristadars Office to hold a due control over every department, and to bring every irregularity to light, but the fact that any such escaped their vigilance can be no excuse to the party guilty of it. The Darogah was responsible to give into the Sheristadars Office a true

true and faithful accounts, and the fact that the balance in the hands of the Vender appeared annually in their accounts without attracting observation, is no justification of the Darogah for disobedience of an order issued in his own particular department.-

In the same way the order issued to the Treasurer to check the accounts of the Vender, by comparing the Kathawrada with the remittances to his treasury was intended not to supersede the duties of the Darogah but to afford an additional check and did not relieve the Darogah from any one single portion of his duties.-

The Darogah is an officer receiving a Salary equal to that of a Tahsildar and of the Head Accountant and of the Treasurer. His well defined duties were to keep the Government Stamps to issue the necessary number to the Talooks and to the Vender. To receive and check the Tahsildars accounts and those of the Vender and to submit the whole to the Sheristadars Office. To submit the accounts of Sales and balance to the Collector for transmission to Madras, in doing which the Stamps in the Huzzoor were

were to be submitted to examination by the European Officers those in the Venders hands by the Darogah and those in the Talooks certified by the Tasildars.-

Instead of which the Venders balance has been used as a means of balancing the account without any adjustment at all, and it has been entered as examined by the Tahsildar when the Darogah well knew that no such examination was made.-

By this alone the whole fraud has been allowed - one single search must have stopped it and this was the duty of the Darogah.-

The Accounts of the Vender are in such confusion that this alone condemns the Darogah.-

The point the Collector has reserved for remark is that the Darogah states that the increased sales in the Stamp Department required an increased supply in the Venders hands - If so this would not justify a breach of order and if this supply were necessary, increased security should

should have been demanded. He observes that he is borne out by the Collector's order of June (just before the present investigation commenced) which authorized a supply of Rupees 6,000 value. That order was passed in ignorance of the previous rule. it was intended to put a limit where it appeared none existed. it was accompanied by a requisition for security in the sum of Rupees 40,000. and moreover it was issued under the full impression that the Darogah was making those periodical examination which the Collector reported to Madras on accounts submitted by the Darogah, two of which had been made since the Collector joined the District. And then on receiving the order, if the Darogah even then acted upon it and demanded all the papers the Vendor had over and above 6000 Rupees he would though at the last moment have been the means of bringing the frauds to light, but as far as the Darogah was concerned they might have gone on for 16 years more and it was only discovered by the Sheristadar.

Under

Under Clause I Section V Regulation IX of 1822 the Collector proceeds to pass judgment against the Darogah for the sum of Rupees 7,937-10-6 to be collected as prescribed by Clause third of the same section i.e by distraint and imprisonment, if necessary.-

It is further directed that the same be levied by distraint of the property of the surety the late Felix Pacheco to the extent of Rupees 5,000.-

In passing this decision the Collector feels that it is

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is only his firm conviction that the offence proved amounts to most cul-pable neglect of duty only not participation which enables him to distinguish between the acts of the Vender and of the Darogah.-

Given under my hand and seal at Mangalore on the 6th day of August A. D. 1851.

The period of appeal expires on the 5th November 1851.-

(Signed) F. N. Maltby
Collector

(Signed) F. N. Maltby
Collector

(True Copy)

(Signed) F. N. Maltby
Collector

Fort St George. 25th September 1851.

To, F. N. Maltby Esqre
Collector of Canara-

Report from Bhoojung row Head Sheristadar and Boniface Fernandes Asst Sheristadar of the Huzzoor-

We received your order No 72. of 1260 July dated 24th June last and co-
have understood the contents - By it we co-
were directed to examine the accounts of
Stamp Darogah Lucas Pacheco and Stamp
Vendor, Joguppa, as also the balances of
Stamp papers in their hands immediately
on the commencement of the July and co-
submit a report - To give a compliance to
this order we communicated its contents
to them both and desired them to pro-
-duce their accounts for examination - at
this time the Darogah said that the ac-
-counts he had were in English that he
was getting an abstract of the Canarese
accounts received from the Taloobs &c pre-
-pared thro' his own private Goomastah -
Nursuppa and translating the same into
English, that up to this time it was not
usual

usual to compare the balance entered in the Quarterly Statements with the details of the Talookwar balances, that the accounts of sales effected by the Vender Joguppah in May and June were not prepared and re-ceived from him, and that as at present Narsuppah was engaged in preparing the accounts for the Quarter ending 30th April last and the accounts were imperfect he (Darogah) would send him (Narsappa) within a short-time and after the expiration of 7 or 8 days he sent the Goomastah Narsappa with an English Ruthkwda book shewing the quan-tities of papers despatched to the Talooks in 1850 and 1851. We got an abstract account of that book made into Canarese. After this as the accounts necessary for comparing the balance in his hand and that in the Talooks throughout the District were not received from Joguppa and Lucas Pachecs the prepartion of the abstract account (adjustment account) was necessari-ly prevented still the totab quantity of Stamps issued and the amount realized by the sale of part of it and delivered into the treasury was ascertained from

other

other accounts and those given by Joguppah for some months from which it appeared that there was a large stock of Stamp papers in the hands of the Darogah and Joguppah. Thinking therefore that we could examine the balance in the hands of the Vender Joguppah on the 12th instand at 10 O'Clock A. M. and then permit him to conduct the sales and that after this we could examine the balance of the supply in the hands of the Darogah and then prepare a list of the same to enable us to prepare an account of the entire quantity remaining for the purpose of comparing it with the balance throughout the whole district and that we could afterwards submit our report, we both on the evening of the 11th Instant at the time of quitting the Office sent for Joguppah and Darogah's Goo-mastah Narsappah in our presence and told them that the next day on which the new Fusly was to commence at 10 O'Clock after our attendance at the Office, we would examine the balance of rolls in the hands of the Vender and afterwards that in the hands of the

Darogah

Darogah and that therefore the boxes sealed up that day should not be opened without our permission until an examination on the following day and then we left the Cutcherry. That same night one of us that is to say Bhoojungrow the Head Sheristadar having received positive information that there was a deficiency from 5 to 10,000 Rupees in the balance of Stamps remaining in the hands of the Darogah and Vender, and as we thought it was imprudent to examine a balance in which there was a great deficiency the Head Sheristadar on the 12th July at 8 A. M communicated all these circumstances in person to you, and further he presented an Urzee to you on the subject. You were then pleased to give orders for immediate arrangements to be made and having come down to the Cutcherry that day at about 10 O'Clock you sealed up the boxes containing the balance of the Rolls and accounts belonging both to the Darogah and Vender, sent for the Vender Joguppa. Darogah Lucas Packeer and his private Goomastah Nursappa before

before you and took deposition from them. It appeared from the Statement made by the Vender Joguppah that there was a deficiency in the balance of papers in his hands and that some of the rolls had been returned by him to the Darogah. The box containing the balance of rolls with Joguppah was that same day at 3 O'Clock sent for in your presence and opened before us and when you personally examined the Value and counted the Rolls found in his box the result was the following—

	No. of saleable rolls.	Value. Rs.
Country paper rolls —	207.	789.
Europe paper — Do. —	90.	213
Decree paper — Do. —	48	41
Total —	345.	1043.

As the above rolls were alone forthcoming a list of them was made

Fort St. George. 25th September 1851.

made out and on Monday the 14th Inst the boxes containing the balance of supply of rolls in the hands of the Darogah Lucas Packers were opened and the examination of the Stamps was conducted by you in person when the following quantity was discovered -

	No. of Rolls not numbered but signed and not signed by Gentlemen		Numbered and signed by Gentlemen		Total -			
	No.	Amount	No.	Amount	No.	Amount		
		Rs. as.		Rs. as.		Rs.	as.	
Rolls of Revenue or Country Paper	21023	38984 8.	"	" "	21023	38984	8.	
Do. for Vakalutnamah	500	300 "	"	" "	500	300	"	
Do. for Europe Paper for Deeds &c.	4177	5287 4.	1	4 "	4178	5291	4.	
Do. for Decrees.	1065	1027 8.	30	15 "	1095	1042	8	
Cadjans.	73	87 "	"	" "	73	87	"	
Total -	27438	45686 4.	31	19 "	27469	45705	4.	

The

Fort St. George. 25th September 1851.

The list made of the above rolls was handed over to us and we were verbally directed to examine all the accounts connected with them and submit a report. Having therefore examined the accounts we beg to report what has come to our knowledge as follows.

It appears the order No. 31 dated 13th October 1247 Fasly that before the appointment of this Vender Joguppa, his elder brother Anund Row stood appointed to the situation of Vender and that he obtained leave of absence for 2 months on substitute in the person of his brother the said Joguppa. As it further appears from the copy of the order No. 73 dated 17th February 1247 (found in the Book in the record) addressed to Darogah and from that No. 220 of the same date addressed to Joguppa that he (Joguppa) was permanently appointed to the Office of Vender in consequence of an Urzee from Anunda Row setting forth that he had not recovered his health since he obtained the leave and praying that his younger brother Joguppa who was his substitute might be confirmed

to

Fort St. George. 25th September 1857.

to the situation of Vender; it follows that Joguppa is conducting the duties attached to the Office of Vender from the latter part of October 1247- Fusly- It was however binding upon the Darogah to produce the receipt on reports made by Anunda Row and Joguppa when the former availed himself of the leave granted him and the latter received charge of the Stamps in October- He has not produced any such record, nor has any such receipt or report been discovered up to this time tho a search was made for them in the records; Once examining the accounts we have found the Monthly accounts of the entire Fusly 1247- commencing from 12th July to 11th July- The Monthly Statements for July. August and September bear the signature of Anunda Row and those from October to the end of that Fusly bear the signature of Joguppah and it is upon the authority of these accounts that we are fully impressed with the opinion that the appointment of Joguppah dates from October of that fusly and the following accounts are therefore prepared by us from that Month-

Joguppa

Fort St. George. 25th September 1857-

3. Joguppa at first commenced to prepare his Monthly Statements for Fusly 1247 dating them from the 28th of the previous Month to the 27th of the following. In the accounts for October of that Fusly it is stated that the balance of Stamps in hand on the 27th September was 370 Stamps valued at Rupees 350-12 but it appears the accounts kept by the Darogah that on the 19th July of that year 15 Cadjans each valued at 1 Rupee were delivered to the vender whilst the Vender Anunda Row entered 25 Cadjans in his accounts for July being 10 above the Number he actually received- The mistake thus committed in entering 10 Stamp Cadjans and Rupees 10 in excess appears from the accounts for the month of February of the same Fusly to have been afterwards corrected- Therefore the Stamp Cadjans and amount to be struck off the accounts or omitted from the accounts are-

Stamp Cadjans.	Value- Rs
10-	10-

The real balance which stood on the 27th September consists of 360 Stamp papers valued at Rupees 340-12 as the particulars of which are given in the following Table-

Description

12640

Fort St. George, 25th September 1857.

Description of papers.	Balance -		Papers sent to court in civil suits but included in the balance.		Total Balance -	
	Rolls -	Value -	Rolls -	Value -	Rolls -	Value -
	No.	Rupees a P.	No.	Rupees a P.	No.	Rupees a P.
1. Country Paper	158	441 12 u	37.	32 u u	195	473 12 u
2. Europe D:	89	92 u u	u	u u u	89	92 u u
3. Decree D:	16	8 u u	1	u 8 u	17	8 8 u
4. Cadjans	59.	72 8 u	u	u u u	59	72 8 u
Total	322.	614 4 u	38.	32 8 u	360.	646 12 u

12641

Fort St. George, 25th September 1857.

We have returned the civil above quantity of Country Paper actually received by Cossitka in the Treasury since the Abstract Statement drawn the Balance of the Abstract Statement drawn up to the 28th September 1857.

Sd/ Charles Elliot
Sd/ Thos. Pycroft
Sd/ Wm. Ellis
Sd/ Wm. Oakes
Sd/ Wm. Dorin
Sd/ Wm. Brodie
Sd/ Wm. Dorin
Sd/ Wm. Brodie
Sd/ Wm. Dorin
Sd/ Wm. Brodie

12642

Fort St: George. 25th September 1857.

was duly and regularly noted down
in his (Darogahs) accounts in detail
we have caused an abstract account
to be prepared on the basis of
the accounts kept by the Darogah.
For the preparation of this abstract
the total receipts of Stamps
from 28th September 1246 Fusly to
11th July 1260 and the amounts re-
-mitted to the treasury for this
period have been summed
up and the amount embez-
-zled by Joguppa has been
ascertained. We have prepar-
-ed a detailed Statement
of the same marked A
and forward herewith

and

12643

No 1

Fort St George 25th September 1857.

and the following table gives
only an abstract thereof.—

Table of account.—

12644 Port St. George 25th September 1851.—

No. of the Rolls.	Value.	Additional Fees on Europe Paper for Deeds.	Total.	
	Rs. A P	Rs. A P	Rs. A P	
360	646 12 "	2 12 6	649 8 6	Balance on the 27th September 1247.—
2,32,406	2,64,773 " "	665 5 "	2,65,438 5 "	Total of the Papers received by Vender Jogapah from the Darogah from 28th September 1247 to 11th July 1260.—
2,32,766	2,65,419 12 "	668 1 6	2,66,087 13 6	Total.—
345	1043 " "	2 13 "	1045 13 "	Saleable Papers found upon examination held by your Honor on the 12th July 1260.—
2,32,421	2,64,376 12 "	665 4 6	2,65,042 " 6	Papers that may be reckoned to have been expended.—

Deduct.—

493	1038 4 "	2 2 6	1040 6 6	Papers returned by Jogapah to the Darogah as verified by the Accounts of both—
73	127 8 "	" " 6	127 8 6	Papers issued for the Security Bonds of Servants and for Civil Suits.—
308	344 " "	" " "	344 " "	Papers sent to the Court to be used in Civil Suits in former years remaining to be adjusted upon reference to Madras.—
874	1509 12 "	2 3 "	1511 15 "	Total
2,31,547	2,62,867 " "	663 1 6	2,63,530 1 6	Papers that may be assumed as having been actually sold by Jogapah for Cash.—
"	2,54,897 8 "	651 3 "	2,55,548 11 "	Remittances paid by him into the Treasury from 28th September 1247 to 11th July 1260 as verified by the Treasury accounts.—
	7969 8 "	11 14 6	7981 6 6	Balance against Jogapah.—

12645 Fort St. George 25th September 1851.

This appears to be the result upon the whole transaction from the commencement of his appointment.—

4. The above table is given upon the following data—The Darogah has produced before you a Monthly Statement given by Jogapah for the Month of May, Fusly 1260, shewing the Receipts and sale and balance of Stamps—This Monthly statement does not bear Jogapah's signature, date or heading but an exact copy of it entered in his own hand writing in a book is found in Jogapah's Duftur from which it may be believed that the said Statement was actually given by Jogapah

12646 Fort St. George 25th September 1851.

For a comparison and adjustment of this account the Statement marked

No. 2 B has been prepared and herewith forwarded and the subjoint table will shew the result.—

12647 Fort St. George 25th September 1851.—

Particulars.	Rolls.	Value.		Additional Fees on Europe Papers.		Total.	
		Rs	A P	Rs	A P	Rs	A P
The total balance exhibited in the Statement for May—	3,658	9611	" "	3	12 6	9,614	12 6
Deduct.—							
The Stamps used in Civil Suits in which Collector was a party but shown in the account as balance	308	344	" "	"	" "	344	" "
Remaining and shewn as balance	3,350	9,267	" "	3	12 6	9,270	12 "
Issued to Jogapah in June 1851	1,861	1,727	12 "	6	11 6	1,734	7 6
Issued to Ditto upto 11th July 1851.	743	681	8 "	2	5 6	683	13 6
Total—	5,954	11,676	4 "	12	13 6	11,689	1 6
Deduct							
Sold in June as per Jogapah's account	1,967	2,000	8 "	6	9 "	2,007	1 "
Ditto upto 11th July	714	691	" "	1	9 "	692	9 "
Total—	2,681	2,691	8 "	8	2 "	2,699	10 "
Balance remaining—	3,273	8,984	12 "	4	11 6	8,989	7 6
Deduct							
Found on search at the time of examination on the 12th July 1261. Fusly	345	1048	" "	2	13 "	1,045	13 "
Balance Struck against Jogapah as per balance account for the Month of May—	2,928	7941	12 "	1	14 6	7,943	10 6
Add amount omitted in the account for May by mistakes Rs as Ps	"	27	12 "	10	" "	37	12 "
Total as per account Rs 1.—	"	7,969	8 "	11	14 6	7,981	6 6

The

Fort St. George 25th September 1851.—

The matter stands thus- according to the details of the balance of stamps in the hands of Jogapah there ought to remain 5 rolls of Europe paper of the value of 8 Rupees each but there are now Six.—. This excess of 1 Stamp we believe must form part of the 345. Stamps— 5.

In order to ascertain to what extent Jogapah has committed an Embezzlement we arranged the accounts kept by the Darogah and the books in which the daily Sale of Stamps is entered, when it appeared that in some of the former years the practice of numbering the stamp papers did not exist, that it was introduced only in 1840, that since that year each description of papers were separately and consecutively numbered, that this number was renewed every year (i.e. Isweevar), that they were duly numbered by the Darogah at the time of their despatch to the Venders for sale throughout the District and that he has sent such description of papers and of such and such numbers to such places— the account shewing these details has been discovered in the record - On the authority

Fort St. George 25th September 1851.—

of this account book a Statement shewing the number and rate of each sort of papers sent to Jogappa for sale in each year, was prepared and compared with the Hathkharada books in which Jogappa has entered the sales to see if they were all sold, when we found that from 1st January 1850 to 11th July 1851. or a period of 18 Months and 11 days, which has been fully examined several stamps duly and consecutively numbered had not been entered in the Sale Book- a Statement shewing the details of which has already been prepared and forwarded by us- and the following table will exhibited the amount defrauded during the above period —

No. 3.

	Rolls	Value	additional Fees	Total
		Rs As Ps	Rs As Ps	Rs As Ps
Value of Stamps numbered and now missing out of those for the year 1850	235	695 8 "	" 1 "	695 9 "
Ditto Ditto for the year 1851.	153	462 8 "	" " "	462 8 6
Total	388	1168 " "	" 1 6	1168 1 6

The

Fort St. George 25th September 1851.-

The sale of all these Stamps has not been shewn in the sale Book. We consider that they must have been sold by Jogappa to suitors before the Civil Courts and to those who might have applied for them and that the amount realized by the sale thereof was not brought to the Credit of Government; but embezzled by him. On the belief that some of the papers of the missing numbers have been used for engrossing pleadings &c.a in the Civil Suits and that they may be found in the Courts, an account particulars of the same has been forwarded by you to the Civil Court with request to cause a search to be made for them among the records of the Civil Suits and we learn that some of them have been discovered on search in the Court. Guided by this reason we are of opinion that almost all the stamp papers bearing the missing numbers have been in like manner sold and the sale proceeds embezzled.—

6. Excluding the amount value of the papers of the missing numbers referred to in the preceding para, we examined the sale books to see whether the full value of the stamps entered therein as having been sold

Fort St. George 25th September 1851.-

sold had or had not been paid into the treasury when we found that the total of the sales effected each day or that of the month had not been made and shewn in the books. We therefore got the total of the number of papers sold and of the amount realized for 18 months commencing from 1850 made in the office and compared it with the accounts of the Treasuring in which the receipts of the previous day are entered in the next days accounts, when we discovered that Mostly the amount entered in the book had been remitted to the Treasury and that on some dates only some remittance had been made below and above the amounts mentioned in the Kuth karrada, the particulars of which are given in the Statement marked D herewith for=warded but the annexed table will only shew an abstract thereof.—

Statement

12652 | Fort St. George 25th September 1851.—

Total sales as per sale Book kept by Jogappa.—

Total as per Huthkarrada kept in the Treasury.—

Months.		No. of Rolls.	Value.		Fees.			Total Value.			Total value including fees.			Decreases.			Increases.		
			Rs	A	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
1259	January	1,686	2,599	12	3	10	6	2,603	6	6	2,603	3	"	"	3	6	"	"	"
1850	February	1,628	2,075	4	9	15	6	2,085	3	6	2,079	11	"	5	8	6	"	"	"
	March	2,156	2,654	12	5	9	"	2,660	5	"	2,628	"	6	32	4	6	"	"	"
	April	540	884	12	6	4	6	891	"	6	891	13	6	"	"	"	"	13	"
	May	1,312	1,522	8	7	1	6	1,529	9	6	1,512	5	6	17	4	"	"	"	4
	June	1,890	2,333	8	9	"	"	2,342	8	"	2,335	8	6	6	15	6	"	"	"
	11th July	823	1,046	12	2	6	6	1,049	2	6	1,049	2	6	"	"	"	"	"	"
	Total for 1859.—	10,035	13,117	4	43	15	6	13,161	3	6	13,099	12	6	62	4	"	"	13	"
1850	12th July	1,347	1,470	4	3	1	6	1,473	5	6	1,473	6	"	"	"	"	"	"	6
	August	2,000	2,690	12	5	9	6	2,696	5	6	2,697	14	"	"	"	"	1	8	6
	September	1,686	2,531	12	4	1	"	2,535	13	"	2,538	12	6	"	"	6	"	"	"
	October	1,468	1,553	12	2	11	6	1,556	7	6	1,552	11	"	3	12	6	"	"	4
	November	1,454	1,716	12	2	7	6	1,719	3	6	1,707	4	"	11	15	6	"	"	"
	December	2,090	2,653	"	2	4	"	2,655	4	"	2,685	8	"	"	"	"	30	4	"
1851	January	1,846	1,960	"	3	5	6	1,963	5	6	1,964	9	6	"	"	4	1	4	"
	February	1,695	1,937	"	2	9	6	1,939	9	6	1,939	13	4	"	"	4	"	3	6
	March	1,851	1,910	"	4	7	"	1,914	7	"	1,921	15	6	"	"	"	7	8	6
	April	639	784	"	3	11	6	787	11	6	755	"	"	32	11	6	"	"	4
	May	860	1,172	12	5	6	6	1,178	2	6	1,166	13	"	11	5	6	"	"	"
	June	1,967	2,000	8	6	9	"	2,007	1	"	1,997	1	"	10	"	"	"	"	"
	11th July	714	691	"	1	9	"	692	9	"	692	9	"	"	"	"	"	"	4
	Total for 1260—	19,617	23,071	8	47	13	"	23,119	5	"	23,090	4	6	69	13	6	40	13	"
	Grand Total—	29,652	36,188	12	91	12	6	36,280	8	6	36,190	1	"	132	1	6	41	10	"

Net Decrease — 90 7 6 not remitted to the Treasury.

Fort St. George 25th September 1851.—

It thus appears that a net amount of Rupees 90-7-6 out of the value of Stamps entered in the Kuthkurrada as sold has not been remitted to the Treasury; but that it has been embezzled. With this view of the case it is to be presumed that part of the value of stamps mentioned in the Kuthkurrada as sold has not been delivered into the Treasury and that it has been withheld. The Kuthkurradas however of all the years are not forthcoming. There did not moreover exist the practice of numbering regularly the stamps for some years. A list of the numbers of stamps not entered in the Sale books now found, can be prepared from the year in which the practice of numbering commenced and a total of the sales entered therein each day summed up and compared with the accounts of remittances made to the Treasury. But the preparation of this account will require some inquiry and time and will be made out accordingly. We conclude the fraud has been practised only in the two ways above pointed out.—

M. Blane issued an order No. 63 dated 4th August 1849. Rusly to the Treasurer Mahdoorow

D.F.

Fort St. George 25th September 1851.

Mahdoorow with instructions that he should see that no revenue out of the proceeds of the sale of Stamps delivered to the vender Jogappah for sale is withheld (from Government) that the accounts are regularly kept and that the Collections of the preceding day are remitted to the Treasury on the ensuing. The responsibility therefore of examining the Kuthkurrada and Collecting the revenue received from the date of the order rested upon the Treasurer. On enquiring to see what account Books he (Treasurer) had been keeping to serve as a check, it does not seem that he ever once sent for the Kuthkurradas book which was kept by Jogappa or that he ever summed up the several sums realized by the sale and collected them accordingly from the Vender. He has however kept a book from that date shewing the amount delivered into the Treasury by Jogappa and the following are the headings of the accounts he kept. Viz.—

The Collections of what date and on what date they were delivered. The amount so remitted. The total number of stamps. The amount collected by the sale of those stamps. The amount of fees and the Total thereof.

Ove

Fort St. George 23th September 1851.

On the confidence of this account book the Treasurer used to carry the amount paid into the Treasury to account noting the same in the same book in the handwriting of some of the Treasury Gomastahs, thereby shewing that a certain sum of collections made on such a day had been paid into the Treasury on such a day and to credit it in the Treasury account and then to return the book to Jogappa affixing his signature to the note- He moreover used to enter only the total of each day in his own hand writing in a separate book. Had the Treasurer arranged to keep the account in the manner directed in the order issued by Mr. Blane, nothing would have prevented him from writing the Mr. Futtharrada in a regular way for the last 2 years since August the date of Mr. Blane's order and from the amount entered therein being duly paid into the Treasury.-

Copy of the order and of the Treasurers Statement are hereunto sent-

Fort St. George 23th September 1851.

8. The amount struck against the Under Jogappa does not appear to have been embezzled on a single occasion or in a lump. To shew the correctness of this opinion we have enclosed the salwar statement marked No. 5. E and the following Table will shew the result thereof.-

Fort St. George

25th September 1851.

Balance of the preceding Year.		Receipt of the Current Fusly.		Total		Disposed of.		Balance at the close of the Fusly.		
Rolls.	Value.	Rolls.	Value.	Rolls.	Value.	Rolls.	Value.	Rolls.	Value.	Fusly.
	Rs. A. P.		Rs. a. p.		Rs. A. P.		Rs. A. P.		Rs. A. P.	
425	626 " "	11,311	13,390 8 "	11,736	14,016 8 "			884 " "		1247
516	884 " "	17,035	19,502 12 "	17,551	20,386 12 "	516	13,132 8 "	1341 " "		1248
839	1,341 " "	18,617	21774 8 "	19,456	23,115 8 "	11,220	13,132 8 "	1614 8 "		1249
979	1,614 8 "	14,380	15,540 4 "	15,359	17,154 12 "	16,713	19,045 12 "	2028 8 "		1250
1,403	2,028 8 "	18,094	17,547 12 "	19,497	19,576 4 "	10,474	21,501 " "	2738 4 "		1251
1,939	2,738 4 "	17,452	17820 " "	19,391	20,558 4 "	1,403		2753 " "		1252
1,728	2,753 " "	14,417	15,592 12 "	16,145	18,345 12 "	13,956	13,126 4 "	3952 8 "		1253
2,349	3,952 8 "	16,572	16,017 4 "	18,921	19,969 12 "	1,939		4225 " "		1254
2,608	4,225 " "	11,582	13,488 4 "	14,190	17,713 4 "	17,558	16,838 " "	4733 " "		1255
2,484	4,733 " "	13,777	17,771 12 "	16,261	22,504 12 "	17,663	17,805 4 "	5468 " "		1256
2,816	5,468 " "	20,713	24,048 4 "	23,529	29,516 4 "	1,728		6507 12 "		1257
3,016	6,507 12 "	20,073	23,748 4 "	23,091	30,256 " "	13,796	14,393 4 "	7367 4 "		1258
3,402	7,367 4 "	21,454	27,533 4 "	24,856	34,900 8 "	2,349		8233 " "		1259
3,531	8,233 " "	19,700	24,215 8 "	23,231	32,448 8 "	16,313	15,744 12 "	9327 4 "		1260
						2,608				
						11,706	12,980 4 "			
						2,484				
						13,445	17,036 12 "			
						2,816				
						20,513	23,108 8 "			
						3,016				
						19,689	22,888 12 "			
						3,402				
						21,325	26,667 8 "			
						3,531				
						19,650	23,121 4 "			

From the above Table it will appear that there remaind a balance of Stamps in the hands of Vender and that it increased every subsequant Year. Of this balance it may be reckoned that at the end of every year there remaind with him stamps to the value of about 1,000 Rupees and that the remainder was defalcated. Upon this calculation it may steadily and firmly be concluded that since fusly 1248. the sum annually defrauded varies between Rupees 200 to 300, 400, 500 and 1,000

Jogappah

D.F.

9. Jogappah in his examination before you on the 12th. Instant stated that 6 days previous to that date at the request of Darogah Lucas Pacheco, he sent back through his private Gomastah Narsuppah some Stamps, that the list of the same was kept by him in his Dufter in the box and he afterwards produced it searching for it in his Dufter - On referring to this list it appears that Revenue, Europe and Decree Papers amounted to 3,012 Stamps - This list contains only figures. On adding the value thereof it amounts to Rupees 8,030. and the fees to Rupees 3-10-6, total Rupees 8,033-10-6. But when the whole of his latest accounts are all arranged and summed up, it does not appear that he ever had such a large balance in papers in his hands. On the other hand the stamps were sold from time to time, but that these were not entered on the Hath Rarada (sale Book) and the value realized by the sale thereof was embezzled now and then - It clearly appears that it was only in the Abstract account that he brought up this balance as the following facts will prove it to be

the

the case- The Stamps consecutively numbered
and delivied by the Darogah in one month
have been sold in the same month and entered
in the sale book as sold in the same month-
Out of the qualities so sent to him for sale some
few Stamps bearing intermediate numbers alone
have now and then been omitted in the book- In
consequence of this fact it seems untrue that
Jogasspah ever had the number of Stamps
mentioned in the list in question in his possession-

10- This Vender Jogasspah is
always a dependent of the Darogah- The
Acting and permanent appointment of this Vender
has been communicated to the Darogah by written
orders and he has been thereby directed to
receive his services- Besides this, orders have
lately been issued to the Darogah for comparing
the certificates granted by the Court for the
refund of Stamp duty in Civil Suits with the
sale book kept by the Vender- Orders have
further been issued to the address of Darogahs
for the purpose of sending Stamp papers
necessary for engrossing the pleadings in
the Civil Suits in which Collector is a

party and the Darogah was in deference to the
orders sending the required Stamps debiting the
same in the accounts of the Vender; such being
the case the Control over the Vender belonged to
the Darogah- The Darogah had therefore
immediate authority over the Vender and it
was his province to watch and to receive the
monthly accounts of Sales and balance of
Stamps; the Quarterly and Abstract accounts
from the Vender Jogasspah and to supply him
with Stamps necessary for sale-

11. It appearing necessary for us to
question the Darogah on certain points con=
=nected with the accounts &c. which were in his
possession we put him the following questions
verbally-

1- It appears from the monthly
Statements furnished by the Vender that he had
a large balance with him and that it increased
every month- such being the case why did
you several times in the same month supply
him with fresh Stamp papers at random?

2- The Vender is a dependent
of yours and you had a supervision
over

over him, did you therefore examine the balance in his hands monthly, Quarterly or at least Half-yearly, or not- If you did, produce the accounts shewing the examination made by you-

3- When Gentlemen examined the balance in your hands did you procure that your balance of the stock and that in the hand of the Vender should be examined simultaneously or not? If so produce the lists of the examination-

4- When the Gentlemen examined the balance, did you prepare an account shewing the particulars of the whole balance throughout the District and with whom it remained and lay it before them, and obtain their signatures to it? If you did produce that account?

5- It appears that it is usual to submit half yearly an account from the month of July 1849 to the Superintendent of Stamps shewing therein the details of the balance of Stamps- In what heading is the balance in the hands of the Vender included by you?

you? Is it included in the Column shewing the balance as examined by the Collector or in that as examined by the Tahsildars? Produce the list of Examination relating to these examinations-

6- The monthly Statements sent in by the Vender are not all to be found, some of those which are forthcoming, do not bear Jogapathi's signature- Why did you fail to obtain regular accounts from him- Where are the missing accounts?

7- Produce the receipts obtained by you for the Stamps issued to the Venders-

8- Why did you not send for and keep in your possession the sale books written by the vender as you did receive similar books from other Talooks? Why did you not see that the total of the sales effected was made in the sale books? We wish to know these material particulars- When we asked him (Darogah) these questions, he did not give us proper answers-

In answer to the 1st question he said that he did not examine the

the balance accounts and that he issued papers according as the Vender urged his demand for them.-

In answer to the 2d. point he stated that from the commencement he had not been examining the balance of Stamps in the hands of the vender.-

In reply to the 3d. question he stated that he did not remind the Gentlemen to examine the balance in the hands of the vender when they were examining his own and that he did not cause it to be examined simultaneously.

In reply to the 4th. point he averred that when the Gentlemen came to examine the balance in his hands they did not direct him to give a complete account shewing the balance in the entire district and that he never prepared such an adjustment account.-

In answer to the 5th. question he acknowledged that he included the balance with the Vender in the Column shewing the balance examined by the Tahsildars, and that he has no account shewing that it was ever examined by the Tahsildar.-

Jns

In reply to the 6th. question he deposed that some of the monthly accounts have been destroyed by white ants, that it is therefore that they are not forthcoming, that his private Goomastah has / without his knowledge / kept some of the accounts which do not bear Jogappah's signature, and that he did not examine them.-

In answer to the 7th. question he stated that Jogappah has not granted him a separate receipt acknowledging the issue of Stamps by him, that in some former years he / Jogappah / was entering the particulars of Stamps taken by him in a book and then affixing his signature to the entries in that book, that of late that practice has been given up, that he / Darogah / was mentioning the issue of papers by him in his own Hutkurda book, that Jogappah was entering the quantities received by him in a book kept by him and that the practice observed stood thus.-

He moreover stated that these books are

to

the balance accounts and that he issued papers according as the Vender urged his demand for them.-

In answer to the 2d. point he stated that from the commencement he had not been examining the balance of Stamps in the hands of the vender.-

In reply to the 3d. question he stated that he did not remind the Gentlemen to examine the balance in the hands of the vender when they were examining his own and that he did not cause it to be examined simultaneously.

In reply to the 4th. point he averred that when the Gentlemen came to examine the balance in his hands they did not direct him to give a complete account shewing the balance in the entire district and that he never prepared such an adjustment account.-

In answer to the 5th. question he acknowledged that he included the balance with the Vender in the Column shewing the balance examined by the Tahsildars, and that he has no account shewing that it was ever examined by the Tahsildar.-

In reply to the 6th. question he deposed that some of the monthly accounts have been destroyed by white ants, that it is therefore that they are not forthcoming, that his private Goomastah has / without his knowledge / kept some of the accounts which do not bear Jogappah's signature, and that he did not examine them.-

In answer to the 7th. question he stated that Jogappah has not granted him a separate receipt acknowledging the issue of Stamps by him, that in some former years he / Jogappah / was entering the particulars of Stamps taken by him in a book and then affixing his signature to the entries in that book, that of late that practice has been given up, that he / Darogah / was mentioning the issue of papers by him in his own Huthurda book, that Jogappah was entering the quantities received by him in a book kept by him and that the practice observed stood thus.- He moreover stated that these books are

to

to be found in the record in the hands of Jogasspah.-

In reply to the 8th. question he stated that the Huthurdas / sale books / always remained in the hands of Jogasspah, that when there was any necessity for referring to them he was in the habit of calling for them and returning them to Jogasspah when the business was over and that Jogasspah has neglected to add up the sums realized and entered as such in the Huthurdas- These are all evasive answers.

12- Though it does not appear from the examination and enquiries made into the accounts that the Darogah did actually receive back any quantity of Stamp papers from the Vender to make up the quantity deficient in his own stock as the Head Sheristedar heard on the 11th. July to be the case, yet it appears that the accounts have been managed to be kept, thereby indicating that the balance of stock in the hands of the Darogah corresponded with his accounts and that all fraud has been practised in the balance remaining in the possession of the Vender.

It further appears that the Darogah and the vender did not keep their own accounts properly in the manner in which Talook accounts have been received by the Darogah; that the total and particulars have not been entered in the respective account books, with a view of preventing the detection by a superficial observer; that all has been thrown into confusion; that no endeavour has been used to get the balance in the hands of the Vender, examined; that the Darogah has got his own balance of stock only examined and thereby allowed a long time to elapse, that the vender Jogasspah has lent trifling sums to the servants attached to the Cutcherry and to other people, and that he has also lent Stamp papers improperly as is to be seen from the notes and the written accounts kept by him which were discovered on a search in his duftar and from the reports now in circulation- It further appears from the same notes 8th. that the Darogah and his private Goomastah Nursappah were

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were in the habit of borrowing money from Jogassah. It appears that the defalcation was begun since 1248 Fusly from which year Jogassah left off the practice of signing the accounts he was giving. On considering all these facts we are of opinion that the Darogah, his private Goomastah and the Vender had colluded together, that the Darogah was issuing stamps to the Vender without any restriction, that the latter was selling them, that out of the sale proceeds thereof he was remitting a part to the Treasury as being the value of certain number of Stamps of such and such value and entering the remaining stamps (tho' sold) as remaining in his hands, thereby shewing that the Stamps the value of which has been embezzled, formed part of the balance in his hands as per accounts; that these false accounts have been received and kept (by the Darogah) that the Darogah was preparing English accounts accoreding to form, so that the above should not be detected, that as these accounts were to be examined by the Darogah's father the late Head Accountant Felix Pacheco-

he

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he (Mr. F. Pacheco) had represented to Gentlemen that those accounts were correct and them obtained their signature to them and sent them to Madras, that in consequence of their having thus far managed to conduct the business in the manner they did, the fraud practised could not be known outside and that so long a time has passed. Although it appears that the guilt of selling the stamps (clandestinely) lies upon the vender yet there is no cause why the Darogah and his private Goomastah should not know the fact of so large a sum of money having been embezzled from a long series of years and why he (Darogah) should not bring it to light. How could the Vender get stamps as he wished? If the Darogah now pleads an excuse to screen himself, it rests with you to consider how he can exculpate himself satisfactorily and make answers to the 8 questions above described. Here he perhaps to allege that his private Goomastah has committed any

(Remark at the end of this report by the Registrar of Sheristadar's letter to the Board of Revenue. The Sheristadar was from the first led to believe that the Darogah had committed the fraud not the Vender and I consider that the conspiracy theory has arisen of late to try to implicate the Darogah.)

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Darogahs ought not to be held responsible for the actual participation in the perpetration of any crimes, he must be responsible for the faults committed by his Gomastahs.

13. Formerly when Mr. Vincent was Collector, one Narsing Ayengar was appointed to the situation of Darogah. He obtained leave at the end of February 1244 Fusly but as he did not ever since return to his duties, the duties attached to the office were conducted by the late Head Accountant Felix Pacheco for 3 Months and the commission thereon accruing for this period amounting to Rs. 5-9½ was paid to him. On the 21st May of the same Fusly the office of Darogah was bestowed upon his eldest Son Lucas Pacheco who has held the office for about 16 years from June 1244 to the present time. The said Felix Pacheco was Head Accountant in this Collectorate and was an old servant and was loved by all. It was therefore with the responsibility and confidence of Felix Pacheco that the office was conferred by the late Collector upon Lucas Pacheco and as the examination of the accounts connected with stamps was entrusted to Felix Pacheco

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the accounts were all prepared and conducted by the father and son, and no other persons could interfere with them. It is one year and 10 Months since Felix Pacheco died and the business was as heretofore conducted by the Darogah himself. With the exception of the accounts transmitted by the Taloor Tahsildars, all the accounts prepared in the Huzoor are in English.

14. From 1841 an account has been sent to the Accountant General shewing therein the balance of the stock of the Stamps &c as shewn in the Quarterly Statement and Journal. In this abstract Account the balance of stamps also forms one of the items. The following is the way in which the balance is exhibited in that account. Should any quantity of Stamps be received in any Quarter from Madras this is debited in the accounts, the balance of the preceding quarter is also included therein and the total of the Amount made, from which the Amount realized as per Journal during the quarter in cash, the Amount value of Stamps used for public purposes and as such to be struck off the account and the value of Stamps returned, are deducted.

and

and the net amount to be hereafter recovered by sale is exhibited. In the net Amount of balance all sorts of balances are shewn but nothing other than this is included in it. For better elucidation of this subject the account
8-6. marked H° has been prepared after examining the English and Canarese
8-7. record together with another marked G for the purpose of shewing how the balance now remaining on the 30th April 1857 is accruing according to the series of the account. The following is an Abstract thereof.

	Rs a P
Total Balance Rupees	114,132.11.6
Deduct	
Balance in the hands of the Tahsildars according to the documents they have furnished Viz.	
The Talook accounts are commenced from the 16th of the previous month and closed on the 15th of the following Month. Therefore the balance in the hands of the Tahsildars Quarter ending on the 15th April 1260 Fusly consists of 4719 Stamps valued at Rupees	12,911.4.-

Add

Add the Stamps issued by the Darogah in the latter part of April to the Talooks after the close of their accounts and which are entered in his account as issued and not included in the Talook accounts as received and therefore to be included in the Talook accounts for the Month of May. The accounts of the Darogah are made up for the full and Calender Month. The amount to be added therefore is Rupees 731.11.-

Add amount value of Stamps realized by sale up to the 15th April according to the accounts closed on the 15th April in the Talooks and since remitted to the Treasury and included in the Journal for the Month of May 363.1.6

Total to be deducted Rupees 14,006.13.6

Balance remaining for which the Darogah is to afford his explanation 100,125.12.-

Deduct

Stamps the Seals or Stamps on which were destroyed by the Assistant Collector in Chase after an examination in June &c

Land custom Rahadaries 32462-17548-8-11

Sea Custom Ditto 11323-17840-11-11

35389-3-11

Balance Rupees 64,736-11-11

Set

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Balance Brought over — 64736-0

Net remaining as per English Huth Rurda Kept by the Darogah and the Quarterly Statement given by the Vender for the Quarter ending 30th April last is Rupees 55,668-4-6 Vizt

Balance in the hands of the Darogah as per his English Huth Rurda on the 30th April —

	No. of Rolls	Value		Fees			Total	
		Rs	as	Rs	as	p	Rs	as
Country papers	28,048	47,547	4	"	"	"	47,547	4
Europe Do	5,497	6,273	4	171	12	6	6,445	6
Decree Do	1,350	1,275	"	"	"	"	1,275	"
Cadjans	73	87	"	"	"	"	87	"
Vakalut papers	500	300	"	"	"	"	300	"
Total	35,468	55,182	8	171	12	6	55,654	6

55,654-6.

Balance shewn in the Quarterly Statement given by the vender Jugga pa ending 30th April last — 9,098-6-6.

	No. of Rolls for the year commencing	Rolls struck off	Total Rolls	Value	Fees		Total Value	
				Rs	as	p	Rs	as
Country paper	2741	307	3048	2874	"	"	8274	"
Europe Do	149	"	149	358	4	4 10 6	362	14 6
Decree Do	425	1	426	461	8	" "	461	8
Total	3315	308	3623	9093	12	4 10 6	9098	6 6

Amount omitted in the account 17 12 " 17 12 "

9,116 2 6

64,770-7-0

Excess — 33-12-0

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As the accounts of the Darogah and Vender have been confused, it is impossible to ascertain how this excess of Rupees 33-12-0 arose

15- Adverting to this it will be found that regular receipts accounts Statements of the balance Vth have not been received in the same manner in which they were received from the Talooks for stamps issued to the Talookdars. Allowing credit for the balance of Stamps remaining in the Talooks as per existing accounts the Darogah is still answerable to account for or produce for examination the net balance which ought to remain, in consequence of which two memorandas have been prepared the first to shew how a charge is to be framed against the Darogah and the other against the Vender - They are respectively marked I-II and I-I.

No 8

In these memorandas we have shewn how the accounts stood up to the date on which your honor examined the balance -

16- There is now on the English Records a list of the several officers who furnished security, prepared by the late Head

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Head Sheristadar J. Fernandes for Mr. Blane in 1847 in which the names of the Darogah and Vender are entered as if it was customary to take security from them. The late Head Writer. Mr. F. Pacheco was then alive and the said J. Fernandes was a Servant of long standing, in the Cutcherry and well experienced. but it does not appear from the Native Records whether the names of the above persons were entered by him / Head-Sheristedar / in the list by getting the information from Mr. F. Pacheco or whether on the strength of any written document. We are led to believe that the list was drawn out by questioning the parties concerned. In the days of the said Head Serishtedar a list of the persons who furnished security was forwarded to the Board in which the names of the servants borne on the face of the Muyenzalutah alone are entered and not those receiving fees. It appears from the Statements of Amalady Sautapiah Shiva Row and Balthasar Fernandes, the Gomastahs who prepared the said list that at the time of its preparation no mention was made or investigation held about

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about the matter. On our lately enquiring of the English and Native Record keepers we were informed that no document executed by Mr. F. Pacheco were forthcoming that it did not appear that one existed. that a security bond for the vender who acted while Amaud Row had obtained 2 Months leave was forthcoming and that it did not appear that a fresh security bond was executed when Jog upah was confirmed in the situation. which circumstances we have verbally made known to your Honor. This point is to be considered when an answer from the Sirdah Tahsildar will have been received to the order lately sent him regarding it.

One of our Cutcherry, the Head-17- Serishtedar was ordered verbally to inform your Honor why the accounts of the Stamps Department were not prepared in the Serishtedars Cutcherry, in as much as it appears from the English Records that when the Circular of the Board dated 22d February 1836 directing that the accounts of the Stamps Department should be prepared and conducted in the

Sheristadars

12678

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Sheristedars Cutcherry - That the Head Sheristedars should be held responsible for them - and that the order should be carried into effect was received - the late Collector W. Lewin wrote on the 6th May following that the said accounts were prepared in the Head Sheristedars Cutcherry - During the interval that has elapsed since that date and my appointment as Head Sheristedar 3 different persons have held the situation - Now on investigation no clue can be traced of the accounts of the Stamps Department having been ever prepared in most of the accounts of the Talooks having been sent to the Sheristedars Cutcherry - It has been customary since a long time for one of the Gomastahs of the Sheristedars Cutcherry to go at the time of the presentation of the Monthly Journal to the Darogah and obtain from him the quantity of stamps received from Madras - the abstract of the Quarterly Statement sent to the Superintendents of Stamps and to prepare the account after deducting the remittances made to the Treasury to enter in the Journal the remittances made by the Vendors and those received from the Talooks as per remittance lists and to draw out a Statement of the amount of fees payable - and the requisite orders - Besides this it was also customary on the arrival of the Talook Gomastahs for the adjustment of the yearly accounts to compare their receipts of stamps with the Darogahs accounts and them compare their accounts with our cash accounts the only ones connected with the Stamps Department received by us - No other accounts have been prepared by the Sheristedars Cutcherry - nor any vouchers of the examination of the balance of Stamps you ever received - As the whole of the accounts connected with this Department are

J.G.B.

12679

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are in English it was convenient for the Officers who examined the balance of Stamps to have referred to them. Had the examining Officers even sent for us at the time of examination and asked us to give them any requisite information by referring to the accounts of balance &c. although we had no account particulars, yet we could have taken the Darogahs accounts and satisfied them - We were never thus called upon - Since a long time the business has been carried on by the trustworthiness of, and through the late Head Writer Mr. F. Pacheco -

18. On one of us. Viz, the Head Sheristadar, hearing that about 25,000 Rupees had been embezzled in the Stamps Department at Bellary - I sent for the Treasurer Madhoo Row, an old and experienced Servant, to find out from him what the custom of this District was / with regard to the accounts / in as much as no accounts &c. were prepared by us / Sheristadars Department / I was informed by him - that all the accounts have been since a long time prepared by the Darogah Mr. F. Pacheco's Son and as he advised me that it would

be

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that it would be better to keep an account of the examinations of balance &c. in the Cutcherry, I immediately at the end of March last, a day previous to your Hon'r's leaving for Ageombay, made known personally all these circumstances to your Honor & and begged that such orders as your Honor may deem fit, may be issued regarding the furnishing of accounts to us & and the taking of security, &c. subsequently a few days after your Honor's return the Board's Circular of the 12th. June was received when I again reminded your Honor and an order dated 24th. June was issued that the accounts should be furnished and the balance shown to us. We accordingly commenced a summary investigation and as soon as I came to find

have alluded to the want of accounts in his department but I only recollect that he stated generally that the trust was to rest upon him without good security. His was very late in

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find out that there was a deficiency in the balance, I shrunk back from interfering and made known to your Honor verbally and through a Petition & all these circumstances on the 12th. July. I have made it my bounden duty to act up strictly to the orders of Government and those of your Honor in public affairs. and to labor as much as lies in my power for the good of the service and thus gain the name of being a well-wisher of the interests of the Sircars.

19. Some measures are necessary to prevent the like fraud being carried on for & the future. Viz.

1st. An order should be issued directing that all the accounts from the Talookes and list of examination should be sent direct to the Sheristadar's Cutcherry.

2. An order should be issued that the balances in the hands of the Darogahs and Vender should be examined every month, or at least every 3 Months, without & failure, by an European Officer and the Statement of the balances sent it to your Honor with a letter that a true translation of the Statement be

furnished.

that it would be better to keep
an account of the examinations
of balance &c. in the Cutcherry,
I immediately at the end of March
last, a day previous to your Hon'rs
leaving for Agoombay, made
known personally all these cir-
cumstances to your Honor &
and begged that such orders
as your Honor may deem
fit, may be issued regarding the
furnishing of accounts to us
and the taking of security, &c.
Subsequently, a few days after
your Honor's return the Board's
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We accordingly commenced
a Summary investigation
and as soon as I came to
find

have alluded to the want
of accounts in his depart-
ment but I only recollect
that he stated generally
that the trust was to resp-
sible to be left to a young
man without good security
He was very late in

find out that there was a deficiency in the balance,
I shrunk back from interfering and made known
to your Honor verbally and through a Petition &
all these circumstances on the 12th. July. I have
made it my bounden duty to act up strictly to the
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furnished to the Sheristedar's Cutcherry and that the original be kept in the records.-

3d. An order should be issued that all the accounts to be forwarded to Madras should be prepared in the Sheristadar's Cutcherry in Canarese and then translated that the balance entered in such accounts be compared with the Statement of Examinations and that the Head Writer should invariably affix his initials to the accounts before presenting them for your Honor's Signature.-

4th. An order should be issued that the Darogahs prepare monthly and furnish to the Sheristadar's Cutcherry a Canarese statement shewing the balance of Stamps in his hands and those issued to the Vender and the different Talook authorities. that the Vender prepare a list shewing the consecutive numbers of the Stamps in his hands at the end of the month and an abstract Statement of Stamps sold and the balance on hand. compare it with the Treasurers

Treasurer's accounts as regards the money remitted and that the Treasurer, Darogah and Vender affix their signatures to the same and forward it to the Sheristadar's Cutcherry.-

5th. As we have but few hands in the Cutcherry an order should be issued for the employment of a clever and intelligent Gomasta on 15 Rupees pr. Mensem to be paid out of the Darogah's fees and to perform duties in the Sheristedar's Cutcherry.-

6th. As duties will be heavy upon the Darogahs and Vender an order should be issued for the employment of 2 Gomastahs to be paid out of their Darogah and Venders respective fees for their assistance and that the necessary securities be taken from the Darogah and Vender.-

If the above measures be adopted, it appears to us that such frauds as the present will never again occur.-

20. The Canarese Record Keeper has examined the Records with regard to this case and has produced some copies of documents

documents from the Shah Books which we beg to enclose herein and which are as follows

1 Copy of order to Mr. F. Pacheco No. 222 of the 8th. March 1244 fusly appointing him Acting Darogah and making him responsible for the preparation of the necessary accounts thereof.

2. Copy of order to Mr. F. Pacheco No. 304 of the 23d. May 1244 fusly confirming Lucas Pacheco as Darogah in accordance with the wish of Mr. F. Pacheco upon whom it was intended to confer the situation in consideration of the duties performed by him.

3. Copy of order to Mr. F. Pacheco No. 75 of the 20th. January 1845 fusly directing that the fees for March April and May 1244 fusly which were held in deposit should be made over to Mr. F. Pacheco.

4. Copy of order to Lucas Pacheco No. 287 of 21st. May 1244 fusly appointing him Stamp Darogah.

5. Copy of order to Lucas Pacheco

No. 31 of the 13th. October 1247 fusly informing him that Jogapah has been appointed as Acting Stamp Vender.

6. Copy of order to Lucas Pacheco No. 73 of the 17th. February 1247 fusly informing him that Jogapah has been confirmed in his employment as Vender

7. Copy of order to Jogapah dt. No. 220 of the 17th. February 1247 fusly confirming him in his Employment as Vender.

8. Copy of order to Treasurer Madoo Row No. 63 of the 7th. August 1259 fusly directing that the proceeds of the sale of Stamps by the Vender should be received into the Treasury the day after the sale, and not allow them to remain in his hands.

Total 8. Copies of orders are enclosed for your Honor's information.

/Signed/ Bhoojunga Row
Head Sheristadar

Further Report of the Nait. Sheristadar.

Although the Head Sheristadar and myself have jointly drawn out the above Report

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Report yet I dissent from the opinion given in Para 12. to the effect that it may be conjectured that Mr. J Pacheco and Lucas Pacheco have conjointly with Jogappah carried on this fraud. The above Para is solely the Head Sheristadar's — My opinion on this matter is as follows. It appears from the investigation held by us that as Lucas Pacheco failed to scrutinize the accounts of Jogappah furnished him with Stamps as demanded by him, and did not examine his balance it encouraged him / Jogappah / to do as he liked and prevented the discovery of the fraud. But no proof has up to this time been found to conclude that either Mr. J Pacheco or Lucas Pacheco have connived with Jogappah in the fraud, I am acquainted with Mr. J Pacheco and Lucas Pacheco since a long time. Mr. J. Pacheco was a very, respectable and upright man, and Lucas Pacheco is of the same description. Therefore I do not think that they would wilfully become accomplices in such bad deeds.

/ Signed / Bonifacio Fernandes
Naib Sheristadar

To,

Fort St. George 25th September 1851.

No. 222.

To, The Huzoor Head Writer.

As Nurshimooloo Ayengarah has been granted leave of absence for three months, you are hereby appointed to act in his room. You will therefore, take charge of all the accounts and Stamps, which are in his possession, as well as those in the charge of the Acting Stamp Vender Sheshuppa, and set about your business. You are to consider it your duty to prepare the usual returns and forward them by the regulated period.

Pootoor 6th March 1244 Fusly.

II

No. 304.

You are a public Servant of long standing, and the Salary you receive, cannot be a proportionate compensation for your diligence. It was therefore, the intention of the Hoozoor to confirm you in the situation of the Stamp Darogah, for whom you now act, but on a proposal being made to you, you stated that it would be equally obliging if the Collector was pleased to confer the situation on Lucas Pacheco your Son. Wherefore it

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it is hereby ordered that should Nurshimaloo Ayengarah fail to appear before the expiration of his leave Lucas Pachaco do replace him from the 1st. of June next. As however the said Lucas Pacheco is absent on leave you will continue to discharge the business as Acting Darogah till such time as he will relieve you of the charge. Meantime, you will write to him to say that he should appear in time to be initiated in the Office to which he is appointed.

Mangalore 23d. May 1244 Fusly.

To,

The Acting Stamp Dorogah

No. 75

As you have been acting for the Stamp Dorogah Narsimhaloo Ayengarah who was absent on leave and still continue to do so in consequence of his not attending, order has been issued to the Treasury to pay you the sum of Hoons 49—5—9¾ being commission due for the months of from March to May last.

Mangalore, 20th. January 1845 Fusly

To.

Fort St. George 25th. September 1851.

IV

To, The Assistant Certificate Clerk L. Pachico

Sea Custom Mangalore

Extra No. 287

You have been appointed to the Office of Stamp Dorogah to take charge from the 1st. of June next. You will attentively discharge the duties annexed to your Office. However, this order will be recalled in the event of Nurshimaloo Ayengarah attending by the fixed period

Mangalore 21st. May 1244 Fusly.

V

To,

The Stamp Dorogah.

No. 31

As the Stamp Vender Anund Row has applied for leave of absence for two Months proposing his younger brother Joggapah to act in his room, and as a security bond has been executed by Culinamonay Venkumma Hegaday of Soudah Talook, leave of absence for two months has been granted. You will

therefore

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therefore inform Anund Row that he should attend at the expiration of leave and report, should he fail to do so. Mean time you will have the business done by Joggapah

Mangalore 15th. October 1247 Fusly.

VI

To,

N:73 The Stamp Dorogahs.

As the Stamp Vender Anund Row has addressed a petition stating that as he is not perfectly recovered from his Sickness his younger brother, now acting for him may be confirmed in the situation; Joggapah is hereby confirmed in the situation of Stamp Vender.

Mangalore 17th. February 1247. Fusly.

VII

To. The Stamp Vender Jogappa.

Extra N:220 You have been from this day confirmed in the situation of Stamp Vender the duties annexed to which situation you will diligently discharge.

Mangalore, 17th. February 1247 Fusly

VIII

Fort St. George 25th. September 1851.

Further Report of the Head and Nail Sheristadars dated 8th. August 1851.

Besides the abovementioned documents connected with the Stamps Department which were found on a search of the records. Some others were lately found, Copies of which we beg to enclose as P. following list.

1 Copy of order to Acting Darogah N:98 of the 6th. April 1244 fusly directing him to examine the balance of Stamps in the hands of the Vender Anand Row and to forward a list of the same.

2. Copy of order to Acting Darogah N:105 of the 26th. April 1244 fusly, informing him that the list of the balance of Stamps in his own hands as examined by Mr. Hall has been received and directing him to send a similar list attested with his signature of the balance of Stamps in the hands of his Gomastah Anand Row to be drawn out from the Judty putty prepared when Anand Row received charge from the former Gomastah.

3. Copy of order to Acting Darogah N:66 of the 15th. December 1246 fusly directing him with reference to order N:83 which

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which required that he (Darogah) should order the Vender to furnish Security in 1600 Rupees not to allow Stamps exceeding that amount to be given to the Vendee at any one time.

4- Copy of order to Acting Darogah No. 16 of the 19th August 1246 fusly- Informing him that the amount of the increase of Stamps (Viz. Rupees 3-8-) discovered when Sheshusspa was making over charge to Anand Row and the circumstances reported verbally by him (Darogah) has been collected from Sheshusspa and forwarded to the Vendee and requiring of him to examine the Stamps minutely for the future and to take care that such differences may not again happen.

5- Copy of order to the Buzoor Registrar Nundree No. 27 of the 14th December 1246 fusly- Directing him to ask the Sub Collector to get Security bonds executed for the sum of Rupees 5,000 and 1,600 respectively on account of the Stamp Darogah and Vendee and forward them (to the Buzoor) and informing him that in the event of the Head Writer Felix Pacheco consenting to execute one for his own he may be allowed to do so.

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6- Copy of Order to the Head Writer Felix Pacheco No. 83 of the 14th December 1246 fusly- Informing him that the Sub Collector has been written to to get Security bonds executed for the Darogah and Vender for Rupees 5,000 & 1,600 respectively and that if he was willing to stand surety for the Darogah he was at liberty to execute the Security bonds.

7- Copy of the Sub Collector's order to the Head Assistant No. 32 of the 19th December 1246 Fusly- Forwarding the Security bonds executed by Head Writer Felix Pacheco for the Darogah for Rupees 5,000 and informing him that 12 days have been allowed to the Vender Anand Row for producing his Security according to his request.

8- Copy of order to Head Writer Felix Pacheco No. 158 of the 24th February 1246 fusly- Returning the Security bond executed by him for the Darogah on Portuguese paper and requiring to furnish another on Stampt paper.

9- Original Petition of Head Writer Felix Pacheco No. dated

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dated 28th February 1246 fusly enclosing a Security bond executed on Stampt paper for the Darogah -

10 Copy of order to the Huzoor Head Record Keeper No: 97 of the 4th March - 1246 fusly Requiring him to place on the records the security bond executed by the Head Writer Felix Pacheco for the Darogah Lucas Pacheco and that executed by Callamamah Venkanna Hegaday for the Vender Anand Row -

11 - Copy of Petition of Acting Daro= -gah Felix Pacheco No: 15 of the 26th October 1246 fusly Enclosing a list= showing the differences discovered in the examination of Stamps in the hands of the Vender Anands Row -

12 - Copy of order to the Daro= -gah No: 43 of the 5th Novembr 1246 fusly - Directing him to collect from the Vender Anand Row the Amount of the Stamps not furth= -coming and to warn him to be on careful for the future Vizt.

13 - Copy of order to the Darogah No: 71 of the 8th February 1247 fusly - Requiring him to fur= -nish a detailed list of the Stamps in his hands as well as those in the

Fort St. George 25th September 1851.

the several Taloocks in the end of January -

14 - Copy of order to the Sundah Tahsildar No: 49 of the 22d September 1247 fusly - Requiring him to obtain in writing and forward to the Huzoor the answer of Vencanna Hegaday the surety for Anand Row whether he is willing to stand surety for Jogappa the substitute for Anand Row -

15 - Copy of order to the Darogah No: 26 of the 7th September 1251 fusly - Informing that as applications for Stamps are made to the Huzoor from some Taloocks, a circular has been= -issued that all applications are to be hereafter made direct to him (Daro= -gah) and directing him that in the event of his receiving such applic= -ations he is to comply with them.

Out of the above 15 documents we have personally produced before your Honour the original letter of the Head= Writer Felix Pacheco dated 28th February 1246 fusly enclosing a Security bond exe= -cuted on Stampt Paper - the remaining 14 documents we beg to enclose herewith.

I Signed Boojunga Row
" Bonifacio Fernandes

To

12696

Fort St. George 25th September 1851.

No 98.

I

To The Acting Stamp Darogah

The list of examination of the Stamp Papers in your, and the Stamp Vender Anund Row's profession, has not as yet been received in the Buzoor, you are therefore called upon to submit one, with as little delay as possible — subjoining a note thereto as to whether the Stamp accounts are correct, or otherwise and report on the same —

Bellary 6th April 1244 fusly —

No 186 —

To Ditto

II

The circumstances represented in the Urzee No 69 have been taken into consideration — You have sent in the list of examination of Stamp papers in your charge, made by Mr Hall — a like list of examination of Stamp papers found to your Stamp Gumastah Anund Row is required — Therefore you will call upon him to prepare a list — so as to include the Stamp papers which came in his charge, when he took Office, and forward the same to the Buzoor, with your signature attached thereto —

Mangalore 26th April 1244 fusly —

No 56 —

To Mr Felix Pacheco —

III

The Acting Stamp Darogah —

An order has been issued in No 83. directing

12697

Fort St. George 25th September 1851.

directing you to request the Stamp Vender to produce a Security of 1500 Rupees — In future, therefore you will take care that you do not issue to him Stamps of a greater value than the said amount and always your supplies to him shall be of a less value than the said Amount of Security —

Guersaplah 15th December 1246 fusly —

No 16.

IV

To Mr Felix Pacheco.

Acting Stamp Darogah

Mangalore

As you have personally represented that there is a decrease in the Stamps received by Anund Row lately appointed Stamp Vender, from Sheshuppa, who was acting when he made over charge to the former, both were sent for and examined and the result was that they gave in a putty on the 18th Instant as follows —

	Value	
Net decrease		
Two Country Stamp Papers Viz 1 One No 2 of 8 Annas each — One Ditto — Ditto of 1 Rupee each —	1 " "	2 " "
One Decree Ditto of 8 Annas each	" 8 "	
Four Europe Ditto for deeds of 8 Annas each —	2 " "	
One Ditto Ditto of 1 Rupee each	1 " "	3-8 "
Three Stamp Cadjans at 4 Annas each	" 12 "	" 12 "
		6 4 "

Fort St. George 25th September 1851.

Increase upon examination
One Stamp Paper No 6 ——— " 4 "
Two decree Do. No 2 of 1 Rupee each 2 " "
One Stamp Cadjam No 1 of 8 Annas " 8 "

2-12 "

The net decrease, therefore is Rs 3-8 " On questioning Sheshappa upon this difference, he states that it may be a slip of hand of his elder brother Devappa, who has long been in that situation that he is now dead, but yet he would pay the Amount not forthcoming and did accordingly produce the sum of Rupees 3-8 " which has been remitted to your Stamp Gomastah and you will cause the same to be debited in the name of Sheshappa with a note thereon and the other sum of Rupees 2-12 " to be entered in the accounts at the end of the Month and the mistake corrected From henceforth now you will from time to time, carefully conduct the examination so as to obviate the recurrence of similar differences -

No 27 - Mangalore 19th August 1245 fusly -

To The Magistrate Mussulipatam
Guntoor
Bauzoor

It is resolved that Security bonds be obtained from the Stamp Darogah Lucas Pacheco for

Fort St. George 25th September 1851 -

for 5,000 Rupees, and from Stamp Vendor Anund Row for 1,500 Rupees in the presence of the Sub Collector, on Portuguese paper, and in the form herein enclosed - You will therefore inform that officer, that the Collector is desirous of having Security bonds obtained from the above mentioned two parties, and forwarded to the Huzoor and you may obtain one from Mr. Felix Pacheco, Huzoor Head Writer should he be inclined to execute one on behalf of the Stamp Darogah and you will lay this circumstance also before the Sub Collector -

Guntoor 14th December 1846 fusly -

No 83 - To Mr. Felix Pacheco
Huzoor Head Writer

It is necessary that sureties be obtained

Fort St. George 25th September 1851.

obtained of 5000 Rupees for Lucas Pacheco Stamp Darogah, and of 1,500 Rupees for Amund Row Stamp Vender Instructions have therefore been issued with a plan, to have them obtained before the Sub Collector wherefore you will request both of them to give security according to the form already forwarded, and you may, if you are willing, stand security for the said Lucas Pacheco.

Honore 14th December 1846 fusly.

VII

No 32.

To

The Huzoor Head Sheristadr

The order No 27 given to the Magistrate.

Fort St. George 25th September 1851.

Magistrate Moonshee has been taken into consideration. The security bond executed by Mr. Felix Pacheco Huzoor Head Writer, in pursuance thereof, for 5000 Rupees on behalf of Lucas Pacheco Stamp Darogah, is herein enclosed. As the Stamp vender Amund Row has applied for twelve days time to write to procure some body from his country who may stand security for him he has been granted it which circumstance you will bring to the notice of the Huzoor.

Mangalore 19th December 1246 fusly.

VIII

To, Mr. Felix Pacheco

Huzoor Head Writer.

No 158.

The Security bond executed by you on Portuguese paper on behalf of your son Lucas Pacheco Stamp Darogah, is herewith returned. It should be on Stamp paper agreeably to the Custom and submitted to the Huzoor with as little delay as possible.

Oodipy 24th February 1246 fusly.

IX

Original Petition of Head Writer Mr. Felix Pacheco dated 28th February 1246 enclosing a Security Bond executed on Stamp Paper for

for the Darogah in the sum of 5000 Rupees/

X

No. 97. To The Huzoor Head Record Keeper

The Security bond executed by Mr. Felix Pachees Huzoor Head Writer on behalf of Lucas Pachees Stamp Darogah, and that executed by Culimamummay — Venkumma Hegaday of Soondah Talook received with the Urzee of the Soondah Tahsildar, on behalf of the Stamp vender Amund Row have been herewith enclosed which you will place on the records.

Mangalore 4th March 1246 fusly.

XI

To F. Anderson Esqre.
Sub Collector in charge
Urzee of Felix Pacheco Huzoor
Head Writer.

When at the end of the months of May last I was examining the Stamps in the hands of the Stamp Vender — Amund Row to take charge of them, I found some differences in the balance of Stamps for that months in the rates and description, of which I have herein enclosed a list as specified therein, the

value

value of Stamp papers and Cadjans not forth-coming is Rupees 9-8-0 and fee for Europe papers Rupee 1. total Rupees 10 which sum I beg you will order to be levied from the said Goomastah and credited in the accounts and the mistake corrected.

Mangalore, 26th October 1246 fusly.

XII

To The Stamp Darogah

Your petition No. 15 has been taken into consideration and with reference to your recommendation that as some differences have taken place in the accounts at the end of the last month, the amount deficient may be ordered to be levied from him, and credited in the accounts accompanied by a list of the same, it is hereby ordered that although if the Goomastah had been attentive and diligent, such mistake might have been avoided, yet as he is a new hand, his mistakes are overlooked according to your recommendation and the following orders issued.

Value of Stamp papers and Cadjans, Viz.

4	Country papers No. 2 @ 4 as each	}	1—0	
1	Do. — Do. — @ 1 Rupee		1—0	2—0
11	Europe Do. for deeds @ 8 as each	}	—	5—8
1	Cadjan No. 1		—	2—0
				9—8—0

Fee

Fort St. George 25th September 1851.

Fee for 32 Europe papers after deducting 13 papers from the total number not forthcoming of 45 Stamps at 1/2 Anna per each — " — 1 — —

10 — 8 —

It is resolved that the Sum of 10 Rupees after deducting eight Annas being the increase value of Stamps on Cadjans as shewn hereunder be levied from the said Goomastah - Accordingly the collection will be carried to account and the Stamps debited in them - —

Moreover the following is a detailed Statement of the differences in the value and number Viz. of Stamps not forthcoming - -

Stamps -

Fort St. George 25th September 1851.

Stamps		Increase Rolls	Increase Value	Decrease Rolls	Decrease Value
Country Paper.	4 Annas each			3	" 12 "
	8 Do.			"	" "
	1 Rupee each			5	5 " "
	2 Do.			2	4 " "
Valuation Papers	4 Annas each	19	4 12 "	"	" "
	1 Rupee Do.	11	11 " "	"	" "
	2 Do. Do.	6	12 " "	"	" "
Decree Paper	8 Annas each	3	1 8 "	"	" "
	1 Rupee Do.	"	" " "	10	10 " "
Europe Paper for deeds	4 Annas each	"	" " "	10	5 " "
	8 Do. Do.	"	" " "	"	" "
	1 Rupee Do.	13	13 " "	"	" "
	2 Do. Do.	"	" " "	5	10 " "
	4 Do. Do.	"	" " "	1	4 " "
Cadjans	4 Annas Do.	"	" " "	2	" 8 "
	8 Do. Do.	2	1 " "	"	" "
		56	44 4 "	56	43 12 "

Deduct

12706. Fort St. George 23rd September 1851.

Deduct Annas eight being the Surplus Amount in the value of Cadjans not forthcoming "—8—" " " "

Balance 56-43-12 " 56-23-12

In this manner you will make up the value of Stamps 56 by the value of the increase Stamps 56 as they are sold within a Month or two and correct the account. The Stamp Vender is informed that a recurrence of similar deficiencies will be severely visited.—

Mangalore, 5th November 1256 fusly.

No. 71.

XIII

Order to the Stamp Darogah

You are hereby called upon to submit a list with a report showing the balance of Stamps in your hands and that in the Talooks on the last day of January within ten days from and after the receipt of this order.—

Mangalore 8th February 1247 fusly.

No. 49.

XIV

Order to the Sonda Tahsildar

Anund Row the Stamp Vender at the Buzoor has applied for two Months leave of absence on account of his sickness, proposing his younger brother Jogappah to act in his room. Therefore it becomes necessary to know whether the Surety for

1707 Fort St. George 23rd September 1851.

for Anund Row Lalimunnay Venkumma Hegaday residing at Join mutt Village is inclined to continue his responsibility. You will therefore, call upon him to ascertain whether he is willing to stand security for the said Jogappah and if he is so, take a written agreement from him and submit the same with a report.—

Mangalore 22nd September 1247 fusly.—

P. S.

Should the said surety refuse to give a written agreement and the Anund Row's Younger brother Sunkrajee Punt produce a good security for the acting Jogappah, you will obtain a bond from him in the same manner, as the one for Anund Row and forward it with a report to the Huzzoor.—

XV

No. 26. Order to the Stamp Doragah.—

Lucas Pacheco.—

As some Talook Officers apply direct to the Hoozoor and others direct to you with a list of the stamp papers required for sale; and it has been brought to notice that delay is occasioned in consequence thereof, a Circular Order has been issued that in future all such applications for supplies shall be made direct to you and you will accordingly issue them the requested supplies upon the receipt of their applications.—

Mangalore 7th September 1251 fusly.—

/True translation/

Signed J. N. Maltby.

Collector.

Statement

12708

Fort St. George 25th September 1837.

No. 1.

Statement shewing the Details of the Deficiency in the Balance of Stamps with reference to the General stock against Dorogah L. Pacheco.—

	Rs.	As.	P.
Balance shown in the Quarterly Abstract sent to the Accountant General on the 30th April 1837			
Deduct Balance in the Talooks on the 15th April as per Accounts	114,132.	11.	6
Value of Stamps sent by the Dorogah from 15th to 30th April and which reached the Talooks after their accounts were closed.	12911.	4.	"
Amount collected in the Talooks up to 15th April and remitted to the Buzoor Treasury after that date	731.	11.	"
	363.	14.	6
Balance value of Stamps in the hands of the Dorogah and Vender.	14906.	13.	6
Deduct value of stamps / Land and Sea Custom Rowannahs / destroyed by Mr. Clare.—	10,025.	14.	"
in June 1837 Land Custom Rowannahs.—			
32462	17,548.	8.	"
Sea Ditto Ditto 11323	17,840.	11.	"
	35389.	3.	"

Issued to the Talooks, Viz.t.	No.	Value. Rs.	As.	P.	Fees. Rs.	As.	P.	Total Rs.	As.	P.
Moolky Peishcar	125	62	8	"	3	2	"	65	10	"
Bekul Tahsildar	275	262	8	"	1	9	"	264	1	"
Vittul Peishcar	4	32	"	"	"	2	"	32	2	"
Buntwall Tahsildar	549	368	8	"	5	"	"	371	8	"
Oodipy Ditto	300	1,482	8	"	1	9	"	484	1	"
Barcoor Ditto	325	940	"	"	2	8	"	942	8	"
Cundapoor Ditto	275	320	"	"	2	3	"	322	3	"
Honore Ditto	1,205	1,382	8	"	4	13	6	1,387	5	6
Ankola Ditto	183	360	"	"	1	9	"	361	9	"
Soopah Ditto	100	112	8	"	"	"	"	112	8	"
Huttial Peishcar	85	63	12	"	"	"	"	63	12	"
Sondah Tahsildar	1,005	1,220	"	"	3	2	"	1223	2	"
Bilghi Ditto	66	84	4	"	1	14	"	86	2	"
Total	4499	5,689	"	"	27	7	6	5,716	7	6
From 1st to 31st May 1837.	1436	1,231	12	"	10	12	6	1,242	8	6
1st to 30th June "	1883	3,462	4	"	11	11	"	3,473	15	"
1st to 11th July "	1180	995	"	"	5	"	"	1,000	"	"
Total	4499	5,689	"	"	27	7	6	5,716	7	6

5,716-7-6
Amount

12709 Fort St. George 25th September 1837.

Extract

Amount remitted to the Treasury by the Vender

Jogiappah.

In May 1837	1166. 13. "	Rupees. A. P.
June "	1997. 1. "	
July "	692. 9. "	
	3856. 7. "	
Value of Stamps used in suits in May	" 8. "	
Ditto 308 Ditto in Suits formerly Sent not adjusted in the accounts up to this time	344. " "	
	4,306. 9. 6	
Balance.	314819. 4. 6	

Balance found in the hands of the Dorogah and Vender on the 12th July 1837.

Vender.	No.	Value.	Fees.	Total.
Country Paper	707	759 " "	" " "	759 " "
Europe D: for deeds	90	213 " "	2 13 "	215 13 "
D: Decree Papers	48	41 " "	" " "	41 " "
Total	345	1013 " "	2 13 "	1045 13 "
Dorogah				
Country Paper	7,623	38984 8 "	" " "	38984 8 "
Europe D: for Deeds	417 8	5391 4 "	130 9 "	5421 13 "
D: Decree Paper	1095	1042 8 "	" " "	1042 8 "
Country Vakeels D:	300	300 " "	" " "	300 " "
Cadjans	73	84 " "	" " "	84 " "
Total	7,409	45,906 4 "	130 9 "	46,835 13 "
Grand Total	7,814	46,948 4 "	133 6 "	46,881 10 "

46,881-10-" "

46,881. 10. "

Balance not forthcoming 7,937-10-6

True Translation

Signed Boojunga Row.
P: Shanistadar.

Signed B. Fernandiz.
Asst. Shanistadar.

Signed J. N. Maltby.
Collector.

Statement.

13/10

Fort St. George 25th September 1851.

No. 2

Statement shewing the Details of the Deficiency in Stamps against Vendor Jogapah.

Number of Rolls.	Value. Rupees	A.	P	Additional fee Europe Paper. Rs.	A.	P	Total Rs.	A.	P	
3623	9093	12	"	4	10	6	9098	6	6	Balance as per Quarterly Account furnished to the end of April 1851.

Rs.	A.	P.		No. of Rolls
8754	6	6	On hand	3315
344	"	"	Given for Civil Suits	308
9098	6	6.		3623.

4	17	12	"	"	"	"	17	12	"	To be added being the [illegible] of Papers less taken credit for in the accounts furnished to him by the [illegible] under out of the supplies from Dorogah up to 30th April 1851 as per following particulars.

Rolls	Value			
5	10	"	"	Excess taken, credit for in July 1851.
	Rs.	A.	P	Less entered in the Accounts
5	1	4	"	in August 1850.
"	30	"	"	December "
3	7	8	"	March 1851
10	38	12	"	Total less entered
5	18	12	"	Net difference to be added to the Balance.
1	1	"	"	Deduct omission of a Paper used for Civil Suits.
4	17	12	"	Balance to be added to the stock.

Total

12/11

Fort St. George 25th. September 1851.

Number of Rolls.	Value.	Additional fees on Europe Paper.	Total	
	Rs A P	Rs A P	Rs A P	
3627	9111 8 .	4 10 6	9116 2 6	Total correct Balance to the 30th. April 1851.
				Add subsequent supply furnished by the Darogah as per his account.

Rolls.	Value. Rs. A. P	Fees Rs. A. P	Total Rs A P	
896	1677. - -	4. 11. -	1683. 11. -	In May 1851
1861	1727. 12. -	6. 11. 6	1734. 7. 6	" June "
743	681. 8 .	2. 5. 6	683. 13. 6	" July "
3500	4088 4 -	13. 12. -	4102 - -	Total.
7127	13199 12 -	18 6 6	13218 2 6	Total

Deduct amount paid by the Vender into the Treasury on the above account.

1161. 4. 1	5. 9. -	1166. 13. -	In May		
"	3842 12 -	13 11 -	3856 7 6	1990. 8. -	6. 9. -	1997. 1. -	In June
				691. - -	1. 9. -	692. 9. -	" July to 11th.
1	" 8 "	" " "	" 8 "	Supplies to be used in Civil suits in May.			
308	344 " "	" " "	344 " "	Used in Civil Suits remaining to be adjusted on reference to the Madras Authorities.			
"	4187 4 "	13 11 -	4200 15 -	Total Deductions.			
"	9012 8 "	4 11 6	9017 3 6	Net Balance to be accounted for by the Vender in kind or money.			

Actually found in the hands of the Vender on the Examination held by the Collector on the 12th. July 1851.

In Papers. Rolls	Value	Fees	Total	
707	789. - -	- - -	789. - -	Country Paper
90	243. - -	2. 13. -	245. 13. -	Europe Paper for Deeds
48	41. - -	- - -	41. - -	Decree Paper.
"	7969 8 "	1 14 6	7969 0 6	Deficiency.

12/13 Fort St. George, 25th September 1851.

Enc. 4.

No. 63.

Order issued by T. L. Blane Esqre. Collector of Canara to Madhoo Row Buzoor Treasurer.

An order No. 633 of last year (Fusly) dated 17th May last was issued directing you to examine the book ordered to be kept according to form with a view of preventing any future embezzlement of the amount of Collections of the Post Office at Mangalore similar to the one which took place. It having been in like manner deemed necessary to keep an account so as to shew the amount of the Hoottoorally (produce or Revenue) realized by the sale of Stamp papers effected thro' the Stamp Vender Joggappa, the Jimma (receipts) and remittances made to the Treasury each day* and the balances in detail, as also to make due arrangements to prevent frauds &c. similar to the one practised in the Post Office the following order is issued.

A separate order has been issued to the said Goomastah Joggappah directing him to prepare a book for

* Date or Turickvar.

Fort St. George 25th September 1851.

Deduct Cooly on different sheets as No. 1 to 4 shewn in the Accounts of the Dolgaland Division for comparing the accounts of the outside Taluks with the Balance sheet received in the Head Office Statement ending 30th April 1851 sent to the Accountant General.

Sd. Defficiency on different sheets sent to the Balance against the Vender Joggappah.

Signed Boojinga Row. Head Assistant.

" B. Fernandez. Asst Assistant.

(True Translation) Signed T. L. Blane Collector.

Number of Rolls.	Additional fee on Europe Letter.	Value.	Rs. A. P.	Rs. A. P.
				1/32
		Total.	33	12.
				1/34 10 6

12/13

Fort St. George, 25th September 18

for keeping their accounts according to the form that you may give him to remit the amount of the previous day as usual on the following day and to transmit the account &c. to you. Therefore you should give a form of account to the said Goomastah as above stated. You should make him to keep an account according to form in the said book. You should now and then examine the account carefully should you discover any difference &c. you shall make the necessary enquiry and get the same corrected if it may be of an ordinary nature but if the difference may seem to be of an extraordinary nature you should submit a detailed report. You should also keep bandabost (an eye) upon the Goomastah so that the amount of the Hootivally of the previous day is remitted to the Treasury on the following day as usual, and that no balance may remain upon him.

Mangalore,
7th August, 1259
1849.

/Signed/ T. L. Blane
Collector.

/True Translation/
/Signed/ F. N. Mallby
Collector

To

Fort St. George, 25th September 1851.

To,
F. N. Mallby Esqre
Collector of Canara.

In deference to the order No. 10. issued by you directing me to report what accounts I have kept in the Treasury, with reference to the proceed sales of Stamp papers remaining with the vender Joguppa as directed by Order No. 63 of Tuesly 1259, I beg to state as follows.

It was stated in the order that the Stamp vender should be furnished with a forme similar to the one given to the Post-Office, containing the headings of the daily Collections of sale of Stamp papers, remittance to the Treasury and the balance against him, and that I should see that the money is remitted to the Treasury within the day following that on which it shall have been due, but thinking it advisable, that the forme might be made the more convenient in its particulars by adding to it the headings of the receipts and sales of the papers by the vender I made these additions accordingly

and

Fort St George 25th September 1857.

and shewed the form to the vender but he told me that he could not prepare his daily accounts in that form, that the Statement of papers received and sold by him was beinges prepared in the Darogah's Office and that therefore he might give me only the Statement of the daily proceed sales of stamp papers, that is, the number of papers sold and the total amount of value realized. He added further that the examination of the papers sold and of the balance in his hand was being made through the Darogah's Office. Therefore and as no attention had been made in the order with respect to getting from him any accounts of papers received and sold by him. and again under the impression that to enable the Darogah's Office to prepare monthly and quarterly statements, it was necessary first to examine the Vender's accounts of receipts and sales by comparing the value of the papers remaining with him, with the money already remitted as being the price of the papers

Fort St George, 25th September 1857.

papers sold and further as no occasion for suspicion had arisen with regard to this office. I gave him a form with the headings shewing the particulars of the number of the daily sale of stamp papers, their price, remittance to the Treasury, amount to be carried to the Government account and percentage due to the Stamp Officers. In this form he kept a book making all the entries in it in his own hand writing and I on my part was in the habit of sending for that book, taking care at the same time of the money being remitted to the Treasury within the day following that on which it was due, and after transcribing the entries in a counterpart of the book which I kept in the Treasury I passed him receipts at the foot of his book. I have shown those books to you and they are now in the Huzoor Office.

But with a view that I should have the means of comparing the accounts of receipts and sales of papers by the Vender with the amount already realized in the Treasury, I asked

Nursapa

Fort St. George, 25th September 1851.

Naraspa in presence of Darogah for co=
=pies of either the monthly or quarterly
statements prepared in his Office, but
in some occasions he told me that as
he was engaged in other business, he
would give them at his leisure, and on
others, that the quarterly statement was
under preparation and that he would
give it immediately after its comple=
=tion; but he never did so though asked
several times. The examination of the
balance of stamp papers with the
Darogah has been from time to time
conducted by the Sub: Officers, but on
these occasions the papers remaining
with the Vender were never examined
nor does it appear that even the Daro=
=gah conducted the examination. On
consideration of these circumstances
I recollect that before your departure
to Agoorabay, I made all these observ=
=ations to the Head Sheristadar, Boo=
=jengrow, telling him also that I had
no means of testing the accounts of
the Post-Office but by their own
saying, and that if I send for the

Goomastahs

Fort St. George, 25th September 1851.

Goomastahs to rectify any mistakes
in the accounts, they complain of want
of courtesy on my part, that they do
not give me the accounts I require, but
that as I have orders from the Huzoor
that I should look into the accounts
connected with both the Post-Office
and Stamp venders affairs, I might be
furnished with counterparts of such
accounts as might come to the Huzoor
Office, as I had moreover no means to
test Jogappas accounts but his own
statement. I then added that both Da=
=rogah and the Vender do not appear to
have tendered securities and asked him
what I should do on the subject. He
told me that he does not receive any
such returns in his office as they are
already prepared in English and sub=
=mitted (to the Higher authorities) direct;
nor that he knows any thing on the
subject, but that he would get himself
acquainted with all these affairs and
after representing to you, would make
out forms in which to prepare these
Statements, and that he would get your

permission

Fort St. George, 25th September 1851.

permission so that these returns should be sent to the Sheristadar's Office and exchange their counterparts to me. Thinking therefore that he must have represented this circumstance to you. I did not make any report in particular.

The reason, that induced me to be earnest in asking for the statements of receipts and sales of papers by the Vendor was that the late Head Writer Pacheco once observed that there has been some deficiency owing to some papers having been used for answers to Suits filed against the Collector, and that therefore I might be able by a comparison of these returns with the accounts connected with cases filed against the Collector which are with me to know whether the deficiency was subsequently made up or how. I had made mention of this on conversation with the Headdubash Sheristadar. This is all that transpired in the case. I beg that these circumstances may be taken into your consideration.

23rd July, 1201.

/ Signed / Matthias Rowe
Treasurer.

/ True Translation /
/ Signed / F. N. Maltby
Collector

To

Fort St. George, 25th September 1851.

No. 5.

To, F. N. Maltby Esqre
Collector of Canara

The humble Petition
of J. C. Pacheco, widow

Respectfully Sheweth.

That your Petitioner with that full confidence which your humane and benevolent character naturally inspires ventures respectfully to lay before you a full and entire Statement of her present troubles and the unhappy and distressful state of mind in which she is at present in the full hope that it will meet with your sympathy and kind consideration, that you will extend to her that protection which one of her advanced age, sex and position in life should expect from a British Gentleman, more specially one to whom she is well known.

That your Petitioner's husband after a faithful Public Service for the term of 44 years died leaving her by will property to the value of about eight thousand rupees, but so encumbered as to afford herself and Children but a scanty means of subsistence.

About

Fort St. George, 25th September 1857.

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/ True Translation /
/ Signed / F. N. Maltby
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That your Petitioner's husband after a faithful Public Service for the term of 44 years died leaving her by will property to the value of about eight thousand rupees, but so encumbered as to afford herself and Children but a scanty means of subsistence.

About

Fort St. George. 25th September 1851.

About three thousand Rupees of his just debts still remain unadjusted of which you are in part already aware. Your Petitioner has a numerous family and dependents to support and if deprived of the remnant of her property both she and they will be left to pine in utter misery and destitution.

That your Petitioner has been plunged into the deepest affliction since you have ordered her property to be attached if she failed to enter security for the sum of 5000 Rupees the amount of a security bond said to have been entered into in behalf of his son Seventeen years ago by her late husband Mr Felix Pacheco. It is not for your Petitioner to question the legality of holding her son Lucas Pacheco responsible for the defalcations of the Stamp Paper Vender, in which department he has served as Stamp Darogah, but your Petitioner cannot conceive now how, two years after the death of her husband, the property which he legally willed to her could in accordance with British Justice be attached for the amount of a security bond, which if it ever was a bona fide document must have become null and void at his death. Moreover it can easily be ascertained if you will be pleased to order inquiry that your Petitioner's husband did not

Fort St. George. 25th September 1851.

not possess property valued more than half the amount specified in the bond Viz. the present dwelling house and a garden at the time it is said to have been executed and consequently it could not be a full and true document.

Your Petitioner a poor old and heart broken widow overwhelmed by a series of troubles and misfortunes bowed down with grief for the death of a husband and a son has been reluctantly compelled to deliver up in security for the amount of this bond all that she in the world possesses being left to pine in hopeless misery and sink in her grave an innocent victim to the vile deeds of others.

Your Petitioner in laying her grievances before you humbly implores your kind aid and begs you will extend your fostering arm to shield her from the ruin and wretched prospects which now present themselves to her view. That you will be pleased to forward to the Board a copy of this her Petition backed by your kind recommendation that she may be absolved from all responsibility, if there be any in the present case and the prayers of the widow and her Orphans shall be offered up

before

12724 Fort St. George. 25th September 1857.

before the throne of the Almighty God for your long life and happiness both temporal and eternal.

Mangalore. 5th August, 1851. } /Signed/ J. C. Pacheco.

Endorsement.

The Petitioner is informed that the Collector having passed a decision in the case the discharge of his duty requires that he should provide that it is duly enforced. The Collector has no power whatever to modify the claim which he believes the Government to possess upon the property of which Mr. Felix Pacheco died possessed to the extent of Rupees 5,000. From the Government alone can she receive any consideration if any such is due where the interests of Government have been so much injured. The Collector is desirous however that she should have every opportunity of bringing her case before Government. On the security of the property he will postpone execution of the decision pending the appeal as far as property is concerned. But unless security to the full extent is given the Collector is compelled to proceed against the late Durogah for the full sum due by him to the Government.

August 8th 1851. } /Signed/ F. N. Maltby Collector

JJ

12725 Fort St. George 25th September 1857

No. 58

To W. H. Bayley Esqre Secretary to the Board of Revenue Fort St. George.

49

B. No. 2176.

From the Collector of Canara. } Sir With reference to my letter of the 5th Ultimo. I have the honor to forward Copy of the Sentence passed by the Sessions Court against the Stamp Vender Jogapa.

Collector's Cutcherry Mangalore, 3d September 1851. } /Signed/ F. N. Maltby Collector

Number.

12726 Chatham Term 25th March 1837

Schedule of the Estate and Effects of Samuel Lewis late of the Township of Chatham in the County of Kent Merchant

Names of Creditors	Residence	Amount of Debts	Particulars of Securities if any held
Bank of Upper Canada	Chatham	£1,200	Mortgage on Real Estate
Thomas Clark	Chatham	1,000	Mortgage on Real Estate
Ordnance Department	Chatham	500	Mortgage on Real Estate
Thomas Smith	Chatham	300	Mortgage on Real Estate
Robert Lewis	Chatham	200	Mortgage on Real Estate
Peter Lewis	Chatham	100	Mortgage on Real Estate
Thomas Lewis	Chatham	100	Mortgage on Real Estate
Mary Lewis	Chatham	100	Mortgage on Real Estate
Ann Lewis	Chatham	100	Mortgage on Real Estate
Jane Lewis	Chatham	100	Mortgage on Real Estate
Samuel Lewis	Chatham	100	Mortgage on Real Estate
Elizabeth Lewis	Chatham	100	Mortgage on Real Estate
Sarah Lewis	Chatham	100	Mortgage on Real Estate
Joseph Lewis	Chatham	100	Mortgage on Real Estate
Isaac Lewis	Chatham	100	Mortgage on Real Estate
Benjamin Lewis	Chatham	100	Mortgage on Real Estate
Abraham Lewis	Chatham	100	Mortgage on Real Estate
Aaron Lewis	Chatham	100	Mortgage on Real Estate
Moses

Fort St. George 25th September 1851.

Ordered that the foregoing letters be submitted with the following address.—

No. 413

To The Chief Secretary to

Government

(48-50)

Bd. No. 1883

To the Chief Secy. to Government

Submitting a correspondence from the Collr. of Canara relative to a defalcation in the Stamp department of that District recording observation on the mode of procedure adopted by the Collector on the discovery of the fraud and on the culpability of the parties connected with the Stamp Department; also soliciting the orders of Government in respect to the petition from the Widow of the late Stamp Darogah surety urging the hardship of making the property of a person who died 2 years ago liable for a responsibility which terminated at his decease.—

Sir,

I have the honor by Order of the Board of Revenue to submit through you for the consideration of the Right Honorable the Governor in Council the accompanying correspondence from the Collector of Canara, concerning a defalcation in the Stamp &c

From Collr. 5th Augt. in For. 25th Sept. 1851.

From Collector 3d. in Cons. 25th Sept. 1851.

Department.

Para. 5 of Collrs letter

From Govt. 22d. in Cons.

29th May 1851

Circular 9th June 1851.

2 It appears that in consequence of the Circular &c Order issued by the Board of Revenue after the defalcation at Bellary Mr. F. Maltby the Collector of Canara directed a Scrutiny to be made by the &c Head and Nail Seristadars of the Stamp accounts which resulted in the discovery of a deficiency of Rupees 7937 10 6 on the part of the Stamp Vender of Mangalore.

It

Fort St. George 25th September 1851.

3 It was subsequently ascertained that he had been carrying on his practices for several years, Viz, entering in his Periodical &c Returns a balance of so many Stamps in hand when they had been actually sold and the Money appropriated to his own use.—

4 It was evident that this &c fraud could not have been committed without the connivance or gross neglect of the Darogah &c who allowed the Venders balances to accumulate year after year as shewn in the margin, and who if he had once personally demanded to see the balance in hand would &c have discovered the false Returns. Of connivance the Collector fully acquits the Darogah &c but of gross neglect and that in disobedience to express orders, he stands guilty.—

Close of July	Balance	
246	626	" "
	8884	" "
	1341	" "
	1614	8 "
	2028	8 "
	2738	4 "
	2753	" "
	3952	8 "
	4225	" "
	4733	" "
	5468	" "
	6507	12 "
	7367	4 "
	8233	" "
	9093	12 "

5 Mr. Maltby on the discovery of the fraud prosecuted the Vender Jogappa under Act XIII of 1850 and under Section IX of that act and Section II of Regulation XV of 1803 the subordinate Judge has &c sentenced him to 7 years imprisonment with hard labour.—

From Collr. 3d Sept. 1851.

Para 21 of Collectors letter

6 Nothing has been recovered &c from the Vender he has concealed the Jewels which he was known to possess &c

and

and it is found that there is no Security &c
(a circumstance which will be again &c
adverted to) The Collector has therefore &c
come upon the Dorogah to make good the
loss to Government.—

Mr. Maltby has forwarded &c
copy of his Decree and has decided under
clause 1st. Section V Regulation IX of 1822 that
the sum in default, Viz. 2937 10 6 be
collected by distraint and imprisonment if
necessary, and if not forthcoming from the
Dorogah that 5000. Rupees is to be levied
by distraint of the property of the Dorogahs
surety that being the amount for &c
which he bound himself to be liable.—

8 It is with reference to this
Decision that it becomes necessary for
the Board to enter into further explan-
ation as they have very serious doubts
whether it can be legally enforced nor
has it yet been carried into execution.

9 The Dorogah is Mr. Lucas &c
Pacheco, and his Surety was his father &c.
Felix Pacheco late Head Accountant in the &c
Collectors Cutcherry and well Known for
many

many years as an upright public servant He
bound himself for his son in the sum of
5000 Rupees and died 2 years ago By some
negligence on the part of the Head Revenue
servants this Security was not renewed &c
(a subject that the Board desire me to
refer to again in another part of this &c
communication) and the Bond itself is
not forthcoming having been destroyed by
fire during the insurrection at Mangalore in
Paro 20 of Coll.rs letter 1837. His son and his widow have, Mr. Maltby
states surrendered the family property but this
can hardly be considered a voluntary act
No. 1910 of 1857. and the widow has Petitioned the Board
on the subject (tho no formal appeal
under Section VI of Regulation VII of
1828 has yet been made) urging the &c
hardship of making the property of a &c
person who died 2 years ago liable &c
for a responsibility which terminated at
his decease.—

10 The Board would wish
to make the following observations, first
on the mode of procedure adopted, and
secondly on the culpability of the parties
connected with the Stamp Depart-
ment.—

The

11 The Durogah in his defence denies his responsibility for the acts of the Vender, this responsibily is however clear from the form of Engagement No. 2 required by clause 7th Section X of Regulation XIII of 1816.—

12 It is not however equally clear that the penalty can be enforced under Regulation IX of 1822 whereon the Collectors decission is passed.—

13 The Regulation appears to the Board to be strictly a penal one against malversation and not against negligence however culpable; whereas the Collector in his Decree expresely acquits the Durogah of all but neglect. It is time that the words of the Regulation (Section II) are "committed or allowed to be committed" but this in connection with the preceding part of the Section must be taken to mean wilfully allowed to be committed.—

14 If then the Durogahs offence does not come under Regulation IX of 1822 neither can his security

12730 Fort St. George 25th September 1851.

(supposing no other objection to exist) be proceeded against in the manner specified in Section VI of that Enactment.

15 It appears to the Board that the Enactments under which Mr. Maltby should have held the Durogah responsible are Regulation XIII of 1816 and Section VI act XII of 1850, but in neither case do they think that the property of the security whose responsibility terminated at his death can be distrained act XII of 1850 was passed after the Surety's death and as the Property of the deceased is now in other hands liability under Regulation XIII of 1816 can only be enforced by a Suit in a Civil Court which course is still open to the Collector if he considers that it can be resorted to with any prospect of success.—

16 No doubt the Security should then have been renewed, but as this was not done the Board are of opinion that that part of the Collector's decision which makes the property of the late Security liable

is

is illegal, and if the Right Honorable
the Governor in Council is of the same &c
opinion they will be prepared under
Regulation VII of 1828 to set it aside —

17 This would render the
present Darogah liable for the whole
amount under Act XIII of 1850. but
there is little probability of the whole
amount ever being recovered from him
and indeed it is evident that the
Vender is the person most properly
liable, this man as has already been shewn
has been sentenced to 7 years labour in irons —

18 With regard to the second &c
point to be noticed by the Board I am
directed to state that they consider the
real cause of the difficulty of recovering &c
the money to arise from the fact that
neither the Security to be given by the
Vender nor the Darogah has been &c
properly attended to —

Para 27 of Coll.r's letter.

19 The Vender was in 1837
appointed acting and the necessary &c
Security taken on his subsequent confirm.
ation in the Office, no further Security
was.

was required though the first was only for the
two Months the man was appointed to act —
Again the Darogahs security (his own father)
died in 1849 and no measures were taken to
renew that Security —

20 The Board believe that every
precaution which a Collector can take to secure
the interests of Government was taken —

21 When the late Collector &c
Mr Blane joined the District the Vender
had been for many years in his situation &c
and there was no reason to suppose that
he, more than any one else, had not given
the usual Security. On the 20th August 1847.
the Board called on all the Collectors to &c
furnish a List of public Servants from &c
whom Security was taken and in the
Return furnished from Canara this
Stamp Darogah and Stamp Vender
are included — The Serishtadar who &c
prepared that List is no dead as &c
also his predecessor who was in Office
at the time Jogappa was appointed &c
Vender, and also when the Collectors order of 1842

Letter from Collector dated 16th in Cons.n 27th Sept.r 1847.

for

for examining all Security bonds (referred to in para 28 of Mr. Mattby's letter) was issued —
This Serishtadar was Kishna Row whose &c
family now enjoy a pension from Government
22 Mr. Mattby has shewn that the Darogah was ordered to examine the stamps in the Venders hands, and on a particular occasion in 1837 a Sakeed was issued directing him to make periodical examination and not to allow a larger balance than 1500 Rupees to remain in the Venders hands
23 He also forwards translation of an Order dated 7th August 1849 to the Treasurer directing him to examine the &c Accounts and the Balances of this very Vender Joggapa which appears to have been imperfectly and negligently &c attended to —
24 It seems scarcely possible for the Collector to do more than was done to prevent fraud. The Stamps in his &c custody were subjected to careful periodical examination, and as regards those which had been issued to the Venders for sale, the yearly accumulation &c

of Balances as shewn in the Margin of &c
para 4 of this letter would no doubt have struck the Collector, had they ever come before him in that shape, but the Stamp Demand Collection and Balance are made up for his inspection on the total of the District and thus the peculiar state of the Mangalore &c balances would escape his observation. It is the Darogahs' duty to scrutinize these Balances in detail, and it would not occur to the Collector to send for these, unless he had reason to suppose that there was neglect or fraud on the part of the Subordinates in the Office.
25 The blame is next after the Vender clearly with Pachee the Darogah. He was ordered as above stated not to let the Balances at &c Mangalore get beyond 1500 Rupees, and yet he allowed them to increase to 9934 before the defalcation was discovered. Under the terms of his Engagement (Regulation XIII of 1816) he was bound to "examine and compare the accounts" and had he done this once the fraud would have been detected —
26 The negligence of the Darogah would have been counteracted had the check afforded

afforded by the Serishta Department been properly attended to. The extent in which the late Darogah Mr. Felix Pacheco was held, would appear to have led the then Sherishtadar to lose sight of the Orders of Government that all accounts should go through their hands. In the late Bellary case, the check passed into the Head Accountants hands. so here that was the Office held by the late Mr. Felix Pacheco when his son was Darogah.—

Para 1 of Coll.r's letter.

27 The 17th para of the Report of the Head and Hall Serishtadars shews that the Quarterly Accounts for the Superintendants of Stamps and the accounts of Remittances to the Treasury were specially furnished to the Serishtadars' Department, and that Department compared annually the Vendors' and Darogahs' accounts they had thus the means of knowing the state of the Balances but no suspicion was lulled in consequence of the supervision resting chiefly with the Head Accountant.—

Encl.e 3 of Coll.r's letter.—

28 At all events the Sherishtadar should have seen to the renewal of the security of the late

late Darogah 2 years ago and it was a standing order of the District that Security Bonds shall be examined annually and when necessary renewed.—

The Board do not attach any

29 blame to the present Serishtadar Boojmg who was appointed in 1849 shortly before Row who was appointed in 1849 shortly before Felix Pacheco the Head Accountant died. He was doubtless misled as to the Vendors Security by the List which had recently been prepared and furnished by his predecessor and he seems to have been the first to give information of the defalcation to have taken every pains to investigate the matter as soon as ever sus picion arose.—

Mr. Maltby in para 23 acquits the

30 Naib Sheristadar also of culpability as regards the transfer of the stamp Accounts to the Head Accountants supervision which practice had prevailed long before he received his appointment at the same time with the Head Sheristadar viz in 1849.—

The Board cannot however pass

31 over the conduct of the Treasurer Madoo Row, especially after the explicit orders given him by the late Collector. His explanation is not satisfactory but there is no reason to suspect connivance. The Board would therefore leave it

* Enclosure 4 of Collectors letter.

it to the Collector to notice his negligence by the imposition of such fine as he may think proper.—

32 The Darogah has been dismissed, but Mr. Maltby pleads strongly in his favor, and is desirous of being permitted to employ him in some situation of less trust and responsibility. The Board however are not disposed to make any further recommendation in his favor than that his re-employment at some future period should be left to the Collector's discretion.—

Para 18 of Collectors letter.

33 The Board conclude that Mr. Maltby would have proceeded against Narsapah the Darogahs Goomasta, had there been sufficient grounds for supposing him a party to the fraud.—

34 The Board direct me to solicit the Orders of Government with reference to Para 9. of his letter and to clause 2nd Section VI Regulation VII of 1828, since they consider the Petition of the Widow in the light of an appeal under that Regulation.—

Revenue Board Office
Fort St. George.
25th September 1851.

Signed W. H. Bayley.
Secretary

Read

Read the following letters—

No. 69.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

51

B. No. 2187.
From the Collr of Canara—
Submits with reference to the Minutes of Consultation under date the 22d March last a proposal for admitting Foreign Salt by Sea at the same rate of duty at which Goa Salt is now admitted by land—

Sir,

In my letter of the 12th April last I stated that I was desirous of taking a future opportunity of reporting fully upon the subject adverted to in the Minutes of Consultation under date 22d March last in review of my report on the Revenues of Canara viz, that of admitting Foreign Salt by Sea at the same rate at which Goa Salt is now admitted.

2. The ground upon which I originally suggested that such a measure might prove necessary was the apparent supercession of the rice trade of this District by that of Bengal which I thought was probably aided by the admission of Arabian Salt into Bengal at a fixed duty, while it is excluded from this District. Before reporting again on the subject I was desirous of ascertaining by the statistical reports of Bengal whether any supercession of our trade was in progress, such as to call

call for the measures which I had suggested—

3. The necessary reports have now reached me, and as the attention of Government has been called to the subject of the Salt trade with reference to the Salt of Bombay, the present time appears to me to be favorable for laying before the Board certain propositions with reference to the Salt trade of this District which I have been desirous of bringing to their notice and which appears to me to be calculated to prove beneficial—

4. The trade of this district is at present supplied from three different sources—

Firstly from the home manufacture of Salt purchased by Government at a fixed price and sold at the Government Depôts at the monopoly of 170 Rupees per Garce—

Secondly by Salt imported by lands from Goa at a fixed duty of 90 Rupees per Garce—

Thirdly by Salt imported from Bombay which is purchased by public tenders and delivered by the contractors at Mangalore from

from whence it is carried at the expense of Government to Bentwal and sold at the monopoly price at the Government Depôts—

5. Regarding each of these sources of supply I shall offer a few remarks—

Firstly the quantity of home manufactured Salt sold last year was 2911 Garces—

To the present system the following are the principal objections— The consumers are taxed in a much larger sum than the State receives— This arises first from their being deprived of the advantages of low prices arising from increased production, 2nd from the necessity of keeping up expensive Establishments not only to guard the manufacture but to conduct the sales also, and 3d from the difference of expense on a large transaction managed by Government and smaller concerns superintended by private parties— The transport and the sales of the Salt each give rise to very serious losses—

To carry out the monopoly it is necessary to limit the production, instead of the demand being adjusted to increased production by the ordinary

effect

Fort St. George 25th. September 1851.

effect of lower prices, all that is so prohibited is a loss to the consumers and no benefit to the State. The same cause renders it impossible to adjust the supply to the demand without running the risk of a deficiency in bad seasons or the expense of a double stock liable to considerable wastage and requiring expensive buildings / see correspondence on this subject as noted in the margin /

From B. of Sept. 1849
To D. 9th Sept. 1851

Secondly the importation from Goa is as far as it goes, an a bandonment of the monopoly and the substitution of a far better system. It ensures a clear profit to Government of 90 Rupees per Garce, with the deduction only of a small customs Establishment. It gives to the trade the advantage of favorable seasons and competition among the manufacturers and carriers.

But it is supercession of our own manufacture in favor of foreigners, The amount imported last year was 39765 Garce m Indian Maunds or 331 — 152 —

Thirdly the quantity of Bombay Salt sold in the last season was — Indian Maunds 113,944 — 18½ or Garces 949 — 214 —

The

Fort St. George 25th. September 1851

The objections to this system are first that very inferior salt is supplied by the contractors whose object is to supply the worst that the Government will take. 2nd. That much expense and considerable loss by wastage and robbery is incurred between Buntwal and Mangalore and 3d. that an expensive Establishment for the sale of the salt is maintained at Buntwal and 4th. that this Establishment is only on one side of a broad river, so that all the trade of the South side is put to the expense of crossing the river.

To the first and last of these headings must be added the occupation of great portion of the time of the Collector and his Establishment in arranging the contracts for the carriage of the Salt and in checking the numerous accounts of the sales and wastages.

6. The consumption of the last season is thus shown to be as follows.—

	Garces
Home Manufacture	2911.
Goa Imports	331
Bombay Purchases	949
	4191

That

7. That several of the defects in one branch of our present system appears to admit of an easy remedy has rendered me desirous of addressing the Board on the subject. The plan which I was desirous of proposing was that I might be authorized to admit Bombay Salt into certain ports of the District upon the same terms upon which Goa Salt is now admitted by land, that is to say at a fixed duty of 90 Rupees per Garce or 12 annas per Indian maund.

8. The advantages of this measure will be that Government will realize a profit larger than is at present realized by the monopoly sales in as much as a duty of 90 Rupees on the whole importation will exceed the profit after deducting wantage on the monopoly sales at 120 Rupees / see appendix / that the Government will be relieved from the Superintendence of the transport and sale of the Salt, that the trade of the Port will be greatly improved because the merchants when left to themselves will be able to import the Salt at very

+ No 1

cheap

cheap rates as occasional ballast, and the inland trade will most probably be improved by the Salt selling at a cheaper rate as the ordinary principles of demand and supply will then regulate the market and give to the consumers the benefits of abundant years.

9. Against these advantages I am not aware of any drawback. There is no greater fear of smuggling than at present, for the Merchant will require a certificate of import to satisfy the authorities in Bombay and the Salt is easly distinguished from our home produce.

10. In viewing the measure in every light it appears to me to be so desirable that I was about to address the Board before I received their proceedings regarding the proposition of the Bombay Government for collecting the full duty in Bombay and crediting it to this Government. Any such plan of co-operation renders the proposed plan still more

desirable

desirable and will give great facilities to the trade.

11.

I have intentionally separated this proposition from the more extended question, whether it is desirable to admit foreign Salt generally into the district, because the plan I propose is independent of that question. We are already admitting into the South of the district as much Bombay Salt as the people will take and I only propose a plan for doing so more economically and advantageously than at present.

12.

The sale of Bombay Salt in the South of the District is not likely to effect in any great degree the sales of our home produce. The people of the district have a prejudice against Bombay Salt which is only sold to the dealers above the Ghats.

13.

The admission of Bombay Salt upon these terms is a safe relaxation of the monopoly because the fact of other Salt being procurable at the Government depots will prevent any monopoly falling into

into private hands, and I am only proposing to admit the produce of our own territories upon the same terms as we are admitting that of the foreigners of Goa.

14.

My recommendation is that Bombay Salt may be admitted into the ports of Cundapoor and those South of it at a fixed duty of 90 Rupees per Garce, and that in proportion as our Government Sales are superseded by the private trade, the Government establishment may be diminished.

15.

The proposition of the Bombay Government that the whole duty may be collected at Bombay and credited to this Government is very advantageous. I would only propose that the whole 90 Rupees be collected for the Government at one place independently of the ¼ Anna per Maund for Bombay, and I would also propose that the Merchants have the option of paying either at Bombay or in this District; that on application to the Collector of Canara, they be furnished with a Certificate

to

to the effect that "Whereas has paid or has given good and sufficient security for the payment of the sum of Rupees being the duty on Indian Maunds of Bombay Salt, the Collector of Customs of Bombay is requested to permit the exportation of that quantity of Salt"

16. In order to encourage the importation of a good stock of Salt, I propose that the merchants be allowed to bond the Salt for a certain period in any of the Government Gotays which may be available for that purpose, on payment of a trifling rent, and entirely at their own risk

17. I also propose that all imports be measured by the same measure as is in use in Bombay and that the Salt be landed in Boats calculated to hold a given quantity so that the number of boat loads may be a check on the measurers

18 By those means I believe that the trade of this district will be very greatly improved and that the

the revenues of Government will be increased and I beg to submit them to the Board independently of the question to which I have now to advert, Viz: that of placing this district on an equality with Bengal by admitting the importation of Arabian Salt at fixed duty

19. I have above remainded the Board that I suggested the probability of such a measure being required in consequence of the apparent supercession of the staple trade of this district viz that in rice, by the rice of Bengal exported in exchange for the Salt of Arabia. My impression that this effect was in progress was founded upon imperfect data but I think it has been confirmed by the reports now received from Bengal

20 These reports show that the importation of Arabian Salt has been increasing steadily for the last 3 years, having risen from 42,754 to 59,201, being an increase of 16,660 Indian maunds

21. As far as these tables enable

enable me to judge, it would appear that there has been a concurrent increase in the

	Ind. Maunds	
1846/47 —	388484	
1847/48 —	325898	
Average		357191
1848/49 —	574640	
1849/50 —	523594	
Average		549117
Difference —		191926

Export of Bengal grain, the exports of 1848/9 and 1849/50 being nearly 200,000 Maunds in excess of the average of the two previous years.

22.

7th Octr. 1850. I showed in my Jumma-bundy report that our exports to Arabia in that last named year fell off from 11,707 Parw 18. to 7,850 — 4, being below the exports of any year for 15 years past, and showing a decrease of 3,856 Loorgies or 161,952 Indian Maunds.

23.

From these facts I think the inference must be drawn that our export was checked by low prices in the Arabian market caused by the exports from Bengal in 1848/9 and 1849/50.

24.

Whether the trade has been stimulated by the admission into Bengal of Arabian Salt at a reduction of 8 annas per Maund or whether these large importations have arisen from other causes, I think, it is clear that the Bengal rice

J.F.B.

rice trade is fostered by the admission of Arabian Salt.

25. To render this as plain as possible I place in juxta position the relative exports for as many years as they have been furnished to me. These are taken from the returns of the Official year and include the year which has just closed.

	Importation of Salt into Bengal.	Exports of Bengal grain to Arabia	Exports of Canara rice to Arabia	Increase of Bengal exports above the average Vizt.	Decrease of Canara exports below the average Vizt.
	I	In	I	In	I In	I In
					Average	Average
1846/47 —	403653	388484	443644		357191	479639
1847/48 —	383727	325898	575634		Increase	Decrease
1848/49 —	427541	574640	491694		217449	
1849/50 —	448017	523594	329741		166403	149898
1850/51 —	589201	476266	353702		119075	125937

26. I do not think that these accounts extend over a sufficient period for me to say with any certainty that the trade of this District is likely permanently to suffer by the competition of Bengal, but the coincidence is too striking not

not to lead to the belief that it is now-
doing so and that the effect may be per-
manent unless the mercantile transac-
tions of both parts of the empire are placed
on an equality by the admission of Ara-
bian Salt into this District.

27. I mentioned in my Summalundy
report that the decline in our trade
had been attributed on the spot to the
frauds practiced since the discontinu-
ance of Government supervision over
the exports and that I found myself
compelled to revert to the practice which
had previously prevailed of having the
rice examined by Government Officers.-
The frauds were so extensive that they
certainly might well destroy any trade
and though lamented by all the respect
-able Merchants it was admitted that
nothing but Government interferences would
prevent them. On reverting to the system
of examination the difference was per-
-ceptible to the Coolies in carrying the
Mowrahs, and to the shippers in stowing
the cargoes, some Arabs declaring that
they could only stow 800 Mowrahs
where they had stowed 1,000 the
year

years before. Towards the latter portion
of the season a large number of Vessels
came over from Arabia and the trade
became a little more brisk, and it was
said that the reports of the early Ves-
sels of the season had brought them
over. I cannot however attribute to this
cause any effect so very marked as that
which I have pointed out above owing to
I believe that the trade of the port was
very seriously injured and that nothing
but the authority of Government can
check these destructive frauds.-

28. The Government have suggested
that the decline in the Arabian trade is
probably in some degree rather apparent
than real arising from the shipment of
grain intended for Arabia, nominally to
Company's ports in order to evade the
duty. This is the case beyond all doubt
with most of the rice intended for
Goa, but I do not think that it is
practiced to any great degree
in the Arabian trade, and in
this opinion I am confirmed
by the facts 1st that there was
a large decrease in the total
export of the district, 2d that
this

this decrease is chiefly in the total exports of those ports which carry on the arabian trade, Mangalore, Barcoor and Cundapoor 3rs. that the Arabian Vessels are too well distinguished to allow of this practice.

29 - I place in one table the exports of the last 3 years from all the ports distinguishing by red ink those which carry on the Arabian trade.

Years	Mangalore	Bekul	Codial	Barcoor	Cundapoor	Buttcul	Coonta	Ankola	Total
	J In	J In	J In	J In	J In	J In	J In	J In	J In
1848/49	5.45.675	57.812½	46.533	25.1.124	29.105				
1849/50	47.629	43.623½	28.801	24.491	27.816½	12.693	7.087 3½	50 887½	133.200 2
1850/51	45.145	45.153½	42.475	27.647	25.991	14.871½	7.986	39.580½	11.60.245
						14.372½	10.531 1½	43.157½	11.12.690

30 - From these facts I am led to the conclusion that the trade of this district is depressed by the competition of Bengal, that the Bengal trade has the advantage of a return cargo of which this district is deprived, and that it is desirable to place them on an equality by admitting into the Southern

Southern ports of the district the Salt of Arabia on the same terms as Bombay Salt.

31 - I conclude that Arabian Salt can compete with that of Bombay in this Market as it does in that of Calcutta, but I do not anticipate any sudden effect, the tastes of the people are too peculiar with respect to this article for any new kind of Salt to come into the Market except very gradually, but the measure I propose is one of fairness, and it tends to leave trade free to follow its natural channels.

32 - One very important question still remains, Viz. whether not only the measure of admitting Bombay and Arabian Salt which I now propose but that of admitting Goa Salt which has been already put in practice will necessitate any change in the Management of the home produce of this district. It would be a very false practice to give the foreign producers any advantage over our home manufacturers the object should be to place them on

an

an equality-

33- But it is clear that our monopoly Salt is in some degree superseded in the North of the district by the imports from Goa, and it will probably be in some degree superseded in the South by the imports from Bombay under the proposed rules-

34- An equality may be established either by exchanging the monopoly for an excise and throwing the trade open or by reducing the monopoly price-

35- Either of these measures however involves considerations so complicated that I am desirous of examining the subject more minutely than it has yet been in my power to do, before I can venture to suggest which course would be preferable, and I do not think that any immediate change is necessary- I think it is desirable to watch the effects of the proposed rules before any change is made- The only effect that can at present result is the accumulation of a stock of our own Salt but so far the sales of

of our own Salt have increased notwithstanding the imports from Goa, and the importation of Bombay and Arabian Salt is not likely to have any sudden effect our home manufacture will proceed in the usual manner till proof appears that some change is desirable-

36- The manufacture is confined to the Northern half of the District- the Arabian trade is carried on with the Southern half and it is in this division alone that Bombay Salt has been sold hitherto I therefore recommend that Bombay and Arabian Salt be admitted into the Southern ports of the district and the monopoly be conducted for the present as heretofore, such reductions being made in the selling Establishments as the diminished sales at our Cotties may indicate- Such reductions are likely to be called for only in the Establishments for the supply of Salt to the Merchants aboae the Ghauts-

37- I will only add the following calculation of the profits derived by Government from this branch of Revenue

for

Vide Statement No 2-

for 5 years previous to the admission of Goa Salt, and in the past year — which I think tends to prove that the measures I propose will increase the Revenues of Government. I subjoin — the calculation upon which the profit upon each Garce of Salt under the present system is computed to be Rupees 91 a 0 — "— 10 —

Vide Statement No 3.

38 — The result I draw from — these Statements is 1st that the admission of Goa salt at a fixed duty has been profitable and that the admission of Bombay salt is likely to be equally so, 2d that an excise on our salt at the same rate would be advantageous if it should prove — practicable to substitute this for the present monopoly without giving room for illicit manufacture.

Collectors Cutcherry
Mangalore
5 September 1851.

Signed F. K. Maltby
Collector

Statement —

No 1.

Statement shewing the Sales of Bombay Salt in Canara and the Net Profit arising after deducting all charges.

			Rs	a	p
Sales in Fusly 1260	Garces 819 at 120 Rupees per Garce		98,280	"	"
Add Wastage upon sales on an average	25				
Total Garces	844				
Deduct Charges					
Purchase price at the average rate of Rs 22 8 a 0 per Garce			18,990	"	"
Fixed and Extra Establishment of Servants at an average of 2 Rupees upon each Garce			1,688	"	"
Transport at Do of Rupees 2-8-" a 0 per Do			2110	"	"
Total Charges			22,788	"	"
Net Profit			75,492	"	"
Per Garce			89	7	"
844 Garces at 90 Rs duty		Rupees	75,960	"	"
By Monopoly Sales		"	75,492	"	"
		Difference	468	"	"

Note. As the proposed measure will not give rise to any increase in the Sea Custom Establishment, I do not enter any deduction under this head.

Mangalore
3 September 1851.

Signed F. K. Maltby
Collector

Statement —

12784

Fort St. George

No 2

Statement Shewing the Profits derived from the Salt Monopoly in Canara

25th September 1851.

Taslies	Total Sales of Bombay salt sold at Buntwal		Home Manufacture		Total Sales		Salt Import'd & Sold		Salt by lands		Total	
	Garces	M	Garces		Garces		Average net Profit after deducting all Charges Per Garce	Total annual Profit	Quantity	Rate of Duty	Amount of Duty	Quantity	Profit
							Rs a		1 Garce	Rs	Gs	Gs	Amounts
1255	675	"	2874		3549								
							91 " 10	323174		360	154	3549	323328
1256	790	"	2870		3660								
							91 " 10	333251		360	134	3660	333385
1257	1027	"	3142		4169								
							91 " 10	379495		360	208	4169	379703
1258	896	"	2822		3718								
							91 " 10	338342		360	333	3718	338875
1259	889	"	2901		3790								
							91 " 10	345187	198	90	17820	3988	363007
Total	4277	"	14609		18886								
							91 " 10	17.19.649	198	"	18649	19084	17.38.298
Averages	855	"	2922		3777								
					3817				40		3720		
							" "	343930	"		"	3817	347660
1260	949	"	2911		3860								
							91 " 10	351461	331	90	29790	4191	381251

Mangalore 3d September 1851.

I signed F. K. Walthy
Collector

Memorandum.

12755. Fort St. George 25th September 1851.

No. 3.

Memorandum Shewing the Computation of the Net Profit upon each Garce of Salt in the total sales of Salt.

	Quantity	Value	Rs	as
	Garces	Rupees		
Total Sales from Fusly 1255 to 1259 A.D. 1845/46 - 1849/50	18886	22,69425		
Average per Garce			1	3 14 5
Deduct Charges-				
Sibbendy		7,5562		
Transport		5,9756		
Sundries		2,7588		
		16,2906		
Deduct Refunded		5,076		
		15,7,830		
Purchase cost of Salt sold		30,140		
Do. of Do. lost by wastage		27,207		
		32,8,347		
Remission of Beriz on Salt Pans at Rupees 11,720 per annum		58,600		
Total Charges		5,44,777		
Average per Garce			2	8 13 7
Net Profit per Garce			0	1 10

Mangalore
3d September 1851

Signed F. K. Mattley
Collector

J.S.B.

12756 Fort St. George 25th September 1851

No. 70

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St George

52

Bd. No. 2182.

Sir.

From the Coll. of Canara

I have the honor to acknowledge the receipt of an Extract from the Proceedings of the Board of Revenue under date the 18th Ultimo annexing Copies of letters from the Secretaries to the Governments of India and Bombay and calling upon me to submit an early report upon the proposed measure of collecting the full excise at the rate of 12 annas per Indian maund on Bombay Salt intended for Export to the Malabar Coast.

Reporting upon the manner in which it would be advisable to levy duty on Salt Exported from Bombay for the Coast.

2. I have in a report of this days date entered upon this subject at so much length that I have only occasion here to state that I believe a deduction of 2 per cent for wastage between Bombay and the Ports of South Canara will be a fair allowance.

3 The subsidiary rules which I have proposed are.

That

1 That Salt paying a duty of 90 Rupees per Garce or 12 annas per Indian Maund be admitted as an article of trade.

2. That the duty be payable either in Bombay or in Canara, and that on sufficient security 4 months be allowed for payment.

3. That the measure used in receiving the Salt be that of Bombay.

4 That parties importing salt be allowed to bond it for such periods as the Collector may see fit to allow with reference to the supply in the market.

Canara
Collrs Cutcherry
Mangalore,
3d September 1851

/Signed/ J. N. Maltby
Collector

Read also the following letter.

No 108.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St George

53

Sir.

From the Collr of Malabar

I have the honor to acknowledge the receipt of the Board's Proceedings under date the 18th Ultimo, on the subject of the levy of the full excise

Stating in reply to the Board's Proceedings of the 13th Ultimo, on the subject of the levy

levy of the full excise duty at Bombay on all Salt exported from thence for the use of the monopoly in Malabar and Canara that he would under circumstances stated, urge reconsideration of the subject and the continuance of the present System.

12th June 1851

excise Duty, at Bombay, on all Salt exported from thence for the use of the monopoly in Malabar and Canara.

2. By the 2d para of Mr Goldsmid's letter to the Secretary to the Government of India, it appears that the full duty of 12 annas per Indian Maund is to be collected at Bombay, and the difference between that sum and 1/4 anna, which is levied under existing arrangement, is to be placed to the credit of this District upon its being certified that the Salt was duly landed in Malabar.

But as the immediate payment

Para 3. "of the duty would occasion serious inconvenience
"to the Salt Traders, the Right Honorable the
"Governor in Council at Bombay, proposes taking se-
"curity for the payment of duty at three or four
"months after delivery of Salt."

To enable the Salt Traders

3

to meet this demand, I conclude they will add the Duty to the price hitherto charged for the Salt delivered into our Gollahs. The difference between 12 and 1/4 annah per Indian Maund will amount to 88- Rs 2 as - per Garce, which added, to say 24 Rupees - the average price

price at which Salt was purchased last season, will make the cost of a Garce of Salt Rupees 112-2-4 which will I believe, be required to be issued from the Malabar Treasury immediately on the delivery of the Salt. thus the Disbursements, during a year, on account of Salt purchased will, calculating 3000 Garce as the supply required, amount to Rs. 336,375-

It is true that out of this sum Rupees 36,975 will subsequently be placed to the credit of this District, but at the close of the Fusly there will be a large outstanding against the Salt Monopoly.

4

I trust I will not be considered to presume, if, I observe, that I do not perceive any important difference between the present and proposed arrangements.

See paras: 1&3 of Mr. Goldsmid's letter.

By the first the Exporter is required "to enter into a Bond "by which he renders himself liable "for the full duty of 12 annas per Indian "Maund in the event of his failing to "produce, within 3 months a Certificate of

"of the Salt having been duly landed at "the Ports" destined.

By the second, it is proposed to take "security for the payment "of duty at three or four months after delivery of Salt."

Were I permitted, I would urge a reconsideration of the subject, and the continuance of the present system, in as much as it would obviate confusion and delay in the adjustment of the Salt transactions of this District.

5

With respect to the question touching the amount of discount to be allowed on account of wastage, I must confess my inability to offer at present a definitive answer. Much will depend upon the period of the year the Salt may be in transit. The wastage varies greatly in damp and dry weather. A Committee of the principal Merchants would, I believe, be the best authority to define this point. At present there are none such here, those who proceeded to Bombay for the rains not having yet returned.

Calicut 5th September 1851 } [Signed] H. V. Conolly Collector

Ordered

Order thereon.

51-54

B2 No. 1905.
To the Collr of Malabar
1st inserts 25th Sept. 1851.

Ordered that the following letter be sent in consequence.

To The Collector of Malabar.

Sir,

I am desired to forward a communication from the Collector of Canara, relative to the admission into certain ports of this district of Bombay and Arabian Salt on a duty of 12 annas the Indian maund.

2 The Board would be glad to receive at an early date your sentiments on the plan and its applicability to the district under your charge.

Revenue Board Office,
Fort St. George,
25th September 1851

(Signed) W. H. Bayley
Secretary

Read

Read the following letter.

No. 80.

55

B2 No. 2063.
From the Collr of Madras

Submitting the necessary explanation on the question asked by Govern-ment as to the practicabili-ty or otherwise of introducing Rum as a substitute for arrack for sale by the retail dealers at Madras.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue

Sir,

I have the honor to acknow-ledge the receipt of Extract from the Proceedings of the Board of Revenue dated 18th instant, transmitting copy of an Extract from the minutes of consultation of 8th idem. relative to the proposed introduction of Rum of Asiatic manufacture in sub-stitution of Arrack for such remarks as to me may seem called for.

2. Adverting to the falling off in the Export of Rum brought to notice by the Reporter of External commerce, and to the advantage which would be afforded to the Sugar Trade were the restrictions on its consumption within the Presidency removed, Government observe that there appears to be no objection, under Act 32 of 1845, to the Collector of Madras buy-ing Rum, and supplying it, in the same manner as he now does arrack, to the Presidency

Presidency retail dealers, if the latter are willing to take it, and can introduce it among their Customers.

To Board 29th July 1846.
From Dr. 13th augt.

3.

The correspondence noted in the margin will shew that, with the best intention on my part to give effect to an arrangement similar to that suggested by Government in the orders under acknowledgment, I took measures in 1846 or five years ago to procure from Messrs. Parry & Co. for supply to the licensed venders 10 casks of pale Rum of the description of that alluded to above, as it was originally distilled - coloured Rum being considered highly objectionable - and of the same strength with Colombo Arrack, so as to guard against any reasonable complaint on that score, and to ensure an undiminished demand.

4.

Note
Three to casks were received into store at the Cutcherry on the 17th and 18th august 1846

On the arrival of the liquor from Messrs. Parry & Co.s Distilleries in North Arcot, I obtained 4 casks containing Gr. 399-12 and issued it to the retail dealers, but the result was very unfavorable in as much as they were quite unable to effect sales among

among their customers - who gave decided preference to Colombo arrack, and persisted in their refusal to drink Rum I therefore felt called upon after the experiment had so completely failed, to decline the purchase of the remaining 6 casks, as will be seen by the enclosed Copy of a correspondence with

From Messrs Parry & Co. 16th august 1847
To Dr. 6th Novr.

Messrs. Parry & Co.

After some further discussion

5

however I was induced to receive into stores in the 24th March 1848 - the 6 casks containing Gr. 293 on the supposition that, at least, the mixture of a small quantity of Rum may have been found acceptable, I caused Gr. 22 - 10 - to be put into several casks of Colombo Arrack in the proportion of about 2 to 100 Gallons.

Even this slight admixture

6.

was so much condemned that I saw the necessity of, at once, countermanding my previous orders on the subject - The unconsumed portion of Rum having thus remained on hand for a considerable period, and having been unable to procure a better offer for it, I sold to Messrs. Cammiade & Co.

in

in September, October and November 1850 Gs. 202. 22. at As. 6 per G. or As. 6 below cost price, for export by sea the wastage on the contents of the 6 casks having been Gs. 68-8-

7 As on the former occasion I left no means untried to ensure success, I have not deemed it expedient to make any further experiment now, for it is evident that, were I to attempt it, it could not but prove as unsuccessful again, from its having been duly ascertained that the native consumers are entirely opposed to the introduction of Rum as a substitute for Colombo arrack, a fact which I endeavoured, by all practicable means, to give proof of to one of the Members of Mssrs Parry & Co.s House, who was, at the time, in constant communication with me-

Madras
25th August 1851 } /Signed/ J. A. Hudleston
Collector

No. 1.

To The Collector of
Madras

Sir,

We have the honor again

again to submit a Bill for the remainder of the rum purchased by you of us under sanction of the Board of Revenue and to request payment of the same.

The rum is ready for delivery to any one you may authorize to receive it.

/Signed/ Parry & Co.s

Madras
15th October 1847 }

To Messrs. Parry and Co.s

Gentlemen, With reference to your letter under date the 15th Ultimo, I have the honor to subjoin copy of Paras 5 and 6 of my report to the Board of Revenue dated 29th July 1845, for the arrangement made at the time with the Gentleman who met me on your behalf is therein explained in full. It is true that the Board authorised my purchasing the 10 casks of pale Rum from you, as stated in my letter of the 15th August following, in which I applied for 2 casks, the strength being 25 per cent below proof, but as the shopkeepers have refused to take the liquor, I shall be unable

unable to dispose of any further quantity I therefore beg leave to suggest that the 372 Gallons now offered by you "be exported by Sea, on your own account, in common with your other consignments".

Having already paid for the 4 Casks furnished on my applications dated the 17th and 18th august 1846. the bill enclosed in the letter now under reply, is returned herewith.

Madras
15th November 1847

/Signed/ J. A. Hudleston
Collector

/True Copies/
/Signed/ J. A. Hudleston
Collector

Order thereon.

Ordered that the foregoing letter be submitted with the following address

No 414

(55-56)

To the Chief Secretary to Government.

Sir.

B. No. 1893.

I am directed by the Board of Revenue to acknowledge the receipt of an Extract from the Minutes of Consultation dated 8th August 1851 containing the observations of Government on the trade of

To the Chief Secy to Government

observing with reference to Extract Minutes consultation 8th augt 1851. that altho there has been a falling off in the export of Rum, from Madras in 1849/50 still the

Entered 18th August 1851

the quantity is much above the exports of the preceding years 1847/48. 1846-/47- 1845/46. submitting correspondence with the Collector of Madras and stating that the experiment of substituting Rum for Columbo arrack has already been tried and found to be attended with no success.

1849/50	1672.001	
1847/48	12,531	
1846/47	70,557	
45/46	55,762	

of the Madras territories-

In para 7 the attention of the Board is directed to the falling off in the Exports of rum, and the advantages which would be afforded to the sugar trade if the restriction on its consumption within the Presidency were removed.

In regard to the first point, the falling off in the Export of Rum, the Board would observe that though the shipment of this article from Madras in 1849/50 was about a Lakh and a quarter gallons less than the quantity Exported in the previous year it is much above the Exports of the preceding years 1847/48. 1846/47- 1845/46. as will be seen from the entries in the margin.

The Reporter of External Commerce has not attempted to explain the cause of the decrease in the Rum trade of this Presidency; he has simply calls attention to the fact that under the provisions of Act XXXII of 1845. Section

Section II the trade is greatly restricted by the retail dealers at Madras, and states that he believes that the "question as to whether parties in Madras will or will not drink rum, is a matter of opinion."

5 As regards the restrictions imposed by the law referred to, the fact is as stated by Government that there is nothing to prevent the Collector of Madras from purchasing rum and supplying it, on the same principle as arrack, but it will be seen from the Papers noted in the margin that the experiment of substituting this liquor for Colombo Arrack has already been tried, and found to be attended with no success, as the Natives who form the chief consumers of Arrack evinced a decided aversion to the use of rum.

In Cons 20th Augt.
In Cons 25th Sept.r 1851

also
To Board 29th July
In Cons 13th Augt. 1845
To Do. 13th Augt. Do.

Revenue Board Office
Fort St. George
25th September 1851

(Signed) W. H. Bayley
Secretary

Read

Read the following letter.

No. 87.

57

To W. H. Bayley Esqre.
Secretary to the
Board of Revenue

Bd. No. 2215

From the Coll.r of Madras

Requesting that the necessary sanction may be procured for the re-employment of the former temporary Sodah Establishment for the protection of the revenue, arising from Puttah arrack, which has sustained a heavy loss since the discontinuance of the said Establishment the expense being Rupees 184 per mensem or Rupees 2208 per annum

Sir,

I have the honor to bring to the notice of the Board of Revenue that there is a gradual diminution in the revenue arising from Puttah Arrack, which I am aware is owing entirely to the clandestine introduction of that Spirit from the neighbouring District of Chingleput, in which it is procurable at all times, and without difficulty, at so low a rate as 5 Annas per Gallon, whereas the retail dealers at Madras can never be supplied with it from the public stores for a less sum than for Rupees 2-15-11 per Gallon within, and Rupee 1-7-11 without the limits of the Supreme Court. I have recently drawn up certain Rules of which I submit a copy herewith embodying all necessary precautions

Enclosure A

to

to arrest the progress of the evil: but, from the want of an adequate Establishment of Peons, they are, in a great measure, inoperative.

2 Of the few Peons who are attached to the Arrack Department, there are only 4 now employed to watch over the Wholesale and retail Venders of European spirits in Black Town &c. and 15 more to prevent Illicit practices within the area of 8 miles beyond the boundary of the Supreme Court, which is nearly equal in superficial extent, exclusively of the Cantonment at St. Thomas Mount, to 200 Square Miles.

3 Before April 1844, the Mettoo Peons and Comicopillays, whose numbers were considerable, co-operated with the Abkarry Establishment and were found to be adequate to the requirements of the Office, if only due care were taken to ensure diligence and activity in the performance of their duty; but the removal of the

the entire Mettoo Establishment Consequent on the abolition of the Sayer Revenue in that year left a large tract of open Country around the Collectorate perfectly unprotected and the extremely small number of Peons who could be spared from the permanent Establishment to watch in the environs could do but little or nothing to meet the emergency of the case.

To Board 9th April 1844.
From Do. 16th May.

4 I therefore recommended in the same year the employment of a temporary Sodal Establishment of 22 Peons 2 Head Peons and 1 Duffadar at an expense of Rupees 184 per mensem or Rupees 2208 per annum to enable me to make such a disposition of them as might effectually protect the interests of Government. The arrangement received the sanction of Government and the following statement exhibits the result of the subsequent management of the Pattu arrack Revenue compared with that of a few years previously.

Fasly 1249 Rupees	1,43,935	2	7
1250	1,53,033	8	8
1251	1,54,577	2	4
1252	1,88,523	1	1
1253	1,88,664	1	5
1254	1,80,042	5	8

5 It was in 1252 that I took charge of the Madras Collectorate when it will be seen I raised the branch of revenue under review from Rupees 1,54,577-2-11 to Rupees 1,88,523-1-1 with the aid of the then Inattoo Extra Establishment only. Although that Extra Establishment was abolished on the 31st March 1844 I was still able to keep up the Collections in Fasslies 1253 and 1254 by means of the new Sadah or Establishment, as will be observed from the figures in the foregoing Statement.

From Board 28th July 1845

6 But at the end of 1254 the Board in addressing Government on the subject observed that the inducements to smuggling prevail in every District that they see no reason to suppose that they exist to a greater degree in Madras than in the neighbourhood of other large and populous towns in the interior and that they consider that the permanent Establishment would if actively controlled be found fully sufficient to check and restrain frauds adding at the same time, that I had not

Note
The Board made these remarks both as regards spirituous liquors and salt.

not instanced a single seizure of Contraband Arrack on the part of the Extra Establishment during the whole period of its employment.

7 For these reasons they suggested that the said Establishment might be dispensed with, and the suggestion met with the approval of Government and was of course carried into effect forthwith.

8 Adverting to the grounds on which the Board were thus led to form their opinion, I beg leave most respectfully to observe in the first place that the Abkarry of the other Districts which is always under rent will not bear any comparison with that of Madras. For instance, the Annual rent of the Abkarry of Chingleput falls short of 80000 Rupees whereas the Abkarry here which is under Amany management yields from 5 to 6 Lacs per annum. In the second place, it is to be recollected that the Board did not call upon me for any statement of the seizures made by the Extra Establishment, Even if there were

were no such seizures or if the number were comparatively small I submit that that would of itself be conclusive evidence of there being in point of fact less smuggling at the time or from the dread of detection and punishment caused by the Extra Establishment being constantly to be seen at those several points of the Collectorate which afforded the greatest facilities for the apprehension of smugglers.

9 The best proof however of the advantage accruing to the revenue from their employment is to be found in the actual result of the management during the period that they continued to act under my orders as is indicated above and I now append to this Para for comparison the Coll: selections for 2 years succeeding that in which the Establishment alluded to was discontinued.

Fasly	1255	Rupees 1,69,713-1-7
	1256	" 1,61,933-15-9

10 In the three subsequent years there was an improvement in the revenue

revenue but it is traceable in no small degree to causes other than those to which I have drawn the attention of the Board, suffice it however to say that in the year Fasly 1260 the revenue was only Rupees 1,66,319-14-7.

11 Again as to the fact of the permanent Establishment being "actively controlled" in order "to check and restrain frauds" as far as that is practicable there can I presume exist little or no doubt, having already stated that on my assuming charge of the Collectorate I raised the revenue from Rupees 1,54,577-2-11 to Rupees 1,88,523-1-1 without any additional aid and the correspondence entered in the margin will further shew that through the instrumentality of the same Establishment I succeeded in putting down one of the most daring attempts to introduce Rum dignified as Brandy by the seizure of 2 casks of that spirit at one time and of 22 Barrels at another, which

To Board	29th	September	1847
From Do.	7th	October	— "
To Do.	8th	April	— 1848
To Do.	18th	Do.	— "
From Do.	8th	May	— "

which was then being distilled in the Pro:
=visions for that purpose. I have now to add that,
having recently placed myself in Communi:
=cation with the Chief Magistrate and
Superintendent of Police another important
seizure of 5 Casks 3 of which are quite full
and a Jar of Colombo Arrack has
just been made, the whole having
been brought down by sea and been
landed clandestinely and buried under
ground at Triveltoor within the
Alkarry limits of Madras As I shall
have to make a separate report on
the subject when the investigation
at the Police Office shall have been
brought to a close, it is unnecessary I
should enter more largely upon it at
this place but I must not omit to
state on this occasion that it is my
firm conviction that if I have an
efficient and well organized Estab:
=blishment to protect the interests of
Government, frauds and Collusions
such as those adverted to above and
which are so injurious to the Revenue
would

would seldom or never be attempted
whilst at present they are not of rare
occurrence from the little fear of
eventual detection and to this, solely
is to be ascribed the increase of drunken:
=ness whenever that takes place and all
its concomitant evils and not to the
licensing system which really acts as
a check upon it in as much as under it
no Arracks of objectionable quality can be
sold within the Collectorate the difficulty
of introducing spirits of inferior descrip:
=tion and price may be increased and
the Sale placed under wholesome restraints
to Checks as effectually as possible
immoderate drinking, riots, noise
and disturbances at the Presidency.

12 As I am Confident that
the measure in Contemplation will lead
to the attainment of so important an
end as that discussed in the preceding
Para and will not fail at the same
time, to produce so large an increase
of Revenue as from 30,000 to 35,000 Rupees
per annum, Compared with which the
expense attending its adoption is but
trifling. I beg leave strongly to
recommend

recommend that the necessary sanction may be obtained for the re employment of the Contra Establishment in question at an expense of Rupees 184 per Mensem or Rupees 2208 per Annum.

Madras
15th September 1851

(Signed) J. A. Huddleston
Collector

181

Memorandum of Rules for the Abkarry Department.

Arrack and Toddy

The Arrack and Toddy Departments being now united according to the system in force when the Abkarry farms were taken under Annamy management it is now requisite to lay down certain specific rules for the guidance of the heads of the Department in order to the due and efficient working thereof, but it is not necessary to make any reference on this occasion to the rates of taxation or to the principles on which the annual settlement is made with the Arrack and Toddy shop Keepers, as on these points the long established usage is to be adhered to strictly.

Arrack- Superintendent to take charge of Arrack Godowns

2 In this Department it shall be the duty of the Superintendent to

to take all practicable means for the suppression of any illicit or contraband trade by employing the Peons under him in such a manner as may have the desired effect.

Peons to detect unlicensed sales.

3 The Peons within the walls of Black Town shall be so stationed as to enable them readily to detect and bring to light all clandestine or unlicensed sales.

Passes

4 All Spirits found in transit unaccompanied by a regular Pass from this Office are liable to seizure and confiscation.

Opposition to be reported and entry into Arrack Farms.

5 Whenever a Revenue Peon meets with any opposition, it shall be his duty to apply for the aid of the nearest Police Jamnah, and he shall on no account whatever, enter the premises of any private individual except it be under the authority of a Search Warrant from the Police authorities.

Peons attendance in Black Town to be ascertained through Darfadar.

6 The Peons stationed in Black Town shall be in regular attendance at their different posts, from 6 A. M. to 6 P. M. every day and the

Recommend that the necessary sanction may be obtained for the re employment of the Extra Establishment in question at an expense of Rupees 184 per Mensem or Rupees 2208 per Annum.

Madras — —
15th September 1851 } (Signed) J. A. Hudleston
Collector

No 1

Memorandum of Rules for the Abkarry Department.

The Arrack and Toddy Departments being now united according to the system in force when the Abkarry farms were taken under Annamy management it is now requisite to lay down certain specific rules for the guidance of the heads of the Department in order to the due and efficient working thereof, but it is not necessary to make any reference on this occasion to the rates of taxation or to the principles on which the Annual Settlement is made with the Arrack and Toddy shopkeepers, as on these points the long established usage is to be adhered to strictly.

Arrack — Inspection of Toddy drawers &c. Peons to be employed

2 In this Department it shall be the duty of the Superintendent to

to take all practicable means for the suppression of any illicit or contraband trade by employing the Peons under him in such a manner as may have the desired effect.

Peons to detect unlicensed sales.

3 The Peons within the walls of Black Town shall be so stationed as to enable them readily to detect and bring to light all clandestine or unlicensed sales.

Caps.

4 All spirits found in transit unaccompanied by a regular Pass from this Office are liable to seizure and confiscation.

Spirits to be sent to Fort unless entry into private house.

5 Whenever a Revenue Peon meets with any opposition, it shall be his duty to apply for the aid of the nearest Police Tannah, and he shall on no account whatever, enter the premises of any private individual except it be under the authority of a Search Warrant from the Police authorities.

Peons attendance in Black Town to be ascertained through Darfuddar.

6 The Peons stationed in Black Town shall be in regular attendance at their different posts, from 6 A. M. to 6 P. M. every day and the

the Superintendent shall without previous notice to them send the Duffadar of the Arrack Department, as often in a week as possible to see whether the Peons are actually found at the different places at which they have been directed to watch.

Any irregularity or neglect of duty on the part of the Peons shall be brought to the notice of the Collector, in order that due punishment may be inflicted upon them on proof of the correctness of the Complaint.

8 In the like manner the Peons stationed in the out skirts of the Collectorate shall be attentive to their duty and vigilant in the seizure of Arrack attempted to be smuggled from the Distilleries beyond the Arrack limits of Madras, as well as of all other spirits which may enter the said limits without a regular Permit.

9 The Hircarrah of the arrack Department shall be deputed by the Superintendent to ascertain whether the Peons

Peons alluded to in the foregoing Paras are always to be found at their respective posts.

Superintendent to submit a weekly report relating to Peons attendance

10 The Superintendent shall at the close of each week submit a report to the Collector in which he will state whether he has duly ascertained that the Peons have all during that week done their duty to his satisfaction and if not he will name the parties who in his opinion may deserve punishment.

Superintendent to visit Arrack Shops and report Monthly as to the practice of any irregularities

11 In addition to the precautions to be taken as above it shall be the special duty of the Superintendent to visit personally the different localities in which Arrack shops are kept and to enquire in any manner most conducive to the object in view, as to whether any irregularities have been practised by the Shopkeepers, either by the sale below the minimum rates or by the dilution of water with Arrack, or by the introduction of spirits which have not been issued from the public stores under the Collector.

He shall, on his return from his tours

lower report to the Collector the result e
taking care that he carries out the in:
-structions laid down in this rule at
least once a Months if not oftener-

Superintendent to visit the Circar Distillery twice a Month-

12 The Superintendent shall also visit the
Circar Distillery at Tondiapett twice a
Months in order to ascertain whether the
distillation of Arrack is carried on strictly
in conformity with the established rules
so as to ensure the supply of a spirit of the
Regulated Strength-

Toddy-

Superintendent to keep a Daily Account of all Contingencies to be taken against Circar Servants and Shopkeepers for the mis: appropriation of Toddy Trees.

13 As the Chief cause of any defalcation
of Revenue under this head is attributable
to the fraudulent appropriation of trees not
included in the annual Settlement, the
Superintendent will be careful to take
effectual means for bringing to light
all Combination or Connivance between
the Circar Servants and the Shopkeepers,
having for its object the practice of
similar frauds-

Six Examiners to make weekly Reports to the Superintendent regarding any Excesses-

14 After the Conclusion of the annual
allotment of trees, the six Examiners
now on the Establishment shall
make weekly Reports to the
Superintendent

Superintendent as to any excesses being enjoyed
by any of the Shopkeepers and the said Examiners
shall be held responsible for the correctness
of their respective reports-

Amildar to visit each garden once or twice a Month-

15 The Amildar shall, at least
once a week visit one or two gardens
without giving previous notice to
the owners or to the Shopkeepers - in
order to ascertain with reference to the
entry in the Cutcherry Registers whether
Toddy is actually drawn from any
trees not included in the Settlement-

Amildar to Keep a Diary and hand it over to Superintendent-

16 The Amildar shall keep a Diary,
in which the result of his Examina:
-tion of each garden whenever it taker
place shall be duly entered and this
Diary shall immediately after such
entry, be handed over to the Superintend:
-ent for his information-

Superintendent to Report to Collector the Employment of any excess of trees-

17 Whenever it may appear
that an excess number of trees has been
used by any of the Shopkeepers, the
Superintendent shall Report it to the
Collector, in order that such a decision
may

may be passed as the circumstances of the case may render requisite.

Collecting Conicopillays and Peons to report to Superintendent the appearance of any excess trees.

18 The Collecting Conicopillays and Peons shall report to the Superintendent any irregularity such as the enjoyment of any excess number of trees or the unlicensed sale of Toddy &c. &c. which may come to their knowledge.

Shop not to be changed from one class to another without authority.

19 The Superintendent shall take care that the sites of the Shops are &c never on any account whatever, &c Changed from one Class to another. If any alteration should, at any time, appear desirable as conducive to the increase of Revenue or the well being of the parties Concerned, he shall &c make a Special report to the Collector for his Consideration and orders.

If allotment of trees be disputed the Amildar to proceed to the spot and ascertain.

20 Whenever the classification and allotment of trees on the part &c of the Examiners may be disputed or objected to by the Shopkeepers, &c the Amildar shall immediately proceed to the spot and ascertain, on personal

personal inspection of the &c trees whether the Shopkeepers &c Complaint is well founded or not, and, if any error may have been committed by the Examiners, he shall correct it, or he shall communicate with the Superintendent and act in concert with him.

Superintendent and Amildar to Cooperate with each other and to communicate with the Head Sircar.

21 In all other respects, both the Superintendent and Amildar shall Cooperate &c with each other in order &c to afford security to the &c Abkarry Revenue and &c protection to the fair dealer, and they shall clearly understand that the general management of the Abkarry &c

Department

12785 Fort St. George 25th September 1851

Department is under the Surveillance of the Sheristadar, and that they should therefore freely communicate with her on all matters affecting the interests of Government.

Madras 25th July 1851. (Signed) J. A. Huddleston

Collector.

(True Copy)
(Signed) J. A. Huddleston
Collector.

57-58

Bd. No. 1872.

Proceedings thereon—

The Collector is requested to submit an application in the prescribed form, for the Establishment which he proposes to entertain—

S. H. B.

Reade

12786 Fort St. George 25th September 1851.

Read the following letter—

No. 115.

To, W. H. Bayley Esqre
Secretary to the
Board of Revenue,
Fort St. George.

59

Bd. No. 2229.

From President of the Commission of Enquiry into the System of Public Works in the Madras Presidency

Sir,

Commissioners, On the part of the Public Works I have the honor to request that you will obtain the permission of the Board of Revenue, to send them such original Papers connected with the formation of the Cochrane's and Cautoopully Canals as may be in their Office, including the Agreement made between Government and the Honorable Basil Cochrane. Also any Papers connected with the Levy of Tolls or Taxes by the Calastry or Venkatagherry Zemindars, on Boats using the Pulicat Lake or Goods carried upon it. and showing the point reached by the Negotiation commenced in or about 1837 with the view of putting an end to those demands.—

Fort St. George, Commission Office, 17th September 1851.

(Signed) J. D. Bourdillon.
President of the Commission.

Ordered

Order thereon-

Ordered that the following letter be sent in reply.-

To,

J. D: Bourdillon Esqre.

President of the Commission of Enquiry into the System of Public Works in the Madras Presidency-

59-60

Bd. No 1888.

To, J. D: Bourdillon Esqre. Sir,

In Cons: 25th. September 1857.-

With reference to your letter dated 17th. September 1857, I am directed by the Board of Revenue to forward herewith the original correspondence connected with the formation of the Cochrane and Cautoopully Canals, and a Copy of the Agreement made between Government and the Proprietor of these Canals.-

Paket No 1.

Paket No 2.

2. The Correspondence respecting the Collection of Tolls by the Vencatagherry Zemindar appears to have taken place in the Department of Public Works.-

3. Should the Commissioner require more papers on this or any other subject it is proposed that an Official Memorandum be addressed to the Secretary of the Board instead of a letter.

Revenue Board Office, Fort St. George, 25th. September 1857.

(Signed) W: H: Bayley. Secretary.

Resolved

Resolved that the following letter and Proceedings be despatched.-

61

To, The Collector of Masulipatam.-

Bd. No 1875.

Sir,

To the Collectors of Masulipatam, Guntoor, and Cuddapah.

I am directed by the Board of Revenue to request that you will expedite the despatch of your Statement of Contingent Charges for the quarter ending 30th. June 1857.-

Revenue Board Office, Fort St. George, 25th. September 1857.

(Signed) W: H: Bayley. Secretary.

Bd. No 1889.

Proceedings.-

62

Read Endorsement of the Collector of Cuddapah on Petition No 2160 of 1850, dated 15th. September 1857.-

The Board direct, agreeably to the Collector's recommendation, that either of the Petitioners, who may be found fit, be appointed to the vacant Curnum Office, and the Enam registered in his name- The views of the Collector in regard to the illegality of separating the emoluments from the Office are correct.-

Ordered that the following Endorsement be passed on Petition No 2160 of 1850.-

"Petitioners are referred to the

the Collector to whom instructions have been forwarded respecting them.-

---

63

No. 2271. Read the undermentioned Statements.-

From the Collector of Cuddapah- Statement comparative between Collections of Fusly 1259. and those of Fusly 1260.-

64

No. 2272. From the Collector of Cuddapah- Statement comparative between Charges for Fusly 1259 and those of Fusly 1260.-

63-65 Order on the 2 abovementioned Statements.- Ordered to lie over.-

66 No. 2258. From the Secretary to Government, Savings Bank Contingent Charges incurred for the month of August last.- Read Statement of

66-67 Order thereon.- Resolved that the necessary orders be passed.-

68

Mr. No. 1075. Received the undermentioned Miscellaneous letters and Statements.-

From the Collector of Guntoor- Abstract of Demand Collection and Balance from 1st. to 11th. July last.-

Abstract

69

Mr. No. 1068. From the Acting Collector of Tanjore- Abstract of Demand Collection and Balance from 12th. to 31st. July last.-

70

Mr. No. 1069. From the Collector of Cuddapah- Abstract of Demand Collection and Balance for the months of August last.-

71

Mr. No. 1073. From the Collector of Tinievelly- Abstract of Demand Collection and Balance for the month of August last.-

72

Mr. No. 1076. From the Collector of Guntoor- Statement shewing the average Bazar wholesale Prices of Grain and Salt from 1st. to 11th. July last.-

73

Mr. No. 1059. From the Acting Collector of Tanjore- Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of July last.-

74

Mr. No. 1070. From the Collector of Cuddapah- Statement shewing the average Bazar wholesale prices of Grain and Salt for the month of August last.-

75

Mr. No. 1074. From the Collector of Tinievelly- Statement shewing the average Bazar wholesale prices of Grain and Salt for the months of August last.-

76

Mr. No. 1060 From the Acting Collector of Tanjore- State of the River Cauvery at the Anicut for the month of July 1850 and 1851.-

77

Mr. No. 1065 From the Collector of North Arcot- Monthly return of Persons charged with offences under Regulation IX of 1822 for the month of August last.-

78

Mr. No. 1072- From the Collector of Canara- Return of Persons charged with offences under Regulation IX of 1822 for the month of July last.-

79

Mr. No. 1066- From the Collector of Coimbatore- Reporting that returns of Persons charged with offences and confined under Regulation IX of 1822 were not sent for the months of August last.-

Return

80
My. No. 1061.
From the Acting Collector of North Arcot. Return of Persons convicted and in confinement under Regulation IX of 1822
81 for the months of August last.
My. No. 1071.
From the Collector of Canara. Stating that the Return of Persons confined under Regulation IX of 1822 was not sent
82 for the months of July last.
My. No. 1063.
From the Collector of North Arcot. Return of Persons suspended and dismissed under Regulation VI of 1831 for the months of
83 August last.
My. No. 1067.
From the Collector of Coimbatore. Return of Persons suspended and dismissed under Regulation VI of 1831 for the months
84 of August last.
My. No. 1062.
From the Collector of Ganjam. Acknowledging the receipt of the
85 My. No. 1068. Salt Rowannahs despatched by Banghy in last month.
From the Collector of Coimbatore. Statement shewing the Seizure
85-86 of smuggled Tobacco for August last.
Order thereon. Ordered that the confiscation and
87 sale of the smuggled Tobacco enumerated in the above-
My. No. 1061. mentioned Statement be authorized.
From the the Collector of Madras. Transmitting Tamil translation of certain accounts which have been called for.

" Goldingham

" T. Blane

Comp. to Rule

No Diary.

Monday, 29th September 1851. } At a Meeting Present

J. Goldingham Esqre Second Member

and

T. L. Blane Esqre Third Member

Walter Elliot Esqre Senior Member

Absent on duty as Commissioner Northern Circars.

Minutes of the last meeting read and approved.

1

Read the following Extract.

B. No. 2191
From the Secy to Government. Forwarding copy of a letter & Ens with a pamphlet from Mr Montclar respecting the manufacture and refining of Sugar and requesting the Board to afford him such information as he may require also to ascertain certain particulars and to bring his request for the Consideration of Government.

Extract from the Minutes of Consultation in the Revenue Department, under date the 12th September, 1851. No. 921.

Read the following letter from Monsieur Montclar.

To, His Excellency
Sir Henry Pottinger Bart G. C. B.
Governor of Fort St. George.

Monsieur le Gouverneur

Depuis deux ans, que je visite divers districts de la presidence de Madras j'ai

ete

été amené a conclure - que la canne à sucre devait prosperer sur un sol aussi riche

Quelques essais infructueux, ont été malheureusement tentés en vains efforts par plusieurs Europeens; de la est venu le rejet general de cette importante culture.

Plein de confiance dans cette entreprise, d'autant plus que des plantations faites par moi, d'après le système que j'adopte, ont bien reussi; je me decide donc le premier a propager la centralisation en grand de cette culture, Sur le territoire de l'honorable Compagnie.

Je possede, Monsieur le Gouverneur, tout le necessaire pour reussir - Capitaux, materiel et quinze années de travail et d'etudes dans cette specialité, il ne me manque que la terre.

Dans cette circonstance, j'ose venir m'adresser à vous, Monsieur le Gouverneur, vous priant de vouloir bien patroniser ma demande, qui est tres restreinte.

Je ne demande pas des terres de 1ere qualité ni de 2e qualité, je viens demander des terres innocupées, rangées dans la

la Serie de la 3e ou 4e qualité n'ayant actuellement aucune irrigation

Pour opérer en grand, j'aurai besoin de 800 acres de terre, et si la bienveillance de votre administration, voulut bien m'honorer de quelques faveurs, je commencerai de suite à mes risques et perils, la solution d'un probleme d'une importante prosperité pour l'Inde.

Pour rendre mon entreprise favorable à la propagation imitative d'autres industriels, je me propose d'établir mon usine, dans un rayon distant de 20 miles de Madras; afin que mon système pût être apprécié publiquement et aisément par les visiteurs.

Dans le début d'une semblable entreprise, ayant des deboursés d'argent et des peines tres considerables à semer, je viens solliciter quelques encouragements et un degrevement de 5 années pour les 800 acres de terre, que j'ai l'honneur de demander.

Prenant engagement de mon coté, de faire a mes frais tous les travaux d'irrigation que seront necessaires, et toutes les

les dispositions utiles a la culture, et
après ces 5 années, je m'engagé à payer
le prise primitif de la redevance, fixée
par l administration elle même.

Plein de confiance dans la
liberalite de notre administration, j'ai lieu
d'esperer une reponse favorable, et me
dis-

Madras,
Le 26th August,
1851

(Signed) A. Montclar
Chimiste, Sucrier
At Messrs De Colons & Co.

Madras.

The Right Honorable the Go:
=vernor in Council is unable to pass any
orders upon the above communication, but
he resolves to refer Mr Montclar to the Board
of Revenue Copy of his letter with the pamphlet
which accompanied it, will be forwarded to
the Board, who will afford him such in-
=formation as he may require - will ascertain
the precise purport of his application, and whether
he has the means of carrying out his proposed
undertaking - and will if they see good grounds,
bring his request under the consideration of Govern-
=ment in reference to Section III Regulation XIX 1802.

To the President and Members
of the
Board of Revenue.

(A true Extract)
(Signed) T. Pycroft
Secretary to Government

Ordered

1-2

Bd. No. 1916
To Monsieur
A. Montclar
and copy to
Chingleput.

Ordered that the following
letter be sent in consequence.

To,

Monsr. A. Montclar

Sir,

The Government having referred to
the Board of Revenue your letter of the
26th August 1851 addressed to His Excellency
Sir H Pottinger, I am directed by them to
inform you that they are ready to give every
consideration the case will admit to your request
for land whereon to commence the planting
of Sugar Cane on an enlarged scale and
improved principle.

2 It will however be necessary in the
first instance that you should put yourself
in communication with the Collector of Chin-
=glepat (to whom copy of this letter will be
sent) in order that means may be taken
to ascertain the value, position, tenure and other
particulars of the land on which you propose to com-
=mence operations.

3. The Collector will depute the Tah-
=sildar of the Taloot and one of his European
Assistants to meet you at the place which you have
in

in view, and when it is finally arranged whether the land suitable for your purpose is available or not, the Collector will report the particulars to the Board who will be prepared to give as liberal an assent to your wishes as can be done without placing other private individuals who now hold land under Government in a relatively disadvantageous position.-

Revenue Board Office,
Fort St. George,
29th September, 1851.

(Signed) W. H. Bayley
Secretary.

Resolved that copy of the foregoing letter and of Extract Minutes of Consultation dated 12th September 1851, with its accompaniment be forwarded to the Collector of Chingleput, for his information and guidance.

Read the following Extract.

No. 39

Extract from the Minutes of Consultation in the Revenue Department, under date the 10th September, 1851.

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

(Here enter 23d June 1851 No. 258)

Para 1 The question discussed in the above proceedings is whether in the case of the Enams referred to in para 12 of the Board's Proceedings of 19th June

3

23d No. 2243
From the Secy to Government
Desiring that all claims to Enams founded on adoption be recognized by Collectors, without reference to higher authority, but that all other cases should be reserved for report- also that adoptions made by females should be scrutinized and reported for the decision of Government.

June 1848 approved by Government, Extract Minutes of Consultation 4th July 1848, Collectors should, as they have hitherto done, in virtue of the instructions contained in those Proceedings, continue without reference to higher authority, the succession to adopted sons, without limitation as to life and irrespectively of the degree of affinity borne by the individuals adopted to the party adopting him provided only that the adoption has been duly performed and is valid in point of law - and that those instances only should be reserved for report wherein the fact, or the legality of the adoption is involved in suspicion.

2. The Right Honorable the Governor in Council has carefully perused the Memorandum of lapses sent up by the Revenue Board with their proceedings - as also a Memorandum prepared in the Government Office shewing the various decisions which have from time to time been passed relative to the claims preferred on the score of adoption to Shrotriem and other tenures held rent free or on favorable terms - He has not however been able to trace any thing which is calculated to throw much light on the point immediately at issue, nor does it appear that the decisions hitherto arrived at have been based on any fixed principle.

3 The general principles to be deduced from the

the cases which the Government have had before them are.

Notification 18th March 1846 Board's Circular order Page 405

1st. That the Government reserve to themselves in all cases the right of refusing to recognize the claims of an adopted son to succeed to any allowances in land or money.

2nd. That when a Shrotriem or similar grant may be conferred under sunnud for a certain number of lives or on the Grantee and his "legal heirs" that party is to be recognized as the successor who may possess the character of the legal heir of the deceased incumbent whether by birth or adoption..

Despatch of Bengal to Court 30th May 1843 - Para 12.

From Govt. of India 16th May 1851

3d. That pensions granted hereditarily are to cease when the hereditary line fails, and are not to pass to adopted children..

4 This last rule has been prescribed by the Government of India since the promulgation of the Enam Rules of 1848, and was laid down by that authority, in reference to the pension enjoyed by the Sooranany family in Guntoor, which had been originally granted in commutation of the revenues and Rooksooms formerly possessed by them in the Zemindary of Nizampatam - It is therefore of large application, embracing even pensions conferred in equivalent for previous rights and emoluments - In the face of this order which as already observed is of recent

From Govt. of India 28th May 1851 No. 315.

recent date, and the principle of which applies to grants in land no less than in money, the Right Honorable the Governor in Council would not consider himself warranted in allowing Enam lands (except such as are held on grant of a period prior to that prescribed in Regulation XXXI 1802 and which were in possession of the grantees' family at the passing of that enactment and are consequently free from all further interference) to be transmitted freely by adoption so as even to pass into a family unconnected or remotely connected with that of the previous holder to the prejudice of the rights of Government - He thinks that, under all the circumstances, he is conceding the largest permissible measure of indulgence in allowing Collectors to recognize without reference to higher authority, claims to succeed to Enams, founded on adoption, when the party adopted is near of Kin to the party making the adoption as Nephew or first cousin of an undivided family and in ordering that all other cases be reserved for report; and he desires that this course may be followed for the future.

Extract Minutes of Consultation 9th May 1840 para 8

5 Adoptions made by a female

Enamdar

Enamdar or by the widow or female heir of a deceased male Enamdar should always be rigidly scrutinized and the case reported for the decision of Government.

To the President and Members of the Board of Revenue

(True Extract)
(Signed) T. Pycroft
Secretary to Government.

3-4
B.d N.o 1953.
Circular Order thereon
To all Collectors except Madras and Sea Customs
Copy to Commissioner Northern Circt.—

Ordered that copy of the foregoing Extract from Minutes of Consultation be communicated to all Collectors for their information and guidance, with reference to the Circular from this Office dated 3d July 1857.

Read the following Resolutions.

5

B.d N.o 2282

No. 945

Extract from the Minutes of Consultation, under date 19th September, 1857.

(From Board 14th August.)

From the Secretary to Government Under the circumstances represented by the Collector of Nellore, the Right Honorable the Governor in Council grants authority for renewing in the name of Hoossain Beg the Yeamiah (?) Seven Rupees per month enjoyed by his late Brother Booden Beg, for the instruction of Mahomedan Children in the Koran at the Village of Anamasamoodrum Pettah, and also for disbursing to Mohuddeen Beg, who

who has performed the duty since the decease of the late incumbent, the arrears of allowance due from the 28th March 1848 the date of lapse, to that date on which Hoossain Beg may succeed to the office of Teacher under these orders.

By order
(Signed) T. Pycroft
Secretary to Government.

5-6
B.d N.o 1907
Order thereon

Ordered to be communicated to the Collector of Nellore, with reference to his In Cons. 14 augt tabular Report dated 30th July 1851.
1857

No. 946

Extract from the Minutes of Consultation, under date 19th September, 1851.

(From Board 21st August)

7
B.d N.o 2281
From the Secretary to Government. The Enam referred to in the report of the Collector of Madura having been originally conferred for the support of a cripple Tenjama Naik, and after his demise enjoyed by his widow Yellamah, whose death is now reported the Right Honorable the Governor in Council directs that it be resumed as recommended by the Collector and the Board of Revenue

† Cannies 2 assessed at Rs 3. 5. 6

By Order
(Signed) T. Pycroft
Secretary to Government.

Ordered

12803 Fort St. George 29th September 1851

B2 No. 1909
Order thereon — Ordered to be communicated to the Collector of Madura, with reference to his letter dated 29th July 1851.

7-8

In Cons: 21st Augt 1851

No. 943

Extract from the Minutes of Consultation, under date 19th September, 1851.

(From Board 1st September)

9

B2d No. 2290.
From the Secretary to Government — Resolved that the Collector of Madras be authorized to renew in the name of M. Sooboo Mootoosamy Moodelly the Salt Compensation Certificate No. 54 for Rupees (30—1—4) Thirty, Annas one and Pice Four, per annum, held by his late father Myla Soobraya Moodelly.

(Signed) T. Pycroft
Secretary to Government.

9-10

B2d No. 1911
Order thereon — Ordered to be communicated to the Collector of Madras with reference to his letter dated 20th August 1851.

Read

12804. Fort St. George, 29th September 1851.

11

B. No. 2208.
From the Secretary to Government.

Read the following Extracts.

No. 949. Revenue Department.

Extract from the Minutes of Consultation, under date the 20th September, 1851.

Read the following Papers.

From the Secretary to the Board of Revenue.

(Here enter 20th June 1851 Vol. 262)

Official Memo by the Secretary to the Board of Revenue.

(Here enter 21st August —)

Para 1. The revised draft Act for securing the Madras Abkarry submitted by the Board of Revenue with the above letter appears to Government to be a great improvement on that formerly laid before them. There are still however a few points requiring notice or susceptible of amendment and these will be briefly reviewed.

2. Section V. "One Seer" "Quart" appears to be a better term. The Seer is believed to be about a Quart.

3. Section VI. "And if it shall be supplied to him by the Officers of Government

"Government the price (not exceeding 3-8
"per Gallon) which he is to pay for it:—
"whether it is supplied by the Officers of
"Government or otherwise." There seems
some confusion in this passage. It also
occurs to the Government that it will be
well in this Section to provide for realizing
the Abkhary revenue, not only under the
contingency of the Government abandoning
the present custom of supplying the
retail dealers, and allowing them to pro-
-cure their liquor where they will, subject
to the payment of an excise duty on the
quantity retailed, but also of that of
Government relinquishing the levy of an
excise duty altogether, and taxing the
shop itself by means of a fee on the
licende. Both these objects would be ac-
-complished by the subjoined modificati-
-on—

"Each licence shall distinctly
"specify the kind or kinds of liquor the
"holder is authorized to sell, the manner
"in which, and source whence, such liquor
"is to be supplied to him, the excise duty,
"not exceeding 3-8. per Gallon besides the
"cost of the liquor which he shall pay
"upon

"upon it, whether it be provided by the
"Officers of Government or otherwise, or should
"a fee upon the licence be substituted for
"the said excise duty, the amount of such fee.
"The licence shall further specify the
"District or place street or road, and House
"or Shop in which the sale is to be carried on."

4- Section VII. "But this prohibition
"does not apply to the sale of spirituous or
"fermented liquors imported into Madras
"under passes from the Collector or other
"Officer duly empowered in that behalf,
"and supplied by wholesale to licensed
"retail dealers."

This proviso (taken from the Bengal Act XI of 1849 Section VI) seems
necessary to meet the contingency of the
retail dealers being at any future time
allowed to supply themselves with liquor
from the wholesale dealers. Of course as
long as the present system of supplying
them from the Government stores and
distilleries is in force the Collector will
not grant any passes.

5 Section IX. "One months notice"
the Government would substitute "15 days".
One month seems too long a period during
which

Fort St George, 29th September 1851.

dispose of Eastern Spirits in quantities not less than 5 leaguers and a drawback of the said duty in full was allowed under Section V on the liquor being exported from Madras either by land or sea. The Board's present draft prescribes the levy on Spirits sold by wholesale of a similar duty to that chargeable under the old Regulation, but makes no provision for refunding it on export. Hence as no one could sell Eastern Spirits at 3-8 Rupees per Gallon in addition to the cost of the liquor, the condition would nullify the concession as already remarked such stipulations are unnecessary. The Section might end in the following manner

"But persons having paid the Sea Customs duty shall be entitled to dispose of such liquor by wholesale for exportation beyond the limits of Madras and its suburbs such export to be made under permits to be granted by the Collector of Madras at his discretion and on proof to his satisfaction that the spirits are intended to be exported."

Ex. Mem. Cons: 29th March 1851- Para 11-

The

Fort St George, 29th September 1851.

which to allow a dealer whose licence is to be revoked for irregularities scope for the commission of further malpractices.

5- Section X "The duty required by Act IX 1845" better the Sea Custom duty Act IX of 1845 may possibly be rescinded by some other Act and other rates of Sea Custom duty be substituted.

"The further duty equal to the "price not exceeding 1 Pagoda a Gallon "paid by the retail dealers under Section VI "shall be entitled to dispose of it by whole "sale". If this clause were to stand it would at any rate be proper instead of one Pagoda to give its equivalent Rupees 3-8 Pagodas being obsolete and no longer legal tender its any mention of such a Coin in an Act of the present day is inadmissible.

The Board however seem here to have overlooked or misapprehended the observations of Government in para 11 Extract Minutes of Consultation 29th March last. By Section VI Regulation I 1813 persons having paid the special duty provided for in the Regulation i.e 150 Pagodas per Leaguer were allowed to

dispose

12809- Fort St. George, 29th September 1851.

The revenue derivable from the sale of Eastern spirits would then be adequately protected Viz.

S. IV.V. They cannot be sold by retail (i.e in quantities less than a Quart) without a license.

S. VII-X They cannot be sold in larger quantities at all except for export which must be made under permit.

S. X-XV The possession (save by a retail vender for the purposes of his trade) removal from one place within the Town to another, carrying about the Town and suburbs, export therefrom of any quantity above the retail limit, that is, more than a Quart, are prohibited except under permit from the Collector of Madras.

These securities seem sufficient.

7. Section XII "And in the event of any "disagreement arising between the Superintendent of Police, and the Collector, regarding such license, the subject shall be "submitted for the final orders of the "Board of Revenue." This part should be omitted as beyond what the Government directed in para 5 Extract Minutes of Consultation 29th May 1851. The Revenue Board

12810- Fort St. George, 29th September 1851.

Board are not qualified to arbitrate on such points. They could not undertake to decide against the judgment of the Superintendent of Police that the house was not a disorderly one, or that it was not so misconducted as to make it a nuisance to the neighbourhood. The principle laid down is, that no one shall have a license from the Police, who is not approved by the Collector, and that no one shall have a license from the Collector who is objected to by the Police Superintendent; each being Judge in his own Department.

8. Section XIII. "Tax or duty" "fee" should be added here. See above remarks on section VI.

9. Section XXVII. Of the Regulations here mentioned Regulation I 1813 is to be rescinded in toto by this Act. any allusion to Section X of that Regulation seems needless. It will at any time be open to Government to prevent the establishment within Madras and its suburbs of distilleries either of Puttah Arrack or of other spirits by withholding the licenses, without which such distilleries cannot be worked. It will however

Fort St. George, 29th September 1851.

however be proper to provide for the pow-
-ers vested in the "Criminal Judges" by
Section IV Clause V and Section VI Clause
IX Regulation I 1820, and in the Sessions
and Subordinate Judges by Sections
IV, V Act XXXII 1845, being at Madras
exercised by the Superintendent of Police
and the Section will then run as follows.-
Section XXVII. "The provisions regarding
Distilleries and stills in Sections IV, V, VI
Regulation I 1820 of the Madras Code and Act XXXII of
1845 are made applicable to the Town of Madras, and the limits
defined in Section II of this act-except-
that the powers vested in the "crimi-
-nal Judge" by Section IV Clause V
and Section VI Clause IX Regulation
I 1820, and in the Sessions Judge and
Subordinate Judge of the Zillah by
Sections IV, V Act XXXII 1845. shall in
Madras be exercised by the Superin-
-tendent of Police!"
10. Section XXVII. "Except such portion
of Section II, Act XXXII 1845, as relates
to the sale of the produce of the
Distilleries

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Distilleries to the licensed retail deal-
-ers of Madras." The object of this
exception as appears from an Official
Memorandum received from the Board
of Revenue was "to preclude any necessity
"for applying to the Legislature in the
"event of its being the wish of Govern-
"ment to effect a change of the Madras
"Abkarry System, and to place it on
"a footing similar to that which
"obtains in the Provinces, where the
"Abkarry renter has the option of ob-
-taining spirits from Distilleries esta-
"blished under the provisions of Act
"XXXII of 1845."
By Section II Act XXXII 1845
it is provided that the licenses to
be granted under Section IV Regu-
-lation I 1820 of the Madras Code
for the establishment of all Dis-
-tilleries for manufacturing Spirits
by distillation similar to the Europe-
-an System shall contain a stipulation
that

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that the whole of the Spirituous liquor manufactured at such distillery shall be exported by Sea, or shall be sold only to the Civil or Military Officers of Government empowered to purchase the same on account of the public service, or to Abkarry renters for retail sale within the limits of their respective farms; but not to the licensed retailed dealers of Madras contemplated by Section VII cap. Regulation I 1813 of the Madras Code. It seems to the Government that the introduction of the above stipulations invariably and compulsorily in all Distillery licenses is unnecessary, and as the Board remark would be embarrassing in the event of its being hereafter determined to leave the retail Abkarry dealers of Madras free to procure their liquor from any source which they may prefer. The Government however doubt whether this inconvenience could have been remedied in the manner proposed by the Board. It would seem the preferable course

Fort St. George. 29th September 1851.

course to provide for the forms of licenses to be granted under Regulation I 1820. being revised from time to time so that the Stipulations above noticed may be inserted or omitted as may seem most advisable. For this purpose a short Section may be added to the Draft Act following Section XXVIII.

Section XXVIII. In modification of the latter part of Section II Act XXXII of 1845 it is hereby enacted, that it shall be competent to the Governor in Council of Fort St. George, or to any Officer duly empowered by him in that behalf, to revise from time to time the forms of licenses to be granted under Section IX Regulation I 1820 for the establishment of distilleries, for manufacturing Rum, Arrack or other Spirits by process of distillation, similar to the European process, and to introduce into such forms of licenses such provisions and Stipulations as may seem to be advisable.

Section

12813-

12815-

Fort St. George 29th Septem

11 Section XXXVII. Provision

be made for rendering the

and his Officers amenable

to the Zillah Court of Charg

for acts done in pursuance

this Act; as for those co

with the Collection of the

Land revenue-

12. The Right Hon

the Governor in Council having

amended the draft sent up to

by the Board in the particul

above noticed, now resolves to

forward the draft to the Gov

=ment of India in view to its

=submission to the Legislative

Council-

/ A true Extract /

/ Signed / T. Pycroft

Secretary to Government

Ordered to be record

Extract

11-12

Order thereon-

JG

Vienna Index

12816. Fort St. George 29th September 1857.

13

Bd. No. 2267.

From the Secretary to Government.

No. 957.

Extract from the Minutes of Consultation, in the Revenue Department, under date the 20th September, 1857.

Read the following letter from the Commissioner of Mysore.-

(Here enter 26th August 1857. No. 58.)

Para 1. The Report and Statement connected with the experimental Sheep Farm under charge of the Commissioner of Mysore shew that from the 1st May 1850 to the 30th April 1857 there has been an addition of 48 from births, and a loss of 73 from deaths, this latter number comprizes.-

	Rams.	Ewes.	Lambs.
Thorough bred	3	"	"
Seven Eighths bred	1	5	26
Three Quarter bred	7	13	13
Half bred	"	5	"
	11	23	39.

2. Mr. Smith explains in his Report to the Commissioner, that the large amount of casualty, which was chiefly amongst the Lambs, was owing in a great measure to starvation, the Mothers being rotted, and adverts to the danger of breeding from a tainted source- The Government think, that if this fact is satisfactorily established it would be desirable

at

at once to dispose of all such Ewes as are not useful for the purposes of the experiment-

3. The Right Honorable the Governor in Council grants authority for writing off to Profit and Loss, the net deficit exhibited in the Statement Enclosure No. 3 being the difference between the value of the Sheep, the increase by breeding and the deficit by casualty of the Company's Sheep Farm for the year ending 30th April 1857, amounting to Rupees 608-6-10½-

4. From Para 5 of Mr. Smith's report which is adverted to by the Commissioner, this result is more apparent than real- The Government observe however a debit in Statement No. 3 of Five thoroughbred Merino Rams from death, whereas, in Statement No. 2, the Casualty is given at only Three thoroughbred Rams-

5- The Sheep Farm comprizes at present-

	Rams.	Ewes.	Lambs.
Thoroughbred	11	"	"
Seven Eighths bred	24	26	21
Three Quarters bred	29	48	11
Half bred	"	21	"
	64	95	32
		191-	
Salagras		2-	
		193-	

With

6- With reference to the present strength of the Sheep Farm, the Commissioner of Mysore will be requested to state whether any more Merino Rams will require to be imported from New South Wales-

7- As the Commissioner of Mysore represents that he is prepared to comply with any requisition that may be made upon him to the extent of 150 Rams and 100 Ewes for the improvement of the breed of Sheep in other Districts, the Governor in Council resolves to make a reference to the Board of Revenue with the view of ascertaining the names of the Districts in which the distribution may be made with advantage- They will at the same time furnish with reference to Extract Minutes of Consultation 28th May 1849 No. 521 Para 6, the report, which is now due of the result of the experiments made in Coimbatore and Salem with the Half bred Merino Rams previously supplied from the Mysore Flock- The Board are aware from Para 28 of the Revenue Dispatch No. 7 dated 18th September 1850, communicated to them on the 10th January last, that the Honorable Court are also desirous of having this information-

To, The President and Members of the Board of Revenue-

(A true Extract)
(Signed) T. Pycroft.
Secretary to Government-

Resolved

Bd. No. 1908.

Resolution thereon-

Nellore.
Bellary.
Chingleput.
North Arcot.
South Arcot.
Trichinopoly.

13-14

24th September 1851.

Resolved that the following letter be despatched to the Collectors of the several Districts noted in the Margin-

Sir,

Government having called upon the Board to state the names of the Districts to which, and the proportion in which a number of Half bred Merino Sheep (both Rams and Ewes) available for improving the breed, might be distributed with success, I am directed by the Board of Revenue to request that you will state, whether such an experiment would be attended with successful results in your District and the number of Half bred Merino Rams and Ewes you would require.-

15

Bd. No. 2273-

From the Secretary to Government

No. 954-

Extract from the Minutes of Consultation, in the Revenue Department, under date the 22d September, 1851.

Read the following letter from the Secretary to the Board of Revenue-

(Here enter 21st August 1851 No. 363.)

The Right Honorable the Governor in Council observes that when the Sayer duties were formerly rented under this Presidency a special enactment Regulation V 1821. was required to authorize the system- This Regulation has since been superseded by the abolition of the Inland duties under Act VI 1844. The

Vide Mr. Clarke's Edition of the Regulation Notes ad locum Page 116.

frontier Customs now levied under this last enactment can only be realized in accordance with its provisions which certainly do not contemplate the intervention of a renter- Under these circumstances, it is desirable that the Board of Revenue should reconsider the arrangement reported in their letter.-

(A true Extract)
(Signed) J. Sycroft.
Secretary to Government-

To
The President and Members of the Board of Revenue-

16

Bd. No. 1926.

Proceedings thereon- 1-

+ Inclos: 21st August 1851. To Government 21st August- Do: From Do 22d inclos: 29th September 1851-

With reference to the letter from the Commissioner Northern Circars, dated 26th July 1851, the Board resolve to forward to him Copy of the correspondence noted in the Margin.-

2- Under the views expressed by Government, the Board will issue the necessary instructions to the Collector of Rajahmundry to cancel the arrangements sanctioned in their Proceedings of 21st July 1851.-

15-17

Bd. No. 1927.

Further Order-

From Commissioner 26th July inclos: 21st August 1851. To Govt. 21st ——— Do: From Govt. 22d inclos: 29th September 1851.

Ordered also that Copy of the correspondence noted in the Margin be forwarded to the Collector of Rajahmundry.-

Mr. Prendergast will be pleased to Cancel, if practicable, any arrangements which he may have made in consequence of the Board's orders of 21st July 1851 and called the Yanam Frontier duties, according to the revised Schedule under Summary.-

He

He will endeavour to effect an equitable compromise with the Renter, reporting its nature to this Office- He will also submit a Statement of the Establishment to be maintained under the altered system now ordered.-

18

Bd. No. 2279.
From the Secretary to Government

No. 953.

Extract from the Minutes of Consultation, in the Revenue Department, under date the 22d September 1857.

Read the following Extract from the Proceedings of the Honorable the President of the Council of India in Council in the Financial Department.-

Sanction a reduced pension of Rupees 50 per month for the support of the family of the late deposed Zemindar of Yalayerampanny with arrears on the condition that the grant will lapse finally on the death of Chedumbra Aundaconda Vannianer, in whose name it is now authorized.-

(Here enter 15th August 1857. No. 1325.)

Under the sanction conveyed in the foregoing Proceedings, the Right Honorable the Governor in Council is pleased to grant to Chedumbra Aundaconda Vannianer a reduced pension of Rupees (50) fifty per

per month, for the support of the family of the deceased Zemindar of Yalayerampanny, with arrears from the 19th October 1850 the date of his death, and he desires that the Collector of Tinnevelly will make the family distinctly understand that the grant will lapse finally on the death of the party in whose name it is now authorized.-

(A true Extract)
(Signed) J. Sycroft-
Secretary to Government-

To, The President and Members of the
18-19 Board of Revenue-

Bd. No. 1919-
Order thereon- Ordered to be communicated for the information and guidance of the Collector of Tinnevelly with reference to his Tabular Report dated 10th March 1857.-

In Cons: 31st March 1857.-

20

Bd. No. 2278.
From the Secretary to Government

No. 955.

Extract from the Minutes of Consultation, in the Revenue Department, under date the 22d September 1857.

Read the following

No. 1324.

Extract from the Proceedings of the Honorable the President of the Council of India in Council, in the Financial Department, under date the 15th August 1857.-

Read an Extract from the Home Department No. 308. dated 18th June last, forwarding

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forwarding for consideration and orders a Despatch in original No. 515 dated 31st. May from the Government of Fort St. George with enclosures, and Tabular Statement, soliciting sanction to the appointment of a Police Ameen and a Royasum or Goomasta for the Ameen for the Town of Coimbatore.-

Resolution.-

Under the circumstances of the case, and on the recommendation of the Government of Fort St. George, the President in Council is pleased to sanction the appointment of a Police Ameen at Rupees 20, and a Royasum or Goomastah for the Ameen at Rupees 6 per month, for the Town of Coimbatore, the arrangement being attended with a net increase of charge to the extent of 6 Rupees per months as shewn in the Margin.-

	Present.	Proposed.	Increase.	Decrease.
1 Tahsildar and Head of Police	120	100	"	20
1 Police Ameen	"	20	20	"
1 Royasum	"	6	6	"
	120	126	26	20
		120		
	Increase	6	per Mensem.	

Order.-

Ordered that a copy of the foregoing Resolution be sent to the Home Department for communication to the Government of Fort St. George, and that the original papers be returned, Copies being kept for record in this Office.-

(A true Extract)
(Signed) J. Dorin.
Secretary to the Government of India.

Copy

12824. Fort St. George 29th. September 1857.

No. 504.-

Copy of the foregoing forwarded to the Government of Fort St. George with reference to Mr. Secretary Pycroft's letter No. 515 dated the 31st. May last, the original enclosures of which are herewith returned.-

Fort William,
Home Department,
The 28th. August, 1857.

By order of the Honorable the President in Council.-
(Signed) A. R. Young.
Under Secretary to the Government of India.-

Ordered that the foregoing letter be communicated to the Board of Revenue with reference to their Secretary's letter dated 5th. May 1857- No. 191- and also to the Officers of account and audit.-

(A true Extract)
(Signed) F. Pycroft.
Secretary to Government.

To,
The President and Members of the Board of Revenue-

Bd. No. 1896.
Order thereon-

20-21

Ordered that the foregoing Papers be communicated to the Collector of Coimbatore with reference to the Board's Proceedings dated 8th. September 1857.-

22

No. 2292-
From the Secretary to Government
Dated 23rd. September 1857.

Read the undermentioned Extracts.-

Calling the attention of the Commissioner Northern Circars to certain reference, which have been omitted in his unanswered list.-

22-23

Ordered to be recorded.-

Order thereon-

Stating

Fort St. George 29th. September 1851.

Bd. No. 2321.

From the Secretary to Government.

24

Dated 25th. September 1851.

Stating that as the arrangement proposed by the Special Agent for Vizianagaram respecting his being permitted to draw Bills on the General Treasury at Calcutta is inexpedient, the Government will not authorize its adoption.-

24-25

Order thereon.

26

Bd. No. 2314.

From the Secretary to Government.

Extract from the Minutes of Consultations under date the 25th. September, 1851. No. 973.-

(From Board 11th. September)

The Right Honorable the Governor in Council concurs in the views expressed by the Board of Revenue in respect to the appeal proposed to be made from O. S. No. 22 of 1849 of the Subordinate Court of Madura. and desires that the Collector be required to revise his appeal Petition draft so as fully to set forth the points noticed by the Board on the Board being satisfied with the revised draft, they will instruct the Collector to put it in and to proceed with the appeal.-

(Signed) T. Pycroft.
Secretary to Government.

26-27

Bd. No. 1897.

Resolution thereon.

Resolved that Copy of the foregoing order of Government and of the Board's Proceedings to which it is a reply together with a Copy of the

Fort St. George 29th. September 1851.

the Collector's draft Appeal, shewing the Board's modifications in red Ink be forwarded to the Collector of Madura for his information and guidance.-

Mr. Parker will submit as early as possible for the Board's approval a revised draft appeal Petition modified in conformity with the views expressed in their Proceedings of 11th. September 1851.-

Read the following letters.-

No. 74.

To,
W. H. Bayley Esqre.
Secretary to the
Board of Revenue.
Fort St. George.

28

Bd. No. 2301.

From the Collector of Vizagapatam.

Sir,

Para 1.

Replying to the Board's Circular dated 9th. June last, calling for information as to whether certain sums entered as "Paid" in the Treasury Accounts are kept in deposit till opportunity offers for their actual disbursement.-

With reference to your Circular letter under date the 9th. June last, I have the honor to report that on receipt at the Treasury of an order for the disbursement of pay to Talook servants the amount is at once entered as "Paid" and carried to the credit of the pay account kept in a separate book, the Cash being kept in deposit in a Chest set apart for the purpose until forwarded to the Talook as opportunity offers.- The amount of

advances

advances for Maramut is not entered in the Treasury accounts as "Paid" until it is actually forwarded to the Talooks on the Aumeens furnishing receipts for the same- Sums entered as paid on account of salaries in the Talooks about Rupees 6,000 per Mensem when kept in deposit as well as Money appearing in the public accounts for whatever purpose, and being in the Treasury at the time, are taken account of at the periodical examinations.-

2- The pay of Talook servants is the only item liable to be kept in deposit at the Treasury instead of being actually paid when entered as paid in the Treasury accounts- I am of opinion that all objection to this deposit may be obviated by the amount of it being inserted as a public deposit in the accounts furnished to the Accountant General- The continuance of the deposit seems desirable for the purpose of exhibiting clearly the charges properly belonging to each month.-

3- In this Treasury are kept as deposits Money the property of Vizianagrum Zemindar, Money belonging to the Estates of Minors under Management, deposits lodged by the Principal Sudr Aumeen's Court, Deposits made by the Agents' Court and certain occasional items of other kinds all however being periodically examined.-

The

The rule in the Talook Cutcherries is

4- that no sums are to be kept in deposit and that all sums entered as paid are to be so entered only when actually disbursed either for the pay of Talook servants or other charges of whatever kind.-

5- With the view of obviating the inconvenience to which the holders of orders from the Accountant General were subject when the Collector was absent from the Woozoor station, I arranged that all letters addressed to the Collector by the Accountant General should be opened by one of the Assistants remaining at Vizagapatam during my absence, and that the letters of advice regarding Bills issued by the Accountant General should be forwarded to the Head Accountant, who on the presentation of an order duly advised was to write across it "accepted" with the date of presentation- The bill was then to be forwarded to my Circuit Cutcherry where my signature having completed the acceptance the bill was returned to Vizagapatam with an order for its payment at the due date it being of course understood that the usual endorsement by way of receipt was to be first obtained.

The bills drawn by the Accountant

6- General are frequently large- To make provision for meeting these and other charges the amount which may

at

12829. Fort St. George 29th September 1851.

at one time remain with the Cash keepers is limited to about Rupees 100,000 the remainder being locked up in co chests of which one key remains with the Collector, his seal being attached as an additional security.

Vizagapatam Collectors Office 18th September 1851.

(Signed) A. Robertson.
Collector.

Order thereon.

28-29

Ordered to lie over.

Read the following letter.

No. 22.

To W. H. Bayley Esqre
Secretary to the Board of Revenue
Fort St. George.

30

Bd No. 2322.

From the Asst Collr of Guntoor 1.

Sir,

I have the honor to transmit herewith 4 Statements in the native language which should have accompanied the Demand Collection and Balance Statement up to 11th July last, forwarded on 20th Instant.

2. I beg also to point out and apologize for an error which was allowed to creep into the English Statement Marked C. In the Column of remarks referring to the item No. 9 the decrease in the Current Collections is stated to be Rupees 1471-1-4 while Rupees 2295-2-2 is the correct amount, as entered in the proper Column.-

Guntoor, Collectors Office 23d September 1851.

(Signed) A. Purvis.
Acting Collector.

Order thereon.

30-31

Ordered to be recorded. the necessary correction has been made in the Collectors Statement Marked C.-

Read

12830 Fort St. George 29th September 1851.

Read the following letter.

No. 80.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue.
Fort St. George.

32

Bd No. 2263

From the Collector of Nellore. Para 1

Stating that Mr. Morison having applied for assistance in attaching the property of the parties in arrears 3 Months after the close of the Fusly the proper course for recovering the balance appeared to be a Civil Suit.

Sir,

I have the honor to acknowledge receipt of an Extract from the Proceedings of the Board of Revenue dated 31st July last accompanied by copy of a letter addressed to them by Mr. Morison Abkarry Renter in North Arcot, in which he solicits assistance for the recovery of certain balances of the abkarry Rent due to his subrenters from their undertenants.-

2 The Board are aware that the Pannoor abkarry was transfered to this District from North arcot at the commencement of Fusly 1260. The Balances alluded to by Mr. Morison are those of Fusly 1259, and the first application in his behalf for assistance in attaching the property of the parties in arrears was from the Collector of North arcot dated 16th October 1850 or three months after the close of the Fusly with which his lease expired. The Regulation quoted by Mr. Morison appeared to

Tahsildars

to me to apply to the recovery of "arrears of Revenue" strictly so called from "defaulters" as defined respectively in Clause 2 Section II Regulation XXVII. and Clause 1st Section V Regulation XXVII of 1802 or in other words to the recovery of the current revenue &c alone, Clause 7th Section XXXIV of the latter Regulation prescribes indeed the course to be pursued where arrears may not be liquidated within the current revenue year, and where the farmers lease extends beyond the current year, but in the present instance the Rent terminated with Fasly 1259. and Mr. Morison and his sub-renters &c had ceased to be Proprietors when seeking to recover the balance in the following year. Under these circumstances the proper course for recovering the balance appeared to me to be a civil suit.—

Nellore
Collector's Cutcherry
19th September 1857.

I Signed D. White.
Collector

No. 1918

Proceedings thereon

The Board of Revenue are of opinion that the circumstance of Mr. Morrison ceasing to be the Renter of the Paumoor Talook does

32-33

does not preclude him from exercising the powers vested in him as Abkarry Renter by the provisions of Regulation XXVIII of 1802 without previous application to the Courts of Judicature for recovering arrears that accrued during the period when that Talook was included in his Rent Mr. White will therefore be so good as to afford Mr. Morrison all the assistance that he is entitled to under the Regulation, in the same manner as if the Paumoor Talook had formed a portion of his present contract.—

+ Clause 7 Section XXXIV Regulation XXVIII of 1802.—

Read the following letters.—

No. 61

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George

Sir,

34
3

Bd. No. 1840

From the Collector of Bellary.—

In reply to your letter of 24th Instant, I have the honor to report for the information of the Board that the Moonsiffs' Courts at Adonie and Gooty only are situated at the Tahsildars Cusbah Stations at those 2 Towns respectively. The Courts of the other 5 Moonsiffs are not situated at the Tahsildars

Stating in reply to letter of the 24th Inst. that at 2 Towns the Moonsiffs Courts are at the Tahsildars Cusbah stations but thinking it preferable

preferable there should be separate Venders at these 2 stations Reporting that the Hoozoor cash keeper is at present stamp Daroga and receives as Commission & amounting to about 18 Pr. 4 per Month and gives one security for 1500 Rs.

Tahsildars Cusbah Stations. The issue of paper at the Moonsiffs Courts has by the operation of Regulation XVII of 1848 increased very much and as the Tahsildars have abundance of other work to attend to, and are frequently absent and their Sheristadars also occasionally from the Cusbah Station I thought it preferable to propose that a separate Vender should be appointed at these two Towns which would assimilate the system throughout the District and also prevent delay to the Courts business.—

At Cusbah Bellary there is no Moonsiffs Court but the European Courts are stationed there and the Sales of Paper are very large, and require a seperate man to attend to this business. The Tahsildar and Sheristadar are for the present pending finial orders performing the duty; but it interferes much with their more proper avocations.—

In reply to the second Para of your letter I have the honor to state that the Hoozoor Cash Keeper for the present is in charge of the Office and performs the duty until the order of the Board are received

His

His salary as Cash Keeper is 100 Rupees per Mensem and he at present receives a further remuneration in the shape of Commission on the amount of sales of stamp paper. which gives the Darogah about 18 * 3 5 Rupees per Month He gives one security for the Office of Darogah to the amount of Fifteen thousand Rupees independent of his security as Cashkeeper The security is a Merchant of respectability believed to be of sufficient wealth to meet this amount if required.—

* 1/2 Per cent on sales made by Bellary Vender
1/2 " " by District Venders
2 " " by Tahsildars

See Column 9 in Statement No. 1 sent with my letter dated 21st June 1851 No. 48.

Bellary Collector's Office 29th July 1851.

Signed C. Pelly
Collector

No. 71.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

35

B.d No. 2185

From the Collector of Tinnevelly...

Sir,

I have had the honor to receive your letter of the 4th Instant calling upon me to state under what authority District Moonsiffs were nominated as Venders of Stamp Paper at their Courts.—

Stating under what authority District Moonsiffs were nominated as Venders of Stamp Papers at their Courts.—

By

12835 — Fort St. George 29th September 1851.

2 By a reference to the records of this Office I find that soon after act
25th January 1849. No. XVII of 1848 came into operation a requisition was made by the Civil Judge of the Zillah for arrangements for the sale of stamp papers at the stations where the Moonsiffs held their Courts, more especially with reference to the Moonsiff of Avadi whose Court is held at the Town of Wodiarpallium a distance of 6 Miles from the Taluk Cutcherry Mr. Onslow the then Collector was not prepared to nominate or depute a distinct officer and declared himself willing to entrust the sale of stamps "to any one of the Moonsiffs Cutcherry".—

The Civil Judge in reply 1st March 1849 proposed the Moonsiff himself, and this was acceded to and that functionary appointed.—

3 A similar arrangement was ordered subsequently for the Tarrore District Moonsiffs Court stationed at Samavarum, and he entrusted with the sales— For Coonad it was not necessary as the Court and Taluk Cutcherry are in juxtaposition.—

The

12836 — Fort St. George 29th September 1851

4 The entire arrangement has been duly reported to the Sudr Udalut through the Civil Court and no objection offered.—

5 By the nomination of the Moonsiff as vender both security and respectability are attained.—

6 Originally 5 per Cent commission on the sales was allowed as remuneration.— But I deemed it expedient to reduce the rate to 3 per cent. and allowing 2 per Cent to the Hoozoor Vender in consideration of the extra labour entailed on him in the preparation of the accounts, and the depreciation of his receipts in salary consequent on the sales at the spot instead of at the Hoozoor—

2d Sept. 1851.

Trichinopoly Collectors Office 8th September 1851.

Signed J. Bird
Collector

36

Bd. No. 1801
From the Superintendent of Stamps.

To W. H. Bayley Esqre
Secretary to the
Board of Revenue.

4 Sir,

I have the honor to acknowledge the receipt of Extract from the Proceedings of the Board dated 24th Instant referring for my opinion an application from the

the Collector of Bellary on the subject of re-
munerating the Stamp Darogah and Venders
of his District by a fixed salary instead of
a Commission and in reply I beg to
state that the application seems to me ob-
jectionable from the circumstance of its
exceeding the total Commission of 5% usually
allowed to Darogah and Venders on the gross
sale of Stamps.—

The Board will observe on a
reference to Extracts from the Proceedings of the
Board dated 20 December 1847 and 5th June
1848 that in the District of Coimbatore &
and Tanjore the fixed Establishments on
account of the Stamp Department were dis-
continued from the expenses of the Establish-
ment exceeding the Commission of 5% allowed
on the gross sale of Stamps. and the usual
Commission drawn in lieu and on this
principle. I am of opinion that the Board
should not support the application of Mr.
Pelly to the extent of the Establishment
required by him.—

Mr. Pellys' application might &
however for the reasons stated by him be
complied with for the entertainment of a
Darogah

Darogah on Rupees 35 " " and a Vender
for the Cusbah on Rupees 15 " " monthly
on the understanding that if the sale of
Stamps in the District of Bellary fall short
of Fifteen Thousand Rupees annually, their
salaries and the Commission to the Venders &
ought then to be so proportioned as not to
exceed the Commission of 5% chargeable on
the gross Collections of the Stamp Revenue.—

In respect to the appointment of
Venders to the Moonsiffs' Courts I would
suggest that the sale of Stamps for the use
of the Moonsiffs Court be entrusted to some
one on the Establishment of the Moonsiff
and who may be allowed a Commission
of 3% on the gross sales in addition to the
salaries of their other Offices.—

I beg to add that a similar &
arrangement was lately made in the District
of Tinnevelly by entrusting the sale of Stamps
to the Head Goomastah of the Bremadasum
District Moonsiffs Court and sanctioned by
Government under date the 27th May last.—

Fort St. George.
General Stamp Office,
31st July 1851.

Signed A. F. Bruce
Superintendant of Stamps.—

Ordered

Ordered that the foregoing letters and the previous correspondence on the subject be submitted with the following address—

No. 417

To.

The Chief Secretary to Government

Sir,

34-37

Bd. No. 1912.

To the Chief Secretary to Government - - - Para. 1.

submitting a correspondence with the Collectors of Bellary and Tschinapoly and the Superintendent of Stamps on the subject of remunerating the Stamp Venders of the Bellary District and recommending certain arrangements for the sale of Stamps in that district for the sanction of Government.

From Collector 21st June in Cons. 24th July 1851.
To Collector 24th July 1851.
To Superintendent of Stamps Do. Do.
From Collector 29th July in Cons. 29th Sept. 1850
From Supt. of Stamps 31st July In Cons. 29th September 1851.

I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council the accompanying papers on the subject of remunerating the stamp Venders of the Bellary District.

2 Before Act XVII of 1841 came into operation the duties connected with the sale of Stamps were with one exception, conducted by the Tahsildars of the District and Taloke Sheristadars but with the view of meeting the enlarged demand consequent on the provisions of that enactment it became necessary to appoint Venders at the Courts of all the district Moonsiffs who were remunerated by a share of the Commission on the sales made by them.—

3 The present system does not it is said afford adequate remuneration to the

the officers connected with collection of the Stamp Revenue. Mr. Pelly has therefore proposed to remodel the Establishment with the view of increasing its efficiency.—

4 The proposition of the Collector is to the following effect.—

First. That the office of Darogah should be separated from that of Vender at Bellary.—

Secondly. That there should be a separate Vender at the Bellary Cusbah district from the Tahsildar.—

Thirdly. That the Tahsildar and Taloke Sheristadar should be allowed to sell stamp paper as at present, and that a Vender shall be appointed to each Moonsiffs' Court on a fixed salary.

5 The appointment of a Darogah, distinct from that of Vender is advocated by Mr. Pelly in consequence of the late defalcations with stamp Revenue. Previous to 1842 this office was held by the Cashkeeper in addition to his own such an arrangement may be adopted with advantage when the sales of stamps are not very large, but in the present instance as it appears that a considerable portion of the attention of the Darogah must be given to the duties

From Collector 21st June in Cons. 24th July 1851.

of

Fort St. George 29th September 1851.

of his Office; the Board concur in opinion with the Collector that it would not be expedient that the two offices should be held by the same person. It is proposed to remunerate the Darogah with a fixed salary of Rupees 35 per mensem.

6 The separation of the two functions of Darogah and Vender is rendered necessary under the views entertained by the Collector, but this union of offices had been sanctioned by the Board and in this review of the circumstances which led to the successful commission of fraud by the late Darogah the chief error they pointed out, was the withdrawal of the prescribed check afforded by the scrutiny of the Sheristadar's department, and the practice substituted for it of handing over the Accounts at once to the English Department.

7 The Board have considered the subject further with reference to the remarks of Government in Extract Minutes of Consultation dated 12th May 1851 para 4 They are sensible that in the absence of the check laid down by themselves and the Government, an union of the two offices

Proceedings 24th March Para 10 11.

In Con. 19th May 1848

Fort St. George 29th September 1851.

offices gives the incumbent greater scope for perpetrating fraud but with that check ——— unimpaired, they are of opinion that discovery must immediately follow, and that the union of functions when such an arrangement appears desirable may be safely allowed. The Venders generally are checked by the Darogah those again and the Darogah himself, whether Vender in addition to his ordinary duties or otherwise fall under the scrutiny of the Head sheristadars Department.

8 In regard to the Venders, Mr. Pelly states that it has always been usual to have at Bellary Cusbah a Vender distinct from the Tahsildar to supply the demand of the Civil European Courts. The salary proposed is Rupees 15.

9 The sale at the Talooks by the Tahsildars and Sheristadars is stated to be very limited, and the average Commission at 3 per Cent on the quantity actually sold is given at Rupees 18 per Annum.

10 The largest sales are effected at the Monniffs Courts when seven Venders are now employed receiving very unequal remuneration, only one receiving more than 7 Rupees, while others again

again get no more than Rupees 29 per Mensem.
Mr Pelly proposes to do away with the
Commission and give each vender a fixed
salary of Rupees 7, the total disbursements
amounting to Rupees 49.

11 The aggregate cost of the Establish
ment proposed will thus be found
to amount to Rupees 1198 per Annum
which compared with the present
charges shows an increase of Rupees
167 8 11 while it gives a per centi=
=age of 5 3 on the annual
Stamp Revenue.

1 Darogah		35
1 Cusba Vender		15
7 Venders at the Moon=siffs Court at 7 Rupees each		49
Per Mensem		99
Per Annum		1188
Average Commission to Tahsildar per annum		10
		1198

12 This Centage is slightly in excess
of that usually allowed for the management of
the Stamp Revenue in other districts, and the
Superintendent of Stamps has on this ground
proposed a reduction of the charges by employ=
=ing a person on the Establishment of the
District Moonsiffs Court instead of a
separate Vender, and paying him by a
small commission in addition to the salary
of his other office on the principle recognized
by Government as regards the Brammadayum
Moonsiffs Court in the District of
Tinnevelly.

31st July in Conn. 29 Sept. 1857.

From Govern=ment 27th May 1857 In Conn. 5 June

13 In consequence of remark in the

the Report of the Collector of Trichinopoly on
the Extra Sources of his district for Fusly 1260,
that the sales of Stamp Paper were greatly as=
=sisted by the nomination of District
Moonsiffs as Venders, the Board were induced
to enquire into the System so obtaining and
8th September 1857 In Conn. 29 Dec. Mr Bird has reported that the nomination of
District Moonsiffs as Stamp Venders originated
with the Civil Judge soon after the promul=
=gation of Act XVII of 1848. and that the
arrangement, which was not objected to by
* From Coll. 8 September 1857 Para 4 the Sudder Adalut was found to combine
security with respectability.

Following the suggestion of the
14 Superintendent of Stamps in the modified
form as it is found to exist in the district of
Trichinopoly, the Board beg to recommend
the following arrangement for the sanction
of Government. A Darogah on Rupees 35 per
Mensem A Cusbah Vender on Rupees
15 per mensem.

The sale of Stamps for the
use of the Courts of the Moonsiffs
is to be entrusted to the District
Moonsiffs themselves a Commission of
3 Per Cent being allowed to such Officers.

Tahsildars

Tashildars and Talook Sheristadars to be licensed venders as at present with a commission of 3 per Cent on the sales.—

15 The fees drawn by the venders in the Courts of the Moonsiffs are in some cases, as already observed very small but as these will be drawn by the Moonsiffs themselves in addition to their own fixed salaries the argument as to their inadequacy when they constitute the sole emoluments of office ceases to be applicable.—

16 The only objection that it occurs to the Board against entrusting the sale of Stamps to the Moonsiffs themselves is the possible inducement which it might hold out to force the sale of more paper than is required in suits before themselves, but the Commission is hardly temptation enough for this, and the respectability of their Office will, it is hoped, forbid their lending themselves to such an act.—

Revenue Board Office,
Fort St. George,
29th September 1851.

(Signed) W. H. Bayley
Secretary

Read.

Read Return of Village Officers suspended and dismissed under Regulation VII of 1831 in the District of North Arcot for the Month of August 1851.

17th in Mr Cons 25th Sept. 1851.

No. 1917.

Proceedings thereon.— The second case recorded in the foregoing return is the dismissal of Vurda Chary and Vurda Reddy from the Office of Monigar of the Village of Nullvor in the Wundiwash Talook "for having absented themselves without leave from their duties "for some years and also in consequence of the persons who had been "appointed to act for them during their "Minority having also neglected to perform their duties."

38

2. The fault of the registered Village Officers is not clearly shewn in the acting Collector's remark, and the Board are unable to reconcile the remark with the Statement in Column 6 that these parties have been 11 and 13 years respectively in Office.

3. They therefore request some further explanation of the cause of the dismissals in question.—

Read the following Statement

Statement—

12845.

Bd No. 2259.

39

Fort St. George

Statement Shewing the Amount of Yeomiahdars in the Northern Division of

No. of Register	Name of the Yeomiah-dars	Amount of Yeomiah's pay per Annum		Date of Government Authority	Nature of the Grant	Period for which arrears are due	Total Amount of Arrears		Explanation of the Cause of Suspension of Payment
1	2	3		4	5	6	7		8
		Rs	aP				Rs	aP	
562	Agee-Yoomiah	240	"	26th Oct. 1844	For performing the services of Muslaudee in the Mussajeed of Beemanadah Syed Jamalabee at Arcot in the Arcot Talook	From 4th Fusly 1259 to third Fusly 1260 at from 12th April 1850 to 11th April 1851 one year	240	"	This Yeomiahdar is on leave to Mecca for two years in extension. The payment of her Yeomiah to the Naib employed by her for the performance of the required duty was stopped in expectation of obtaining the life Certificate of Agazeemnissa with reference to the rules of the 26th April 1847 on a reference however being made to the Board on the subject, they have in their Proceedings of the 4th September 1851 decided that by a subsequent order of Government of 3d April 1850 the rules of the 26th April 1847 no longer apply to the holders of service Yeomiahs and that the payment should be continued to the Naib until the two years leave of absence granted in extension to Agazeemnissa shall have expired. The Service of the Mussajeed are regularly performed by the Naib. Under these circumstances the acting Collector solicits sanction for the payment to the Naib of Arrears specified in Column 7.

North Arcot
Coll.rs Cutcherry
Palmanair
18th September 1851

/ Signed /
S. H. Ward
Acting Collector

29th September 1851.

Under

12846

39-40

Bd No 1921

Remarks
From North Arcot 8th inst 21st Nov 1/50 and resolution thereon -
From Dr 28th Augt in Sept 4th Sept 1/51

Fort St George 29th September 1851

No 419

Thereon - Under the circumstances represented by the Acting Collector and with reference to the papers noted in the Margin the Board of Revenue recommend that sanction be granted for the arrears of Peshcash due to Azeezoonissa from 12th April 1850 to 11th April 1851 Amounting to Rupees (240 - - -) Two hundred and forty being disbursed to her Naib Deputy and for the continuance from the latter date of her allowance to him until the Two years leave of absence in extension shall have expired on the 4th December 1851.

Read the following letter

No 60

41

To W H Bayley Esqre
Secretary to the
Board of Revenue
Fort St George

Bd No 2323
From the Actg Collr of North Arcot

Sir

I have the honor to transmit herewith the Demand Collection and Balance Statement for 11th July together with 4 Memoranda being those called for in the Board's Circular of the 21st November 1850 and that from the 12th to 31st July 1851.

I

12847

Fort St George 29th September 1851

I am sorry that some slight delay has occurred in sending in the Statement - It has been occasioned by the carrying out this year for the first time the instructions contained in the Circular order of the Board of Revenue dated 15th March 1849 -

North Arcot Collrs Circuit Cutcherry Palmanair 22d Sept 1851

Signed J. H. Ward
Actg Collector

Order thereon - Ordered to be recorded -

41-42

Read the following letters

No 118

To W H Bayley Esqre
Secretary to the
Board of Revenue
Fort St George

43

Bd No 2256

From the Collr of Salem

Sir

Adverting to the Proceedings of your Board dated 18th Ultimo communicating the authority of Government for the continuance to Syed Shah Cader Hoossain for his life of one half of the Enam enjoyed by his late father, the other moiety being resumed at once, and incorporated with the Government lands -

2 - I have the honor to bring to notice that as the Enam in question comprises -

comprises an entire Village portions of which are cultivated fallow, and perpetual waste, some difficulty will be experienced and delay caused in effecting the Subdivision of the lands into Shares of equal value. The late Enamdar was now resident, and I believe his son also generally lives at Madras. I therefore beg permission respectfully to suggest that I be authorized to resume the entire Village and yearly disburse to the Enamdar a moiety of the net proceeds of its cultivation as has been done in regard to certain other Villages in this District which have been incorporated with the Government lands.

Salem District Collector's Cutcherry 15th September 1851.

Signed W. D. Phillips
Collector.

43:44 B. & N. 1927.

N. 422.

Proceedings thereon - Resolved that the letter above recorded be submitted for the consideration and orders of the Right Honorable the Governor in Council with reference to the papers noted in the margin.

Submitting a letter from the Coll.r of Salem suggesting the resumption of the entire Enam enjoyed by the late father of Syed Shah

Remarks of Bd. of 30th June on Coll.rs Tabular report 4th June 1851. Res of Govt. 2d. in Cons 18th Augt. 1851.

2- In their resolution of the 2d.

Shah Cauder Hussain and the grant to the latter of a Moiety of its net proceeds of Cultivation and recommending that the Collectors suggestion be adopted in the present case.

2d. August 1851 the Government authorized one half of the Village of Damalayry Mootoor in the Tripatoor Taluk of the Salem district to be continued to Syed Shah Cader Hoossain, son of the late holder for his life and directed that the other Moiety should be resumed at once.

3- The Collector however points out that the Enam in question comprizes an entire Village of which portions are cultivated fallow and perpetual waste, and that much difficulty would be experienced and delay occur in dividing the lands into Two shares of equal value. He also states that the former Enamdar did not reside on the Enam and that, it is believed, the present one generally lives at Madras. He therefore suggests that he may be Authorized to resume the entire Village and to disburse Annually instead to the present Enamdar, a Moiety of the net proceeds in accordance with a practice observed in regard to certain other Villages which have been incorporated with the Government lands.

4- The Board recommend that

12850 Fort St. George 29th September 1851.

that the course suggested by the Collector may be adopted for the present in the case now before them but would prefer the substitution of fixed Money payments not only in this case but in the other instances referred to by Mr. Phillips in order to relieve the Collectors Establishment from the labor of keeping distinct accounts of each Village, its Gross receipts charges and Net revenue, and of securing to the Enamdars the early and punctual payment of their shares, reasons which induced them to recommend fixed Money payments in substitution of the System of the sharing the net proceeds in the case of the Dehat Enams in North Arcot.

Pro: to Govt 10th March 1851 - From Dr 13th Jan Cons 28th June 1851.

H.S.B.

To.

12851 Fort St. George 29th September 1851.

No. 120.-

To

W. H. Bayley Esqre

Secretary to the

Board of Revenue,

Fort St. George.

45

B. D. No. 2327.

From the Collector of Salem ---

Extra Revenue Report for Fasly 1260.--

Sir,

1. I have the honor to report on the Settlement of the Extra Sources of Revenue in this District, for Fasly 1260. (A. D. 1850. 51) and beg to submit the Statements connected with it.-

Abkarry.-

2 There is neither increase nor decrease apparent in the revenue derived from Abkarry farms, consequent on the arrangement made for leasing them as a whole during a period of three years, at an annual rent of Rupees 86,500. The lease expired with the Fasly. under report.-

Sundry Small Farms and Licenses-

3. On reference to the subjoined Statement it will be observed that the six items of revenue entered as Sundry Small Farms, have yielded a sum of Rupees 132-3-4 in excess of the demand for the preceding year.-

Fasly 1259 —	8,577-4-9	
" — 60 —	8709-8-1	
Difference —	132-3-4	

Particulars

Numbers	Particulars	Fusly 1259	Fusly 1260	Comparison Increase	Comparison Decrease
1	2	3	4	5	6
		Rs A P	Rs A P	Rs A P	Rs A P
1	Bamboo Contract	55 8 "	45 " "	" " "	10 8 "
2	Tamarind — Do. —	4,086 1 "	3,967 1 "	" " "	119 " "
3	Ferry — Do. —	776 6 9	962 12 9	186 6 "	" " "
4	Giddegavel — Do. including Honey and Wax	2,369 5 "	1,938 11 "	" " "	430 10 "
5	Fisheries	1,140 " "	1,795 15 4	655 15 4	" " "
6	Sandalwood — Do. —	150 " "	" " "	" " "	150 " "
		8,577 4 9	8,709 8 1	842 5 4	710 2 "
			Net —	132 3 4	

Bamboo Contract

	Rs	A	P
Fusly 1259	55	8	"
" 1260	45	"	"
Difference	10	8	"

4

The decrease of Rupees 10-8-" in this item, is caused by the offers made for the contract in Talook Namcul, being lower than those of the last year.—

Tamarind Contract —

Fusly 1259 — 4,086 1 " —

" — 1260 — 3,967 1 " —

Difference — 119 " " —

5.

A net decrease to the extent of Rupees 119—"—" appears in the rent of Tamarind trees when compared with the demand of the previous Fusly. It is attributable to the Tamarind Crop being inconsiderable in Talooks Kistnagherry and Tripatoor,

Tripatoor, and to the consequent smaller offers for the Contract which were made in those two Divisions. The decrease was respectively Rupees 40 and 80, total Rupees 120. An increase of one Rupee was obtained on the offer made in Talook Senkerry droog.—

Ferries

Fusly 1259 — 776-6-9

" 1260 — 962-12-9

Difference 186-6-"

6 The increase of Rupees 186. 6-" under this head was occasioned by greater competition for the Ferries in certain Talooks.—

Giddegavel — Honey and Wax —

Fusly 1259 — 2,369-5-"

" — 1260 — 1,938-11-"

Difference — 430-10-"

7. The decrease in this item when compared with the outturn of the previous year, is principally attributable to the better offers made in the past Fusly (1259) for the Giddegavel rent of Talook Denkencottah, against a gross decrease of Rupees 516-14-8- in the Durkhasts of the entire District, is a gross increase of Rupees 86-4-8 which yields a net decrease of Rupees 430-10-" —

Fishers —

Fusly 1259 — 1,140-"-"

" 1260 — 1,795-15-4

Difference 655-15-4.

8. The enhanced return under this head arises from a gross decrease of Rupees 628-13-4. against a gross increase of Rupees 1,284-12-8 the net difference being Rupees 655-15-4. It is caused by certain Tanks which were dry

Fort St. George 29th September 1851.

dry last year, having in the present one, received an abundant supply of water, also by fuller competition for the fishery of certain Tanks—

Sandalwood—
Fusly 1259-150—"
" 1260—"—"
Difference 150—"—"

9. The privilege of felling Sandalwood in Talook Aktoor, was granted for only three years Viz^t Fuslies 1257-58-59. at an annual Rent of Rupees 150. It was not rented in the present Fusly, hence this difference—

Motarpha 10 The under written Statement exhibits the particulars of the Motarpha and Loom tax demand, from which it will be seen that this source of revenue has not been so productive in the present Fusly as in the past one, the net decrease being Rupees 100-7-8-5—

Particulars—

Fort St. George 29th September 1851.

Particulars		Fusly 1259.			Fusly 1260.			Comparison. Increase			Decrease		
1		2			3			4			5		
		Rs	A	P	Rs	A	P	Rs	A	P	Rs	A	P
Berij Motarpha		35,700	8	4	35,719	6	2	18	12	10	"	"	"
Berij Loom Tax		41,401	8	6	40,002	14	6	"	"	"	1,398	9	11
Total		77,102	"	9	75,722	3	8	18	12	10	1398	9	11
Ain Motarpha	Sibbendy	1,323	1	4	1,325	4	9	2	3	5	"	"	"
	Agrahar Shares	180	10	7	180	11	"	"	"	5	"	"	"
Total		1,503	11	11	1,505	15	9	2	3	10	"	"	"
Charges Loom Tax	Sibbendy	741	11	3	720	12	4	"	"	"	20	14	11
	Agrahar Shares	40	6	9	38	8	11	"	"	"	1	13	10
Total		782	2	"	759	5	3	"	"	"	22	12	9
Total	Sibbendy	2,064	12	7	2,046	1	1	"	"	"	18	11	6
	Agrahar shares	221	1	4	219	3	11	"	"	"	1	13	5
Total		2,285	13	11	2,265	5	"	"	"	"	20	8	11
Balance Ain Motarpha		34,196	12	5	34,213	5	5	16	9	"	"	"	"
Balance Loom Tax		40,619	6	5	39,243	9	3	"	"	"	1,375	13	2
Total		74,816	2	10	73,456	14	8	16	9	"	1,375	13	2
Particulars Jaury Ain Motarpha		8,885	4	7	8,862	11	11	"	"	"	22	8	8
Particulars Jaury Loom Tax		15,526	15	6	15,197	12	5	"	"	"	329	3	1
Total		24,412	4	1	24,060	8	4	"	"	"	351	11	9
Particulars Aumany Ain Motarpha		25,311	7	10	25,350	9	6	39	1	8	"	"	"
Particulars Aumany Loom Tax		25,092	6	11	24,043	12	10	"	"	"	1,046	10	1
Total		50,403	14	9	49,396	6	4	39	1	8	1,046	10	1
								Net—			1,007	8	5

Fasly 1259-35[illegible]-8-4-11.
" 1260-35[illegible]-5-2
Difference- 18-12-10

Fort St. George 29th September 1851.-

The particulars of the ain Motarpha demand and it's net= increase of Rupees 18-12-10, may be gathered from the following State= =ment, which shows that a gross increase of Rupees 96-7-5. has arisen from the greater number of Suntheries which were established in the current Fasly Compared with the preceding year, from an addition of Rupees 886-8-11 to the tax on professions, and Rupees 345-6-6 to the tax on houses of which the owners are Ryots who, holding no putcut land, have been occupied in cultivating that of other Puttahdars, as also from certain changes of entries to the heads to which they more properly belong. The trifling increase of Rupees 5-1-" observable in the item of tax on Caste, requires no remark.=

Items

Fort St. George 29th September 1851.-

Items	Fasly 1259. Number of Individuals	Fasly 1259. amount of Berij-			Fasly 1260. Number of Individuals	Fasly 1260. amount of Berij-			Comparison Increase. Number of Individuals	Comparison Increase. amount of Berij-			Comparison Decrease. Number of Individuals	Comparison Decrease. amount of Berij-		
		Rs	A	P		Rs	A	P		Rs	A	P		Rs	A	P
Tax on Suntherry	6,346	5,513	8	11	6,494	5,610	"	4	148	96	7	5	"	"	"	"
—"— Cattle	1,000	931	6	7	1,007	936	7	7	7	5	1	"	"	"	"	"
—"— Profession	7,473	8,891	"	11	8,754	9,777	9	10	1,231	886	8	11	"	"	"	"
—"— Trade	10,876	16,333	1	7	9,166	15,018	6	7	"	"	"	"	1,710	1,314	11	"
—"— Houses	5,635	4,031	6	4	6,176	4,376	12	10	541	345	6	6	"	"	"	"
Total	31,330	35,700	8	4	31,597	35,719	5	2	1,977	1,333	7	10	1,710	1,314	11	"
										Net 18	12	10				

12. The gross decrease of Rupees 1,314-11-" in the tax on trade, will be under= =stood from the subjoined particulars, to consist mainly of a falling off in Nos. 6-11-12-14, and increases in Nos. 17 and 23. The former are caused by the transfer of certain items to more appropriate heads, as also by deaths and desertions, the latter by the addition to them of some of the above, of transfers from other heads, as well as by an increase in the ain.-

Items-

12858

Fort St. George 29th September 1851.—

Items	Fusly 1259. Number of Individuals.	Fusly 1259. amount of Tax.			Fusly 1260. Number of Individuals.	Fusly 1260. amount of Tax.			Comparison. Increase Number of Individuals.	Comparison. Increase amount of Tax.			Comparison. Decrease Number of Individuals.	Comparison. Decrease amount of Tax.		
		Rs	A	P		Rs	A	P		Rs	A	P		Rs	A	P
1 Cloth Bazars	243	1,081	12	9	246	1,049	5	2	3	"	"	"		32	7	7
2 Oil Mills	373	927	4	9	376	948	13	"	3	21	8	3		"	"	"
3 Shroff Bazars	93	257	11	9	94	256	7	9	1	"	"	"		1	4	"
4 Oil Bazars	47	53	5	9	42	45	1	9	"	"	"	"	5	8	4	"
5 Ghee sellers	181	297	10	"	176	281	10	"	"	"	"	"	5	16	"	"
6 Store houses and Shops of grain	123	404	13	"	104	304	1	"	"	"	"	"	19	100	12	"
7 Do Do of promiscuous articles	12	60	"	"	11	46	"	"	"	"	"	"	1	14	"	"
8 Drug Bazars	53	147	7	6	55	153	11	6	2	6	"	"	"	"	"	"
9 Sweetmeat Do	7	11	12	"	5	7	12	"	"	"	"	"	2	4	"	"
10 Shambles	11	8	14	"	11	9	10	"	"	"	12	"	"	"	"	"
11 Bazars of Sundry articles	2,917	5,509	12	3	2,296	4,648	7	7	"	"	"	"	621	861	4	8
12 Those that carry articles in bags	1,382	1,254	13	7	222	198	7	3	"	"	"	"	1160	1,056	6	4
13 Do Do on Bullocks	42	38	"	"	35	33	4	"	"	"	"	"	7	4	12	"
14 Traders' Houses	3764	4,559	6	10	1,503	2,747	2	5	"	"	"	"	1961	1,812	4	5
15 Oil traders' Houses	26	30	12	"	23	25	12	"	"	"	"	"	3	5	"	"
16 Wandering cloth sellers	303	612	10	8	308	580	"	8	5	"	"	"	"	32	10	"
17 Sundry articles	1,022	919	4	8	2,776	2,950	7	3	1,754	2,031	2	7	"	"	"	"
18 Those that carry their articles in Baskets	253	135	2	1	256	134	5	2	2	"	"	"	"	"	12	11
19 Oil Machines	20	17	8	"	18	15	8	"	"	"	"	"	2	2	"	"
20 Thread Bazars	4	3	"	"	2	3	12	"	"	"	"	"	2	1	4	"
21 "Croomboo Paulam" or Iron bars	"	"	"	"	3	9	"	"	3	9	"	"	"	"	"	"
22 Stores for grain	"	"	"	"	13	72	"	"	13	72	"	"	"	"	"	"
23 Sundry Bazars for Tobacco, Betel &c &c	"	"	"	"	217	430	8	1	217	430	8	1	"	"	"	"
24 Sea Salt Bazar	"	"	"	"	4	6	"	"	4	6	"	"	"	"	"	"
25 Stores for Ghee	"	"	"	"	1	3	"	"	1	3	"	"	"	"	"	"
26 Do for Lamp Oil	"	"	"	"	1	3	"	"	1	3	"	"	"	"	"	"
27 "Culchetty" or Stone Vessels used by Natives	"	"	"	"	48	36	4	"	48	36	4	"	"	"	"	"
28 Iron Ores	"	"	"	"	5	11	8	"	5	11	8	"	"	"	"	"
29 Hides and Skins	"	"	"	"	16	72	8	"	16	72	8	"	"	"	"	"
Total	10,876	16,333	1	7	9,166	15,018	6	7	2,078	2,638	6	11	3,783	3,953	1	11
Net													1,710	1,314	11	"

Loom Tax

Fusly 1259- 41401-8-5
" 1260- 40002-14-6
Difference- 1398-9-11

13

The gross decrease observable in the Loom tax, as exhibited in the following Statement, is Rupees 1,455-2-" deducting from which an increase of Rupees 56-8-1 realized on Looms used in manufacturing cumbly and Gunny P.ce there remains a net decrease of Rupees 1,398-9-11- occasioned by the relin=quishment of Cloth Looms, by deaths, and desertion, but mainly, by many weavers of the more indigent class having been under the necessity of quitting work in consequence of the rise in the price of Cotton yarn created by the small quantity of that material which is understood to have been imported into this District during the current year.-

Items-	Fusly 1259. Looms.	Fusly 1259. Berij- Rs A P	Fusly 1260- Looms.	Fusly 1260- Berij- Rs A P	Comparison- Increase - Looms.	Comparison- Increase - Berij- Rs A P	Comparison- Decrease Looms.	Comparison- Decrease Berij- Rs A P
1 Cloth	10771	37914 15 1	10327	37487 1 11	"	" " "	444	427 14 "
2 Cumbly	1254	4722 11 1	1258	4743 15 2	4	24 4 1	"	" " "
3 Gunny	386	489 12 8	407	521 12 8	21	32 " "	"	" " "
4 Carpet	22	76 " 4	17	60 " "	"	" " "	5	16 " "
5 Mat	238	159 13 9	230	155 11 9	"	" " "	8	4 2 "
6 Bag	46	38 2 "	36	31 1 "	"	" " "	10	7 2 "
7 Woollen Carpet	"	" " "	4	1 " "	1	1 " "	"	" " "
8 Waist Band	"	" " "	4	2 4 "	4	2 4 "	"	" " "
Total	12747	41401 8 5	12230	40002 14 6	30	56 8 1	467	1455 9 11

Nett 437 1398 9 11

Stamps.

Fusly 1259- 20231-8-"
" 1260- 22913-8-"
Difference- 2682-"-"

14

The sum realized by the Sale of Stamps in the present Fusly shows an increase of Rupees 2,682-"-" beyond the amount yielded in the past year, the operation of act XVIII of 1858 having produced this result.-

15.

The following Table represents under distinct heads, the gross demand of the Extra Sources of Revenue for the present year the sums brought to account within the Fusly, together with those realized during the Month of August.-

Items-	Berij of Fusly 1259-	Berij of Fusly 1260-	Collections of Fusly 1259. Within the Fusly.	Collections of Fusly 1259. Up to August.	Total.	Balance.	Comparison between Col.s 2 & 3- Increase	Comparison between Col.s 2 & 3- Decrease
	1	2	3	4	5	6	7	8 9
	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P	Rs A P Rs A P
Abkarry	86500 " "	86300 " "	86500 " "	" " "	86500 " "	" " "	" " "	" " " " " "
Sundry Small farms and Licenses	3577 4 9	8709 8 1	7187 3 "	577 13 "	7763 2 "	944 6 1	132 34	" " "
Moturpha	74816 2 9	73456 14 8	72977 6 6	202 12 3	73180 2 9	276 11 11	" " "	1359 42
Stamps	20231 8 "	22913 8 "	22913 8 "	" " "	22913 8 "	" " "	" " "	2682 " " " "
Total	190124 15 7	191579 14 9	189878 1 6	780 11 3	190658 12 9	1221 2 9	2814 34	1359 42

Nett 1454 152 Against

16. Against Sundry Small Farms and Licenses is a balance of Rupees 944-6-1, which will be recovered by the end of October The amount due under Moturpha, is but Rupees 296-11-11, of which Rupees 29-13-3 had been realized in the Talooks prior to the close of August, but held in deposit, leaving a balance of Rupees 246-14-8. Deducting from this sum Rs. 100-0-0 which it is thought will be collected within November, there still remains a small arrear deemed irrecoverable as due by deceased, deserted and impoverished Ryots. The exact amount of what at the ensuing settlement, is ascertained to be desperate, will be duly reported for instructions in respect of remission.-

Extra Collections 17 The extent of Extra Collections made during the present Fusly is shown below.-

Items.	Fusly 1259	Fusly 1260	Comparison- Increase	Decrease
1	2	3	4	5
	Rs A P	Rs A P	Rs A P	Rs A P
Abkarry Interest	45 4 "	21 4 9	" " "	23 15 3
Sundry Small farms & Licenses &c.	56 8 5	32 6 4	" " "	24 2 1
Moturpha	369 2 "	224 6 3	" " "	144 11 9
Stamp	687 8 "	916 8 1	229 " 1	" " "
Total	1158 6 5	1194 9 5	229 " 1	192 13 1
		Net	36 3 "	

18. The decrease under the head Abkarry is attributed to the more punctual payment of the prescribed Kists, when compared with that of the past year, the same reason applies to the item "Sundry Small Farms and Licenses," owing to which the charge for interest has been reduced. The decrease of Rupees 144-11-9. under Moturpha, arises from the payments due on that account having been realized within the close of the Summabundy to a greater extent than in the last fusly. A higher amount of penalties having this year been received from the Courts, has caused the increase of Rupees 229-0-1 under this head.-

Old Balances- 19. The particulars of the old balances of Extra Revenue are exhibited in the following Statement.-

Items-

12863 Fort St. George 29th. September 1851.-

Items.	Fuslies.	Balance due up to the close of Fusly 1259.	Collections up to the end of Fusly 1260.	Remissions as per sanction of Government.	Balance.
1	2	3	4	5	6
		RS A P	RS A P	RS A P	RS A P
Abkarry	1259	2,830 11 9	2,830 11 9	" " "	" " "
Sundry Small Farms and Licenses	1259	1,763 9 11	1,723 1 11	" " "	40 8 "
Moturpha	1255	2 5 4	" " "	" " "	2 5 4
	1256	35 12 11	20 11 8	12 12 4	2 4 11
	1257	42 13 10	9 4 "	2 12 "	30 13 10
	1258	157 " 11	20 8 7	129 10 6	6 13 10
	1259	2,072 " 3	1,905 12 "	" " "	166 4 3
	Total-	2,310 1 3	1,956 4 3	145 2 10	208 10 2
Grand	Total-	6,904 6 11	6,510 1 11	145 2 10	249 2 2

20

The Sum of Rupees 40-8-" against Fusly 1259, as shown in Column 6, opposite Sundry Small Farms and Licenses is due by impoverished Ryots and is re=garded as hopeless of recovery. The old arrear observable under Moturpha amounts to Rupees 208-10-2. From this should be deducted Viz^t. Rupees 2-4-" realized and brought to account in August, and Rupees 7-10-8 recovered and held in deposit in the Talooks = total Rupees 9-14-8. thus leaving a net arrear of Rupees 198-11-6, of which Rupees

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	Rs A P
Fusly 1256 —	1 " "
" 1256 —	" " "
" 1257 —	22 7 4
" 1258 —	1 1 4
" 1259 —	132 1 1
Total	156 9 9
Deceased —	15 8 3
Deserted —	36 3 3
Indigent —	101 14 3
Total	158 9 9

Rupees 1.12-1-9 will be Collected that amount exceeded the difference Rupees 156-9-9. being a demand against deceased emigrated and indigent Ryots in the proportions shown Mar=ginally is not possible of realization.

21 I therefore beg to request authority for writing off from the Books these two sums Rupees 40-8-" and Rupees 156-9-9 being an aggregate of Rupees 197-1-9-

Salem District Office Collectors Cutcherry 22d. September 1851

(Signed) H. D. Phillips Collector

Statement

12865 Fort St.a George 29th. September 1851.

No.1 Statement Shewing the Bariz of the Abkarry Revenues under rent in the Zillah of Salem in Fusly 1260 Compared with the preceding years.

Talooks	Bariz of Fusly 1258.	Bariz of Fusly 1259	Bariz of Fusly 1260.	Comparison between Columns 3 and 4. Increase	Decrease
1	2	3	4	5	6
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1 Attoor	2,655 - -	2,655 - -	2,655 - -	- - -	- - -
2 Namcul	1,850 8 -	1,850 8 -	1,850 8 -	- - -	- - -
3 Paramuttly	1600 - -	1600 - -	1600 - -	- - -	- - -
4 Salem	16,246 8 -	16,246 8 -	16,246 8 -	- - -	- - -
5 Sankerydroog	2100 - -	2,100 - -	2,100 - -	- - -	- - -
6 Raizepoor	5200 - -	5,200 - -	5,200 - -	- - -	- - -
7 Womaloor	1900 - -	1,900 - -	1,900 - -	- - -	- - -
8 Trichengode	1600 - -	1,600 - -	1,600 - -	- - -	- - -
9 Darampoory	5700 - -	5,700 - -	5,700 - -	- - -	- - -
10 Tingracottah	3690 - -	3690 - -	3690 - -	- - -	- - -
11 Kiothragherry	5822 - -	5822 - -	5822 - -	- - -	- - -
12 Tripatoor	7531 - -	7531 - -	7531 - -	- - -	- - -
Total	58,895 - -	58,895 - -	58,895 - -	- - -	- - -
13 Denkenicottah	13000 - -	13,000 - -	13,000 - -	- - -	- - -
14 Ossoor	14,000 - -	14,000 - -	14,000 - -	- - -	- - -
Total	27,000 - -	27,000 - -	27,000 - -	- - -	- - -
Total	85,895 - -	85,895 - -	85,895 - -	- - -	- - -
15 Mullapandy	500 - -	500 - -	500 - -	- - -	- - -
16 Coramundoor	105 - -	105 - -	105 - -	- - -	- - -
Total	605 - -	605 - -	605 - -	- - -	- - -
Grand Total	86,500 - -	86,500 - -	86,500 - -	- - -	- - -

Salem Zillah Ossoor - - -
Collectors Cutcherry 22d September 1851

E. E. J. (Signed) H. D. Phillips
Collector

Statement

1286

St George

No 2 Statement the zillah of Salem

29th Sep

for Fasly

Columns ments Shewing the

Do Comparison

Nos

Decrease Increase Decrease Talooks

10 4 5

151 Rs a p Rs a p

" " " " 10 8 "

" "

9 " " " 119 " "

" "

" 186 6 " " " "

" "

" " " " 430 10 "

" "

" 555 15 4 " " "

" "

2 " " " 150 " "

162

556 842 5 4 710 2 "

29

585 132 3 4

748

Statement

Total

	Number and Names	reases		Totals			
				9			
1	Alatoor	4	"	7	4	"	
2	Nameul	14	"	23	14	"	
3	Paramutty	4	"	17	4	"	
4	Salem	"	"	70	"	"	
5	Senkerrydroog	8	"	504	8	"	
6	Raizepoor	"	"	91	"	"	
7	Nemaloor	12	"	67	12		
8	Trichengode	"	"	127	"	"	
9	Darumpoory	"	"	199	8	"	
10	Tengracottah	"	"	55	9	"	
11	Kistnagherry	"	"	90	2	"	
12	Tripatoor	"	"	30	8	"	
		11	"	1274	5	"	
13	Denkencot	"	"	299	14	8	
14	Ayroor	"	"	25	"	"	
		"	"	324	14	8	
	Gr	"	"	1599	3	8	

	Talooks	
		6
	1	
	ul	12 6
	utty	1 7
		12 4
	droog	3 11
	roor	14 5
	ngode	3 5
	poory	13 "
	racottah	12 6
	nagherry	8 6
	atoor	14 "
	Total	3 2

Salem Zill. Phillips
Collector

Fort St. George

29th September 1857.

Beriz of Saury Moostahs in the Zillah of Salem for Fusly 1260.

Moostahs.	Number of Pots belonging to each in Fusly 1260.	Beriz of Fusly 1258 after deducting Sibundy charges.				Beriz of Fusly 1259 after deducting Sibundy.				Beriz of Fusly 1260. Summahbundy.			
		Aiv Inoluspha	Loom Tase	Total	Aiv Inoluspha	Loom Tase	Total	Aiv Inoluspha	Loom Tase	Total			
2	3	4	5	6	7	8	9	10	11	12			
24	1957	1538 10 2	1339 11 11	2878 9 1	1564 6 "	1121 4 7	2988 8 7	1673 9 6	1496 3 "	3169 12 6			
4	740	470 11 4	969 10 2	1440 5 6	535 1 6	1140 1 8	1675 3 2	512 27	993 2 "	1505 4 7			
6	3148	2469 3 5	8351 10 10	10820 14 3	2464 12 1	8745 7 8	11210 3 9	2560 " 4	9067 12 "	11627 12 4			
5	196	162 " 8	69 7 5	231 8 1	152 5 11	72 " 1	224 6 "	157 11 11	58 8 "	216 3 11			
5	676	458 13 1	1864 6 10	2323 3 11	463 9 11	1983 2 3	2446 12 2	495 2 5	1986 12 "	2480 14 5			
19	586	396 " 2	377 7 2	773 7 11	403 6 5	508 2 "	911 8 5	432 11 5	484 8 "	917 3 5			
11	1012	848 8 7	647 14 9	1496 7 4	839 1 8	685 " 11	1524 2 7	879 1 "	671 12 "	1550 13 "			
3	669	656 5 11	242 14 9	899 4 8	638 1 1	231 11 "	869 12 1	620 2 6	277 10 "	897 12 6			
15	920	640 " "	234 9 11	874 9 11	673 4 9	254 2 5	927 7 2	689 12 6	237 12 "	927 8 6			
14	1394	1162 7 4	498 12 4	1661 3 8	1151 5 3	482 14 11	1634 4 2	1161 2 "	438 12 "	1599 14 "			
113	11292	8802 12 8	4596 13 1	23399 9 9	8885 4 7	15526 15 6	24412 4 1	9181 8 2	15711 11 "	24893 3 2			

Fourteen

12868-

Fort St. George

29th September 1851

Deduct Silhundy and Agrahara Shares-

Moturpha					
Silhundy Charges	Agrahara Shares	Total	Loom Tax	Total Charges	
13	14	15	16	17	
62 " 7	" " "	62 " 7	53 15 1	115 15 8	
19 7 3	" " "	19 7 3	36 14 11	56 3 2	
96 3 "	" " "	96 3 "	312 15 1	1,09 2 1	
6 5 11	" " "	6 5 11	2 5 10	8 11 9	
13 14 10	" " "	13 14 10	53 " "	66 14 10	
17 5 2	" " "	17 5 2	18 7 6	35 12 8	
19 11 3	7 14 6	27 9 9	15 1 5	42 11 2	
13 14 11	" 3 8	14 2 6	6 3 8	20 6 3	
15 6 9	18 14 7	34 5 4	5 5 3	39 10 7	
25 15 8	1 6 2	27 5 10	9 12 10	37 2 8	
290 5 4	28 6 11	318 12 3	513 14 7	832 10 10	

Salem Zillah Assessor's Office
Collectors Cutcherry 22d September 1851

J.G.B.

Net Beriz		
Nett Moturpha	Loom Tax	Total
18	19	20
1611 8 11	1442 3 11	3053 12 10
492 11 4	956 6 1	1449 1 5
2463 13 4	8754 12 11	11218 10 3
151 6 .	56 2 2	207 8 2
481 3 7	1932 12 .	2413 15 7
415 6 3	466 . 6	881 6 9
851 7 3	656 10 7	1508 1 10
605 15 11	271 6 4	877 6 3
655 7 2	232 6 9	887 13 11
1133 12 2	428 15 2	1562 11 4
8862 11 11	15197 12 5	24060 8 4

EE 7pr (Signed) H. D. Phillips
Collector

Statement

Fort St George 29th September 1851

many Villages in the Zillah of Salem for Fusly 1260.

1258 after deducting Sibbendy charges			Berez of Fasly 1259 after deducting Sibbendy charges			Berez of Fusly 1260 Summabandy of Fusly 1260.		
Loom Tax	Total	Ain Moturpha	Loom Tax	Total	Ain Moturpha	Loom Tax	Total	
5	6	7	8	9	10	11	12	
393 - 1	3,686 3 4	2,273 7 2	1,396 7 10	3,669 15 -	2,436 6 9	1,443 5 11	3,879 12 8	
827 2 3	3,342 6 4	1,524 2 4	1,978 12 7	3,502 14 11	1,560 2 1	1,926 - -	3,486 2 1	
194 6 -	1,630 4 1	816 5 -	1,004 14 -	1,821 3 -	870 8 8	890 14 -	1,761 6 8	
456 15 2	1,974 13 3	1,534 8 7	434 9 2	1,969 1 9	1,599 6 3	408 10 -	2,008 - 3	
633 12 -	3,531 11 9	916 6 1	2,906 12 -	3,823 2 1	983 - 7	2,858 12 -	3,841 12 7	
744 6 -	5,700 - 4	1,950 1 1	4,112 14 8	6,062 15 9	2,036 9 2	3,958 2 8	5,994 11 10	
345 8 -	4,117 2 10	1,229 12 6	3,180 4 -	4,410 - 6	1,339 9 10	3,106 4 -	4,445 13 10	
770 - 7	2,886 12 10	787 4 8	2,231 14 -	3,019 2 8	795 13 2	1,955 14 -	2,751 11 2	
77 1 8	5,323 14 11	359 2 -	2,431 11 7	5,490 13 7	3,194 7 -	2,485 14 -	5,680 5 -	
91 7 4	2,557 3 1	1,454 2 7	1,166 13 7	2,621 - 2	1,552 8 -	1,064 9 -	2,617 1 -	
71 11 2	3,395 7 2	2,445 8 9	888 11 2	3,334 3 11	2,474 1 9	821 - -	3,295 1 9	
57 3 8	3,502 9 2	2,205 6 2	1,285 10 5	3,491 - 7	2,235 9 6	1,217 13 -	3,453 6 6	
362 9 11	4,648 9 1	20,196 2 11	23,019 7 -	43,215 9 11	21,078 2 9	22,137 2 7	43,215 5 4	
34 1 7	4,439 15 -	3,430 11 7	1,051 12 3	4,482 7 10	3,677 7 6	1,118 9 -	4,796 - 6	
24 9 -	2,387 15 3	1,467 3 -	927 2 3	2,394 5 3	1,562 9 11	941 11 11	2,504 5 10	
58 10 7	6,827 14 3	4,897 14 7	1,978 14 6	6,876 13 1	5,240 1 5	2,060 4 11	7,300 6 4	
321 4 6	4,847 7 4	25,094 1 6	24,998 5 6	50,092 7 -	26,318 4 2	24,197 7 6	50,515 11 8	
93 9 6	329 7 4	217 6 4	94 1 5	311 7 9	219 8 10	93 12 -	313 4 10	
416 14 -	4,805 14 8	25,311 7 10	25,092 6 11	50,403 14 9	26,537 13 -	24,291 3 6	50,829 - 6	

12870

Fort St George 29th September 1851

Beriz of Fusly 1260 Cowty

Moturpha Sibbendy Charges	Moturpha Aygar Shares	Moturpha Total	Deduct Sibbendy and Aygar Loom Tax Sibbendy Charges	Deduct Sibbendy and Aygar Loom Tax Aygar Shares	Deduct Sibbendy and Aygar Loom Tax Total	Shares Total Charges	Net Beriz Moturpha	Net Beriz Loom Tax	Net Beriz Total
13	14	15	16	17	18	19	20	21	22
90 8 3	44 15 10	135 8 1	- - -	- - -	- - -	135 8 1	2,300 14 8	1443 5 11	3,744 4 7
60 - 8	- - -	60 - 8	- 7 5	- - -	7 5	60 8 1	1500 1 5	1925 8 7	3425 10 -
29 12 8	- - -	29 12 8	- - -	- - -	- - -	29 12 8	840 12 -	890 14 -	1731 10 -
67 - 6	26 5 -	93 5 6	- 6 11	- - -	6 11	93 12 5	1506 - 9	408 3 3	1914 3 10
40 1 -	- - -	40 1 -	- - -	- - -	- - -	40 1 -	942 15 7	2858 12 -	3801 11 7
68 1 3	- - -	68 1 3	- - -	- - -	- - -	68 1 3	1968 7 11	3958 2 8	5926 10 7
58 5 9	- - -	58 5 9	- - -	- - -	- - -	58 5 9	1281 4 1	3106 4 -	4387 8 1
31 12 2	- - -	31 12 2	- - -	- - -	- - -	31 12 2	764 1 -	1955 14 -	2719 15 -
126 8 1	18 7 3	144 15 4	- - -	- - -	- - -	200 12 11	3049 7 8	2430 - 5	5479 8 1
62 - 10	- - -	62 - 10	55 13 7	- - -	55 13 7	85 15 2	1490 7 2	1040 10 8	2531 1 10
97 14 3	9 2 3	107 - 6	23 14 4	- - -	23 14 4	125 6 10	2367 1 3	802 9 8	3169 10 11
87 4 3	- - -	87 4 3	18 6 4	- - -	18 6 4	114 9 7	2148 5 3	1190 7 8	3338 12 11
819 5 8	98 14 4	918 - -	27 5 4	- - -	27 5 4	1044 9 11	20159 14 9	22010 12 8	42170 11 5
144 13 6	44 4 1	189 1 7	126 5 11	- - -	126 5 11	264 4 3	3488 5 11	1043 6 4	4531 12 3
61 15 4	9 1 8	71 1 -	41 1 5	34 1 3	75 2 8	112 13 6	1491 8 11	899 15 5	2391 8 4
206 12 10	53 5 9	260 2 7	37 4 10	4 7 8	41 12 6	377 1 9	4979 14 10	1943 5 9	6923 4 7
1026 2 6	152 4 1	1178 6 7	78 6 3	38 8 11	116 15 2	1421 11 8	25139 13 7	23954 2 5	49094 - -
8 12 11	- - -	8 12 11	204 12 2	- - -	243 5 1	10 14 6	210 11 11	91 10 5	302 6 4
1034 15 5	152 4 1	1187 3 6	206 13 9	38 8 11	2457 1	1432 10 2	25350 9 6	24045 12 10	49396 6 4

Salem Zillah. Ofsoor Collectors Cutcherry. 22d September 1851

E E yr (Signed) H. D. Phillips
Collector

Abstract

12871

St George

No 5 Abstract Sta[tement] Villages in the Zill[a]

29th September 1851

of Salem for Fusly 1260 Compared with those of the preceding years.-

Number and Nam[es]	Beriz of Fusly 1259 after deducting Sebbendy Charges.						Beriz of Fusly 1260 Jummabundy					
	Ctin Moturpha			Loom tax			Total			Ctin Moturpha			Loom tax			Total		
	11			12			13			14			15			16		
	ᚠ	CRs	a	ᚠ	CRs	a	ᚠ	CRs	a	ᚠ	CRs	a	ᚠ	CRs	a	ᚠ	CRs	a
1 Ahtoor	4	2,273	7	2	1,396	7	10	3,669	15	-	2,436	6	9	1,443	5	11	3,879	12	8
2 Namcul	5	3088	6	4	3,403	1	2	6,491	7	6	3,233	11	7	3,422	3	-	6,655	14	7
3 Paramatty	7	1351	6	6	2,144	15	8	3,496	6	2	1,382	11	3	1884	-	-	3,266	11	3
4 Salem	6	3,999	4	8	9,180	-	10	13,179	5	6	4,159	6	7	9,476	6	-	13,635	12	7
5 Senkerrydroog	10	1068	12	-	2,978	12	1	4,047	8	1	1,140	12	6	2,917	4	-	4,058	-	6
6 Raizepoor	3	2413	11	-	6096	-	11	8509	11	11	2,531	11	7	5,943	14	8	8475	10	3
7 Womaloor	10	1229	12	6	3180	4	-	4,410	-	6	1339	9	10	3,106	4	-	4,445	13	10
8 Trichengode	2	1190	11	1	2,740	-	-	3,930	11	1	1228	8	7	2440	6	-	3,668	14	7
9 Darumpoory	3	3898	3	8	3,116	12	6	7,015	-	2	4,073	8	-	3157	10	-	7,231	2	-
10 Tengaracottah	9	2,092	3	8	1398	8	7	3,490	12	3	2,172	10	6	1342	3	-	3514	13	6
11 Kistnagherry	1	3,118	13	6	1142	13	7	4,261	11	1	3,163	14	3	1,058	12	-	4,222	10	3
12 Irpatoor	10	3,356	11	5	1768	9	4	5,125	4	9	3,396	11	6	1656	9	-	5053	4	6
	10	29,081	7	6	38546	6	6	67,627	14	-	30259	10	11	37848	13	7	68108	8	6
13 Denkencottah	-	3,430	11	7	1051	12	3	4,482	7	10	3,677	7	6	1118	9	-	4796	-	6
14 Ojoor	3	1467	3	-	927	2	3	2,394	5	3	1562	9	11	941	11	11	2504	5	10
	3	4,897	14	7	1978	14	6	6876	13	1	5240	1	5	2060	4	11	7300	6	4
	1	33979	6	1	40525	5	-	74,504	11	1	35499	12	5	39909	2	6	75408	14	10
15 Mullapaudy	4	217	6	4	94	1	5	311	7	9	219	8	10	93	12	-	313	4	10
	5	34196	12	5	40619	6	5	74,816	2	10	35,719	5	2	40002	14	6	75722	3	8

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Fort St George 29th September 1851

Deduct Sibbendy Charges and etgrahar Shares. Beriz of July 1260 (Contd)

Sibbendy Charges	etgrahar Shares	Total	Sibbendy Charges	etgrahar Shares	Total	Total Charges	Net Beriz etin Motarpha	Net Beriz Loom tax	Net Beriz Total	Comparison between Columns 13 and 26. Increase	Comparison between Columns 13 and 26. Decrease
17	18	19	20	21	22	23	24	25	26	27	28
CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p
90 8 3	44 15 10	135 8 1	- - -	- - -	- - -	135 8 1	2,300 14 8	1,443 5 11	3,744 4 7	444 12 11	370 7 4
122 1 3	- - -	122 1 3	54 6 6	- - -	54 6 6	176 7 9	3,111 10 4	3,367 12 6	6,479 6 10	695 14 8	707 15 4
49 3 11	- - -	49 3 11	36 11 11	- - -	36 11 11	85 15 10	1,333 7 4	1,847 4 1	3,180 11 5	401 12 9	717 7 6
163 3 6	26 5 -	189 8 6	313 6 -	- - -	313 6 -	502 14 6	3,969 14 1	9,160 - -	13,132 14 1	1,414 7 5	1,460 14 10
46 6 11	- - -	46 6 11	2 5 10	- - -	2 5 10	48 12 9	1,094 5 7	2,914 14 2	4,009 3 9	479 15 6	518 3 10
82 - 1	- - -	82 - 1	53 - -	- - -	53 - -	135 - 1	2,449 11 6	5890 14 8	8,340 10 2	968 10 9	1,137 12 6
58 5 9	- - -	58 5 9	- - -	- - -	- - -	58 5 9	1,281 4 1	3,106 4 -	4,387 8 1	470 14 11	493 7 4
49 1 4	- - -	49 1 4	18 7 6	- - -	18 7 6	67 8 10	1,179 7 3	2,421 14 6	3,601 5 9	422 1 4	751 6 8
146 3 4	26 5 9	172 9 1	70 15 -	- - -	70 15 -	243 8 1	3,900 14 11	3,086 11 -	6,987 9 11	1,200 6 9	1,227 13 -
75 15 9	- 3 8	76 3 5	30 2 -	- - -	30 2 -	106 5 5	2,096 7 1	1,312 1 -	3,408 8 1	596 9 -	678 13 2
113 5 -	28 - 10	141 5 10	23 11 7	- - -	23 11 7	165 1 5	3,022 8 5	1,035 - 5	4,057 8 10	1,044 15 10	1,249 2 1
113 3 11	1 6 2	114 10 1	37 2 2	- - -	37 2 2	151 12 3	3,282 1 5	1,619 6 10	4,901 8 3	1,837 6 3	2,061 2 9
1,109 11 -	127 5 3	1,237 - 3	640 4 6	- - -	640 4 6	1,877 4 9	29,022 10 8	37,208 9 1	66,231 3 9	9,978 - 1	11,374 10 4
144 13 6	44 4 1	189 1 7	41 1 5	34 1 3	75 2 8	264 3	3,488 5 11	1,043 6 4	4,531 12 3	459 8 6	410 4 1
61 15 4	9 1 8	71 1 -	37 4 10	4 7 8	41 12 6	112 13 6	1,491 8 11	899 15 5	2,391 8 4	107 14 4	110 11 3
206 12 10	53 5 9	260 2 7	78 6 3	38 8 11	116 15 2	377 1 9	4,979 14 10	1,943 5 9	6923 4 7	867 6 10	520 15 4
1,316 7 10	180 11 -	1,497 2 10	718 10 9	38 8 11	757 3 8	2,254 6 6	34,002 9 6	39,151 14 10	73154 8 4	10,545 6 11	11895 9 8
8 12 11	- - -	8 12 11	2 1 7	- - -	2 1 7	10 14 6	210 11 11	91 10 5	302 6 4	104 7 6	113 8 11
1,325 4 9	180 11 -	1,505 15 9	720 12 4	38 8 11	759 3 3	2,265 5 -	34,213 5 5	39,243 9 3	73,456 14 8	10,649 14 5	12,009 2 7

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Fort St George

29th September 1851

Particulars of Increase in Col.n 27.			Particulars of the Decrease in Column 28. Motarpha			Total.	Decrease on Loom tax from deaths &c.a	Total	Comparison between Col.ns 26 and 29	
Increase in Motarpha	Loom tax	Total	Decrease from deaths desertion and poverty of Ryots.	From the Ryots who paid house tax having become cultivators.	From the decrease in the number of cattle that pay tax				Increase	Balance upto July 1851 deducting collections mentioned in Col.n 12.
29	30	31	32	33	34	35	36	37	38	15
CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	CRs a p	Rs a p
261 14 5	182 14 6	444 12 11	211 14 11	22 8 -	" - -	234 6 11	136 - 5	370 7 4	74 5 7	
310 5 7	385 9 1	695 14 8	260 11 4	24 - 3	2 6 -	287 1 7	420 13 9	707 15 4	- - -	
152 - 7	249 12 2	401 12 9	123 4 3	46 11 6	" - -	169 15 9	547 7 9	717 7 6	- - -	
243 12 -	1170 11 5	1414 7 5	253 10 7	2 - -	17 8 -	273 2 7	1187 12 3	1466 14 10	- - -	
94 10 1	385 5 5	479 15 6	64 7 -	- 9 6	4 - -	69 - 6	449 3 4	518 3 10	- - -	
283 7 5	685 3 4	968 10 9	212 12 11	17 12 -	16 14 -	247 6 11	890 5 7	1137 12 6	- - -	
182 2 11	288 12 -	470 14 11	123 5 4	7 6 -	- 11 11 4	130 11 4	362 12 -	493 7 4	- - -	
107 9 2	314 8 2	422 1 4	108 5 9	8 11 3	1 12 -	118 13 -	632 9 8	751 6 8	- - -	
898 6 3	302 - 6	1200 6 9	814 8 -	81 3 -	" " "	895 11 -	332 2 -	1227 13 -	- - -	" " "
190 11 -	405 14 -	596 9 -	170 11 11	16 9 -	- - -	187 4 11	491 8 3	678 13 2	- - -	
957 14 5	87 1 5	1044 15 10	1019 9 7	32 12 -	- - -	1052 5 7	196 12 6	1249 2 1	- - -	
1745 3 1	92 3 2	1837 6 3	1782 1 1	297 14 6	- - -	1819 13 1	241 5 8	2061 2 9	- - -	22 5 1
5428 - 11	4549 15 2	9978 - 1	5145 6 8	297 14 6	42 8 -	5485 13 2	5888 13 2	11374 10 4	74 5 7	
320 8 11	138 15 7	459 8 6	206 9 7	56 5 -	" - -	262 14 7	147 5 6	410 4 1	49 4 5	79 1 2
69 3 3	38 11 1	107 14 4	40 9 4	4 4 -	- - -	44 13 4	65 13 11	110 11 3	- - -	
389 12 2	177 10 8	567 6 10	247 2 11	60 9 -	- - -	307 11 11	213 3 5	520 15 4	49 4 5	" " "
5817 13 1	4727 9 10	10545 6 11	5392 9 7	358 7 6	42 8 -	5793 9 1	6102 - 7	11895 9 8	123 10 -	
94 12 6	9 11 -	104 7 6	96 13 1	4 10 -	" - -	101 7 1	12 1 10	113 8 11	- - -	01 13 3
5912 9 7	4737 4 10	10649 14 5	5489 6 8	363 1 6	42 8 -	5895 - 2	6114 2 5	12009 2 7	123 10 -	

Net Decrease

Salem Zillah. Office, Collectors Cutchery 22nd September 1851.

E E ffr (Signed) H. D. Phillips
Collector

12873

Particulars of Increase
Colm 27.

Ain Motarpha			Loom tax			Increase		
29			30			31		
Rs	a	p	Rs	a	p	Rs	a	p
261	14	5	182	14	6	444		
310	5	7	385	9	1	695		
152	-	7	249	12	2	401		
243	12	-	1170	11	5	1414		
94	10	1	385	5	5	479		
283	7	5	685	3	4	968		
182	2	11	288	12	-	470		
107	9	2	314	8	2	422		
898	6	3	302	-	6	1200		
190	11	-	405	14	-	596		
957	14	5	87	1	5	1044		
1745	3	1	92	3	2	1837		
5428	-	11	4549	15	2	9978	-	-
320	8	11	138	15	7	459	8	-
69	3	3	38	11	1	107	14	-
389	12	2	177	10	8	567	6	-
5817	13	1	4727	9	10	10545	6	1
94	12	6	9	11	-	104	7	6
5912	9	7	4737	4	10	10649	14	3

Salem Zillah, Ofsoor, Colle

tween Col:s

39 Rs	a	p
27	6	3
82	4	2
204	2	3
223	12	6
1470	15	10
-	-	-
2	12	-
2	12	11
1473	12	9
9	1	5
1482	14	2
1359	4	2

tatement

12875

No 7 Statement shewing the Demd Collection and Balance un

Fusly 1259

Items	Settlement including Sundry-	Collections upto the 11th July 1850-	Extra Collections	Total	Balance upto Fusly 1260 on 11th July 1851 after deducting the Collections mentioned in Colm 12-
	2	3	4	5	15
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
1 Sayer	- - -	- - -	- - -	- -	" " "
2 Abkarry	8720 - -	8366 4 3	45 4 -	8371 4	" " "
3 Sundry Small Farms and Licenses	7747 9	6813 10 10	56 8 5	6870	1522 5 1
4 Motarpha	73816 2 10	72744 2 7	369 2 -	73113	479 8 2
5 Stamp Revenue	20231 8 -	20231 8 -	687 8 -	20919	" " "
Total	184124 15 7	183450 9 8	1158 6 5	184617	2001 13 3

12

12

Fort St George

Particulars No 7 Statement under each head of Extra Revenue in the District of

Salem

Fusly 1260

Particulars	Balance of Fusly 1259 upto 11th July 1850 after deducting the Collections mentioned in Column 3.	Gross Settlement	Sibbendy	Agraharam
	6	7	8	9
	Rs a p	Rs a p	Rs a p	Rs a p
Arrack	2830 11 9	86,500 - -	- - -	- - -
Toddy	1763 9 11	8,734 10 9	- - -	25 2 8
Moturpha	2072 - 3	75,722 3 8	2,046 1 1	219 3 11
	- - -	22,913 8 -	- - -	- - -
	6666 5 11	193,870 6 5	2,046 1 1	244 6 7

29th September 1851

Fusly 1260

Total	Net settlement or Demand	Collections upto 11th July 1851.	Extra Collections	Total	Balances upto Fusly 1260 or 11th July 1851 after deducting the Collections mentioned in Col 12.
10	11	12	13	14	15
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
" " "	86,500 " "	86,500 " "	21 4 9	86,521 4 9	" " "
25 2 8	8,709 8 1	7,187 3 "	32 6 4	7,219 9 4	1522 5 1
2265 5 "	73,456 4 8	72,977 6 6	224 6 3	73,201 12 9	479 8 2
" " "	22,913 8 "	22,913 8 "	916 8 1	23,830 " 1	" " "
2290 7 8	191,579 14 9	189,578 1 6	1194 9 5	190,772 10 11	2001 13 3

12876

Fort St. George

29th September 1851

Particulars of the Extra Collections in Column 13.

| Comparison between Columns 2 and 11. | | Comparison between Columns 5 and 12. | | |

12876

Fort St George

29th September 1851

Comparison between Columns 2 and 11.

Comparison between Columns 5 and 12.

Increase	Decrease	Increase	Decrease	Interest from certain Renters
15	17	18	19	20
Rs a P	Rs a P	Rs a P	Rs a P	Rs a P
" " "	" " "	" " "	" " "	

Particulars of the Extra Collections in Column 13.

Amount not included in the Summary	Amount received from the Court on account of Penalties on unstamped	Refunds of
21		

Fort St George 29th September 1851

No. 1.

Estimate of the probable expense of Stationery for the

507 bundles	each	52
210 bundles	of 240 sheets each of brown paper	1,390 8 "
1024	Rupees 1-8-" each	112 "
60 sets	of quills at one Rupee each	1,502 8 "
1200	of three sets of the unstamped with at 2 annas each	
	Cloth for the unstamped with at 1-3- for each with Stamp	
	2 annas per ream	
	Rupees @ 2 annas each	

Total Estimate Rupees

Sundries

Total Rupees

Tanjore Vellum
11th September 1851

(Signed) T. W. Goodwyn
Actg Collector

Estimate

The Paper and Badjan copies of the Records are now kept in Bundles of 100 leaves each, and are tied up with Tape and Seal. The Tape and Seal are intended to prevent the removal of any leaves from the Records, the Paper above the Seal to be underwards for Badjan copies, but the great importance of preserving these accurately, and reducing them to a more convenient form would amply warrant the increased expense.

I have endeavoured to reduce the estimate both for the Paper and Badjan copies to the lowest practicable extent but for the nature of the work, it is impossible to obtain perfectly precise information of the probable cost. You will observe that no allowance has been made for binding the Paper copies if this is found to be requisite for the better preservation, a subsequent estimate will be submitted.

Tanjore
Vellum
11th September 1851

(Signed) T. W. Goodwyn
Actg Collector

Estimate

12876

Fort St George

29th September 1851

Comparison between Columns 2 and 11.

Comparison between Columns 5 and 12.

Particulars of the Extra Collections in Column 13.

Increase	Decrease	Increase	Decrease	Interest from certain Renters	Amount not included in the Summary heretofore	Amount received from the Court on account of Penalties on unstamped Deeds.	Refunds of Land Revenue
16	17	18	19	20	21	22	23
Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P	Rs a P
" " "	" " "	" " "	" " "	" " "	" " "	" " "	" " "
" " "	" " "	2,806 12 6	" " "	21 4 9	" " "	" " "	" " "
132 3 4	" " "	349 6 1	" " "	32 6 4	" " "	" " "	" " "
" " "	1359 4 2	88 8 2	" " "	" " "	224 6 3	" " "	" " "
2,682 " "	" " "	2911 " 1	" " "	" " "	" " "	872 8 "	44 " 1
2814 3 4	1359 4 2	6155 10 10	" " "	53 11 1	224 6 3	872 8 "	44 " 1
1454 15 2 Net Increase							

Salem Zillah, Assist. Coll^r Cutcherry, 22^d September 1851.

E E P^s /Signed/ H. D. Phillips
Collector.

Statement A

Fort St. George

Balance of arrears of Extra Revenue

Particulars of Fusly

Balance	Balance up to Fusly 1259	Collections up to Fusly 1260
5	6	7
Rs. a. ℔	Rs. a. ℔	Rs. a. ℔
2 5 4	35 12 11	20 11 8
2 5 4	35 12 11	20 11 8.

29th September 1851

due on account of former Fuslies to Fusly 1260 in the Zillah of Salem.

Balances 1256		Fusly 1257				
Remission	Balance	Balance up to Fusly 1259	Collections up to Fusly 1260	Remission	Balance	
8	9	10	11	12	13	
Rs. a. ℔	Rs. a. ℔	Rs. a. ℔	Rs. a. ℔	Rs. a. ℔	Rs. a. ℔	
12 12 4	2 4 11	42 13 10	9 4 "	2 12 "	30 13 10	
12 12 4	2 4 11	42 13 10	9 4 "	2 12 "	30 13 10	

12878

Fort St George

29th September 1851

Particulars of Fusly 1258.

Balance up to Fusly 1259			Collections up to Fusly 1260			Remission			Balance			Balance up to Fusly 1259			Collections up to Fusly 1260		
14			15			16			17			18			19		
Rs	a	℔	Rs	a	℔	Rs	a	℔	Rs	a	℔	Rs	a	℔	Rs	a	℔
"	"	"	"	"	"	"	"	"	"	"	"	2,830	11	9	2,830	11	9
"	"	"	"	"	"	"	"	"	"	"	"	1,763	9	11	1,723	1	11
157	"	11	20	8	7	129	10	6	6	13	10	2,072	3		1,905	12	
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
157	"	11	20	8	7	129	10	6	6	13	10	6,666	5	11	6,459	9	8

Salem Zillah Office.
Collrs Cutcherry, 22d September 1851

Balances / Contd /

1259

Total of the 5 Fusles

Balance			Balance up to Fusly 1259			Collections up to Fusly 1260			Remission as per sanction of Government dated 25th February 1851			Balance		
20			21			22			23			24		
Rs	a	℔	Rs	a	℔	Rs	a	℔	Rs	a	℔	Rs	a	℔
20	8	"	1,763	9	11	1,723	1	11	"	"	"	40	8	"
166	4	3	2,310	1	3	1,956	4	3	145	2	10	208	10	2
"	"	"	"	"	"	"	"	"	"	"	"	"	"	"
206	12	3	6,904	6	11	6,570	1	11	145	2	10	249	2	2

E.E. ℔s /Signed/ H.D. Phillips
Collector

Ordered

12879 | Fort St. George 29th. September 1851

Order thereon. Ordered to be brought forward at a future meeting.

45-46

Read the following letter.

No 62

47

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

B. No 2199. From the Actg Collr of Tanjore

Sir,

With reference to the Board's Extract of the 25th August calling for an estimate of the probable expense for copying the Tanjore survey accounts of 1214-16-36 and 37 on Paper Vza. I have the honor to submit an estimate for the same amounting to 1500 Rupees, this is 900 Rupees above the cost of Sadarward for Cadjan copies, but the great importance of preserving these accounts, and reducing them to a more convenient form would amply warrant the increased expense.

I have endeavored to reduce the estimate both for the Paper and Cadjan copies to the lowest practicable extent but for the nature of the work, it is impossible to obtain perfectly precise information of the probable cost. You will observe that no allowance has been made for binding the Paper copies if this is found to be requisite for the better preservation, a subsequent estimate will be submitted.

Tanjore
Vullum
11th September 1851

(Signed) T. W. Goodwyn
Actg Collector

Estimate

12880 | Fort St. George 29th. September 1851

No 1.

Estimate of the probable expense of Stationery for copying the Tanjore survey accounts.

	Rs	as	ps
For 807 bundles / each of 200 sheets / of brown paper comprising Rupees 2-8- each	1,210	8	
For 40 bundles / of 22 each / of quills at one Rupee each	40		
For 1024 Ink Standsfull ink at 1-3- for each	80		
For 60 skeins of thread @ 2 annas per skein	7	8	
For 1,20 Cloth wrappers @ 2 annas each	52	8	
Total Estimate Rupees	1,390	8	
Sundries	112		
Total Rupees	1,502	8	

(Signed) T. W. Goodwyn
Acting Collector

Tanjore Vullum
11th September 1851

Ordered

Fort St. George 29th September 1851

Ordered that the foregoing letter and the previous correspondence on the subject be submitted with the following address.

No. 416

To. The Chief Secretary to

Sir,

Government

I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council, the correspondence noted in the margin, with the Collector of Sanjore, respecting the recopying of certain Survey accounts of the District.

From Collr. 7th inwds 28th April 1851.
To Dr. 28th April 1851
From Dr. 12th inwds 25th Augt. 1851.
To Dr. 25th August 1851.
From Dr. 11th September 1851 inwds 29th Dr.

2. It will be observed that the Collector first proposed to recopy these accounts on Cadjans, and to employ an extra Establishment for that purpose. The Board were however of opinion that it

47-48

Bd. No. 1904. To the Chief Secy. to Govt.

Submitting a correspondence with the Collector of Sanjore regarding the recopying of certain Survey accounts of that District and recommending that sanction be granted for their being transcribed on Paper and that the newly appointed Burmans be employed in copying them.

Fort St. George 29th September 1851

it would be preferable to use paper instead of Cadjans in their transcription, and that each village might be required to make a transcript of its own records. Mr. Goodwyn has accordingly submitted an Estimate for paper, which though exceeding the previous Estimate by Rupees 900, yet the value of the records would in the Board's opinion warrant this increased outlay - they therefore beg to recommend that sanction be granted for Rupees 1502-8- being the estimated value of the paper to be employed in recopying the Sanjore Survey accounts.

3. With respect to the Board's suggestion that each Village should transcribe its own

12883 — Fort St. George 29th September 1851.

own records, the Acting Collector states, that the Curnums have already sufficient occupation, he proposes however to employ the new Curnums lately sanctioned, upon this work, which arrangement the Board consider to be unobjectionable, and will with the permission of Government authorize its being carried out.

Revenue Board Office
Fort St. George
29th September 1851.

(Signed) W. H. Bayley
Secretary

Read

J.J.B.

12884 — Fort St. George 29th September 1851.

Read the following letter

No. 195.

To

49

W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

Sir

B. No. 2170 — From the Collr. of Tinnevelly — Reporting the name of the Grandson of Eittar Khan and submitting the lists of service and maintenance Yeomiahs called for by Government.

Para 1. In reply to para 2 of Extract from Proceedings of the Board of Revenue dated 7th July 1851, I have the honor to acquaint you that the name of the Grandson of Eittar Khan in whose favor the allowances referred to in para 8 of the Minutes of Consultation prefixed to the above Extract are registered is Hab — Mahomed Hattadoo Khan. I have also the honor to furnish the lists called for by Government in paras 6 & 8 of the same Minutes of Consultation.

2. From the papers prefixed to the above Extract from Proceedings of the Board of Revenue it seems that a misunderstanding has happened regarding the Number of Shuttrums connected with the Shuttrum Funds which the Board and Government suppose to be seven, whereas there are only the five which are particularized in Enclosure No. 1 of my report of 29th January last. It is consequently necessary to correct the calculation entered in para 11 of Extract from Proceedings of the Board of Revenue dated 8th May and sanctioned by para 8 of Minutes of Consultation

+ Virdoo Putty Sator Edeseneel Pundaracolum Cotorr.

of

Fort St. George 29th September 1857.

of 24th June last I beg permission to suggest a slight alteration in the proposed Establishments chiefly to adopt them better to the Cawelly system of this District - The Estab-

	As now proposed Per Mensem		Per Annum	
	Rs	aP	Rs	aP
2 Canilgars	1	"	24	"
1 Peon	3	8	42	"
1 Water Bramin	4	"	48	"
1 Sweeper	2	"	24	"
Oil Firewood &ca	2	"	24	"
For each Chuttrum	12	8	162	"
For 5 Chuttrums	"	"	810	"
Add pay of 2 Curnums required for 2 Villages Viz. Talyoor three & Podoo Volum belonging to Pundaravolum Chuttrum at Rupees 4 3/8 & 5 1/4 respectively per Mensem	115	8		
	425	8		

lishments I beg to recommend are shown in the Margin and are short in total Amount of the Charges already sanctioned for 7 Chuttrums by Rupees 586. 8 -

3 - I should here mention that of the sum of Rupees 267-4-8 which has been registered in the name of Halmahomed Nattadoor Khan in pursuance of the orders of Government the allowances for Bucreed and Ramzan amounting respectively to

Names of parties	Bucreed			Ramzan			Total		
	Rs	a	P	Rs	a	P	Rs	a	P
1 Cauzy Syed Muckdoom Mohideen	7	2	7	7	2	7	14	5	2
2 Do. Syed Fakeeradeen	7	2	6	7	2	6	14	5	"
3 Syed Muckdoom Cattaeb	4	12	4	4	12	4	9	8	8
4 Syed Mohideen Mooftty	4	12	5	4	12	4	9	8	9
5 Cauzy Syed Peer Mahomed of Palamcottah	4	6	6	4	6	6	8	13	"
6 Do. Syed Hasen Muckdoom	2	3	"	2	3	"	4	6	"
7 Hazy Syed Abdul Cauder	2	3	"	2	3	"	4	6	"
8 Syed Abdul Cauder	2	3	"	2	3	"	4	6	"
9 Syed Esmayeb	1	6	"	1	6	"	2	12	"
10 Syed Hussen	1	6	"	1	6	"	2	12	"
	37	9	4	37	9	4	75	2	7

From Fort St. George 29th September 1857.

to Rupees 37-9-4 and 37-9-3 or both together to Rupees 75-2-7 have been till Fusly 1260 in the enjoyment of 10 persons noted in the Margin who continue to perform the service attached to those 2 feasts consequently an engagement has been taken from the said Halmahomed Nattadoor Khan that he will fairly distribute the above amount to the said 10 persons in the proportions set opposite to their names in the Margin. Under these circumstances I request the instructions of the Board whether the allowances to these 10 incumbents should be considered liable to reduction as lapses occur among them or the whole amount be continued to Halmahomed Nattadoor Khan during his life -

4 - The remaining instructions conveyed in the communication under reply will be duly attended to -

I have the honor &c.
Tinnevelly
Tenkassey
3 September 1857

Signed C. J. Bird.
Collector

List

12887 Fort St. George 29th September 1851.

List No. 1 of Thirteen Service Yeomiahs payable from the 1st Fusly 1261 in the Tinnevelly District.

	Names of Yeomiahdars	As per reduced rate Monthly Allowance			Annual Allowance		
1	Saul Beeby						
	Syed Mahomed	7	1	6 5/64	85	2	1
	Syed Ismaul						
5	Syed causim Hussain						
	Syed Abdullah Rajeek	7	6	9 43/64	89	1	8
	Mohideen Saib						
9	Shaha Saib						
20	Goolam Hydroos	4	5	3 1/4	51	15	3
30	Syed Mahomed	3	11	4 53/64	44	8	10
32	Hanseeg Mahomed Aboobucker	3	11	4 53/64	44	8	10
	Hanseeg Ally						
1/2 of 34	Syed Ally	5	"	1 57/64	60	1	11
38	Syed Ally	1	13	7 53/64	22	3	10
40	Saik Ibrahim	2	7	6 53/64	29	10	10
46	Saik Ibrahim	3	11	4 53/64	44	8	10
48	Aboobucker Auleem	1	13	8 13/32	22	4	5
52	Hussen Sheriff	3	11	4 53/64	44	8	10
36	Saik Rowter	1	3	9 27/64	14	13	5
		7	6	9 1/2	89	1	5
					642	10	2

Tinnevelly
Teneausey
3d Sept. 1851

Signed C. J. Boid
Collector

List

12888 Fort St. George 29th September 1851.

List No. 2 of 10 Maintenance Yeomiahs payable from the 1st Fusly 1261 in the Tinnevelly District.

	Names of Yeomiahdars	As per reduced rate Monthly Allowance			Annual Allowance		
No.	1	2			3		
3	Mohideen Cawn	3	11	4 53/64	44	8	10
4	Maharum Beeby	1	13	8 27/64	22	4	5
	Muedoom Cawn	1	15	7 3/4	23	11	9
6	Madar Beeby	"	15	9 19/32	11	13	7
	Barah Beeby	1	9	11 1/2	19	7	6
10	Ibram Cawn	2	2	7 43/64	25	15	11
	Abdul Cawder						
15	Peer Mahomed	5	9	1 1/4	66	13	3
1/2 of 34	Signey	1	13	7 53/64	22	3	10
27	Mahomed Esuf (deceased)	2	3	7 37/64	26	11	7
	Cawder Saib	3	1	5 13/16	37	1	10
43	Mohideen Beeby	3	1	5 13/16	37	1	10
	Coalsum Beeby						
	Meer Abdool Hussain	10	8	2 57/64	126	2	11
44	Shaik Muedoon	"	8	4 59/64	6	4	11
47					470	6	2
	Deduct allowance to the Yeomiadar No. 27 deceased as above mentioned				26	11	7
	Remainder				443	10	7

Tinnevelly
Teneausey
3d Sept. 1851

Signed C. J. Boid
Collector

List

12889 Fort St. George 29th September 1851.

List No. 3 Shewing the names of the surviving members of Eitbar Khan's family and the shares enjoyed by them in the District of Tinnevelly.

No.	Names of the present incumbents	Monthly Allowance			Annual allowance		
	1	2			3		
		Rs	a	p	Rs	a	p
1	Rostum beeby	14	"	"	168	"	"
2	Halmahomed Nattadoo Cawn	7	"	"	84	"	"
3	Halmahomed Cawder Cawn	7	"	"	84	"	"
4	Rāleen beeby	1	8	15 43/64	18	10	8
5	Hayanthe beeby	1	8	10 43/64	18	10	8
					373	8	4

Tinnevelly
Tencaubey
3d September 1851

(Signed) C. J. Bird
Collector

C.C.B.

17890 Fort St. George 29th September 1851

(421)

B. No. 1978

Proceedings thereon.

Submitting a letter from the Collector of Tinnevelly enclosing lists of the names and allowances of Eitbar Khan's family, and of the service and life pensions payable from the Endowments formerly held by that individual for Chuttrums and recommending for sanction the scale of Establishment now proposed by the Collector in lieu of that sanctioned by Government as also the employment of two curnums in the Village of Talaypothenaul Poodoocolum and the continuance to Halmahomed for life of allowances drawn in his name for Mahomedan festivals.

Recd. 2nd Oct. 1851
Entered 2nd Oct. 1851

(49-50)

Mons. 5th May 1851.

Resolved that the letter above recorded together with its enclosures be submitted for the consideration and orders of the Right Honorable the Governor in Council with reference to the papers noted in the Margin.

2 In para 5 of Extract Minutes of Consultation 24th June 1851 Government fixed Rupees 216 per annum as the scale of Establishment to be employed at each of the Chuttrums built by Eitbar Khan supposed to have been seven in Number and in subsequent paras of that Extract called for Lists of holders of the Jeemahs payable from the Chuttrum Endowments and of the names of the Surviving Members of Eitbar Khan's family with the shares payable to them respectively.

3 In the letter now submitted the Collector points out that there is only one Chuttrum at each of the 5 places named in Encl. 1 of his letter of 29th January 1851, and in the Margin of para 11 of the Board's Proceedings of the 8th May 1851 and not seven as supposed by the Board, and he suggests an alteration in the scale of Establishment in order to adapt it to the Cavelly system of his District and to provide

Fort St. George 29th September 1851.

provide for the pay of Two Curnums at the Village of Talayoothoo and Poodoocolum. The effect of this arrangement would fix the pay of the Establishment of each Chuttrum at Rupees 162 per Annum, or for five Chuttrums Rupees 810 — — and do. adding to the latter sum Rupees 115 8 per annum for the Two Curnums the aggregate annual expenditure would be Rupees 925-8 — being Rupees 586 8 — below the Standard fixed for Seven Chuttrums.

Cor. Annum
2 Carilgars — 24 — —
1 Peon — 42 — —
1 Water Braminy 48 — —
1 Sweeper — 24 — —
Oil & Firewood &c. — 24 — —
162 — —

Sanctioned Rs. 1512 — —
Now proposed — 925 8 —
Decrease — 586 8 —

4 The enclosures to the Collectors letter show the names of the Yeomiahdars and sums respectively enjoyed by them 1st Service Yeomiahs amounting to Rs. 642 10 2 2nd Life Yeomiahs amounting to Rupees 443 10 7 the latter being exclusive of the Yeomiah No. 27 for Rupees 76 11 7 lapsed by the death of Mahomed Esuf Khan. The Enclosure No. 3 names the Five Surviving Members of Eitbar Khan's family and their shares in the allowance of Rupees 373 5 4 per annum, the Grandson or present head of the family being Hal Mahomed Suttadoi Khan.

5 In para 3 of his letter Mr. Bird names Ten individuals who continue to draw the sums of Rupees 37 9 4 for the Buckreed

Fort St. George 29th September 1851.

Buckreed and Rupees 37 9 3 for the Ramzan ceremonies out of Rupees 267 4 8 registered in the name of Hal Mahomed Suttadoo Khan for Mohorum Buckreed and Ramzan, he states that the latter has granted an engagement to distribute these allowances fairly, and requests instructions whether the allowances should be made liable to lapse as each incumbent dies or whether the full amount should be continued to Hal Mahomed Suttadoo Khan for his life.

6 The Board recommend the scale of Chuttrum Establishment now proposed by the Collector for the Five existing Chuttrums Amounting to Rupees 810 — — in lieu of that before proposed by them and sanctioned by Government, and they also recommend that sanction be granted to employ Two Curnums in the Villages of Talayoothoo and Poodoocolum at an annual charge of Rupees 115 8 — — in accordance with his suggestion.

The

Fort St. George 29th September 1857.

7 The allowance registered in the name of Hal Mahomed for Mahomedan festivals might be continued for his life as already proposed by the Government the case to be reported for orders at his death with specification of the family left, and whether the service is or is not kept up, and of importance attached to it by the Mahomedan community.

8 The item Rupees 32-2-1 out of the Sundry charges being the amount estimated for repairing utensils for the use of the Chuttrums having been added to the surplus will be carried to the credit of Government.

No. 196.

To
W. H. Bayley Esqre.
Secretary to the
Board of Revenue
Fort St. George

Sir

With reference to para 1 of my letter of 15th Ultimo I have the honor to report that Mootoo Talavachy late Zemindarnee of Cadumboor in this District died on the 1st. of last Month.

2 She succeeded to the Estate on the demise

51

Bd. No. 2177
From the Collector of Tinnevelly
Reporting the death of Mootoo Talabachy late Zemindarnee of Cadumboor in this District on the 1st August 1857.

Fort St. George 29th September 1857.

demise of the Senior Widow of their common Husband Semboody Pandia Thadia Talaven under the permission of the Board of Revenue dated 28th July 1842.

3 These parties now claim to succeed the deceased 1st Coomaraswamy Talaven who pretends to be the son of Semboody Pandia Tadia Talaven by a different wife from the two who enjoyed the property after him in succession as legal heirs. Had he been a legitimate Son he would have immediately succeeded his Father and as he is illegitimate he cannot I apprehend be recognized as Zemindar by virtue of any Will or other instrument made as he avers in his favor by both the two last Zemindarnees. I need not therefore trouble the Board with an examination of this claimants right, 2d Thungamy Nacheyar Widow of Coomaraswamy Thadia Talaven, Predecessor of the before named Semboody Pandia Thadia Talaven. This person's claim was formerly tried and set aside in the Decree of the Sudr Addlt. Copy of which accompanied Mr. H. Montgomeries

letter

letter to the Board dated 11th July 1842 on the ground that the Widows of the latest Zemindar were his heirs by Hindoo law and therefore the Widow of the Elder Brother though he had been Zemindar was entitled only to maintenance. Now however that both the lawful Widows of Sembooly Pandia Thadia Talaven are dead it may be a question whether by Hindoo law the right of the Widow of his Elder Brother who had been Zemindar before him comes into existence On this point the Board may consider it proper to obtain a legal opinion; 3d Poolamy Talavachy puts in a claim as second Widow of the Father of Coomara sawmy Thadia Talaven before mentioned, and on the strength of a pretended bequest of the deceased dated the day preceding her demise — Her title must be more distant than that of Thungamy Natcheyar, and needs no further remark.—

4 If the title of the 2d of the above named claimants is decided not to be good the Estate escheats to Government, but it may be considered right to make some provision for the existing connexions of the family in the way of pension.—

The

5 The property left by the deceased besides the lands is reported by the Tahsildar who took charge of the Estate under my order to be as follows—

Gold Jewels Valued at about Rupees			226 12 "
Silver Articles Ditto	"	20	10 "
Brazen Utensils Ditto	"	30	7 "
Brass Ditto Ditto	"	95	10 "
Copper Ditto Ditto		25	8 "
Palankeen &c Bandy Cloths Arms &c	"	269	14 "
		668	8 "
Grain Ditto	"	150	8 "
Cattle Ditto	"	292	4 "
House Ditto	"	2,000	" "
		3,111	4 "

6 A portion of these, if the Estate reverts to Government will have to be sold to make good the arrears of Peishcush outstanding at the end of last Fusly amounting, as shown in the enclosure to my letter of 15th Ultimo, to Rupees 1,050 exclusive of Interest and the remainder may either be made over to Thungamy Nacheyar as the most specious owner or treated as unclaimed property—No demands have as yet been made on account of private debts against the Estate of the deceased Zemindarnee

Soliciting

17897 Fort St. George 29th September 1851.

Soliciting the orders of the Board of Revenue on this subject.

Tinnevelly ---
Tencaussey ---
4th September 1851

Signed C. J. Bird
Collector

B. R. No 1894.

Proceedings thereon / The Board of Revenue would recognize the 2d claimant Thungamy Nacheyar Widow of the elder brother and former zemindar Coumaraswamy Thadia Talaven) as zemindar of Coderumboor in succession to the deceased. Mootoo Talavachy 2d Widow of the younger brother and late zemindar Sembooly Pandia Thadia Talaven.

2 Before however placing her in possession of the Estate security should be obtained from her for the liquidation of the arrears due up to 15th August 1851 Amounting to Rupees 4050 exclusive of interest, and for the regular payment of the Circar dues hereafter, also for settling any private debts of the last zemindar.

3 In questions of this nature referred for the decision of the Board the Collector should submit a Genealogical List.

Directing the Collector of Tinnevelly to obtain security for the liquidation of the arrears due by the deceased Zemindar of Coderumboor before placing her in possession of the Estate.

(51-52)

12

12898 Fort St. George 29th September 1851.

No. 211

To W. H. Bayley Esqre
Secretary to the
Board of Revenue
Fort St. George.

(53)

B. R. No 2340.

From the Collector of Tinnevelly ...

Sir,

Para 1

Reporting on the Settlement of the Revenue derived from Extra Sources in this District for Fusly 1260.

I have the honor to report on the Settlement of the Revenue derived from Extra Sources in this District for Fusly 1260 and to forward the Statements referred to in the Margin therewith connected.

Salt	
Sayer	
Sea Customs	
Arkarry	
Stamps	
Motorpha	
Small Farms	
& Licenses	
A V B & Nos 1 to 17	

Salt.

2. The collections realized from the sales of Salt during the year under report have exceeded those of the previous year by Rupees 36,983 — 1 — 7 and stand the highest of any year's Revenue on record. This increase is entirely owing to the quantity of Salt sold for exportation by land to the Districts of Madura and Coimbatore having been greater in the past than in the preceding Fusly. This inland trade in Salt is the effect of large quantities of Cotton being brought from Coimbatore &c. to Putacorim and bandies which return loaded with Salt.

	Rs	As	Ps
Fusly 1259	3,13,989	9	9
" 1260	3,50,972	11	4
Increase	36,983	1	7

The

	Fusly 1260. Rs. as. ps.
Balance on the 12th July 1850	3,08,428 — 8 — "
Deduct wastage since Written off	993 — 24 — "
	3,07,434 — 24 — "
Supply received	3,29,552 — 16 — "
Gain by measurement	8490 — 24 — "
	6,45,477 — 24 — "
Disposed of	3,50,972 — 28 — "
	2,94,504 — 36 — "
Deduct wastage	381 — 24 — "
Balance at the close of the fusly	2,94,123 — 12 — "

3. The Marginal Statement contains an Abstract regarding the Manufacture of Salt during the year under report and the Stock in hand at the close of the Fusly.

Charges	Rs. as. ps.
Fusly 1259	34,114 — 3 — 6.
" 1260	39,946 — " — 9.
Increase	5,831 — 13 — 3.

4. An Increase in the Manufacture of Salt during the year under report has produced a corresponding increase in the payment of Coodewaram or Manufacturers share to the amount of Rupees 5,961 — 8 — 7 from which the Decrease in the Salt charges from various causes amounting to Rupees 129 — 11 — 4. being deducted, the Net Increase remains at Rupees 5831 — 13 — 3. as shown in the Margin.

X For particulars Vide accompanying Statement No. 4 prepared according to the form K given in the Salt Rules Sanctioned by Government on the 17th December 1850.

5 The above charges being deducted from the gross Collections in the Margin, the Net Salt Revenue for the year under report is Rupees 3,11,078 — 11 — 5 exceeding that of the previous Fusly 1259 by Rupees 31,183 — 11 — 11.

	Rs. as. ps.
Collections	3,50,972 — 11 — 4.
Extra Revenue as per accompanying Statement No. 16.	52 — " — 10.
	3,51,024 — 12 — 2
	39,946 — " — 9.
Charges Net Collections of Fusly 1260	3,11,078 — 11 — 5
Do. of Fusly 1259	2,79,894 — 15 — 6.
Increase	31,183 — 11 — 11.

Sayer

	Fusly 1259. Rs. as. ps.	Fusly 1260 Rs. as. ps.	Increase Rs. as. ps.	Decrease Rs. as. ps.
Amount Collected on Exports	18,003 — 2 — 5	16,071 — 6 — 8	" — " — "	1931 — 11 — 9
Do. on Imports	27,343 — 6 — 8	31,953 — 14 — 2	4,610 — 7 — 6	" — " — "
Total	45,346 — 9 — 1	48,025 — 4 — 10	2,678 — 11 — 9	" — " — "

6 The increase in the Revenue under this Head amounting to Rupees 2,678 — 11 — 9. has arisen chiefly from the Imports of Cut Betel Nut from and Exports of Piece Goods to Travancore having been greater in the past than in the preceding year.

	Rs. as. ps.
Collections	48,025 — 4 — 10
By sale of sundry Old Stores	111 — 15 — "
By refunds of Gubbendy Charges	5 — 8 — 8.
	117 — 7 — 8.
Gross Collections of Fusly 1260	48,142 — 12 — 6.
Do. of Fusly 1259	45,442 — 8 — 6.
Increase	2,700 — 4 — "

7 Inclusive of Extra Revenue amounting to Rupees 117 — 7 — 8. derived from the items noted in the Margin the total Revenue under this Head is Rupees 48,142 — 12 — 6 exceeding that of the previous year by Rupees 2700 — 4 — "

Charges	Rs. as. ps.
Fusly 1259	3007 — " — 6
" 1260	3,071 — 10 — 11
Increase	64 — 10 — 5.

8 The increase in the charges of Fusly 1260 above those of the previous year is chiefly owing to an excess in the former year of disbursements on account of repairs of Sayer Chowkies and Batta to servants on Circuit.

Deducting

	Rs	a	p
Gross Collections	48,142	12	8
Deduct charges	3071	10	11
Net Collections of Fusly 1260	45,071	1	7
Dº of Fusly 1259	42,435	8	"
Increase	2,635	9	7

9. Deducting the charges from the Gross Collections the Net Sayer Revenue of Fusly 1260 amounts to Rupees 45,071–1–7 being Rupees 2,635–9–7 above that of the previous year.–

Sea Customs.

	Fusly 1259.			Fusly 1260.			Increase			Decrease		
	Rs	a	p	Rs	as	p	Rs	a	p	Rs	a	p
Amount Collected on Exports	9788	4	8	9,687	5	3	"	"	"	100	15	5
Dº on Imports	4801	12	3	5,948	10	"	1146	13	9	"	"	"
Total	14590	"	11	15,635	15	3	1045	14	4	"	"	"

10. The particulars of the increase and decrease under this Head are given in the Statment Nº 9 from which it will be seen that the Net Increase of Rupees 1045–14–4 shown in the Margin has occurred in Cut Betel Nut and Cotton thread (Europe) largely Imported from Columbo and in Tobacco Exported to make.–

	Rs	a	p
Collections	15,635	15	3.
Extra Revenue	113	9	5.
	15749	8	8.

x Vide Statement Nº 16 accompanying

11. The total Revenue under this Head including the Sum of Rupees 113–9–5 brought to account under the Head of Extra Revenue stands at Rupees 15,749–8–8. as shown in the margin.

Charges	Rs	a	p
Fusly 1259	1562	6	11
" 1260	1799 x	14	2.
Increase	237	7	3

12. The Grant of Drawback on certain goods to the amount of Rupees 108–15–2 and the disbursements under the sanction

Sanction of Government dated 4th July 1850 of Rupees 138–2–" for the purchase in 1845 from Messrs Lines & Co of the Building now used as the Sea Custom Chowkey at Clippeconum have produced an increase in the Charges under this Head of Rupees 247–1–2 from which deducting the decrease of Rupees 9–9–11 in certain items of expenditure, the Net Increase stands at Rupees 237–7–3 as shown in the margin.–

	Rs	as	p
Gross Collections	15749	8	8.
Deduct charges	1799	14	2
Net Revenue of Fusly 1260	13949	10	6.
Dº of Fusly 1259	13059	8	"
Increase	890	2	6.

13. The above charges being deducted from the Gross Collections there remains for Fusly 1260 a Net revenue of Rupees 13,949–10–6. being Rupees 890–2–6 above that of Fusly 1259.–

Abkarry Demand

	Rs	a	p
Fusly 1259	24,932	"	"
" 1260	25,048	"	"
Increase	116	"	"

14. The Revenue under this Head has increased to the amount of Rupees 116 owing to the Toddy and Arrack Rents which were sold by Talooks in Fusly 1260, having been from effective competition disposed of for an amount exceeding that for Fusly 1259. The whole of the demand under this Head was collected before the close of the Fusly.–

	Rs	a	p
Current Collections	25,048	"	"
Extra Revenue	"	3	4.
Gross Collections of Fusly 1260	25,048	3	4
Dº of Fusly 1259	25,324	14	1
Decrease	276	10	9

15. Inclusive of Annas 3 and pice 4. realized under the Head of Extra Revenue, the Gross receipts for the year under report amount to Rs 25,048–3–4 which

which in the absence of any deduction on account of charges in the past Fusly is the Net as well as the Gross Abkarry Revenue for Fusly 1260 and is less than that the previous fusly in which 390 Rupees of arrears was realized by Rupees 276—10—9.

Stamp	Rs.	a	p.
Fusly 1259	22,715	4	—
" 1260	24,776	—	—
Increase	2,060	12	—

16. The Sales of Stamp Papers during the year under report have exceeded those of the previous year by Rupees 2,060—12—— as shown in the margin owing to a general increased demand.

Current	Rs.	As	p.
Collections	24,776	—	—
Extra Revenue	1,245	9	6.
	26,021	9	6.

17. Inclusive of Rupees 1,245—9—6 consisting of penalties levied from parties for writing documents on unstamped papers and the additional fees collected on Europe papers for deeds as also the Value of Stamp duty collected on papers furnished to Paupers, the Gross receipts under the Head of Stamps amount to Rupees 26,021—9—6 as shown in the Margin.

Charges	Rs	a	p.
Fusly 1259	4,514	6	—
" 1260	3,420	13	8
Decrease	1,093	8	4

18. The decrease in the charges under this Head is attributable to the disbursements during the year on account of refunds of Stamp duty under Section 4 Act XVII of 1848. having fallen short

short of those of the previous year by Rupees 1,093—8—4 as shown in the Margin.—

Gross Collection	Rs	a	p.
	26,021	9	6
Deduct charges	3,420	13	8
Net Revenue of Fusly 1260	22,600	11	10.
Do. of Fusly 1259	19,667	13	—
Increase	2,932	14	10.

19 The above charges being deducted from the Gross Collections, the Net Stamp Revenue of Fusly 1260 stands at Rupees 22,600—11—10, or Rupees 2,932—14—10 in excess of that of Fusly 1259.—

Mofussil Demand	Rs	a	p.
Fusly 1259	95,209	2	2.
" 1260	94,018	1	8.
Decrease	1,191	—	6.

20. The decrease under this Head is chiefly ascribable to a deficiency in the Number of Looms brought to account arising from certain Weavers having left off their trade through poverty.—

Current	Rs	A	p.
Collections	93,800	—	5
Arrears	319	9	8.
Extra Revenue	56	1	9.
Total Collections of Fusly 1260	94,175	11	10.
Do. of Fusly 1259	95,831	9	7
Decrease	1,655	13	9.

21. The Collections on account of the above demand within the Fusly amounted to Rupees 93,800. —— 5 leaving at its termination a balance of Rupees 218—1—3. which has been reduced by subsequent Collections till 22d. Instant to Rupees 16—8—7. Including arrears and Extra Revenue the aggregate receipts were Rupees 94,175—11—10. which in the absence of any

any charges is the Net Revenue under the Head of Motupalla for the year under report and is Rupees 1,655–13–9 below that of Fusly 1259.–

Small Farms and Licenses Demand–	Rs	a	p
Fusly 1259	17,281	10	9
" 1260	32,726	10	9
Increase	15,465	"	"

22. The increase in the demand of this branch of Revenue which is composed of 3 Items, Viz.t, Chayroot, Chank, and Fish rents amounts to Rupees 15,465 as shown in the Margin owing chiefly to the sale proceeds of Chanks fished in Fusly 1259. having been brought to account in the year under report and partly to the Fisheries in certain Tanks in the Streevellyputtoor Talook having been more valuable in consequence of those Tanks receiving early and abundant supplies of water.–

23. The Collections realized within the Fusly on account of the above Demand were Rupees 31,007–2–8 leaving a balance at the close of the year of Rupees 1,719–8–1. which has been reduced by subsequent Collections till 22d Instant to Rs. 32–12–10 which is due on account of Fish rents.–

The

	Rs	a	p
Collections	31,007	2	8
Arrears	896	11	10
Extra Revenue	9	3	3
Total Collections of Fusly 1260	31,913	1	9
Deduct Charges	10,625	11	3
Net Revenue for Fusly 1260	21,287	6	6
Do. of Fusly 1259	25,253	2	10
Decrease	3,965	12	4

24. The gross receipts or aggregate of Current Collections, Extra Revenue and arrears on account of the previous year amount to Rupees 31,913–1–9 as shown in the Margin. Deducting therefrom Rupees 10,625–11–3 being the amount of Charges incurred for the payment of Divers and Chank Sibbendy &c. the Net Revenue under the Head of Small Farms and Licenses for Fusly 1260. comes to Rupees 21,287–6–6, and falls short of that of the previous year by Rupees 3,965–12–4.–

25. The total demand Collection and balance on account of the different Sources of Revenue treated of in the foregoing Paras are shown in the following Statement.–

	Fusly 1259			Fusly 1260.			Increase			Decrease		
	Rs.	a.	p.	Rs	a.	p.	Rs	a	p	Rs	a	p.
Demand	5,34,044	4	8	5,91,202	11	10	57,158	7	2	"	"	"
Balance at the end of the Fusly	1,282	14	2	1,937	9	4	654	11	2	"	"	"
Current Collections	5,32,761	6	6	5,89,265	2	8	56,503	12	"	"	"	"
Arrears	1,943	11	2	1,216	5	8	"	"	"	727	5	8
Extra Revenue	2,423	13	4	1,594	3	9	"	"	"	829	9	7
Total	5,35,128	15	"	5,92,075	11	9	36,946	12	9	"	"	"
Deduct Charges	53,661	8	"	58,864	2	9	5,202	10	9	"	"	"
Net Revenue	5,01,467	7	"	5,33,211	9	"	31,744	2	"	"	"	"

which

Fort St. George 29th September 1851

which shows that the total demand on account of Extra Sources of Revenue for Fusly 1260 exceeded that for the preceding year by Rupees 57,158—7—21, and that the Collections within the Fusly were larger by Rupees 56,503—12—"— The increase in the Charges has principally occurred in the disbursement of Salt Boodeewarum consequent in the larger quantity of Salt Manufactured in the past year.

The

J.B.

Fort St. George 29th September 1851

26. The balance at the close of the Fusly was Rupees 1937 9-4 or Rupees 654-11-2 more than that of the previous Fusly which has been reduced by subsequent collections till 22d Instant to Rupees 49: 5: 5.

27 Adverting to a letter from the Office of the Board of Revenue dated 27th January 1848 I have the honor to state that there are no Establishments in this District for the manufacture of Sugar on the European system.

Tinnevelly,
Tencausey,
23d September, 1851.

Signed / C. J. Bird
Collector.

Statement

1290

1290

2 Geo

A. Statement Rese

29th September 1851

the District of Tinnevelly for Fuslies 1259 and 1260.

| | | |

12910

B Statement Shewing the Demand [illegible] Balance of [illegible] the Province of Tinnevelly

	Total Demand on account of old arrears at the close of Fusly 1259.	Arrears due on account of Fusly 1257.	Collection on account arrears in Fusly 12[illegible] Collection in Cash.	Add amount remitted under sanction of Government.	[illegible] during Fusly 1260 old arrears of 8 and 1259 Balance.	Arrears due on account of Fusly 1258.	[illegible] ed [illegible] ion [illegible] t. Total Balance.	Remarks.
	1	2	3	4	6	7	17 18 19	
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p Rs a p	
Salt								
Sayer								
Sea Customs								
Abkarry								
Sundry Small Farms and Licenses	1107 5 2	1 14 7			1 14 7	156	8 9 6 11 10	2 10 9 4
Stamps								
Moturpha	389 11 5	33 5 5			33 5 5	22 14 5	3 1 9 9 8	7 0 1 9
Total	1497 7 3 5 4				35 4	178 14 5	12 16 5 6	2 8 0 1 1 1

None of the Balance in Column 18 were Collected Subsequent to the close of Fusly 1260.

Tinnevelly 11
C

Eight & Half

12911

Fort St. George

No. 1 Comparative Statement shewing the Quantity of Salt manufactured at each of the Pans of the District of Tinnevelly for Fuslies 1259 & 1260

29th September 1851.

No.	Name of the Pan	Place of manufacture.	Quantity manufactured in Fusly 1259.		Quantity manufactured in Fusly 1260.		Comparison Increase		Comparison Decrease		Remarks.
1	2	3	4		5		6		7		8
			M	SC	M	SC	M	SC	M	SC	
1	Vypaur	Vypaur	38,014	20	36,436	20			1,578	"	The Estimate for the manufacture of Salt in Fusly 1260 having been made with reference to the stock in hands at the commencement of the year is the cause of the decrease here shown-
2	Munjuncolum	Munjuncolum	27,900	"	31,759	32	3,859	32			This increase is owing to the increased demand at this Pan for exportation by land to Madura and Coimbatore-
3	Arasady	Arasady	35,692	20	47,697	"	12,004	20			This increase is ascribable partly to the above cause and partly to a portion of the gross quantity Estimated for the previous Fusly 1259 having been manufactured only in Fusly 1260-
4	Tutacorin	Tutacorin	36,705	"	58,210	8	21,505	8			The gross quantity manufactured in Fusly 1259 not having been sufficient to meet the demands made at this Pan during last year, is the cause of the increase here shown-
5	Paliacoil	Paliacoil	35,745	"	42,000	"	6,255	"			This increase is owing to the manufacture of Fusly 1260 having included the balance of estimate for the preceding Fusly 1259-
6	Coilpatam	Coilpatam	42,967	20	83,692	8	40,724	28			This decrease has been caused partly by the manufacture in Fusly 1260 having fallen short of the Estimate in consequence of continued fall of heavy rains at this Pan and partly by the manufacture of Fusly 1259 having included balance of Estimate for Fusly 1258-
7	Coolasagarapatam	Coolasagarapatam	23,836	8	12,654	"			11,182	8	This increase is attributable to a portion of the gross quantity Estimated for Fusly 1259 having been Manufactured in Fusly 1260-
8	Vezeapathy	Vezeapathy	5,309	4	7,093	20	1,784	16			The decrease here shown has resulted from the Manufacture in the past Fusly 1260 having been made short of the Estimate in consequence of the unfavorable state of the season-
		Coottungally	11,844	12	10,009	8			1,835	4	
		Total	259,014	4	329,552	16	86,133	24	14,595	12	
					Net Increase		71,538	12			

Tinnevelly, 11th July, 1851. E. E. Jr.

Signed C. J. Boid
Collector

Statement.

12913 Fort St. George 29th September 1857.

No 3 - Statement shewing the particulars of money transactions in Receipts and Disbursements on account of Salt for Fuslies 1259 and 1260 in the District of Tinnevelly -

Particulars	Fusly 1259	Fusly 1260	Comparison of the Two Fuslies Increase	Comparison of the Two Fuslies Decrease
	Rs as	Rs as	Rs as	Rs as
Receipts				
Cash by Sales for consumption within the District	3,02,459 11-3	2,90,900 13 9	" "	11,558 13 6
Cash by Sales to other Districts	11,529 14 6	6,00,971 13 7	4,85,441 15 1	" " "
Fines	15 10 5	52 " 10	36 6 5	" " "
Refunds of Sibbendy Charges	3 14 10	" " "	" " "	3 14 10
Total Receipts Rs	3,14,009 3 "	3,57,024 12 2	48,578 5 6	11,562 12 4
Net Increase			37,015 9 2	
Disbursements				
Salary of the Establishment	10,323 " "	10,271 13 1	" " "	51 2 11
Coodeu arem	21,501 2 8	27,462 11 3	5,961 8 7	" " "
Rufsoons to Davastanems &c	1,552 8 "	1,552 8 "	" " "	" " "
Extra and Sawderwards Charges	737 8 10	659 " 5	" " "	78 8 5
Total Disbursements Rs	34,114 3 6	39,946 " 9	5,961 8 7	129 11 4
Net Increase			5,831 13 3	
Balance on the 11th July 1857 Rupees	279,894 15 6	3,11,078 11 5	31,183 11 11	" " "

Tinnevelly 11th July 1857.

E: E: excepted / Signed C J Burd
Collector
Statement -

12912

No 2 - Statement shewing the Places to which Salt was issued by Fusly 1268 in the Provinces of Tinnevelly -

Sub Joined to other Districts Supplied to

Names of the Districts	Quantity	Value	Names of Places	Quantity	Value	Names of Places	Quantity	Value	Names of Foreign States	Quantity	Value
	Candies	Rs as		Candies	Rs as		Candies	Rs as		Candies	Rs as
1	2	3	4	5	6	Carried forward	7	8	Carried forward	9	10
Madura	1,15,23 3/4	1,20,4,23 13 7	Dindigul	1,15,23 3/4	1,20,4,23 13 7	Tinnevelly	1,15,23 3/4	1,20,4,23 13 7	Ceylon	1,15,23 3/4	1,20,4,23 13 7
Coimbatore	18,648 "	18,648 "	Coimbatore	18,648 "	18,648 "	Coimbatore	18,648 "	18,648 "	Travancore	18,648 "	18,648 "
		Rs 1,39,072 13 7			Rs 1,39,072 13 7			Rs 1,39,072 13 7			Rs 1,39,072 13 7

Names of the Districts	Quantity	Value	Names of Foreign States	Quantity	Value	Total
	Candies	Rs as		Candies	Rs as	Candies
1	2	3	4	5	6	13
Madura	1,15,23 3/4	1,20,4,23 13 7	Carried forward	10	11	12
Coimbatore	18,648 "	18,648 "	Ceylon	1,15,23 3/4	1,20,4,23 13 7	Rs 1,39,072 13 7
Tinnevelly	1,15,23 3/4	1,20,4,23 13 7	Travancore	18,648 "	18,648 "	
		Rs 1,39,072 13 7			Rs 1,39,072 13 7	

Fort St. George 29th September 1857.

No 2 - Statement shewing the Places to which Salt was issued by Fusly 1268 in the Provinces of Tinnevelly -

Sub Joined to other Districts Supplied to

Names of the Districts	Quantity	Value	Names of Places	Quantity	Value	Names of Foreign States	Quantity	Value	Total
	Candies	Rs as		Candies	Rs as		Candies	Rs as	Candies
1	2	3	4	5	6	Carried forward	7	8	9
Madura	1,15,23 3/4	1,20,4,23 13 7	Dindigul	1,15,23 3/4	1,20,4,23 13 7	Tinnevelly	1,15,23 3/4	1,20,4,23 13 7	Ceylon
Coimbatore	18,648 "	18,648 "	Coimbatore	18,648 "	18,648 "	Coimbatore	18,648 "	18,648 "	Travancore
		Rs 1,39,072 13 7			Rs 1,39,072 13 7			Rs 1,39,072 13 7	

Tinnevelly 11th July 1857. E: E: excepted / Signed C J Burd
Collector
Statement -

12914

Fort St. George 29th September 1857.

No. 4. Statement shewing the Annual Sales of Salt in the District of Tinnevelly.

No.	Fusilies	Home Consumption		Inland Consumption		Supplied to Foreign States		Exported by Sea		Total		Remarks
		Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	
1	2	3		4		6	7	8	9	10	11	12
		Imn Lb Cwt as		Imn Lb	Cwt as	Imn	Lb Cwt as	Imn	Lb Cwt as	Imn Lb	Cwt as	
1	1250	289,673 20 14	2,53,464 5 3	" "	" "	"	" "	"	" "	289,673 20 14	2,53,464 5 3	
2	1251	280,821 12 2	2,45,718 10 8	" "	" "	"	" "	"	" "	280,821 12 12	2,45,718 10 8	
3	1252	287,661 28 8	2,51,703 15 11	" "	" "	"	" "	"	" "	287,661 28 8	2,51,703 13 11	
4	1253	2,75,541 12 "	2,70,812 5 3	" "	" "	"	" "	"	" "	273,571 12 "	2,70,812 5 3	
5	1254	286,088 4 12	302,681 2 1	" "	" "	"	" "	"	" "	286,088 4 12	302,681 2 1	
6	1255	292,755 18 "	292,755 7 4	" "	" "	"	" "	"	" "	292,755 18 "	292,755 7 4	
7	1256	309,702 6 "	309,702 2 5	" "	" "	"	" "	"	" "	309,702 6 "	309,702 2 5	
8	1257	280,285 11 12	280,285 4 9	" "	" "	"	" "	"	" "	280,285 11 12	280,285 4 9	
9	1258	302,920 20 "	302,920 8 "	" "	" "	"	" "	"	" "	302,920 20 "	302,920 8 "	
10	1259	302,459 28 "	302,459 11 3	11,529 36 "	11,529 14 6	"	" "	"	" "	313,989 24 "	313,989 9 9	
	Total	2907879 2 10	2812503 8 11	11,529 36 "	11,529 14 6	"	" "	"	" "	2919408 38 10	2824033 4 5	
	Average	290,787 36 4	281,250 5 8	1152 39 9	1152 15 10	"	" "	"	" "	291,940 35 13	282,403 5 6	
11	1260	290,900 34 "	290,900 13 9	60,071 34 "	60,071 13 7	"	" "	"	" "	350,972 28 "	350,972 11 4	
	Increase	112,3712	9,650 8 1	58,918 34 7	58,918 13 9	"	" "	"	" "	37,031 32 3	48,569 3 10	
	Decrease	" "	" "	" "	" "	"	" "	"	" "	" "	" "	

Tinnevelly 11th July 1857.

E. E. Jn. / Signed C. J. Bird

Collector

Comparative.

12915

Fort St. George

29th September 1851.

No. 5. Comparative Statement of the Collections of Frontier duty between Fuslies 1259 and 1260 in the District of Tinnevelly.

Names of Shoukies	Aumanie Beriz of Fusly 1259		Aumanie Beriz of Fusly 1260		Increase		Decrease	
	Rs	aº	Rs	aº	Rs	aº	Rs	aº
Frontier Shoukies								
Pooliary	9,322	11 5	12,868	8 6	3,545	13 1	"	"
Pumpooly	9,868	12 4	12,572	14 5	2,704	2 1	"	"
Peroorgoody	25,269	6 4	21,283	1 9	"	"	3985	4 7
Alwarcoorkey	79	15 11	171	13 7	91	13 8	"	"
Davadanum	871	11 1	1,133	14 7	322	3 6	"	"
Total	45,346	9 1	48,025	4 10	6,664	" 4	3,985	4 7
			Net Increase.		2,678	11 9		

Tinnevelly, 11th July 1851. E. E.

J. A. Sydney C. J. Boid
Collector
E. Statement.

12916.

Fort St. George 29th September 1857.

No. 6. Statement shewing the different Items on which the land duty has been collected in Fasly 1260 in the District of Tinnevelly as required by the Minutes of Consultation of 7th January 1837.

		Rs	as	ps	Rs	as
	Raw Articles.					
1	Tobacco	4419	12	10		
2	Rapeseed	297	4	4		
3	Paddy	813	1	4		
4	Black Gram	182	5	3		
5	Green Gram	100	11	8		
6	Red Gram	132	2	10		
7	Hekoe Gram	26	11	2		
8	Chillies	223	7	11		
9	Garlic	194	6	5		
10	Shayaroot	48	5	3		
11	Onions	81	14	5		
12	Canary mawa moody or Cowtails	50	2	9		
13	Coriander seeds	28	1	1		
14	Cocoanuts	894	11	3		
15	Pinna Parek	257	5	10		
16	Green Ginger	189	3	7		
17	Japan wood	17	5	2		
18	Betel	40	2	4		
	Manufactured Articles					
1	Piece Goods	7912	4	5		
2	Gingely Oil	86	2	9		
3	Rice	237	8	4		
4	Coonjanool	42	12	9		
5	Cotton thread	149	16	8		
6	Iron	44	15	7		
7	Ghee	71	13	2		
8	Betel nut	20903	1	7		
9	Salt fish	3622	12	5		
10	Pennaevy Oil	1078	1	6		
11	Cocoanut Oil	577	8	4		
12	Jaggery Palmirah	632	14	3		
13	Tamarind beaten	1882	2	4		
14	Loose Coir	128	4	10		
15	Pooliehy Coir	83	11	10		
16	Copper	13	1	8		
17	Do old	201	9	6		
18	Dry Ginger	116	2	1		
19	Turmeric	8	8	7		
20	Hing or asafoetida	21	13	5		
21	Wooden things	732	15	6		
22	Other Articles	894	4	7		
					39424	1
	Grand Total Comp. Rupees				48423	4 10

Tinnevelly 11th July 1857. E. E. Fr. [Signed] C. J. Bird Collector.

Statement.

12917 - Fort St. George 29th September 1851.

No. 7 - Statement of the Gross Collections of Sea Customs Revenues in Fusly 1260 in the Province of Tinnevelly -

Names of Chowkies	Amount of Collections for Fusly 1260.
	Rs a p
Vyspaur	21 14 11
Tuticorim	11,239 3 6
Coilpatam	2,279 0 1
Coolasagarapatam	2,095 12 9
	15,636 15 3
Tonnage Duty	1,052 8 6

Tinnevelly 11th July 1851 E. E. J. / Signed / C. J. Bird
Collector -

Note

12918 Fort St. George 29th September 1851.

No. 8 Particulars of the Net Increase of Rupees 1045-14-4 in the Sea Customs Revenue in [illegible] of Fusly 1259 in the Province of Tinnevelly.

Net Increase. 1045.14.4

Tinnevelly 11th July 1851. E. E. J. / Signed / C. J. Bird
Collector.

Statement A.

15

19019.

St. of Ga. to Geo. 29th Feb. 1831.

No. 9. Statement of Balance due by State 12th Inst. to Treasurer of Savannah.

Savannah

Amount of Tax

Amount of Balance. 37,250 " "

Deduct 5 per Cent 1,862 50

Amount 35,387 50

Geo. Jones, Esq. Sheriff Chatham County

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 1500 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 13 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 19013 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 1486 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 428 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 1332 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 133 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 468 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 308 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 600 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 6033 " "

Geo. Jones, Esq. Sheriff Chatham County, Tax Fi. Fa. 23,048 " "

St. of Georgia, Chatham County, ss. Savannah, 11th July 1831.

Before me, Alderman.

12920 Fort St. George 29th September 1851. 6.

No. 10 Statement of Sundry small farms and Licenses in the Province of Tinnevelly for Fusly 1260.

Names of the Renters.	Amount of Rents.	Total.
	Cdrs A/	Cdrs A/
Fish Rents		
Collector's Division.		
Nelliambalum	849 11 6	
Vedoogramum	725 5 3	
Tencausey	881 9 2	
Sauttoor	66 1 11	
Streevygoontum	1743 6 5	
Cottapedarum	254 4 ..	
Punjamahl	697 3 10	
Nangoonary	657 12 ..	
Vulleyoor	376 2 ..	
		6251 7 8
Sub Collector's Division.		
Sharrmadavy	363 1 ..	
Bremadasem	910 8 3	
Streevilly pootoor	2378 12 1	
Sheinkermineareb	502 3 2	
		4,354 13 8
		10806 3 4
Chayaroot rent of the whole District. (Sumanalyapilla Pillay — Marakia Thumby Marakiar Sadalamoottoo Nadan and Permamoottoo Nadan)	.. .. ..	7920 .. ..
Chank Rents — Sumanie		14,000 3 3
Total Company's Rupees		37,726 10 9

Tinnevelly, 11th July 1851. E. E. J. A. Signed C. J. Bird. Collector. Statement.

12921. Fort St. George 29th September 1851.

No. 11 Statement of the Quantity and Value of Stamp papers sold by the Collector in the Province of Tinnevelly from 12th July 1850 to 11th July 1851 or the Fusly 1260.

Size No.	Description of each kind of Stamp papers disposed of within the Fusly.	Quantity and Value of Several descriptions of paper.		Quantity and Value of each description of paper sold within the Fusly		Total	
		Quantity	Value	Quantity	Value	Quantity	Value
			Rs A P		Rs A P		Rs A P
2 4	Annas Paper	5302	1325 8 0				
8	Do. Ditto	3130	1718 0 0				
1	Rupee Ditto	2219	2219 0 0				
2	Rupees Ditto	709	1418 0 0				
4	Do. Ditto	970	3880 0 0				
8	Do. Ditto	243	1941 0 0				
16	Do. Ditto	96	1536 0 0				
32	Do. Ditto	50	1600 0 0				
50	Do. Ditto	15	750 0 0				
100	Do. Ditto	11	1100 0 0				
150	Do. Ditto	3	450 0 0				
350	Do. Ditto	1	350 0 0				
500	Do. Do.	2	1000 0 0				
				12059	19290 8 0		
6 4	Annas Ditto	1260	315 0 0				
8	Do. Ditto	565	282 8 0				
1	Rupee Ditto	814	814 0 0				
2	Rupees Ditto	138	276 0 0				
4	Do. Ditto	236	944 0 0				
8	Do. Ditto	56	448 0 0				
16	Do. Ditto	30	480 0 0				
32	Do. Ditto	14	448 0 0				
100	Do. Ditto	1	100 0 0				
150	Do. Ditto	1	150 0 0				
500	Do. Ditto	1	500 0 0				
				3116	1757 8 0		
3 8	Annas Decree Paper	205	102 8 0				
1	Rupee Ditto	63	63 0 0				
2	Rupees Ditto	199	398 0 0				
				467	563 8 0		
2 4	Annas Decree paper	22	5 8 0				
8	Do. Do.	56	28 0 0				
1	Rupee Do.	37	37 0 0				
2	Rupees Do.	11	22 0 0				
4	Do. Ditto	10	40 0 0				
8	Do. Ditto	2	16 0 0				
16	Do. Ditto	1	16 0 0				
				139	164 8 0		
						Total	15781 24776 0 0

Tinnevelly 11th July 1851. E. E. Js. (Signed) C. J. Bird.
Collector. Statement.

12922.

Fort St. George 29th September 1851.

No. 12. Statement of the Moturpha Revenue of Fusly 1260 in the Province of Tinnevelly.

Names of the Talooks.	Amount of Berij C.Rs. A. P.
Collectors Division.	
Nelliamballum	10286 11 10
Vedoogramum	2789 3 9
Tenaausey	5011 10 1
Sauttoor	7491 13 10
Streevygoontum	7260 1 9
Oattapedarum	3407 11 ..
Punjamah.l.	10391 2 3
Vangandry	1557 2 6
Vulleyoor	6205 . 1 7
	54401 4 7
Sub Collector's Division.	
Shermadavy	6194 9 7
Bremmadarum	8034 13 4
Streevilly pootoor	4625 14 2
Shenkerminorcoil	4032 7 6
	23707 13 7
	77609 1 2
Cuttoogootah Villages	2608 14 1
Poliapatto	11379 5 2
Survamanieum Villages	2420 13 3
Grand Totah C.Rs.	94018 1 8

Tinnevelly. 11th July 1851. E. D. Jr. Signed C. J. Bird.
Collector.
Statement.

12923.

Fort St. George 29th September 1851.

No. 13. Statement shewing the Amount of Revenue of Mottirpolia in the Zemindaries in the Province of Tinnevelly for Fusly 1260.

	Number and Names of the Zemindaries.	Summah Amount		
		C. Rs	A.	P.
1	Yettiapooram	4278	7	5
2	Shevagherry	1363	2	10
3	Woottoomalay	460	2	7
4	Paryaar	604	12	11
5	Talavencottay	88	11	1
6	Cadumbaar	141	14	1
7	Pavally	88	3	11
8	Gollapully	197	14	3
9	Yaloomaday	261	1	9
10	Alagapoory	68	4	11
11	Nadoovacoorchy	22	9	2
12	Manyatchy	773	4	2
13	Soorunday	39	15	1
14	Seemelgoody	110	1	1
15	Ettingary	99	4	4
16	Mailmonday	78	4	7
17	Nagalapooram	655	1	11
18	Sundyoor	221	10	3
19	Moorcaud	110	7	7
20	Singumputty	10	9	7
21	Mannarcottay	203	1	2
22	Sathoor	302	5	7
23	Sapatoor	207	9	4
24	Sevelputty	279	2	2
25	Annoodiapooram	130	12	4
26	Vaudymuttah	43	4	1
27	Collengondan	152	4	1
28	Colathoor	232	4	7
29	Cadalgoody			
	Total Company's Rupees	11379	5	2

Tinnevelly 11th July 1851. E. E. & Co. Signed C. J. Bird. Coll.r

Statement.

1924

Fort St. George

29th Sept

No. 14. Statement shewing the details of the Moturpha Revenue for

between

Deduction

Items.	Settlements of Fusly 1259.		On parties dead.		On decrease parties absconded		
	1		2		3		4
	CRs	AP	CRs	AP	CRs	AP	
Shops	13840	1	180	88	459	2 970	99
Looms	43218	5 7	283	41	1260	4 "	"
Poll Tax	8383	6 "	205	58	487	5 "	"
House Tax	7877	11 10	131	12 5	376	13 "	"
Sundry Professions	24949	13 3	355	9 3	811	3 10 7 10	
Tax on Bullock Stalls	161	5 4	4	14 1	1	13 "	" Decrease
Chellans Cuttoyoo Tals	1109	6 6	2	6 8	2	5	
	101340	2 7	1165	12 10	1981	1 7	1105-9-10
Deduct Enams	6331	" 5			3399	2	
Remaining	95209	2 2			Increase		85-6-8
Extra Revenue	802	9 9			Decrease		1191-"-6
Total	96011	11 11			D. Ho		746-8-"
					D. Ho		1937-8-6

Tinnevelly

11th

Accountant

1225. Fort St. George 29th September 1837.

No. 15. Account Particulars of the Source of Extra Collections entered in Column 9. of the Statement A of the Extra Revenue of Fusly 1260 in the Province of Tinnevelly.

Salt			
Amount of Fines Collected from Salt Servants			37 . 10
Sayer.			
Amount value smuggled goods sold by Auction	107 2 .		
Do. of reward remaining unpaid to parties concerned in the seizure of smuggled goods	1 13 .		
Ditto of refunds of Sibbendy Charges	5 18 8		
			117 7 8
Sea Customs.			
Amount value of smuggled goods sold by Auction	44 129		
Ditto of rent collected from Importers who left their goods in the godown attached to the Sea Customs Choukey at Tuticorin	68 128		
			113 9 8
Abkarry.			
Amount value of smuggled Arrack sold by Auction			. . 34
Stamp.			
Amount of additional Fee levied on the sale of Stamp't Europe papers for deeds	4 5 6		
Ditto of Penalty levied from Parties in the Civil and Principal Sudr Ameen's Courts for writing deeds on unstamped Papers	1032 8 .		
Ditto of Stamp duty collected from Plaintiffs in Pauper suits	206 12 .		
Ditto of fine levied from a Public Servants for neglect of Duty	2 . .		
			1245 9 6
Small Farms and Licenses.			
Ditto of Fish rent of Fusly 1260 not included in the Summa-bundy of that Year			. . . 9 33
Moturpha.			
Amount of Collections made on account of Moturpha not included in the Summabundy Accounts of Fuslies 1257 and 1260.	50 123		
Ditto of excess Collection made on account of Moturpha in Fusly 1260.	5 5 6		
			56 19
Total Company's Rupees			1594 39

Tinnevelly 11th July 1837. E. E. M. I. Signed by C. A. Bird

12927.

Order [illegible] however,

53-54 [illegible] standards

[illegible] fey should

[illegible] rds made

55 [illegible] Coorg con

Bs. No 2320. [illegible] separate

From the C[illegible]

Coimbatore [illegible] Pady varies

Forwards a [illegible] 84

Table showing [illegible] 130

the contents of the [illegible] 133

principal Treasu[illegible]

-ries in the [illegible] 64

Cusbah Towns [illegible]

and principal [illegible] 87

Villages in the

Coimbatore Dis-

trict and re-

quests the Board's

sanction for

the cost of [illegible] 33 to

making a numb[illegible] 42.

of new and corre[illegible] individual

measures for

distribution

among the

Bazarmen. [illegible] discre-

[illegible] of

[illegible] great

[illegible] reat

[illegible] Native

[illegible] ware

[illegible] tate of Things

[illegible] the part

[illegible] of

ABKARY.

| | | |

Fort St. George 29th September 1837.—

thereon.

Ordered to be brought forward at a future Meeting.

Read the following letter

No. 89.—

To,

W. H. Bayley Esqre.

Secretary to the

Board of Revenue.

Sir

Ref. of Para. 1. I have the honor to acknowledge the receipt of the Board's Circular with reference to the measures in use in this District, and beg to forward herewith a Table drawn upon the prescribed form shewing the content of the principal measures in use in the Carnatic Towns and principal Villages.—

2. In order to carry out the wishes of Government, orders were issued in the beginning of 1834, to all the Tahsildars of the District, accompanied by a set of Standard measures in Iron, the Padi, ½ Padi, and ¼ Padi. It was directed that each Village should have masters of those, made in Iron, at its own cost, which were to be stamped at the Taluk Cutcherries. A copy of the order was to be sent to every Village and the Tahsildar was to be answerable for the exclusive use of the new measures within his own Taluk.—

It

12025 Fort St. George 29th September 1837. No. 89 to Board of Revenue. Read the following letter thereon. Ordered to be brought forward at a future Meeting. To W. H. Bayley Esqre. Secretary to the Board of Revenue. Sir Ref. of Para. 1. I have the honor to acknowledge the receipt of the Board's Circular with reference to the measures in use in this District, and beg to forward herewith a Table drawn upon the prescribed form shewing the content of the principal measures in use in the Carnatic Towns and principal Villages. 2. In order to carry out the wishes of Government, orders were issued in the beginning of 1834, to all the Tahsildars of the District, accompanied by a set of Standard measures in Iron, the Padi, ½ Padi, and ¼ Padi. It was directed that each Village should have masters of those, made in Iron, at its own cost, which were to be stamped at the Taluk Cutcherries. A copy of the order was to be sent to every Village and the Tahsildar was to be answerable for the exclusive use of the new measures within his own Taluk. It

12028 Fort St. George 29th September 1837.—

3. It would appear, however, from the enclosed Table that the Standards have not been made use of as they should have been, though all the Standards made except those belonging to the Seaport Cutcherry have been sold to private Individuals.—

It will be seen that the full Padi varies as

from the Coimbatore size containing — 130

weight of water to the Settimungalam — 133

the ½ Padi from the Coimbatore Rupees — 64

to the Chakragiri size of Rupees — 87

the ¼ Padi — Palladum Rupees — 33 to

the Chuckragiri size of Rupees — 42.

The content of the Heaped measures will of course vary with the thickness of the individual measure used.—

It is obvious that such discrepancies as the above in the measures of different parts of the District, afford great facilities for fraud, and lead to great inconvenience. It appears that the Native Merchants themselves are aware of the evil resulting from this state of things and that by a little every one the part of

12929. Fort St. George 29th September 1851.

of the Native authorities the Standard measures might be made the only measure in use, at all events in the principal Towns.—

5. Besides the Standard measures the following nominal measures are in use in different parts of the District.—

The Vullum ——— = 2 Padies (Standard)
Marikal ——— = 8
Parah ——— = 32
Kalum ——— = 40 Padies
Madagas - In Coimbatore and
Cheypoor ——— = 60
In Sattemungalum —— = 64
In Dharapooram —— = 80
Podi ——— = 192

The Podi is generally used in selling grain, both wholesale and retail but in the Checkraghurry Talook it is used only in selling Salt; while in some of the Talooks it is not used at all.—

But Paddy, Cholum, Ragi, Kumbo Shamé, Jenny, and (in Country Villages) Gram also, are sold by the "Vallum"—

The ½ ¼ and ⅛ Padies are in use every where

S.E.B.

12930 Fort St. George 29th September 1851

where throughout the District.—

6. I would venture, to suggest that the best plan for bringing the standard measures into general use, would be to have a number of them made as cheaply as possible, in any material, and to sell them to Bazar men at the cost price, and to make it generally known that after a certain date all unstamped measures will be broken up.—

7. The measures have been very carefully examined by my Assistant Mr. Thompson, and the account given of them may be depended on. If the Board sanction the cost of making up a number of new and correct measures, it shall be immediately done and every effort used to introduce them. A mere order to the Tahsildars or Bazarmen will never, I fear, be of sufficient avail.—

Cotacamund. 12th September 1851.

(Signed) C. B. Thomas
Collector

Table

12931

Fort St George 29th September 1851

No 1. Table shewing the Contents of the Principal Measures in use in the Cutcherry Towns and Principal Villages in the District of Coimbatore.

1 Palladum	3 - 4	(5 - 48)	57-5	60	72	63	66	
2 Perindurai	3 - 4	5 - 48 N. W. S	59	62		66	67	
3 Pollachee	Shapeless		57	61	73	64	66	
2 Sattimungalum	(3 - 4)	(5 - 48) N. W. S	64	67		71	73	

14 Pudi Gazettee

1 Huzzoor Standard	3 - 2	(3 - 09)	28	30	36	33	34
2 Anderoor	Shapeless	N. W. S	-	-	-	-	
2 Avanashie		N. W. S	29	30	-	33	34
3 Chickarayperie	(3 - 03)	(3 - 45)	33	35	42	37	39
1 Cheyoor	2 - 7	(4 - 36) N. W. S	28	30	-	32	33
4 Coonoor			32	33	40	35	36
2 Denayakken Cottah	2 - 7	(4 - 36) N. W. S	31	32	-	34	35
2 Thiraporum	3 - 05	(3 - 41)	33	35	-	37	38
2 Erode	Shapeless	N. W. S	29	30	-	33	34
2 Kungayam	2 - 8	(4 - 05) N. W. S	27	28	-	30	32
3 Karur	3	3 - 52	31	32	-	34	35
3 Kollakalum	Shapeless	N. W. S	26-5	28	34	31	32
4 Kottayperie			32	33	39	35	36
1 Metapolliem	3 - 3	2 - 91	30	32	36	34-5	36
1 Palladum	3 - 2	3 - 09	27	28	23	31	33
2 Perindurai	3 - 02	3 - 475	28	29	36	33	34
3 Pallachee	2 - 8	4 - 05	30	31	35	33	35
2 Sattimungalum	Shapeless	"	29	31	37	34	35
1° Water at 80°							
2° ——— varied from	82° 5	to 78°					
3°	85th	to 83th					
4°	78° 5	to 77°					

The Nos enclosed in brackets (4 - 13) are the result of Calculation, not of measurement.

Coimbatore 12th September 1851.

(Signed) E. B. Thomas
Collector

Ordered

12932 Fort St George 29th September 1851

Order thereon.

55-56

Ordered to lie over.

To W.K. Bayley Esqre
Secretary to the
Board of Revenue

57.

Sir,

B.C. No 2339

From the Collector of Coimbatore - - } I beg to forward a Medical Certificate and to request the favor of the Board forwarding my application for leave for Six Months to Sea and the Eastern Coast.

21st September 1851.

(Signed) E.B. Thomas
Collector of Coimbatore

No 1

E.B. Thomas Esqre Collector of Coimbatore having applied to me for a Certificate, on which to ground an application for leave of absence. I hereby certify from personal observation, that he is suffering from Fever, contracted in the District in February, since when he has had 7 attacks, the last attended with alarming prostration of strength and that in consequence I consider a temporary removal necessary for the benefit of his health and that he should be permitted to be absent from his duty for the space of (6) Six Months to proceed to Sea and the Eastern Coast.

(Signed) H.W. Davidson
Presidency Genl

Coimbatore - - - - }
20th September 1851 - }

(Signed) H.W. Portenous
Civil Surgeon

(Signed) G. Beatson
Supt Surgeon
S.D.

Ordered

12933 Fort St George 29th September 1851

Order thereon

57-58

Ordered to be submitted the channel of the Civil Auditor for the favorable consideration of Government.

No 91

To W.K. Bayley Esqre
Secretary to the
Board of Revenue
Fort St George

59

Sir,

B.C. No 2324

From the Collector of Coimbatore - - } I have the honor to forward the Statements A. B. C. and D called for in your letter of the 4th Instant.

Coimbatore Collectors Office. - - } (Signed) E.B. Thomas
Ootacamund 22nd September 1851 - } Collector

Order thereon

59-60

Ordered to be recorded

Read the following letter

No 73

To W.K. Bayley Esqre
Secretary to the
Board of Revenue

61

Sir,

B.C. No 2304

From the Collector of Canara - - - } Para 1 I have the honor to state for the information of the Board of Revenue that in consequence of the failure of the tobacco Contractors to fulfil their Contract

Reporting certain arrangements for the purchase of Tobacco in consequence of the

Fort St George 29th September 1851

the failure of the Contractors to produce the supply contracted for and requesting sanction for carrying out the same.-

contract it has become necessary for me to make arrangements for the purchase of the quantity necessary to complete the supply of the present season.-

2- The quantity still required amounts to 400 Candies and as I see no prospect of the contractors furnishing any portion of this owing to the dissensions which have arisen among them it is necessary that I should at once take measures for effecting the purchase of this quantity the supply I have on hand being calculated to last only till end of November.-

3- I have received tenders for 100 Candies to be supplied from the Nugger Division at the rate of 85 Rupees per Candy and I have thought it necessary to close with this offer and have advanced in security the sum of 4,250 Rupees. The remaining 300 Candies I hope to get in the Ashtagram division and I am desirous of taking the opportunity of my visiting that country to arrange

Fort St George 29th September 1851

arrange the purchase.-

4- I have therefore to request that the Board will be pleased to obtain authority for the additional Sub Collector in charge of Canara to disburse the sums necessary for this purpose which will probably amount to 80 Rupees per Candy or 24,000 Rupees.-

5 I have further to request that they will sanction the expenditure necessary for the purchase of the 100 Candies above mentioned, which included all charges may be estimated at 8,500 Rupees.-

6 I shall hereafter address the Board on the subject of the contract which has now failed and the liabilities of the several parties, only stating at present

Read 3 Three Paragraphs

12936

Fort St. George 29th September 1851

present that there remains a balance against them of Rupees 8294-3-2 on account of advances received which they have taken measures to recover.-

7.- The failure of the crop in Mysore and many other circumstances have rendered the supply of the Monsoon in the present season a matter of great difficulty, but I expect to find that there is still a sufficient quantity above the Ghauts to prevent any serious inconvenience.-

Collectors Cutcherry,
On Circuit,
Tiruvingapur 18th September
1851

(Signed) F. N. Maltby
Collector

Proceedings

12937

Fort St. George 29th September 1851.

Bd. No. 1913

No. 418

Proceedings thereon.

61-62

To Govt. 9th Jany. 1851
Prate Govt. 23d Do.
From Do. 6th inst. 13th Febry.
From Do. 22d inst. 27th March

Resolved that the letter above recorded be submitted for the early consideration and orders of the Right Honorable the Governor in Council with reference to the papers noted in the margin.

2. The Contractors for the supply of Tobacco for the Current year for consumption in the Canara District having failed to fulfil their contract by 400 Candies, the supply on hand being calculated to last only until the 30th November 1851, and there being no prospect of obtaining the required quantity from the Contractors the Collector has closed an offer of 100 Candies to be supplied from the Nuggar Division of the Mysore Country at 85 Rupees per Candy, and hopes personally to arrange for securing the remaining 300 Candies from the Astagram Division at 80 Rupees per Candy.-

3. He however requests sanction for the purchase of this quantity, Rupees 8,300 for that from the Nuggur, (of which Rupees 4,250 have already been advanced) and Rupees 24,000 for that from the Astagram Division, Amounting in the aggregate

aggregate to Rupees 32,500 which sum the Board recommend may be sanctioned accordingly)—

4. Mr. Maltby promises to address the Board on the subject of the contract which has failed and the liabilities of the several parties; measures have already been taken to recover Rupees 8,294-3-2 the balance against them on account of advances.—

5. Meanwhile the Board resolve to submit for the information of Government Two letters from that Officer dated 7th August 1837 with their Proceedings thereon of the 22nd September 1837. on the subject generally of the Tobacco Monopoly. In one of which especial reference is made to the difficulties experienced of late years in laying in an adequate stock of good Tobacco and in the other a plan is proposed to obviate some of the evil of the present vicious system of obtaining supplies of Tobacco for consumption in Canara— but the Board entertain great doubts of the feasibility of this plan and would be most unwilling that it should be taken in supercession of the more general measure (applying to Malabar as well as Canara) which was

In Cons 22d September 1837

was advocated in their Proceedings of the 22d June 1838.—

6. It will be seen that there is now in store a supply of Tobacco barely sufficient for two Months consumption, and the difficulties of procuring it appear so much to increase that the Board entertain serious apprehensions that an entire failure of this important article of Consumption may at any time take place notwithstanding the strenuous exertions of the Collector to prevent it. They would therefore take this opportunity again to request that they may be favoured with the orders of Government upon their Proceedings of the 22d June 1838 at the earliest convenient period.—

Read the following letter—

Jud. No. 111
1837.

63

Rd. 1st Nov. 2214.

From the Collector of Malabar. 1

To W. H. Bayley Esqre
Secretary to the Board of Revenue,
Fort St. George

Sir,

I have the honor to acknowledge the receipt of an Extract from the Proceedings of the Board

12940 Fort St. George 29th September 1837.

Board of Revenue under date the 4th Instant and in reply to their observations in the 2d para to observe that the Statement dated the 11th July shewing the highest offers made for the Albarry Farms in Fusly 1261 was accompanied by a separate letter dated 2d August No. 89 which was intended to explain the terms upon which Conjee Coroo was prepared to rent the Calicut Albarry Farm for the Current Fusly. I stated in para 2 of the said letter that Conjee Coroo takes the Albarry Contract (of Calicut) " for the same amount " as was paid last year (Rupees 8,000) subject " to a remission of 50 Rupees per mensem so long " as other parties are allowed to sell spirits by " private license."

2. The Board having now authorized the discontinuance of private licenses from the end of the Current Fusly; Conjee Coroo is accordingly prepared to take the Farm for Rupees 7,400 or 600 Rupees less than 8,000 Rupees.

3. I beg to enclose a Copy of the License which was issued to the License holder at Calicut, as reported on the 22d July 1834 and to state that no fee was levied for the same.

Calicut 11th September 1837.

Signed/ F.H.T. Conally.
Collector.

12941. Fort St. George 29th September 1837.

No. 1

I. F.H.T. Conally Collector of Malabar being duly authorized by the Board of Revenue, do hereby grant permission to Messrs. Ballard and Brice to sell spirituous liquors in the Town of Calicut on the following conditions-

1st That the said Messrs. Ballard and Brice do not sell any spirituous liquors except those manufactured to the westward of the Cape of Good Hope, or being the produce of that Colony.-

2d That the said Messrs. Ballard and Brice do not dispose of spirituous liquors in any quantity less than one Dozen at a time

3d That a breach of the foregoing stipulation will incur the forfeiture of the present License, and will further subject the said Messrs. Ballard and Brice to the penalties specified in Clause Sixth, Section VI Regulation I of 1820 Copy of which clause is hereunto annexed.-

This License to have effect from and after the 15 day of the present Month of July 1837.

Given under my hand &c. at Calicut this 10th day of July 1837.

Signed/ F.H.T. Conally
Collector and Magistrate.

/Signed/ Ballard and Brice.-

/A true Copy/
Signed/ F.H.T. Conally
Collector

63-64

3d Aug. No. 1911.

Resolution thereon Under the explanation contained in the foregoing letter, the Board of Revenue, in modification of their order of 10th August 1837 sanction the acceptance of the offer of Rs. 7,400 made by Cayjee Coroo for the Calicut Albarry Farm for Fusly 1261 and authorize the same being made over to him on the usual Condition.

Read the following Statement

Statement

12942

B.R. No. 2798. Statement exhibiting the Actual Charges incurred on account of additional Establishment employed in Fusly 1260 A.D. 1850/51.

Fort St. George 29th September 1851.

65

Description of Servants	Estimate for Fusly 1260 A.D. 1850/51. Number of Servants	Rate of Pay.	Amount of Pay.	Period of Employment.	Estimated Charges.	Actual Charges for Fusly 1260/1850/51	Comparison between Columns 6 and 7. Increase.	Comparison between Columns 6 and 7. Decrease.	Date of previous Correspondence in which the Employment of similar Establishments has been authorized.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
	No.	Rs. a p.	Rs. a p.	Month.	day.	Rs. a p.	Rs. a p.	Rs. a p.		
Revenue Department										
1 Gomastahs	4	10 - -	60 - -	1	15				No. 142 See para 4 of Mr. Clementson's letter to the Board of Revenue dated 30th May 1835 since which Similar Establishments have been annually sanctioned	No. 142 This slight increase of Expenditure arises from it having been found necessary to entertain a few additional Gomastahs for a short time consequent upon the dry grain Cultivation having been more extensive in this Year
	3	8 - -	40 - -	1	20					
	4	7 - -	42 - -	1	15					
	36	6 - -	432 - -	2	-					
2 Peons	5	3 - -	26 - -	1	22					
Total	52	- - -	600 - -	-	-	600 - -	634 7 5	34 7 5	- - -	
Salt Department										
3 Shroffs	1	5 - -	40 - -	8	-				No. 384 Similar Establishments have been sanctioned for the last 21 Years	No. 384 This Establishment was required to check the illicit manufacture of and traffic in Salt. -
4 Peons	3	3 - -	36 - -	4	-					
	34	2 - -	374 - -	5	15					
Total	38	- - -	150 - -	-	-	430 - -	451 9 8	1 9 8	- - -	
Sayer Department										
5 Crew	3	4 - -	144 - -	12	-				No. 546 Sanctioned by Government under date was required to prevent smuggling the 9th September 1817 at the Naikè Ferry. -	No. 546 This Establishment
6 Boats	2	2 2 8	60 - -	12	-					
Total	5	- - -	204 - -	-	-	204 - -	204 - -	- - -	- - -	
Sea Custom Department										
7 Crew	8	4 - -	96 - -	3	-				No. 748 Similar Establishments have been sanctioned for during the shipping seasons at the the last 25 years several Ports. -	No. 748 This expenditure was required to prevent smuggling at the
	5	3 3 2½	36 - -	2	7					
8 Boats	2	3 - -	108 -	1	23					
	2	2 8 -	78 -	1	15					
Total	17	- - -	150 - -	-	-	180 - -	75 5 8	- - -	74 10 4	
Grand Total	112	- - -	1404 - -	-	-	1404 - -	1365 6 9	36 11	74 10 4	

Malabar, Collector's Office, Calicut, 19th September, 1851.

E.E. (Signed) H.V. Conolly
Collector

Estimate

12943

Fort St. George

No. A. 2299. Estimate of Charges proposed to be incurred on

66

29th September 1831.

Account of Additional Establishment &c. in Fusly 1241 A.D. 1831/32

1 Description of Servants.	Estimated for Fusly 1241 A.D. 1831/32. Number of Servants.	Rate of Pay.	Amount of Pay.	Period of Employment.	Estimated Charges.	Actual Charges for Fusly 1240 A.D. 1830/31.	Comparison between Columns 6 and 7. Increase.	Comparison between Columns 6 and 7. Decrease.	Date of previous correspondence in which the Employment of similar Establishments have been authorized.	Remarks.
	2	3 Rs. a.p.	4 Rs. a.p.	5 Months. D.	6 Rs. a.p.	7 Rs. a.p.				
Revenue Department.										
1 Gomastahs	4	10 - -	60 - -	1 15						
	3	8 - -	40 - -	1 20						
	4	7 - -	42 - -	1 18						
2 Peons	40	6 - -	480 - -	2 - -						
	5	3 - -	28 - -	1 28						
Total	56	- - -	630 - -	- - -	630 - -	634 7 5		13 8 7 - - -		No. 142. This Extra Establishment is indispensable in consequence of the number of Servants that can be spared from the Tirzoor and District Cutcherries being insufficient to carry on the Survey of Dry Grain and Garden Cultivation which it is anticipated will become extensive than the past Fusly.
Salt Department										
3 Shroff	1	5 - -	40 - -	8 - -						
4 Peons	3	3 - -	36 - -	4 - -						
	34	2 - -	374 - -	3 15						
Total	38	- - -	450 - -	- - -	450 - -	481 9 8		- - - 1 9 8		No. 344. Similar Establishments have been annually sanctioned for the last 21 years. — No. 344. This expenditure is deemed indispensable in order to establish a more effectual Check against the illicit manufacture of and traffic in Salt. See letter to Board dated 27th June 1826 No. 81.
Sayer Department.										
5 Crew	3	4 - -	144 - -	12 - -						
6 Boat	2	2 8 -	60 - -	12 - -						
Total	5	- - -	204 - -	- - -	204 - -	204 - -		- - - - - -		No. 346. Sanctioned by Government under date the 9th September 1817. — No. 346. This expenditure is required to check smuggling in the Lake River. —
Sea Custom Department.										
7 Crew	8	4 - -	96 - -	3 - -						
	5	3 3½	36 - -	2 7						
8 Boat	2	3 - -	10 8 -	1 23						
	2	2 8 -	7 8 -	1 15						
Total	17	- - -	130 - -	- - -	130 - -	75 5 8		74 10 4 - - -		No. 348. Similar Establishments have been annually sanctioned for the last 35 years. — No. 348. This amount is anticipated will be required to check the evasion of the duty leviable on goods exported and imported in Foreign Bottmars as well as to prevent the illicit importation of Salt and Tobacco. —
Grand Total	- - -	- - -	1454 - -	- - -	1454 - -	1365 6 9		90 2 4 1 9 8		

Malabar Collector's Office, Calicut, 19th September 1831.

C. C. per Wignall / H. V. Conolly
Collector.

Order —

12944 Fort St. George 29th September 1831.

Order on the 2 abovementioned Statement. Ordered to lie over.

65-67

Read the following Letter

No. 90

To W. H. Bayley Esqre

68 Secretary to the

Bd-No-2291 Board of Revenue.

From the Collector of Madras. Sir,

Requesting sanction for the confiscation of a quantity of Colombo Arrack which was landed Clandestinely and for fining Rs. 107-10 instead of Rs 57 -8 only as a reward to the informer and seizers.

With reference to Para 11 of my letter under date the 15th instant No. 87 I have the honor to report, for the information of the Board of Revenue, that it having been brought to my notice that several Casks of Colombo Arrack were clandestinely landed and concealed under ground at Triveltoor, and that the liquor was being sold to some of the licensed Venders and others, I advanced money for the purchase of a small quantity.-

2.

Accordingly Gls. 5-35 were purchased and brought to me by one Angoor Lutchmana Moodelly, a licenced Vender. On an examination of the liquor, by Sykes Hydrometer, it was found to be only 22 per Cent. below London proof, whereas that which is received from the Commissariat, for supply to the retail dealers is

12945 Fort St. George 29th September 1831.

25 per Cent. below proof

As this fact appeared to me to

3

afford sufficient proof of the arrack not being any part of that which is customarily issued from the Commissariat Depôt, I placed myself in communication with the Chief Magistrate and Superintendent of Police who on satisfying himself that my representation to him was based on correct data issued a Warrant to search the house of one Eroosappah Chetty, and under it 3 Casks were discovered buried under ground in or near the Compound at Triveltoor, besides 1 Jar which was found in the hut of one Odiajie.-

The quantity of Arrack contained

4.

in the Casks &c. was Gls. 14-6-16. and that purchased Gls. 5-35 being added to it the total amounts to Gls. 153-11. The value thereof including the excise duty is Rs 521.-1-10 of which the prime Cost of the liquor, as charged by the Commissariat, is Rupees 85-10-6.-

521-1-10

433-7-5

85-10-6

The case having been clearly

5.

proved, Eroosappah Chetty was fined Rs. 300 and Odiajie Rs. 200 for being in possession of the Arrack contrary to the provisions of Sec. 15 Regulation I A.D. 1820 and

and in default of payment 6 Months imprisonment each and Erooswappah Chetty was fined in the further sum of Rs. 200 under Sec. 6 of the same Regulation for selling Arrack without a License, and in default 6 Months hard labor but the fines have not understand, been paid

6. I need not add that the Chief Magistrate and Superintendent of Palicdatt with this case under the authority vested in him by Act 22 of 1837. the Coopum alluded to above being within the Arkarry limits of this Collectorate

7. Under the circumstances, and in pursuance of Sec: 44 of Regulation 1 1820, I solicit the Board's sanction for the confiscation of the Arrack in question and for it's sale to the licensed dealers on the usual terms. As the share payable to the informer and seizers 8 in number is only 2/3ds of the sum of Rs 85-0-6 adverted to in Para 4 or Rupees 57-1-8 which appears insufficient as a reward on the occasion of so important a seizure, I beg leave to recommend that Rs 50 the Monthly allowance granted by Government on the 24th October 1850. be added to it, so that the aggregate Rupees 107-1-8 may be divided in 2 equal shares, between the informer and the seizers.

From Bd. 7 Nov. 1850

Madras, 23d September 1851.

[Signed] J. A. T. Cadleston
Collector Proceedings

D.G.

B. 1st 1906.
Proceedings thereon.

68-69

The Board of Revenue authorize the confiscation and sale of the Smuggled arrack referred to in the foregoing letter and the distribution agreeably to the Regulations of 2/3ds the prime cost of the ligion according to the Commissariat Charge Viz. 57-1-8.

2 Under the circumstances stated and in accordance with the recommendation of the Collector the Board also sanction the payments to the informers and seizers of the above arrack of an additional sum of Rupees 50 being equal to the Monthly allowance authorized to be granted for arrack Seizers.

Ordered that a Copy of the foregoing Proceedings be transmitted to the Civil auditor for his information.

Resolved that the following Proceedings be dispatched.

70

B. 1st 1920.
Proceedings thereon.

Read Petition No. 2094 of 1851.

The Board resolves to transmit the above Petition to the Collector of Cuddapah for his consideration, whether, in the reference to their Proceedings of the 11th July 1851, some relaxation of demand may not

not be afforded to Petitioner, at all events, until the Collector is enabled to furnish the Report referred to in Para 4 of those Proceedings. They observe that it is stated that the assessment was fixed after a personal inspection by the late Head Sheristadar and the Tasyldar. It would also appear from the Collector's Endorsement that the land was Perumbokie when first taken up but there is a subsequent reference to its not being customary to change the assessments of lands classified as such although irrigated by a new well which renders it doubtful whether the whole land was Perumbokie.

12th augt. 1851.

Resolved that the following Endorsement be passed on the Petition No. 2094 of 1851.

"Petitioner is directed to apply again to the Collector who has been requested to reconsider his case."

---

(71) Read Endorsement of the Collector of Chingleput on Petition No. 890 of 1851, dated 6th September 1851.

B. No. 1898.

Proceedings thereon. The Board approve of the prohibition in question but are of opinion that it should be limited to such period only as may appear

to the Collector suited to the offence.

Ordered that the following Endorsement be passed on Petition No. 890 of 1851.

"Petitioners are referred to the Collector to whom instructions on the subject of their Petition have been issued."

Read the undermentioned Statements.

(72) No. 2296 From the Collector of Salem. Statement comparative of the actual amount of Gross Collections

(73) No. 2297 From the Collector of Salem. Statement comparative of the actual amount of Charges between Fasslies 1259 and 1260.

(72-74) Order on the 2 abovementioned Statements. Ordered to lie over.

Read the undermentioned Statements.

(75) No. 2162 From the Collector of Ganjam. Statement of actual Charges incurred under Estimate for Fasly 1260.

(76) No. 2065 From the Collector of Coimbatore. Statement of actual Charges incurred under Estimate for Fasly 1260.

(75-77) Order on the 2 abovementioned Statements. Resolved that the necessary

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No 2310 necessary orders be passed:-

From the Collector of Chingleput - Read abstract State:-
=ment shewing the numbers of Persons charged
convicted &c under Regulation IX of 1822 for
78-79 the half year ending 30th June last -

Order thereon - Ordered to lie over until the receipt
of the Returns from other Districts when an
80 abstract of the whole will be prepared and
No 2159 Submitted for the orders of Government -

From the Collector of Canara - Read Statement of Con:-
80-81 =tingent Charges incurred for the 2d quarter ending 30th June last.

Order thereon - Resolved that the necessary
orders be passed -

Received the undermentioned
82 Miscellaneous Letters and Statements -
My No 1091

From the Acting Collector of North Arcot - abstract of
83 Demand Collection and Balance from 1st to
My No 1094 11th July last -

From the Collector of Bellary - Abstract of Demand
84 Collection and Balance from 12th to 11th July last -
My No 1092

From the acting Collector of North Arcot - Abstract of
85 Demand Collection and Balance from
My No 1077 12th to 31st July last -

From the Collector of Salem - Abstract of Demand Collection
and

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86

My No 1083 and Balance from 12th to 31st July last -

From the Collector of South Arcot - Abstract of Demand
Collection and Balance from 12th to 31st
87 July last -
My No 1085

From the Collector of Vizagapatam - Abstract of
88 Demand Collection and Balance for the
My No 1081 Month of august last -

From the Collector of Nellore - Abstract of Demand
89 Collection and Balance for the Month of
My No 1087 august last -

From the Collector of Trichinopoly - Abstract of Demand
90 Collection and Balance for the Month of
My No 1095 august last -

From the Collector of Bellary - Statement shewing the
91 average Bazar wholesale Prices of Grain
My No 1093 and Salt for the Month of July last -

From the acting Collector of North Arcot - Statement shewing
92 the average Bazar wholesale Prices of
My No 1078 Grain and Salt for the Month of July last -

From the Collector of Salem - Statement shew:-
93 =ing the average Bazar wholesale
My No 1084 Prices of Grain and Salt for the Month of July last -

From the Collector of South Arcot - Statement
shewing the average Bazar whole:-
=sale Prices of Grain and Salt for
the Month of July last -

Statement

12952- Fort St. George 29th September 1851-

My No 1086

From the Collector of Vizagapatam- Statement shewing
94 the average Bazar wholesale Prices of Grain and
95 My No 1082 Salt for the Month of august last-

From the Collector of Nellore- Statement shewing the
96 average Bazar wholesale Prices of Grain and
My No 1088 Salt for the Month of august last-

From the Collector of Srikakolum- Statement shewing
97 the average Bazar wholesale Prices of
My No 1080 Grain and Salt for the Months of august last-

From the Collector of Tinnevelly- Returns of Persons
98 charged with offences under Regulation IX
My No 1098 of 1822 for the Month of august last-

From the Collector of Canara- Return of the Details Pen
99 dismissals or discharges under Regulation VI
My No 1079 of 1831 for the Months of June last-

From the Collector of Canara- Forwarding Indent for
99-100 Stationery required for the year 1852-

Order thereon- Ordered that the original Indent accom-
panying the abovementioned Letter be passed and
forwarded to the Secretary to the Military Board-

Comp. D. Field

H Woodthorpe

H Torrens