

98.447

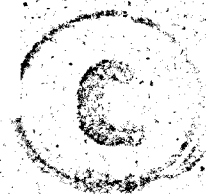
Journal
of The
Andhra Historical Research
Society

vol. XV (Parts. 1, 2, 3, & 4)

July 1944 to April 1945

RaJahmundry

1946



A

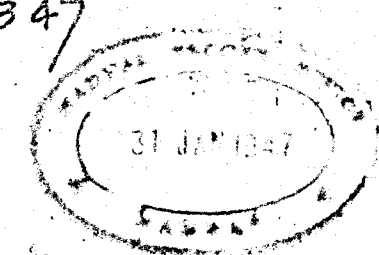
V216m, N26

N44.15

98447

189
29-147.

P 347



JOURNAL
OF THE
ANDHRA HISTORICAL RESEARCH
SOCIETY

Vol. XV (Parts 1, 2, 3 & 4)

July 1944 to April 1945

RAJAHMUNDRY

1946

PUBLISHED BY

SRI R. SUBBA RAO, M.A., L.T., M.E.S. (RETD.), HON. SECRETARY,
THE ANDHRA HISTORICAL RESEARCH SOCIETY,

Printed at

Razan Electric Press, Rajahmundry E. G. 31.

Cover and from 119 to 130 pp. The rest printed

at the Ananda Press, Madras, Q.H.M.S. 12, 500 copies.

A
V216m, N26
N44-15.
7A 447

Subscription Rs. 8-8-0 (Indian), 18 sh. (Foreign)

PATRON

Sri Sri VIKRAMA DEO VARMA MAHARAJULUNGARU,
D. LITT., (Andhra)

(Maharajah of Jeypore and Pro-Chancellor, Andhra University)

OFFICE-BEARERS OF THE SOCIETY FOR 1944-45

PRESIDENT

Sri Nyapati Kameswara Rao Pantulu, B.A., B.L.

VICE-PRESIDENT

Sri R. Subba Rao, M.A., L.T., M.E.S.

SECRETARY

Sri M. A. Reddi, M.A., L.L.B.

TREASURER

Sri K. J. Gopal Rao, B.A., B.L.

LIBRARIAN AND CURATOR

Sri D. Sambasiva Rao

MEMBERS OF THE MANAGING COUNCIL

Sri Raja K. S. Jagannadha Rao Bahadur

Sri V. Appa Rao, B.A., B.L.

Sri R. Venkatasivudu, M.A.

Sri Rebbapragada Subba Rao, B.A., B.L.

EDITOR OF THE JOURNAL

Sri Rallabandy Subba Rao, M.A., L.T., M.E.S.

EDITORIAL COMMITTEE

Sri Nyapathy Kameswara Rao, B.A., B.L.

Sri Mallidi Anna Reddi, M.A., L.L.B.

REVENUE ADMINISTRATION OF THE
NORTHERN SIRCARS

BY

DR. LANKA SUNDARAM, M.A., Ph.D.

(Continued from Page 46 of Vol. XIV)

IV. GENERAL CORRUPTNESS OF THE
ADMINISTRATION.

It is here necessary to give some account of the general corruptness of administration which gained great publicity both at Madras and in England towards the closing years of the XVIII Century. But I will now limit my observations to the extent of the complicity of the members of Rumbold's Council and of the Subordinate Council in the Sarkars. The evidence of this topic is so extensive, so complicated and the later proceedings of the home authorities and of the Madras government so irregular, that only general conclusions can be offered.

The charges of corruption brought forward against Rumbold and his Council may be divided into two groups. The first was that he listened to the pleadings of the zamindars and renters during their stay at Madras and presumably benefited by any payments they might have made in order to secure special favours, and shared such benefits with certain members of his Council, particularly Whitehill and Perring. These charges may be rejected for two reasons. The first was that the Prangals had always been the channel of communication between zamindars and renters on the one hand and the members of the Council on the other, and as such Rumbold's procedure was normal.⁽¹⁾ Secondly, if

(1) See William Petrie's evidence before the House of Commons. *Official Proceedings*, pp. 237-39. I consider Petrie's evidence as important, since as executor to Redhead he could easily have manipulated evidence against Rumbold.

Paper Mining
P. 3 to 6
12/7/92

he and other members of his Council received any payments in the shape of nazars or otherwise (on this point there is no definite evidence), such was the custom of the day, though contrary to the orders of the Company. In view of the fact that such payments were generally made with as much secrecy as possible, no evidence as to their magnitude was forthcoming during the investigations and hence the problem of whether or not such demands and payments, if any, were excessive, cannot be decided.

The second set of charges is more definite and certainly involves credit of Rumbold's administration.

Redhead's transaction.

The charges also resolve themselves into two groups. The first was the shipment of grain on behalf of Sitarama Razu during his stay at Madras and the plausible implication of its use in the settlement of the Vijayanagaram affairs. But, as has already been shown, the whole evidence on the point is in Rumbold's favour, and as far as the shipment of grain was concerned there could be no implication of corruption on the part of Rumbold and his administration.

The second group consists of the facts relative to the Vijayanagaram settlement in particular, and is more important than the view point of the present investigation. John Redhead was the Secretary of Rumbold and on his death an unattested paper was found supposed to be an English translation of an agreement between him and Sitarama Razu according to which the latter agreed to pay a lakh of rupees to Redhead in case he procured the Vijayanagaram settlement in exactly the same manner as was actually made by Rumbold and his government (1). The agreement was alleged to have taken place on 1st July 1778. On 20th July Rumbold put forward the major part of his scheme for the Vijayanagaram settlement.

(1) Translation of an alleged agreement between Sitarama Razu and Redhead, tabled before the bar of the House of Commons, No. 34, of papers in evidence. See *Official Proceedings*, pp. 46-47.

I have examined the wills of the servants of the Madras government, and was unable to find any information on this matter. But I was able to discover a codicil of Redhead's Will wherein he mentions the promise of a lakh of rupees by the Nawab of Arcot for certain services offered to be rendered. The will was dated 30th September 1778. See *Madras Wills*, Vol. 64, p. 101.

Lord Macartney endeavoured to impress Turing and the hostile majority with the point that such a step would be improper and would amount to a perversion of justice, and that Turing could, if he desired, take recourse to legal proceedings after the Government had completed its revenue inquiry. This view prevailed for a time, but on 2 May, Turing desired the Council to insist on Bala Krishna's swearing to the truth of his allegations before appearing in person for their examination. Once again, only the sincere persuasion of Lord Macartney temporarily put a stop to this irregular step.

But on 15th July 1783, Lord Macartney quitted office and was succeeded by Alexander Davidson, a member of the hostile majority in Council. Thus Turing had everything clear in his way and was forthwith supplied with all the papers relative to the charges brought forward against him by Bala Krishna. He at once instituted criminal proceedings against Bala Krishna before the Justices of Quarter Sessions, consisting of Governor Davidson, Sir John Dalling and James Daniell (1). After a show of judicial procedure, the jury found Bala Krishna generally guilty, but in consideration of his old age fined him £40 and ordered him to be imprisoned till the fine had been paid (2).

On 12 December the government once again proceeded with a revenue inquiry and, at the instance of Turing, declared Bala Krishna to be unworthy of their confidence and ordered that he should never be employed in the revenue business of the Company either as dubash, renter or otherwise (3). During the course of these proceedings, which were undoubtedly irregular, it came to the light in the evidence of Mr. Drake, a member of the Madras Council, that Bala Krishna had been constantly intimidated and distressed.

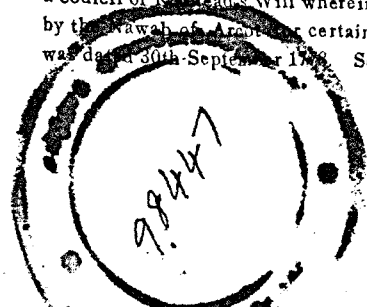
From this summary account of the vast mass of evidence available on the subject, it will be seen that the revenue administration

(1) Russell's summary. *Home Miscellaneous Series*, Vol. 397, pp. 263-94.

Davidson and Daniell belonged to the hostile majority in the Madras Council which obstructed the just administration of Lord Macartney.

(2) *Ibid.*

(3) *Idem*, pp. 650-97.



V216 m, 226
N64.15

of the government, particularly with reference to the Sarkars, had been surcharged with venality. The proceedings against Rumbold and Perring in England, even though they were subsequently abandoned, exposed the grave abuses of which the Government had been guilty, and brought popular feeling to demand their correction. The Court of Directors were stung to the necessity of advocating drastic reforms. Lord Macartney's sense of justice was responsible for a considerable number of reforms in the revenue administration of the Sarkars. But the spirit of the times and the deliberate opposition which he met with from the members of his Council prevented him from achieving much. Still, the lines on which the reorganisation of a pure and efficient revenue machinery was to be implemented were shown by him with remarkable clearness and prepared the way for further reforms in the future.

4

CHAPTER VI.

**LORD MACARTNEY AND THE LATER
COMMITTEES OF CIRCUIT
(1780-1786)**

"The disgraceful scenes which were exhibited in opposition to the administration of Lord Pigot, who terminated his life in confinement,—a victim of party violence; the corrupt practices that were known to prevail in almost every department under that of Sir Thomas Rumbold and the same system of corruption and inactivity which distinguished the short career of Mr. Whitehill, have involved the government of Fort St. George in such confusion and disgrace, that to restore to reputation and to order the distracted affairs.....required the choice of a man of no ordinary capacity, experience and integrity".

Barrow :—*Public Life of the Earl of Macartney*, (1807).

In their Dispatch of 10 January 1781, which contains 162 Sections, the Court of Directors, after comprehensively reviewing the antecedents to and the features of the administration of Sir Thomas Rumbold with special reference to the Sarkars, completely repudiated all that had been done during the years 1777-1780⁽¹⁾. Paragraph 159 of this Dispatch enumerates the points which they deemed "detrimental to the interest of the Company". They are as follows : "The abolition of the Committee of Circuit in violation of an express appointment of the Company; the trouble and expense occasioned to the Rajahs and Zemindars, by obliging them to proceed to Fort Saint George; the letting of the Havelly lands to Sitteramrauze for ten years; the cruel and unnecessary degradation of the Rajah, his brother, by that appointment; agreement for the Vizianagaram Zemindary lands, for the Itchapour district, for the Masulipatam Havelly lands and farms, upon terms so very inadequate to their value". The repudiation of these arrangements

(1) *Madras Dispatches*, Vol. IX, pp. 321-516.

This dispatch is conveniently available as App. No. 153 to the Sec. Rep.

compelled the Madras Government to traverse the ground once again and make fresh settlements in view of the expectations of the Court of Directors of an increased *jama* from the Sarkars.

I. REVENUE SETTLEMENTS: 1781—1786.

(a) Under Masulipatam.

With the return of the zamindars to their Zamindaries there emerged considerable difficulty in realising the terms of the Rumbold Settlement. Though most of them at first made a show of punctuality in paying their balances and current *kists*, the Masulipatam Council were compelled to observe that they had "indeed little expectation of succeeding with these zemindars unless they are previously convinced that they will be proceeded against to extremities in case of non-compliance" ⁽¹⁾. With regard to the farms under Masulipatam, Divi failed under the rentership of Venkata-rayalu and they reimbursed themselves of the rent out of the grant of M.Ps. 10,000 made to him annually in consideration of his relinquishing the *muzumdari* rights in the Rajahmundry Sarkar. The salt-farm receipts under Statham, one of their Council, were satisfactory ⁽²⁾.

The Whitehill government realised that the chief difficulty with the zamindari payments lay in the terms on which the *sahukar* agreed to stand security and in the manner in which they collected the revenue. Finding that the *sahukar* offered as security by Tirupati Razu of Mugalaturru was a man of straw, the government recorded their sentiments in the following manner ⁽³⁾: "Not conceiving the security of the soucar teeps always to be depended upon, it will be necessary, while the zamindars are at Masulipatam to obtain from them every intelligence that can be procured relative to the nature of the securities given by them to the soucars, and

(1) *Masulipatam to Madras*, 23rd March 1780. *Rev. Cons.* 15th April, Vol. 29, pp. 1-10.

(2) *Ibid.*

(3) Resolution of the government in *Rev. Cons.* 28 April 1781, Vol. 25, pp. 33-37, and *Madras to Masulipatam*, 2 May, *idem*, pp. 67-71.

the mode in which the soucars make their collections, and to give positive instructions, at the same time, to the zamindars the moment any sum shall be paid in; to advise the chief and Council accordingly that the revenues may not be diverted into improper channels."

When the zamindars arrived at Masulipatam, in obedience to the orders of that settlement, they confessed their inability to settle their accounts with the Company. Believing that this was due to a general inclination to evade payment, the Masulipatam Council had recourse to coercion and placed guards of sepoys upon them in order thus to force them into compliance. Tirupati Razu's balance was so heavy and its recovery so hopeless, that a sequestration of his zamindari seemed to be the only way out. But considering such a severe step to be inadvisable, they undertook an exhaustive inquiry into the question of zamindari indebtedness in order to discover the extent to which the rajas were hiding their real wealth.

On completion of this inquiry, they wrote to Madras ⁽¹⁾: "The soucars must necessarily transact their business with the zamindars very nearly as money-lenders of any denomination do: they proportion the interest to the risque and require from the zamindars a larger or smaller premium according to their experience of his (the zamindar's) ability in every light in which that ability can be considered." Mutual agreements of secrecy between the *sahukars* and zamindars made it impossible for official action to unravel their transactions. "The zamindars often employ soucars solely with a view to this concealment [of] the state of their affairs, at times very sufficiently proving that some latent reason of this kind must exist as an inducement to employ the soucars. The state of the zamindars' treasury would enable them to pay in cash, but they chose to have recourse to a soucar who appears to advance the sum upon their credit that it may not be certainly known they could do without his assistance."

(1) *Masulipatam to Madras*, 13 June 1780. *Rev. Cons.* 23, June, Vol. 25, pp. 194-210.

This vicious system at once called for a drastic remedy. In a reasoned minute (1), Samuel Johnson, a member of the Madras Council, showed that in case of imposition by or failure of a *sahukar*, the government had no remedy against him, since he generally happened, at this time, to be a *gumasta* or agent of a banking house at Hyderabad which was outside the jurisdiction of the Company. He pointed out that *sahukar* security was no security at all. The enormous interest and premium charged by the *sahukars* absorbed nearly fifteen per cent of the revenues and, with the balances due from zamindars and renters under Masulipatam, amounting to sixteen lakhs of Madras Pagodas, their profits were really enormous. On the whole, "the mode is not only insufficient in point of security, but detrimental to the Company and ruinous to the zamindar."

To mitigate the evils of this long-standing custom, he advocated the institution of monthly *kists* from the zamindars and renters, since, in case of default, the Company have the right and the power to reimburse themselves out of their patrimony. As a further step to safeguard the Company's dues he proposed the appointment of proper persons to look after the crops in the Sarkars before and after they were out, sell the grain to the zamindars at the prevailing market price and thus recover the money without any risk from possible dissipation of revenue by the latter. These reforms, he argued, would relieve the Masulipatam revenues alone of a burden of nearly a lakh of Madras Pagodas.

The Whitehill government were not prepared to take any action upon Johnson's minute, but delegated to the Masulipatam Council full powers for the realisation of the balances (2). The latter immediately sent *thanadars* into the country (3), while the government prepared to indulge the

(1) In *idem.* 7, July 1780; *idem.* pp. 301-07.

(2) Resolution of the government in *Rev. Cons.* 7 July 1780, Vol. 25, pp. 307-08.

(3) *Masulipatam to Madras.* 31, July *idem.* 8, August, *idem.* pp. 449-69. See also, a further minute of Johnson's *idem.* pp. 478-80.

zamindars with sufficient time for the discharge of their debts (1). But both these measures ended in failure.

The immediate cause of the backwardness of the zamindars in the payment of their *kists* was found in their dislike of the twelve and a half per cent increase imposed by the Rumbold settlement at Madras. Until "this cause of disgust" had been removed, the Masulipatam Council pointed out, there would not be any change in the temper of the zamindars. Further, with the imperfect machinery available for the realisation of the *kists* remaining unaltered, they found that "the present produce being already engaged for the payment of the teeps last given in, wherever this system of anticipation is in practice, there is no alternative" to the acceptance of further useless *sahukar* tips (2). The government were unable to rise to the occasion but resolved that "at a time when the zamindars show such reluctance to make good their heavy balances to the Company, it would be impolitic for us to resolve on a reduction of their tribute." (3)

Thus, when he was suspended by the supreme government at Calcutta, Whitehill handed a very short-sighted policy to Charles Smith, his successor as temporary governor. The latter found that the position of the zamindari balances was getting more and more serious. As stated by the Masulipatam Council it was as follows (4):—

State of *sahukar* tips.

(10th December 1780).

Total tips delivered by the zamindars	...	M.Ps.	3,80,496
Cash received	...	...	74,993
			3,05,503

(1) *Rev. Cons.* 12 August, *idem.* pp. 489-90 and *Madras to Masulipatam*, 14 August, *idem.* pp. 493-97.

(2) *Masulipatam to Madras*, 25 September 1780. *idem.* 3 November, *idem.* pp. 595-627.

(3) *Rev. Cons.* 5. December, Vol. 25, pp. 542-46; and *Madras to Masulipatam*, 9. December, *idem.* pp. 547-50.

(4) *Masulipatam to Madras*, 15 December 1780, *idem.* 15, March 1781, Vol. 26. pp. 76-100.

Money received from *sahukars* on or before 10th December 1780.

For balance due on old <i>tips</i> for 1779	...	M.Ps.	63,523
Do. on new <i>tips</i> for 1780	...	M.Ps.	74,993
Total		M.Ps.	<u>1,38,516</u>

In consequence of the government's orders, coercion was used to realise the balances, particularly in the case of Kota which was taken possession of ⁽¹⁾. But even this severe measure was unproductive of immediate results. As to the work of the *thanadars*, the fact that the crops had already been mortgaged to the *sahukars* for the *tips* given in for the previous year's jama rendered progress impossible ⁽²⁾. The government observed that since they "apprehend any innovation in the method of collecting the revenues in the Circars might be at present attended with dangerous consequence," the continuance of the agency of the *sahukars* was best calculated to secure the Company's interests. But they directed James Daniell, Chief of Masulipatam, to make a full and particular investigation of the state of "territorial revenues" under his jurisdiction, and as a tentative measure empowered the Chief "to acquaint the zamindars that such grain as may be publicly demanded of them will be received in lieu of money for which their accounts shall have credit at the market price on [sic] the time of delivery ⁽³⁾." At this stage, Lord Macartney took charge of the government of Fort St. George (2nd August 1781).

(1) *Same to same*, 27 December 1780, *idem.* 15 March 1781, *idem.* pp. 105-01; *same to same*, 4 January 1781, *idem.* pp. 102-05. See also representation of Ramachandra Raza of Kota, *idem.* pp. 105-11. See also *Madras Letters Received*, 9 January 1781. (Smith) paras, 2-3, Vol. X.

(2) *Masulipatam to Madras*, 14 January. *Rev. Cons.* 15 March. Vol. 26, pp. 112-130. See also, *same to same*, 20 March, *idem.* 31 March, *idem.* 31 March, *idem.* pp. 183-87.

(3) Resolution of the government and *Madras to Masulipatam* both of 31 March 1781, *idem.* pp. 188-97.

The zamindars of Peddapuram, Pithapuram, Korukonda, Ramachandrapuram and Kota delivered *tips* for a year's tribute including the 12½ per cent increase. But out of the balance of M.Ps. 2,00,000 for which the raja of Mugalaturru stood indebted to the Company, only M.Ps. 1,01,400 were secured by approved bills. Gutala and Polavaram also partly paid in their dues but no adjustment of accounts between Nuzvidu and the Company was made. After a review of all these individual transactions, the Masulipatam Council observed that the Rumbold settlement had been heavy and had reacted upon the prosperity of the cultivators who were coerced by the zamindars for the payment of a higher proportion of the crops. To alleviate this, they recommended the government "to indulge the (zamindars) with a free gift" of the enhancement of the *jamabandi* by Rumbold.⁽¹⁾

Lord Macartney at once set himself to the task of clearing up the work created by the repudiation of the Rumbold settlement which had also, been left unsettled for a period of two years by the preceding Whitehill and Stratton governments. Within less than a month after his arrival at Madras, the government directed the three subordinate settlements in the Sarkars to furnish them with an account "of what Soucars' bills and teeps have been received, with the debts of them (sic), the periods at which they are payable and the names and parties by whom and upon whom they are drawn and.....that in future whatever sums of money or teeps are received on account of the annual tribute may be actually distinguished from what are delivered on account of the outstanding balances from the zamindars and renters"⁽²⁾. This distinction

(1) *Masulipatam to Madras*, 20 August. *Rev. Cons.* 31 August, *idem.* pp. 268-76; Daniell's minute in *Masulipatam Consultations* *idem.* pp. 277-82; representations of the rajas of Peddapuram (pp. 283-89), and Pithapuram (pp. 291-99) requesting for the remission of the increase of the tribute; and, the *Masulipatam Consultations* of 22nd June 1776 (p. 293) and 10th August 1776, (p. 290).

(2) *Idem.* 31 August 1781, and *Madras to Masulipatam, Vizagapatam and Ganjam*, 6, September, *idem.* pp. 303-06.

As an instance of Macartney's vitality and earnestness to introduce order into the revenue affairs of the Sarkars, it may be pointed out that he first took

between the old balances and current *kists* had been wanting till then all through the period of the Company's administration of the Sarkars, and its adoption certainly facilitated the inquiries and decisions of government.

This action produced a considerable amount of nervousness in both the zamindars and *sahukars*. Such an inquiry, however necessary and just it might have been, was unprecedented, and, consequently, we find the Masulipatam Council complaining that the normal revenue machinery was more or less at a standstill since "very few of the principal *soucars* would engage at all" to supply security to the zamindars.⁽¹⁾ Concurrently with this, Lakshmi Narasu, renter of the Masulipatam farms, failed with very little prospect of discharging his heavy dues to the Company, while the important zamindar of Nuzividu was in similar circumstances since all sources of *sahukar* security were closed.⁽²⁾

Besides this, the *sahukars* were powerless to realise their monies on the basis of their old bills and there was no prospect of any better results even if the government were prepared to assist them with military force. The system of security-raising was so vicious that it had undermined all healthy activity in the country. There was a great need for an effective remedy, but the Macartney government were unwilling to introduce any sudden changes in a system which had been sanctioned by time, until the Circuit Committee had reported.⁽³⁾ They recognised the possible good that might come out of the suggested remission of the 12½ per cent

his seat in revenue consultations 2 August 1781. On 9 August he presided over the deliberations of his Council upon the Masulipatam revenue matter advocating the remission of the increase of tribute. On 31 August he was responsible for this resolution which was given effect to on 6 September.

(1) *Masulipatam to Madras*, 27 September 1781. *Rev. Cons.* 12 October, Vol. 26, pp. 332-36.

(2) *Same to same*. 12 October. *idem.* 12 October. *idem.* pp. 366-70.

(3) Resolution of the government thereon, Vol. 26, pp. 392-96. See also *Madras Letters Received*, 26. January 1782. (Macartney) para. 4, Vol. V.

increase in the *jamabandi*, but rejected its immediate operation as premature. On the contrary they directed the Chief of Masulipatam to "convince (the zamindars and renters) of our intentions to afford them relief from their embarrassments as soon as we have collected sufficient information to judge of their grievances" by means of the investigations of the Circuit Committee which they intended shortly to revive. While holding forth this assurance, they introduced a further change in the settlement of revenue balances. Henceforward, all cash and *tips* received from the zamindars and renters were to be credited to their accounts dealing with current *kists* (presumably as from the date of the Rumbold settlement) and only when they had been completely adjusted, would such receipts be made use of for the discharge of the old balances.⁽¹⁾

The immediate effect of the policy of the government in dealing with the zamindari situation was that most of the zamindars were alarmed at the small prospect of any remission in the *jamabandi* at a time when their finances were in a heavily encumbered state. Appa Rao of Nuzividu and the Kamadana brothers of the Char Mahal precipitately fled from the surveillance of the Council at Masulipatam, whither they had been ordered by the government for the settlement of their affairs to be detained till they had discharged their debts to the Company. Only Tirupati Razu of Mugalaturru secured *tips* for his balance of M.Ps. 1,01,400 only after a long period of negotiation with the *sahukars*.

Now that they had realised that the government preferred to wait till the investigations of the promised Circuit Committee were available, and to tide over the present financial embarrassment, the Masulipatam Council recommended a policy of repression. They wrote to Madras⁽²⁾ "The idea of despotic power in which they are brought up from their infancy (for the

(1) *Madras to Masulipatam*. (Rev.) 23, November 1781. Vol. 26, pp. 400-04.

(2) *Masulipatam to Madras*, 4 December, 1781. *Rev. Cons.* 14 December, Vol. 26, pp. 426-34.

accomplishment of which they would commit every enormity) renders it impossible to conciliate their minds to anything but interested views and, as they can only be instigated by fear, they can be governed by no other principle. Their present enormous debts to the Company, without one other cause, would make them wish for a change of government merely to expunge them while they suppose (by our present inactivity for want of authority) that we are afraid to oblige them by force to comply with the just demands of the Company. Their arrogance, inattention and, in short, almost total disobedience to every request for the public welfare, daily increase, nor can anything less than a public example bring them back to a proper sense of duty". They further urged that it was within the power of the Company to "drive them all united from the districts" and requested for an extension of their powers to effect such a policy.

But Macartney's government thought differently. While admitting that the reluctance of the zamindars to pay their dues had become dangerous, they recognised that these territorial magnates had been groaning with several grievances. They also found that the state of the finances of the Sarkars had seriously gone down and that the zamindars themselves had been extremely averse to proceed to Masulipatam every year to settle their accounts in an atmosphere of restraint and, worse still, of coercion.

Still, the government did not recognise that the time had come for drastic remedies. As a temporary expedient, they directed James Daniell, Chief of Masulipatam, to visit the different forts of the zamindars within his jurisdiction in order to obtain first-hand information from each locality, "with full powers to negotiate with them for whatever sums he may be able to collect from them in liquidation of their balances". He was to transmit all correspondence through the Masulipatam Council, "but he shall be totally independent of them and answerable to us alone for his actions".

(1) *Masulipatam to Madras*, 4 December 1781. *Rev. Cons.* 14 December, Vol. 26, pp. 426-34.

He was to be attended with such military force as he deemed requisite "to awe the zamindars into performance of such agreements". In view of the fact that the Circuit Committee was shortly to proceed on their investigations, the government hoped that Daniell "will employ his utmost endeavours to justify the extraordinary authority (with) which.....they had been induced to invest him".⁽¹⁾

At this stage, the expiry of the leases of the Masulipatam farms gave the government an opportunity to introduce a fresh regulation for the better management of the revenue affairs in the Sarkars. They directed the unification of all the farms under single renter, Venkata Krishna Rao, for a period of four years (September 1781 to September 1785). The renter was obliged to advance four thousand Madras Pagodas to the farms for the purchase of seed and thus start the cultivation under good auspices. At the recommendation of Masulipatam a fresh clause was inserted in his *kaul* binding him "to furnish whatever quantity of grain may be, at any time required from (him) either for the use of this settlement or the Presidency at the current price for the time being to be received in part of (his) rent"⁽²⁾.

During the year 1782, Daniell seems to have toured the Sarkars and conducted a settlement at Rajahmundry. But no details of his activities are available in the records. We get an interesting glimpse of this settlement from a passage in the *Madras Letters Received* for 31st August 1782. Daniell urged upon the government that there was a great necessity for the abolition of the 12½ per cent increase in the *jamabandi*. While refusing to take any final decision on the matter till the Circuit Committee had reported on it,

(1) Resolution of the government in *Rev. Cons.* 14, December, 1781, Vol. 26, pp. 436-39 and *Madras to Masulipatam*, 17 December, *idem*, pp. 442-46.

See also, *Madras Letters Received*, 26 January, 1782. (Macartney) paras.8-9, Vol. X.

(2) *Masulipatam to Madras*, 3 December 1782. *Rev. Cons.* 17 January 1783, Vol. 28, pp. 1-7; resolution of the Government thereon; *idem*, pp. 18-19; and *Madras to Masulipatam*, 25, January, *idem*, pp. 30-31.

Madras wrote home that they "directed that the payment of the teeps delivered in separately by the zamindars for the balance of the additional tribute shall not be at present insisted upon, but remain in deposit with us" (1). A cursory statement by the Masulipatam Council in February 1783 reveals the fact that the settlement was easily and economically effected. The actual receipts of this settlement are stated to be M. Ps. 6,81,350 inclusive of M. Ps. 1,16,580 recovered on behalf of the old balances (2). In the same month a fresh settlement was ordered by the government, (3) but a storm in the deliberations of the Masulipatam Council again obscured its course.

The delegation of powers to Daniell caused a serious split in the Masulipatam Council. It is strange that **A battle of precedents and places.** a measure of extreme usefulness should have been felt objectionable by the members of a subordinate settlement. The merits of a tour by the Chief (corresponding to the tour of the present District Collector, still called a *jamabandi* tour) are patent on the surface. Such tours by the Chief revenue authority in a locality are extremely desirable for the acquisition of competent knowledge of the revenue affairs.

But the unprecedented nature of the delegation of important powers seems to have been the real cause of trouble at Masulipatam. So far, the members of the Council there had never imagined that they were mere assistants to the Chief. They considered themselves, and justly according to the accepted views of the times, as members of a corporate body governed by the decisions of the majority. They had never recognised any division of authority, much less any centralization of their powers in the hands of a single individual who, naturally enough, could only be the Chief. They had been accustomed to conduct the affairs of their settlement in the same manner as the Madras Council. Hence it was natural

(1) *Madras Letters Received*, 31 August 1782. (Macartney) para. 19. Vol. 11.

(2) *Masulipatam to Madras*, 17 February 1783. *Rev. Cons.* 1 March, Vol. 28. pp. 156-59.

(3) *Idem*, 22. February, *idem*, pp. 114-15.

for them to resent any delegation of authority to the Chief who, though transmitting all correspondence through their agency, was directly accountable to the government.

Still, there is no gainsaying the fact that there was a great necessity for such delegation of powers. A system of corporate management was thoroughly unsuited to the administration of local revenue affairs which were concerned with the minutias of numerous individual engagements. To subject them to the intrigues and controversy of a local Council was clearly not meant for progress. The Madras Government freely deliberated upon policies and it was the duty of the subordinate Councils to carry them into effect. There was no necessity for further discussions of a controversial nature in a subordinate authority which had been accustomed to consider itself entitled to have an effective say on every matter. The numerous protests that had gone forward from these three settlements in the Sarkars against alleged encroachment by the government upon their powers only indicate the inefficiency that was slowly creeping into the fabric of the available revenue machinery. The bureaucratic discretion so essential to the head of a subordinate administrative establishment had been long overdue in the Sarkars. This was supplied by the Madras government in their delegation of powers to Daniell. But being a novel procedure, it had its immediate reaction in the attitude of the members of the subordinate Council. A brief account of its first effects on the administration is extremely interesting and certainly not out of place.

There is abundant evidence to show that personal animosities ran high in the Masulipatam Council on this subject of delegation of powers. Actually, the Madras Government were called upon severely to condemn the irregular proceedings to which they gave birth (1). In the flush of his enthusiasm as the delegate of

(1) On one occasion the government returned the correspondence that passed between Daniell and the Masulipatam Council, and between both and the Presidency as being irregular. See resolution of the government in *Rev. Cons.* 18 March 1783, on *Masulipatam to Madras*, of 25 February, (pp. 168-70); Vol. 28, pp. 173-76; and *Madras to Masulipatam*, 20 March, *idem*, pp. 210-12.

important powers, Daniell entered into a deep controversy with his Council. Rather, perhaps, his Council were unwilling to allow themselves to be deprived of the powers which they had always enjoyed. As such, they strongly objected to Daniell touring through the Sarkars or conducting a settlement at Rajahmundry.

Daniell argued his case for a tour and a Rajahmundry settlement on the following six points ⁽¹⁾ :

(1) On a comparative estimate of the revenue receipts for the years 1776 to 1782, a settlement at Masulipatam was not advantageous.

Year.	Place of settlement.				Revenue Receipts, M.Ps.
1776	...	Masulipatam	...	...	4,24,160
1777	...	Masulipatam (biennial)	...	...	5,12,185
1779	...	Madras (Rumbold)	...	...	2,28,699
1780	...	Masulipatam	...	...	5,52,486
1781	...	Do.	...	...	5,03,835
1782	...	Rajahmundry	...	...	6,81,350

(2) Conversely a Rajahmundry settlement was clearly effective and advantageous.

(3) Fewer sepoys were necessary to conduct a settlement at the gates of the fort of every zamindari. On the other hand, their number and expenses in bringing the zamindars to Masulipatam, coupled with the delay occasioned by such a gathering, were not in favour of a settlement at Masulipatam.

(4) The expenses of the zamindars proceeding to Masulipatam with considerable *sibbandies* were unnecessary and clearly tended to impoverish their treasury.

(5) The zamindars generally complained of the mismanagement of their lands during their long absence at Masulipatam every year for the settlement of their accounts which occupied considerable time.

(1) *Daniell to Masulipatam*, 4 March. *Madras Rev. Cons.* 18, *idem*, pp. 171-73.

(6) The *sahukars* and other creditors of the zamindars in the *pettah* of Masulipatam not only clamoured for the repayment of their loans, but also disgraced or otherwise embarrassed the latter with their crude methods of demand ⁽¹⁾.

This controversy of precedents and places took a curious turn. While Daniell was away from Masulipatam, James Hodges, as senior member of that Council conducted settlements with certain zamindars to the value of M. Ps. 53,052 ⁽²⁾. Force was applied to Appa Rao whose crops were seized in order to recover the Company's dues ⁽³⁾.

After this demonstration of their deliberate design to preclude Daniell from using the extraordinary powers bestowed upon him by the government, the Masulipatam Council entered into a lengthy controversy on the merits of a Masulipatam settlement. They made use of a double set of arguments in order, first, to disprove Daniell's contentions and, then to indicate the advantages of a *jamabandi* at their settlement ⁽⁴⁾.

(1) A Masulipatam settlement was much more advantageous than Daniell was willing to admit. It was grounded in accepted custom, and "payments of an equal amount may be obtained here as well as [at] Rajahmundry".

(2) As to the higher receipts at the previous Rajahmundry settlement, they were purely accidental. To allow the Chief "who is the executive member of the Board" at Masulipatam to leave the settlement on a prolonged tour was not in the interests of the Company.

(1) The letters containing these arguments were forwarded to Madras for a second time duly attested. See *Masulipatam to Madras*, 25 February and 4 March 1783. *Rev. Cons.* 29 March, Vol. 28, pp. 216-21.

(2) *Same to same*, 11 March, *idem*, 18 March, *idem*, pp. 175-76.

(3) *Same to same* of the same date, without Daniell's signature. *idem*, 29 March, *idem*, pp. 176-80, and *Madras to Masulipatam*, 19, March, *idem*, pp. 208-09. See also *Masulipatam to Madras*, 18 March, *idem*, 29 March, *idem*, pp. 213-15.

(4) *Rev. Cons.* 20 March, Vol. 28, pp. 236-56.

(3) There would not be any material delay in assembling the zamindars at Masulipatam provided sufficient military authority was exerted. "We are of opinion that it is much more consistent with the dignity of government and more suited to the manners and customs of the people that the zamindars should proceed to this place to pay their tribute than that the Chief should meet them for that purpose elsewhere."

(4) "The expense of the Sibbendy the zamindars bring with them does not materially impoverish their treasury."

(5) The government have it in their power to remedy evils of mismanagement that germinate in the country during the absence of the zamindars at Masulipatam.

(6) The allegations as to the vexation experienced by the zamindars during their stay at Masulipatam from the clamour of the *sahukars* and other creditors were unfounded.

After further correspondence on this important and necessary measure, the majority view of the Masulipatam Council prevailed with the Madras government, and Masulipatam was again fixed as the place for the settlement of the *jamabandi*.⁽¹⁾ It was unfortunate that a desirable change of procedure in conducting revenue settlements which had been actually in operation for a year had to be withdrawn on account of factious opposition in the Madras Council to Lord Macartney.

The Masulipatam settlement progressed slowly. *Sahukar tips* were delivered by very few zamindars since they could hardly be got. Yarlagadda Kodanda Ramayya of Devarakota was the first zamindar to offer his own *tips* in the place of *sahukar* bills. The Masulipatam Council readily accepted them both for the current *kists* and the old balances, since his conduct had been deemed satisfactory and his personal security good. Then followed

(1) *Masulipatam to Madras*, 3 April 1783. *Rev. Cons.* 16 May, Vol 28, pp. 380-84; *Daniell to Masulipatam*, 10 April, *idem*, pp. 384-85; Resolution of the government on the above, *idem*, pp. 390-92 and *Madras to Masulipatam*, 17 May, *idem*, pp. 431-32.

the rajas of Bezvada, Nandigama and others who did the same.⁽¹⁾

But there was little point in accepting an additional engagement from a zamindar in the shape of a personal *tip* after he had once bound himself for the prompt payment of the periodical *kists* in accordance with the terms of his *kaul*. Still, the Masulipatam Council believed that a double agreement would be more effective than a single one. On this the Madras government observed⁽²⁾: "The difference between a zamindar's teep and a soucar's appears to be that if a zamindar fails in his engagements, the consequence to him is not loss of credit as in the soucar's case whose punctuality and reputation, when once destroyed are never recovered. The Board preferred the latter entirely from an idea that the former could not possibly strengthen any claim upon a zamindar". Notwithstanding this, they permitted the subordinate Council to accept a zamindar's *tip* whenever it was really as good as that of a *sahukar*'⁽³⁾.

The reforms advocated by Lord Macartney in the system of revenue management in the Sarkars were not immediately put into operation. A hostile majority in his Council opposed every expression of his Lordship's desire to overhaul the decaying revenue machinery available. Every time the suggestion was put forward that no drastic changes, however necessary and justified, could be made until the Circuit Committee had reported on them. As such, we find that very few measures were directly voted upon and carried into effect.

On 16 May 1783 Macartney tabled a draft circular letter to the subordinate settlements directing the prohibition of the Company's servants and other Europeans in the Sarkars from entering into any pecuniary transactions with the zamindars and renters. His Lordship declared that such transactions "have led to an interference

(1) *Masulipatam to Madras*, 26 March, *Rev. Cons.* 18 April, *idem*, pp. 294-300.

(2) Resolution of the Government in *Rev. Cons.* 18 April 1783. Vol. 28, p. 306-07; see also, a further resolution of 16 May, *idem*, pp. 390-92.

(3) *Ibid.*

in the collection of the revenue (and were) not less prejudicial to the Company than contrary to their repeated and positive orders. We cannot permit any private interest to be exerted to (the zamindars) prejudice and we positively direct, therefore, that all such interference shall immediately cease". This draft letter further made provision for the issue of an advertisement "forbidding all Europeans in the Company's service or under their protection from being concerned in any loans of money to the zamindars or other officers of the revenue. And we depend upon your vigilance for the detection of any attempt to defeat this necessary regulation"⁽¹⁾. The unfairness of the transactions between Europeans and the indigenous population had become unbearable and the reports of the Circuit Committee reveal the enormities committed by them in the realisation of their dues. These directions were carried into effect a little subsequent to this discussion.

On 24 May, Macartney recorded an important minute on the lines of the reorganisation of revenue affairs in the Sarkars. Referring to the disorganised state of revenue affairs during the time of the preceding administrations, he wisely remarked⁽²⁾: "Whatever errors may have been committed in the administration of the Circars, whatever defects may have appeared in the mode of realising the revenue, it is less necessary at this particular moment to enter upon a reprehension of those errors and defeats than to apply a speedy and effectual remedy by adopting a system different from that what (sic) has hitherto prevailed and which has been supposed calculated to produce them".

The lines of possible improvement in the revenue management of the Sarkars as advocated by Lord Macartney may be classified under the following six heads⁽³⁾:

(1) Notice should be given to all zamindars desiring to make proposals for the tribute of their zamindari for a period of three years, that the government have decided to prohibit the acceptance by the servants of the Company of *nazars* and other presents of

(1) *Rev. Cons.* 16 May 1783, Vol. 28, pp. 392-93.

(2) *Rev. Cons.* 24 May, 1783. Vol. 28. pp. 466-69.

(3) *Ibid.*

every denomination and extent. As such, they should be willing to offer the highest terms possible under the new conditions.

(2) Such offers should be transmitted to the government while, at the same time, duplicates should be delivered to the Chief concerned.

(3) "In order to prevent any complaints against the superintending servants of the company at the subordinacies, the Chiefs and members of those Councils shall take an oath that they will not directly or indirectly accept of any nazars (sic) or presents whatever from the zamindars, renters or others, and, that after this regulation, the smallest offence of that kind shall be punished in the most exemplary manner".

(4) Since the stated allowances of the Company to their Chiefs and Councils were trifling and altogether inadequate to the services expected from them a percentage on the net revenue collections was to be instituted, in addition to such allowances, as commission to their servants at Masulipatam, Vizagapatam and Ganjam. (The actual rate was to be decided later on). This commission was to be drawn by them in half-yearly or quarterly instalments in the proportion of two-thirds to the Chiefs and one-third to the members of their Councils in equal shares.

(5) The *mirasi* restored by the Smith government to the Kandregula family in the Rajahmundry Sarkar (after it had been once commuted to an annual payment of M.Ps. 10,000 by the preceding government) was again to be commuted.

(6) Several irregularities in the maintenance of revenue accounts were set right by Macartney's initiative in securing a scheme of book-keeping from George Moubray, the Presidency Accountant.⁽¹⁾

Normally, the zamindars and renters had credits in the account-book for *tips* delivered although they would not be realisable until three, six and sometimes nine months from the dates on

(1) For this particular measure, see resolution of the government in *Rev. Cons.* 8 April 1783, Vol. 28, pp. 307-08; *Moubray to Government*, 27 May, *idem*, 14 June, *idem*, pp. 470-73, resolution thereon. *idem*, p. 473, and *Madras to Masulipatam*, 16 June, *idem*, pp. 498-99.

which they were drawn. Further, no distinction was made between current *kists* and old balances.

To avoid this confusion, a new entry was to be made in the accounts-book under the head "Suspence Account" wherein all bills received were to be entered till the time of their maturity, while the regular credit columns were only to show the actual money value of grain received into the Company's treasury from time to time. Further, distinct heads were to be opened on the credit side to denote current *kists* and outstanding balances. As the *tips* were realised from time to time, fresh credits were to be opened under the regular credit columns, so that, when the accounts for each month were closed, "the progressive amount of teeps undischarged" would be seen at a glance, while the zamindars and renters would not have any false credit, as they had so far managed to have, for such prospective payments. As to the balances due on current-revenue, two heads were to be instituted under the distinction of "old and new" accounts of each zamindar and renter and all further credits to be distributed as they related to the one or the other⁽¹⁾. On the maturity of a *tip* delivered in liquidation, in part or full, of both old and new balances, the receipts on those accounts were to be allocated in the manner mentioned in the *tip* itself. Any grain received on behalf of zamindars and renters was to be entered in terms of money at the price agreed upon at the time of the actual delivery.

On 11 July Macartney proposed that all these reforms should be carried into effect in case they were supported by the findings of the Circuit Committee. Meanwhile he urged the government to continue the *jamabandi* for 1783 on the basis of that of the previous year.⁽²⁾ Two factors seem to have facilitated this settlement at Masulipatam. The first was the recognition of approved zamindari *tips* whenever they were deemed sound. The second was the order of the government keeping in deposit the money receipts on account of the 12½ per cent increase in the *jamabandi*

(1) I presume that "current accounts" mean accounts as from the time of the Rumbold settlement. Otherwise these reforms would not be intelligible.

(2) *Rev. Cons.* 11 July, 1783, Vol. 28, pp. 665-66.

till the Circuit Committee had reported on it. This latter concession gave the zamindars fresh hopes of securing its abolition altogether and showed the willingness of the government to relieve them from exactions which were proved to be unjust.

Still, the government found that dissensions among the members of the Masulipatam Council had militated against the efficiency of the administration⁽¹⁾. For one thing, they peremptorily directed the latter to secure the person of Appa Rao of Nuzvidu who had been treated very leniently.⁽²⁾ Next, they severely admonished the Masulipatam Council for laxity of their conduct. In particular, they objected to the irresponsible manner in which this subordinate Council forwarded all revenue letters which contained a circumstantial recital of the facts connected with individual cases, and the difficulties with which they were faced, but without any recommendations to guide the government's deliberations. They complained that such a state of correspondence produced great delay and an unnecessary congestion of business at Madras, and at times led them into unwise decisions in view of the fact that they were far removed from the scene of revenues settlements and had consequently no direct touch with local facts and feelings. They finally wrote to Masulipatam⁽³⁾: "We cannot help remarking that this is not a singular instance, where insufficiently attentive to consequences, you have appeared to shirk from the responsibility annexed either to the recommendation or the direction of public measures and by that means have in a great degree rendered abortive the purposes of your appointment".

This indictment of the Madras government served to induce the Masulipatam Council to institute vigorous measures. They at once procured personal *tips* from the zamindars of Korukonda,

(1) *Idem*, 1 July 1783. *idem*, pp. 631-32.

(2) *Masulipatam to Madras*, 13 June, *idem*, pp. 633-36; and resolution thereon, *idem*, pp. 636-37.

The government had not been kept to the chronological order of the revenue letters from Masulipatam. Hence this curious arrangement.

(3) *Madras to Masulipatam*, (Rev.), 3 July, Vol. 28, pp. 660-64.

Peddapuram, Pithapuram, Ramachandrapuram, and Kota.⁽¹⁾ But the chief difficulty lay in the fact that the country had been generally ruined by the bad management of the zamindars and renters on the one hand and the heavy *jamabandi* imposed by the Government on the other. While deploring "the depopulation and declension of the farms," they wrote to Madras⁽²⁾: "There are many persons who will readily offer more than the worth of the farms without intending to fulfill their engagements; as a proof of which we need only mention the balance due from former renters which have long remained on the books of this settlement without the smallest probability of their being recovered". As an illustration of the heaviness of the balances outstanding in the Company's books the following statement is of interest⁽³⁾:—

STATEMENT OF THE MASULIPATAM REVENUES.⁽⁴⁾
(January 1781 to January 1783)
(In Madras Pagodas).

Description.	13th Jan. 1781 to Jan. 1782	13th Jan. 1782 to Jan. 1783	13th Jan. 1783 to Jan. 1784
Balances due from the zamindars and renters on 13 January 1783.	12,07,782	13,05,193	14,53,272
Amount of tribute of zamindars and rents of the renters annually debited.	7,66,352	7,67,235	...
Ready money paid, including the amount of the money value of grain received during Daniell's tour.	...	3,77,935	...
Ready money paid on account of the old balances.	...	2,10,228	...
Total of ready money paid by the zamindars and renters.	6,53,217	5,88,163	...
Position of balances.	1,91,175	97,410	1,48,079

(1) *Masulipatam to Madras*, 19 June, 1782. *Rev. Cons.* 1 July, *idem* pp. 612-17; also *same to same*, 26 June, *idem*, 12 July, Vol. 29, p. 719.

(2) *Masulipatam to Madras*, 27 June, *Rev. Cons.* 12 July, Vol. 29, pp. 726-29.

(3) *Same to same*, 3 April, *idem*, 16 May, Vol. 23, p. 374.

(4) I have omitted the sub-divisions in the Pagoda.

The government took a very serious view of the Revenue position of Masulipatam. They rightly condemned some of the recommendations of the Council in favour of worthless renters. But they seem to have hit the mark when they recorded the following resolution⁽¹⁾: "It is further resolved to express our dissatisfaction at the conduct of the Chief and Council at Masulipatam; to point out the futility of the establishment of subordinate boards if they are not considered answerable for the revenue in their charge; to remind them of the expectations of the Company from servants in their station; to observe the increase of the balances to the Company; and finally, to repeat our former declarations to them that we should hold them responsible for all defalcations in the revenues placed under their management, and that we should conduct ourselves upon that idea".

Even though these strictures were not completely deserved by Masulipatam Council, who had obviously been labouring under great difficulties, they produced speedy results. Thus, we hear of fresh exertions made by them with a view to realise the balances⁽²⁾. There is abundant evidence to show that the Masulipatam Council endeavoured to obey the government's orders and henceforward introduced greater efficiency into their tasks. Occasionally as in the case of Mugalaturru, zamindari balances remained "entirely irrecoverable", but by scrupulously attending to their difficult tasks they produced considerable results. Indeed, it would be unfair not to recognise their efforts though these were not perhaps uniformly attended with success⁽³⁾.

(1) Resolution of the government, *Rev. Cons.* 12th July, 1783, Vol. 29, pp. 740-42; and *Madras to Masulipatam*, 16th July, *idem*, pp. 762-70.

(2) *Masulipatam to Madras*, 18 and 26 July, *idem*, 10th August, *idem*, pp. 772-73 and 775-78 respectively.

(3) *Masulipatam to Madras*, 10 and 7 August 1783. *Rev. Cons.* 10th September, Vol. 29, pp. 813-25, and pp. 826-68 and 826-28.

These letters have been indifferently arranged. Thus the two letters of 7 August have been separated by that of the tenth and hence the confused paging of the letters.

As evidence of the energetic measures undertaken by Masulipatam see particularly *same to same*, 12 and 23 October, *idem*, 4 November, *idem*, pp. 1, 139-50 and 1, 158-93 respectively. Also *same to same*, 29 and 30 November, *idem*, 16 December, *idem*, pp. 1,205-1,322 and 1,326-33 respectively.

The revenue settlement of Masulipatam for 1784 was conducted on the basis of that for the preceding year. As the reader will recall, the revenue settlement of 1783 had been originally planned for a period of three years, but the contemplated appointment of the Circuit Committee came in its way and for the next few years annual settlements were conducted on the same basis. Hence, there is great point in James Grant selecting the settlement of 1783 as a model settlement for his comparison of the revenues of the Sarkars and various periods and calling it the *dual bandobast* ⁽¹⁾. I shall recur to this in the course of the present chapter. But here it is necessary to record the further efforts made by Masulipatam towards the ordered progress of the revenue administration before the labours of the Circuit Committee had been completed ⁽²⁾.

There were fresh troubles in the Nizampatam farms ⁽³⁾, in the zamindari of Mailavaram ⁽⁴⁾ and Pithapuram ⁽⁵⁾ and in other places. But it must be noted that Masulipatam made steady progress with their revenue business. As was admitted by the Madras government, the revenue receipts from Masulipatam from January 1781 to July 1783 were M.Ps. 18,42,101. Of this amount approximately M.Ps. 15,61,153 had been received on account of current revenue and remaining in liquidation of old balances ⁽⁶⁾. But the actual total

(1) Grant: *Political Survey*. Friminger, Vol. III, pp. 47-85.

(2) The fact that the settlement for 1784 was conducted on the basis of the one for 1783 is mentioned in *Masulipatam to Madras*, 7 August 1783. *Rev. Cons.* 10 September, Vol. 29, pp. 813-25 already referred to.

(3) *Masulipatam to Madras*, 8 September, *Rev. Cons.* 26 September, Vol. 29, pp. 1,011-15.

(4) *Same to same*, 21 August, *idem*, pp. 1,029-35.

(5) *Same to same*, 19 September, *idem*, 28 October, *idem*, pp. 1,101-06; *Visagapatam to Madras*, 19 August, *idem*, pp. 2,107-09; resolution of the government admitting the raja's claim to Vuppada Salt farm on an enhancement of Rs. 2,000 in the rent. *idem*, p. 1,115; and *Madras to Masulipatam and Visagapatam*, 1 November, *idem*, pp. 1,117-19.

(6) This figure is approximate. It includes amounts in two denominations; M.Ps. 15,00,003 and Rs. 2,14,026. I converted the latter into Pagodas on the average rate of Rs. 350 to 100 Pagodas. But the rate varied from time to time.

receipts (*i.e.* the eighteen odd lakhs of Pagodas) were still not equal to the aggregate current *jamabandi* for those years. Masulipatam tried to justify the low receipts by pointing out the failure of Daniell's tour through the Sarkars. But the government contended that a reversion to the Masulipatam settlement ought to have led to greater receipts ⁽¹⁾. Both these arguments were fallacious. It was not the place of settlement that could produce greater or lesser sums of revenue receipts. The essential evil lay in bad management and the heavy demands that had gone on year after year in the Sarkars. Time alone could relieve the seriousness of the situation.

While the Circuit Committee were engaged in their investigations, the government introduced yet another change into the system of security-raising. In the case of the Masulipatam farms, the fact that *kauls* had been granted six months after the commencement of the fiscal year induced the subordinate Council there to assign their produce to *sahukars* with a view to procure *tips* for the payment of the periodical *kists* ⁽²⁾. Lord Macartney condemned this procedure as nothing short of "a kind of desperate expedient which should certainly be avoided except in the last extremity, as it affects the Company's as (well) as the renter's credit and gives the *soucar* (a) very unreasonable advantage..... It is often a false security and its cost extravagantly dear. From what I have heard lately, I am disposed to think that *soucars* have had by much the greater share in promoting the distress and bankruptcy that now prevails in the northern districts". To eradicate the evils of this vicious system he advocated the institution of

(1) *Madras to Masulipatam*, 29th September 1783, *idem*, pp. 1,048-56.

(2) *Masulipatam to Madras*, 11th and 20th October, *Rev. Cons.* 4th November, Vol. 29, pp. 1,120-34.

It must be noted here that Masulipatam had admitted that the assignments granted to *sahukars* in consideration of their *tips* were really "desperate experiments". But they observed that they had recourse to such methods "in consequence of your repeated applications for money and the opinion so often suggested by your Lordship that we did not afford the renter all the support and assistance in our power".

Same to same, 30th November, *idem*, 16th December, *idem*, pp. 1,326-33.

periodical *kists* to be received from the renters at convenient times together with agreements with the sub-renters "making each of them responsible to the Company for the amounts of their respective farms". For a second time His Lordship drew pointed attention to the "pernicious practice" of allowing Europeans to dabble in local pecuniary transactions. Both these practices, Macartney remarked, had a very serious effect upon the revenue stability of the Sarkars. "If the Company does not adopt such a system as to prevent them effectually, they may bid a final adieu to the prosperity of the Circars; when the managers of the revenue have any personal or private interest, their zeal for the public will be considerably damped (sic), but when that interest extends to loans of money to zamindars and renters who are accountable for the revenue, it is easy to see that defalcation must be endless and arrear will grow up on arrear until the whole fabric is undermined and destroyed" (1). This closely reasoned minute brought the hostile majority to sanction these very urgently needed reforms, which they had rejected on a former occasion.(2)

The recognition of the zamindari *tips* as an admissible means of payment of revenues was found to have been the cause of several abuses. Lord Macartney confessed that even though he had formerly given his assent to the acceptance of such bills, the experiences of the year 1783 showed that he had been misled into false expectations from such a procedure (3). His Lordship declared that there were great possibilities of deception and imposition on the part of the zamindars and renters. His minute on the disquieting state of the zamindari *tips* once again brought in the more complicated subject of security-raising as a part of the ordinary revenue procedure. Once again the question of the Masulipatam

(1) Lord Macartney's minute in *Rev. Cons.*, 4th November 1783, Vol. 29, pp. 1,132-36.

(2) Resolution of the government thereon, *idem.* p. 1,138.

3. Lord Macartney's minute in *Rev. Cons.* 4th November 1783, Vol. 29, pp. 1,155-59.

balances assumed great importance. On 31st July 1783 they stood as follows:—

Old balances	...	...	M. Ps. 13,66,977
New balances	...	...	„ 5,35,405
			<u>M. Ps. 19,02,382</u>

The government declared that these balances were "truly alarming" and sought a remedy in the inquiry they forthwith ordered into the produce of the Sarkars for the past six years and into the methods of taking security(1).

The Masulipatam Council promptly made an investigation and supplied very interesting information on the question of tips and balances(2). James Hodges, the senior member of their Council, discussed these questions with admirable thoroughness.(3) He first claimed that all the zamindari *tips* which he had had occasion to recommend during the discharge of his duties had been promptly paid. Then he admitted that to the Western mind an additional *tip* from a zamindar did not seem to provide for any better guarantee for the payment of the revenue than the conditions of the original *kaul*. But, he contended that the people of the Sarkars had been "wedded to habit and custom and have for twenty years conceived that a teep (if ready money is not paid for the revenue) is essentially necessary to discharge that revenue within a certain space of time. They took such a written agreement in the same light as that by which they know the soucars were bound to fulfil their engagements". This argument seems to have been a fair summary of the actual condition of the psychology of the people at this time.

He next pointed out that the eagerness with which a zamindar had pressed for the acceptance of his own *tip* in preference to

1. *Madras to Masulipatam*, 8th November, *idem.* pp. 1,197-1,201.

2. *Masulipatam to Madras*, 29th November, *idem.* 16th December, *idem.* pp. 1,337-39.

3. Hodges' minute as an annexe to the Masulipatam revenue letter which was read in *idem.* 16th December 1783, *idem.* pp. 1,339-45.

that usually provided by a *sahukar* had been the result of the tedious processes to be gone through before such a guarantee was procured as well as of the heavy charges to be borne by him before he was in a position to repay the money thus secured. Normally, the zamindars had to attend the soucars for a period of five or six weeks before he could prevail upon the latter to grant him cover. For a *tip* of a lakh of Pagodas a premium of a thousand Pagodas was demanded. In addition to this, a present of an equal value was also customarily expected and made. Immediately after a *tip* had been procured, at rates of interest ranging from twelve to twenty-four per cent per annum, the zamindar delivered villages valued at a thousand Pagodas to the agent of the *sahukar* to enable the latter to realise the premium from the inhabitants, and allowed such gumastha a batta of two Pagodas a day till the amount had been actually recovered.

As for the *tips* themselves, the *sahukar* never paid a Pagoda to the Company before he had realised their value, as they matured from time to time, from the zamindar himself or from the inhabitants of the district on whom he had assignments at the time when the crops were gathered. Even then, no money was paid to the Company till he had first reimbursed himself of any former dues from the zamindar in question, and such debts were many and of a considerable magnitude. But information was always hard to get. Either the inhabitants were so attached to the zamindar that they would not give evidence against him even in case of defalcations or mismanagement, or, when really pressed beyond the limits of endurance, deserted their villages for a locality where better conditions prevailed. Such flights and migrations were frequent at this time.

The seriousness of the situation was further augmented by yet another set of abuses⁽¹⁾. The zamindars were always in arrears with the *sahukars* they employed, and this was the reason why the latter always endeavoured to get as much as possible out of a monetary transaction involving the zamindars in order to make up

(1) Hodges' further minute in *Masulipatam to Madras*, 3rd December, 1783, *Rev. Cons.* 16th December, Vol. 290, pp. 1,356-59.

the previous deficits in their accounts. Next to this, the zamindars often held over the payment of the last *kist* of the *jamabandi* and, at times, even a few of the preceding instalments, in order to provide money to secure from the *sahukars* fresh *tips* for the current revenues. More often than not, they endeavoured to take cover under the pretended necessity of a *sahukar's* guarantee not only to delay payments on the one hand but also to screen their financial position from the view of the government who always sought an increased *jama* every year. Finally, the authority of the Company, the Masulipatam Council pointed out, was not sufficient to provide for the detection of this imposition by the zamindars and, or to enforce their orders⁽¹⁾.

Thus before the Circuit Committee had actually begun its investigations, the whole question of revenue stability of the Sarkars and the methods of taking security therein were carefully discussed. I will show the findings of the Circuit Committee on these intricate points in a later section of this chapter.

(b) Settlements under Vizagapatam.

The settlements under Vizagapatam had been made with liberality and efficiency. Henry Casamajor, who had succeeded Alexander Davidson as the Chief of this settlement, seems to have deserved all the credit for the successes that attended the management of revenue affairs in the Chicacole Sarkar. Even though Tekkali had suffered from the drought prevailing in the Sarkar⁽²⁾, the affairs of Kimidi demanded even more urgent attention⁽³⁾. As the reader will recall, the Kimidi zamindari had been sequestrated in 1774, its Raja Gajapati Narayana Deo kept under surveillance at Vizagapatam and its affairs managed by Arz Beg on behalf of the Company for a period of six years. The preponderating influence of Arz Beg first as *diwan* to Gajapati Deo

(1) *Masulipatam to Madras*, 5th December, 1783. *Rev. Cons.* 16th December, Vol. 29, pp. 1,360-69.

(2) *Vizagapatam to Madras*, 11th April, 1780. *Rev. Cons.* 15th April, Vol. 25, pp. 23-27.

(3) For an account of the troubles in Kimidi, see *idem*, 5th May. *idem*, pp. 73-77.

and later as the Company's manager, had led to the gross mismanagement of the country⁽¹⁾. The Vizagapatam Council forthwith undertook drastic steps to compel Arz Beg to leave Kimidi and surrender himself⁽²⁾. When this had been effected, they were recommended clemency in the case of Gajapati Deo who had been consistently loyal to the Company even during the mutiny of the grenadier sepoys on 3rd October 1780 at Vizagapatam⁽³⁾. At the direction of the Madras government accordingly, Craufurd and Maxtone, members of the Vizagapatam Council, proceeded to Kimidi and restored Gajapati Deo to his zamindari. ⁽⁴⁾

(1) *Vizagapatam to Madras* 30th May, *idem*, 16th June, *idem*. pp. 161-65.

(2) *Same to same*, 20th June, *idem*, 30th June, *idem*, pp. 287-89.

(3) For an account of the mutiny at Vizagapatam, see Hickey: *The Bengal Gazette*, 21st October, 1780. The two stray volumes of the *Gazette*, (1780-82) available at the India Office Library do not contain the issue of 21st October 1780. But the account may be conveniently read in Cotton: *List of Inscriptions on Tombs or Monuments in Madras*, pp. 354-55.

See also *Vizagapatam to Madras*, 20th July 1780. *Rev. Cons.* 8th August, Vol. 25, pp. 429-31. This letter was accompanied by those from Arz Beg and Jagannadha Deo, *idem*, pp. 422-25; resolution of the government on the above, *idem*, 13th October, *idem*, pp. 554-55, and *Madras to Vizagapatam idem*, 14th October, *idem*, pp. 556-57.

(4) I note hereunder the mass of correspondence that passed between Madras and Vizagapatam before the restoration was effected.

Vizagapatam to Madras, 13th October 1780. *Rev. Cons.* 3rd November Vol. 25, pp. 532-34, *Gajapati Deo to Vizagapatam*, 12th October, pp. 584-85; *Vizagapatam to Madras*, 24th October, pp. 589-91, *Gajapati Deo to Vizagapatam* 24th October, pp. 591-92; resolution of the government on the above, pp. 592-93 and *Madras to Vizagapatam*, pp. 629-31.

Johnson's minute in *Rev. Cons.* 5th December, *idem*, pp. 632-35.

Vizagapatam to Madras, 9th and 19th December, *idem*. pp. 636-37, and pp. 641-42 respectively; *same to same*, 25th November, *idem*, 30th December, pp. 652-54; *Gajapati Deo to Vizagapatam*, 24th November pp. 655-56.

Same to same, 21st December, *idem*, 30th December, *idem*, pp. 656-57; *Craufurd and Maxtone to Vizagapatam*, 8th December, p. 659; resolution of the government thereon, p. 658; and *Madras to Vizagapatam*, 23rd January, 1781, Vol. 26, pp. 2-3 confirming Gajapati Deo in his zamindari.

For the delivery of the government's *sanad* to Gajapati Deo and their orders for the discharge of his dues to Sitarama Razu see *Vizagapatam to Madras*, 12th February 1781. *Rev. Cons.* 15th March, Vol. 26, p. 134.

With the restoration of Kimidi to its raja, the Whitehill Government demonstrated to the zamindars in the Sarkars that the Company was not, after all, always intent upon a policy of ruthless repression, even though such a policy might be sometimes called for and justified, and that whenever the zamindars showed earnestness in the case of their administration the Company would be willing to forego pecuniary considerations for the sake of the peace and prosperity of the country.

In July 1780 Sitarama Razu made a very long representation of the grievances which had not been redressed by the previous Rumbold government. The Whitehill government referred his petition for consideration and report of Alexander Davidson who had taken his seat on the Madras Council after relinquishing the Chiefship of Vizagapatam. Johnson and Smith, who had themselves been chiefs of Vizagapatam and Ganjam respectively, desired further information on the issues raised by Sitarama Razu, but were over-ruled by the majority in Council ⁽¹⁾; as was also Sadleir who recorded an unusually judicious minute. ⁽²⁾

On the recommendations of Davidson, the government granted the claim of Sitarama Razu and remitted S. Ps. 7,142 in lieu of the losses incurred by him on account of the fact that the family of the deceased Payaka Rao had retained possession of the fort of Anakapa'lli and thus hindered the collections there. Likewise a sum of Rs. 60,389 was allowed to him on account of the amount collected by Jagannadha Razu, his predecessor in the office of diwan of Vijayanagaram, from certain farms in the Chicacole Sarkar. Out of the amount of Rs. 2,00,000 which he paid to the government as the surety to Gajapati Deo of Kimidi, he had only recovered half a lakh of rupees, while there were no safeguards for the recovery of the balance and the accruing interest. The government interposed their authority and directed Gajapati Deo to pay an annual sum of Rs. 10,000 till the whole debt had been cleared.

(1) *Rev. Cons.* 7th July 1780, Vol. 25, pp. 308-34 and *Madras to Vizagapatam*, 13th July *idem*. pp. 344-45.

(2) Sadleir's minute in *Rev. Cons.* 19th July, *idem*. pp. 346-80.

But the government disallowed Sitarama Razu's claim for the Rs. 40,000 which Jagannadha Razu was alleged to have obtained from Vijayarama Razu. Again, the debt of Rs. 1,60,000 which he claimed as being due to Vijayanagaram from Achyuta Rama Razu of Kota was not forthwith settled in his favour. The government referred the matter to the Chief and Council of Masulipatam who had jurisdiction over the zamindari of Kota in the Rajahmundry Sarkar. On this, Sitarama Razu proceeded to Madras for a second time, when he prevailed upon the government to order the settlement of this claim in his favour. ⁽¹⁾

While Sitarama Razu was still at Madras, the Vizagapatam Council endeavoured to realise the dues from the Pusapatis on the basis of the Rumbold settlement. The position of the Company with Vijayanagaram may be summed up as follows ⁽²⁾ :—

THE COMPANY'S ACCOUNT WITH VIJAYANAGARAM.

(July 1780).

Description.	Amount in RS. A. P.
Present <i>jamabandi</i>	3,30,000 0 0
Balance due on old <i>jamabandi</i>	2,44,000 0 0
Balance on account of the <i>nazar</i>	50,000 0 0
Balance on account of the dues to the family of Payaka Rao	6,666 10 8
On account of the rent of the <i>haveli</i> lands ...	1,78,331 0 0
Sums due to the end of 1776 and on account of the expenses and Braithwaite's expedi- tion in 1777	1,76,992 2 9
Third <i>kist</i> for 1780 due on 25 August ...	2,52,083 0 0

(1) *Rev. Cons.* 12th August 1780, Vol. 25, pp. 482-88 and *Madras to Masulipatam*, 14th August, *idem*, pp. 693-97.

(2) *Vizagapatam to Madras*, 2nd July, *idem*, 8th August, *idem*, pp. 419-21; *Vizagapatam to Venkata Razu*, diwan of Sitarama Razu, 4th July, *idem*, pp. 421-24 and *Venkata Razu to Vizagapatam*, 7th July, *idem*, pp. 424-25.

The statement is to be found on *idem*, pp. 426-27.

20

	RS.	A.	P.
Second year's payment on account of tribute for 1778, by stipulation, due on 25 August.	61,000	0	0
Total dues ...	12,99,122	13	5

Payments due from Sitarama Razu by stipulation :—

On 25 May 1780	3,12,964	5	4
On 25 August 1780	2,52,083	5	4
Total ...	5,65,047	10	8

On account of the heaviness of these balances the Vizagapatam Council immediately applied to Venkata Razu, Manager of Sitarama Razu, for the speedy payment according to the stipulations in the agreements. But they were not successful in their attempts since Sitarama Razu was at Madras and his agent had no authority to make any payments to them. At one time the Whitehill government even contemplated marching a detachment into Vijayanagaram, as the only effective remedy for this slackness in the revenue collection. ⁽¹⁾ But Sitarama Razu averted such a procedure by making an immediate payment of a lakh of rupees and promising the prompt discharge of the remaining balance in convenient *kists*. ⁽²⁾

In view of the fact that the Rumbold settlement of Vijayanagaram would expire in 1783, Macartney directed
The Vijaya- Vizagapatam to form a scheme for the liquida-
nagaram settle- tion of the debts due from this zamindari within
ment of 1781. the currency of the existing *kaul*. The two brothers were conse-
quently ordered to Vizagapatam and the following settlement con-
cluded :—⁽³⁾

(1) *Rev. Cons.* 12th August 1780, Vol. 25, pp. 482-83 and *Madras to Vizagapatam*, 14th August, *idem*, pp. 497-99.

(2) *Vizagapatam to Madras*, 9th November, *Rev. Cons.* 5th December, *idem*, pp. 635-37.

(3) *Same to same*, 12th May, 1781. *idem*, 28th May, Vol. 26, pp. 308-09; undertakings of Narasimha Gajapati and Vijayarama Razu, *idem*, pp. 310-13.

The statement is prepared from the accounts mentioned in Narasimha Gajapati's undertakings.

THE VIJAYANAGARAM SETTLEMENT.

(1781).

	RS.	A.	P.	RS.	A.	P.
Aggregate of the quinquennial <i>jamabandi</i> (1778-83) inclusive of zamindari and <i>haveli</i> revenues ...	...	...	...	46,51,022	2	3
Amount paid to the government to September 1781 ...	...	...	...	19,71,783	0	0
Remaining balance ...	...	...	...	26,79,239	2	3
The particulars of this balance were as follows :—						
Annual <i>jamabandi</i> at Rs. 4,95,000 for five years (1778-83) ...	...	...	...	24,75,000	0	0
Amount paid ...	...	...	...	10,39,975	0	0
Balance due ...		...	...	14,35,025	0	0
<i>Jamabandi</i> of the year ending 1777 ...	...	...	...	3,05,000	0	0
Amount paid ...	...	...	...	61,000	0	0
Balance due ...	...	...	...	2,44,000	0	0
<i>Jamabandi</i> for Anakapalli for 1777 ...	...	...	...	65,000	0	0
Amount paid ...	...	...	...	28,883	0	0
Balance due ...	...	...	...	36,117	0	0
Allowance to Payaka Rao's family at Rs. 10,000 a year for five years (1778-83) ...	...	...	...	50,000	0	0
Amount paid ...	...	...	...	10,000	0	0
Balance due ...	...	...	...	40,000	0	0

21

	RS.	A.	P.	RS.	A.	P.
<i>Nazar</i> to the Company ...	1,00,000	0	0	...	...	...
Amount paid ...	25,000	0	0	...	...	...
Balance due ...	...	...	...	75,000	0	0
Total due for the zamindari (1) ...	...	...	...	18,30,142	0	0
Chicacole and Kasimkota <i>haveli</i> rents for six years (1777-83) ...	14,16,000	0	0	...	...	...
Amount paid ...	6,31,432	13	9	...	...	...
Balance due ...	...	...	...	7,84,567	2	3
Balance on the <i>haveli</i> rents for 1775 ...	...	...	...	64,530	0	0
Total dues of the Pusapatis by 1783 ...	...	...	...	26,79,239	2	3
The payment of these dues was arranged for as follows :—						
The first kist falling due on 31st August 1781 consisted of :—						
<i>Jamabandi</i> of the zamindari ...	1,19,585	4	0	...	...	...
Allowance to Payaka Rao's family ...	3,333	6	0	...	...	...
Balance of the old <i>jamabandi</i> year ending 1777 ...	23,345	6	0	...	...	...
<i>Nazar</i> ...	6,250	0	0	...	...	...
Chicacole and Kasimkota <i>haveli</i> ...	70,758	0	0	...	...	...
Total of first kist 31st August 1781 ...	2,23,270	0	0	...	...	...

(1) There is a discrepancy of an addition of ten rupees in this total. Otherwise the whole statement is correct.

The other *kists* for the first fiscal year 1781-82 were fixed at the like amounts to be paid on 30th November 1781, and 28th February and 31st May 1782, in all making Rs. 8,93,080. The same procedure was to be adopted for the next two years so that the whole debt would be cleared off by 31st May 1784.

It must be admitted that this settlement was admirably conceived and executed. It is rather difficult to apportion the credit for this settlement between Lord Macartney who was the genius behind it, and Casamajor, who actually worked it out. At least for once in the history of the Company's administration of the Sarkars were their revenue affairs carefully analysed and presented with remarkable clearness. The successful operation of this plan for restoring order into the Vijayanagaram revenues was obviously a task involving great delicacy and patience. But it must be admitted that the solution which was offered here was at once just and able.

As has been the case with almost all the zamindars and renters in the Sarkars at this period, the Vizagapatam Council experienced great difficulty in procuring *sahukar tips* for the payment of these periodical *kists*. Considering that the *sahukars* who had agreed to underwrite the Vijayanagaram payments to be worthless, they first accepted Narasimha Gajapati's own tip as answering their present needs⁽¹⁾. But this arrangement was soon found to be inadequate in view of the vastness of the Vijayanagaram balance. Hence, they altogether renounced the practice of taking security, depending solely upon the conditions of the *kaul* granted to the Pusapatris, and finally upon the assurances of Vijayarama Razu who offered to pay in two lakhs of rupees in a month's time, which would conform to the conditions of the above settlement and clear off the balances according to the scheduled times⁽²⁾.

The views of the Madras government⁽³⁾ on this bold experiment are worth quoting. While admitting their inability to express

(1) *Vizagapatam to Madras*, 25th September 1781. *Rev. Cons.* 26th October, Vol. 26, pp. 352-53.

(2) *Vizagapatam to Madras*, 6th November, *Rev. Cons.* Vol. 26, pp. 396-98.

(3) Resolution of the government thereon, *idem.* pp. 398-99, and *Madras to Vizagapatam*, 23rd November, *idem.* pp. 404-05.

a considered judgment on these arrangements until the Circuit Committee had reported, the government observed that the arrangements of the Vizagapatam Council were at once "judicious and answer the expectations they had formed." They praised "the zealous conduct and attention to the Chief and Council to the interest of the Company, and the Board flatter themselves that by a steady adherence to the same principles the Chief and Council will be able to verify the prospect they have given us of an early supply of cash. The Board highly approve of their having entirely abolished the practice of admitting teeps in payment of tribute; but, tho' it might in some ways be admissible in the instance of Guzzeputtee Deu on account of his heavy balance, the Board by no means wish that the Zamindars should be allowed to become security for the payments of another, as the Company have often felt the bad tendency of such an interference"⁽¹⁾. This praise from the Madras government was well deserved by Casamajor. It is fitting to note here that on relinquishing his office and returning home, the Vizagapatam Council transmitted a special letter to the government acknowledging the "unremitting attention on his part to the revenue of this district"⁽²⁾.

Although in 1783 Sitarama Razu's general attitude to the Company had been giving anxiety to the Madras government⁽³⁾, the Macartney-Casamajor settlement worked well. Even though the Company's dispatch of 10th January 1781 ordered the reversal of the Rumbold agreement on which the above settlement was based, the government were unwilling to give up a scheme which was obviously the best that could be produced at the time. They therefore determined to wait till the

(1) The reference here is, obviously, to the Whitehill experiments in the case of the zamindaries of Pithapuram and the Char Mahal for which the rajas of Peddapuram and Mugalur were made responsible. These experiments were complete failures. See *ante*, Chapter IV.

(2) *Vizagapatam to Madras*, 10th December 1781. *Rev. Cons.* 21st December, Vol. 26, pp. 456-57.

(3) *Idem.* 29th March 1783, Vol. 28, pp. 268-72 and *Madras to Vizagapatam*, 12th July, *idem.* pp. 710-11.

beginning of 1784 before making any further changes. In view of the fact that the above quinquennial arrangement was to end in May 1784, the government's deliberate action in putting the Court's orders in abeyance seems to be justified.

Meanwhile, the Circuit Committee had already commenced their investigation of the revenue affairs of the Chicacole Sarkar. Their attention having been specially directed to the Vijayanagaram settlement they immediately inquired into the position of the Pusapati balances which were found to be as follows (1) :—

		RS.
Sitarama Razu	...	3,21,015
Vijayarama Razu	...	2,96,695
Total	...	<u>6,17,710</u>

Of this Vijayarama Razu claimed the remission of the expenses of Braithwaite's expedition in 1777 amounting to over a lakh of rupees, while agreeing to pay the residue in a short time.

While matters stood thus, on 3rd January 1784 Macartney minuted that in view of the fact that, as the Macartney-Casamajor settlement would expire shortly, the time had come for considering the means of giving effect to the orders of the Court of Directors (2). But being aware of the orders from home annulling the Rumbold settlement, Sitarama Razu wisely took advantage of the opportunity now offered to him and voluntarily relinquished his

(1) *Circuit Committee to Madras*. Boni, 11th December 1783. *Rev. Cons.* 3rd January 1784, Vol. 31, pp. 69-73; Vijayarama Razu's undertaking to pay off the dues delivered to the President of the Circuit Committee, *idem.* pp. 73-75; *Vizagapatam to Vijayarama Razu*, pp. 75-76; *Circuit Committee to Madras*, 15th December, pp. 76-77. *Vizagapatam to Madras*, 22nd December, pp. 78-79; agreements given to Vizagapatam by Vijayaram Razu and Sitarama Razu for the payment of the balances, pp. 79-81.

(2) *Rev. Cons.* 3rd January 1784, Vol. 31, pp. 82-85; see also C. B. Dent's minute on the same, pp. 85-86; Macartney's draft letter to the Circuit Committee, pp. 170-73; further minutes by Dent and Barclay, pp. 174-77; and *Madras to the Circuit Committee*, 14th and 17th January, pp. 185-87 and 205-07 respectively.

office of *diwan* and his claims on the zamindari of Vijayanagaram (1). This saved the Madras government the embarrassment of enforcing the Company's orders on an individual whose capacity for intrigue and general ambition were only too well known to them.

A certain amount of animosity arose between the Circuit Committee and the Vizagapatam Council in regard to the methods of restoring the *status quo* in Vijayanagaram. Sitarama Razu apparently tricked the Vizagapatam Council into inducing his brother to agree to pay his (Sitarama's) balances also. Characterising this interference as "highly improper", the Circuit Committee wrote to Madras that the attitude of the Vizagapatam Council towards Vijayarama Razu was "disrespectful, disobedient(2), and ungrateful." But though Sitarama Razu seemed to have had money enough to pay his dues to the Company, Vijayarama Razu was only too willing to pay anything in consideration of restoration to real power(3). He was therefore recognised as the Raja of Vijayanagaram on condition of paying the same annual tribute as had been imposed by the Macartney—Casamajor settlement.

Throughout the course of this settlement, the Circuit Committee involved themselves in violent disputes with the Vizagapatam Council. Lord Macartney was not slow to reprimand them

(1) *Circuit Committee to Madras*, 31st January, *Rev. Cons.* 10th February, *idem.* pp. 290-93.

(2) Presumably the orders of the government.

(3) *Circuit Committee to Madras*, Vijayanagaram, 7th February 1784. *Rev. Cons.* 17th February, Vol. 31, pp. 306-10; *Sitarama Razu to Vizagapatam*, 23rd January pp. 311-12; *Vizagapatam to Vijayarama Razu*, 24th January, p. 312. *Circuit Committee to Vizagapatam*, 2nd February, p. 313; *Vizagapatam to Vijayarama Razu*, 1st February, pp. 315-16; *Vizagapatam to Circuit Committee*, 2nd February, pp. 317-19; *Vijayarama Razu to Vizagapatam*, 1st February, pp. 315-16; and *Circuit Committee to Sitarama Razu*, 7th February, p. 324.

See also *Circuit Committee to Madras*, 8th February, *idem.* pp. 325-26 and *Sitarama Razu to Vizagapatam*, 5th February, *idem.* pp. 327-29.

for this excessive zeal⁽¹⁾, and direct them to limit their activities to the investigation of the revenue affairs of the Sarkar⁽²⁾. Thus closed the Vijayanagaram settlement, before the Board of Revenue appointed two years later, assumed general control of the revenue affairs of the Presidency of Madras.

(c) Settlements under Ganjam.

The Rumbold settlement of Ganjam affairs making Bala Krishna answerable both for the *haveli* and the zamindari revenues remained in force for three years (1779-81). During this period there was only one recorded instance in which a zamindar entered into direct correspondence with the government. This was Lakshmana Bhanj, Raja of Ghumsur, who sought an extension of time for the payment of his dues to the Company and for the restoration of his jagir⁽³⁾ (presumably the government villages which Cotsford had obtained from him for incorporation into the Ichchapuram *haveli* lands). Otherwise, Bala Krishna accounted for the whole of the Ganjam revenues.

Almost immediately after Lord Macartney had taken charge of office, his attention was directed to the Ganjam affairs. On the receipt of the orders of the Court of Directors repudiating the Rumbold settlement, he accordingly displaced Bala Krishna, even though he preferred to allow the Masulipatam and Vizagapatam agreements to run their appointed course. Thus, in September 1781, Bala Krishna was dispossessed of his rentership and the Ganjam zamindars brought once more directly under government⁽⁴⁾.

(1) Macartney's minute in *idem.* pp. 330-35; further minutes of Turing, Dent and Barclay, pp. 335-42; and *Madras to the Circuit Committee and Vizagapatam*, 29th February, pp. 404-07.

(2) In fact, the Circuit Committee were asked to recommend whether the time had come for raising the Vijayanagaram tribute. See *Madras to the Circuit Committee*, 19th June, 1784, Vol. 32, pp. 681-82.

(3) Representation of Lakshmana Bhanj in *Rev. Cons.* 20th June 1781, Vol. 26, pp. 219-22; Johnson's minute as President for the occasion, pp. 222-24; Morgan William's minute, pp. 224-25; Morgan Williams had been dismissed by Rumbold from his office of Chief of Ganjam which was then reduced to the status of a Residency.

(4) *Madras to Ganjam*, 29th September 1781, Vol. 26, pp. 326-28.

2A

In the preceding Chapter I have shown the proceedings instituted against Bala Krishna and how his affairs had been summarily disposed of⁽¹⁾, and I will here limit my remarks to the settlements that had been conducted after his dismissal. One curious point is worth mentioning in this connection. Even though the corruption and maladministration of John Turing, the Resident at Ganjam, can only be termed pernicious, his revenue reforms intended for the benefit of the cultivators must be pronounced to be of particular merit.

Turing first directed his attention to the affairs of the Ichchapuram *haveli* lands. While renouncing unified management in the *haveli*, he thought it best to take the inhabitants into his confidence in order to obtain the fullest information about the actual value and revenue capacity of the lands. For this, he entered into individual agreements with the chief cultivators of the villages, making them responsible for their revenues. This was clearly a step in the right direction which had been so far wanting in the revenue administration of the Sarkars. He once again separated the Ganjam accounts into zamindari and *haveli* accounts and took vigorous measures to enforce the payment of revenue. As a concession to the cultivators, he abolished the duty on the exportation of grain which had been in operation for a considerable length of time.

Turing had very little difficulty in introducing this novel yet extremely desirable innovation. He himself states that he had "very little difficulty in agreeing with the chief Pradans⁽²⁾ or head villagers for the government share of the produce, the value whereof I have endeavoured to rate in the most equitable manner

(1) *Ganjam to Madras*, 16th October, *Rev. Cons.* 17th November, *idem.* pp. 359-62; *same to same*, 15th October, with an advertisement announcing the government's action in dispossessing Bala Krishna *idem.* pp. 362-64.

These letters are not consecutively arranged.

(2) Corrupt for *pradhans*.

Rs. 40,000⁽¹⁾. The results of this settlement may be summed up as follows⁽²⁾ :—

	RS.
Stated tributes	2,78,700
Old balances	73,134
Total ...	3,51,834

The revenue was to be received in the following five *kists* :—

	RS.
31 October 1781	52,445
31 January 1782	1,11,348
30 April „	95,139
31 July „	58,227
31 August „	34,675
Total ...	3,51,834

But Turing's difficulty consisted in settling the zamindari claims of payments to Bala Krishna during the period of his rentership⁽³⁾. Bala Krishna's fresh proposals to rent the assigned villages of Chikati, Dharakota and Kallikota and the restored villages of Vijayanagar (Pedda Kimidi), Atagada, Mohiri and Humma were rejected and the villages let on the principle of a knock-out lease⁽⁴⁾. But further progress in the revenue settlement

(1) *Ganjam to Madras*, 28th September, *idem.* 12th October, *idem.* pp. 350-51.

(2) *Ganjam to Madras*, 15th December, *Rev. Cons.* 18th January, 1782, Vol. 27, p. 25.

(3) *Same to same*, of the same date, *idem.* 18th January, *idem.* pp. 21-23; see particularly, Pretapagiri's account with Bala Krishna in *same to same*, 4th December, *idem.* Resolution of the Government thereon, *idem.* pp. 41-42; and *Madras to Ganjam*, 20th July, 1783. *idem.* pp. 43-45.

(4) *Ganjam to Madras*, 18th December, 1782, *Rev. Cons.* 7th February, 1783, Vol. 28, pp. 30-31; and *same to same*, 6th May 1783 *idem.* 24th May, *idem.* p. 410.

The distinction between the assigned and restored villages is as follows :— Villages voluntarily made over to the government by zamindars for a period of

at Ganjam was retarded owing to protracted disputes between Maxwell Stone, Turing's successor, and his assistants at the Residency⁽¹⁾.

By the middle of 1783 the balances in the Ganjam accounts increased considerably. The following is a statement of their position⁽²⁾ :—

GANJAM BALANCES.

(1 August 1873.)

Debtor.	Balance.		
	RS.	A.	P.
Zamindari.			
Budarasingi	195	8	0
Humma	280	0	0
Biridi	1,156	0	0
Bodogodo	3,500	0	0
Surangi	3,077	12	0
Jarada	844	12	0
Jalantra	4,449	10	0
Mandasa	5,485	10	0
Sourera	173	4	0

years whose revenues were appropriated to discharge the Company's balances are called assigned villages. Restored villages are villages which were claimed by the government as belonging to the *khalsa* and obtained for incorporation into the Company's *haveli*.

(1) See *Ganjam to Madras*, 6th, 14th and 15th July, 1783. *Rev. Cons.* 10th September, Vol. 29, pp. 799-803; the government condemned these irregularities in *Madras to Ganjam*, 21st September, *idem.* pp. 971-72; and appointed Henry Craufurd to investigate and report on them. See *Madras to Craufurd*, 21st September, *idem.* pp. 972-73. No further material information is available on this enquiry.

(2) *Ganjam to Madras*, 6th August, *idem.* 10th September, *idem.* pp. 879-82.

27

Debtor.				Balance.					
				RS.	A.	P.	RS.	A.	P.
Zamindari.									
Serugada	...	...	...	1,500	0	0			
Atagada	...	...	...	20,006	9	0			
Tarla	...	...	...	1,787	0	0			
Palur	...	...	...	220	12	0			
Ghumsur	...	...	...	23,910	0	0			
Renter of Dharakota, Chikati and Mohiri	...	...	...	81,818	0	0			
Renter of Kallikota	...	...	...	42,536	0	0			
							1,90,940	13	0
Haveli ⁽¹⁾ .									
Palakonda	...	...	...	21,230	15	0			
Ichchapuram	...	...	...	16,556	12	0			
Baruva	...	...	...	1,564	4	0			
Korlam	...	...	...	3,706	10	0			
Mantridi	...	...	...	2,943	8	0			
Tristram	...	...	...	11,010	13	9			
Mansurkota	...	...	...	686	14	0			
Aska	...	...	...	1,827	12	0			
							59,527	8	9
Restored Villages.									
Vijayanagar (Peda Kimidi)	...	...	...	365	0	0			
Mohiri and Humma	...	...	...	1,290	0	0			
Atagada	...	...	...	2,500	0	0			
							4,155	0	0
Total balance							2,54,613	5	9

(1) N.B.—I had to correct total for the *haveli* which was ten annas short of the actual figures. Likewise the amount of total balances to the same extent.

But no further information is available in the Madras records on the steps taken to liquidate these balances. The dissensions in the residency and the investigations of the Circuit Committee seem to have come in the way of prompt action being taken by the government. Thus, the little good which Turing's reforms had conferred upon Ganjam had been lost before the Board of Revenue took charge of revenue affairs.

Before I pass to a review of the work of the Circuit Committee which was the precursor to the Board of Revenue established by Sir Archibald Campbell in 1786 to control the revenue affairs of the Madras Presidency and establish uniformity and precision of revenue methods ⁽¹⁾, it is necessary that I should sum up the financial results of the revenue administration of the Sarkars during the period 1759 to 1786. It is also desirable to compare the Company's revenues with those of their predecessors, so far as these latter are known, in order to assess the comparative merits of the Company's administration and the extent of their demands.

The chief difficulty in a comparison like this lies in the paucity of authentic and comprehensive information regarding the actual revenue receipts from the Sarkars at various periods. James Grant gives us what he declares to be a schedule of revenues under the Kutub Shahis, the French and the English based upon the accounts available in his time. Considering the fact that his *Political Survey of the Northern Circars* was submitted to Warren Hastings in 1784 and that he had acquired a respectable knowledge of the revenues of the Sarkars during his stay at Hyderabad, we may take his statement as fairly answering our present needs. But his known tendency to exaggeration and generalisation demands from the student of revenue history great caution in not over-estimating his contribution to our knowledge of the revenue affairs of the Sarkars. Nonetheless, even a cursory glance at the statistical portion of his *Political Survey* will convince

(1) *Madras Letters Received*, 14th October, 1786, (Campbell) para. 23, Vol. IX. This is Campbell's first revenue letter to the Court of Directors.

the reader with his clear grasp of local revenue detail and the varied sources he had brought to his aid before he compiled his remarkable survey.

The following table is a statistical Summary of the forty odd pages of his descriptive account of revenue receipts ⁽¹⁾ :—

**GRANT'S ANALYSIS OF THE REVENUES OF THE
NORTHERN SARKARS ⁽²⁾.**

(Rupees.)

Sarkar.	Standard assessment of the Kutub Shahis. 1582.	French <i>jamabandi</i> 1752.	Company's administra- tion : medium for 1766-1783.	<i>Dual</i> <i>bandobast</i> 1783.
Chicacole ...	8,40,123	18,17,427	13,61,260	36,69,710
Rajahmundry	6,85,530	13,51,420	10,09,056	20,16,208
Ellore ...	5,63,247			13,64,572
Masulipatam.	7,85,929			5,78,000
Mustafanagar.	11,64,463	12,86,736	11,07,784	12,72,000
Murtizanagar.	11,67,709	9,67,800	10,64,600	14,04,000
Total ...	52,07,001	59,25,243	45,42,700	1,60,04,490

It is impossible to check his statement of the Kutub Shahi revenues as it is the only one of its kind. Hence, we must accept the figures in column one for what they are worth. I notice certain discrepancies between the figures for the French and British periods as supplied by Grant and those which I used in the course of the present investigation and which were based on entirely different and more direct sources. But, I accept the general statement of Grant as a fair representation of the revenue position of the Sarkars under these three different regimes. With this qualification, I propose to draw some conclusions on the methods used and results achieved by these administrations.

(1) *Political Survey*. Firminger : *Fifth Report*, Vol. III, pp. 47-85.

(2) This statement has been compiled from Grant's individual descriptive accounts of the revenues for all these periods, and corrected to round figures.

28

The administration of the Kutub Shahi dynasty cannot perhaps, be said to have been efficient in the accepted sense of the word. Dynastic upheavals in the Dekhan and the paternal rule of the provincial governors partly account for this. As Grant himself points out ⁽¹⁾, there were instances of *nawabs* like Rustum Khan who sought to attain the highest type of a vigorous administration. But the general trend of the administration can only be pronounced to have been lax.

With regard to French revenues, I have brought all available evidence to bear upon my investigations and showed that they were not uniform and only reached their high water-mark after Bussy's *hastabud* of 1757 ⁽²⁾. But his administration was short-lived and was replaced by that of the English Company. Still the increase of seven lakhs of rupees in the annual revenue, according to Grant's figures, brings us face to face with the fact that contact with European principles of revenue administration had its effect upon the revenue position of the Sarkars. The activities of the government became more searching and their methods more uniform than had been the case with the Muhammadan regime and the revenue receipts approximated to the capacity of the land to pay revenue. In common with the English Company, the efficiency of the French military forces imposed smaller *sibbandies* upon the semi-independent zamindars of the time, cut down their military disbursements and consequently left them a broader margin of revenues with which to meet the increasing demands of the government.

The average of the English Company's revenues for 1766-1783 is the lowest point ever reached in the revenue history of the Sarkars. To the credit of the Company it must be admitted that they had always endeavoured to investigate the real conditions in the Sarkars and base their demands upon the information available to them

(1) *Political Survey*, Firminger, *Fifth Report*, Vol. III, pp. 66-69.

(2) See *Ante* Chapter I, sec. i.

from time to time. I do not mean to minimise the hardships suffered by certain individual zamindars and renters under their regime. In fact, I have endeavoured to reveal such instances in their proper perspective. But still I recognise the fact that the student of revenue history is prone to over-scrutinise their administration in the light of the mass of available information on the individual transactions between the Company and the zamindars and retain a very harsh impression of their revenue methods. It is not fair to leave out of account that detailed information as is available with regard to the Company's administration is not forthcoming for the regimes of their predecessors. As such, any straining of the principle of a straight and rigid comparison of all these administrations is, sure to mislead him into uncharitable conclusions. Returning to the Company's early settlements, it will be recalled that the anarchy which had prevailed in the Sarkars for nearly a decade had so completely ruined the country that the revenue *jama* could only be moderate. Hence, the fall in revenues.

Finally, when we come to the *dual bandobast* of Lord Macartney (1783) which became the norm for a considerable number of the subsequent settlements, we notice a striking rise in the revenue demand. Three sets of factors account for this. First the tranquillity established in the Sarkars under the Company's regime, the guarantee of protection from outside invasions and the security of life and property which it offered, were productive of great benefit to the cultivators. Next, the partial demilitarisation of the zamindars naturally left them surpluses of revenue which the Company claimed as their dues in consideration of the forces they had been obliged to maintain in the Sarkars. Thirdly, a good deal of attention was bestowed, however spasmodically it might be, upon the rights of the inhabitants as against zamindars and renters, the improvisation of *tagavvi* loans to the cultivators and the construction and preservation of tanks and water channels, and thus a great stimulus was given to cultivation. The net result was a larger revenue and this was the reason why, even though at an earlier stage they had underestimated their value, the Company came to regard the Sarkars as a profitable commercial proposition, and passed a vote of thanks to Lord Macartney for successfully urging their

29

retention (1). There had been numerous instances of corruption and maladministration of revenue affairs in the Sarkars, as I have endeavoured to show in the preceding pages. But the deliberate acceptance of the principle of inquiry as the only way to remedy these evils was the crowning glory of the Company's government which had a really hard and up-hill task in administering a vast strip of potentially rich coast-land which had been given up to plunder and mismanagement for centuries together. To indicate this, I propose to survey the investigations of the Committee of Circuit during the years 1784-1788.

II. THE WORK OF THE CIRCUIT COMMITTEE (1784-1788).

The suspension of the Circuit Committee in 1778 involved a pause in the efforts of the Court of Directors and of the Madras government to inform themselves of the actual situation of the revenue affairs in the Sarkars. Even though partly justified as an expedient to tide over the difficulties of the time, this suspension did not mean the dismissal of the Committee, much less the abandoning of the salutary principle of investigation so essential for the efficiency of any administration particularly in the sphere of revenue raising. The Court of Directors naturally ordered the re-constitution of the Committee in 1781 (2). Fortunately for the Company, Lord Macartney was at the helm of affairs at Madras and even though his Lordship encountered opposition in his Council, the orders of the Court of Directors were ultimately carried into effect.

On 22nd February 1783, Lord Macartney minuted that the reappointment of the Circuit Committee was an urgently needed measure and that the time was propitious for their investigations, in view of the fact that the threatened invasion of the Sarkars by the French fleet had passed away and that Col. Jones had a respectable force stationed in the country to facilitate their work, for want of which support the first Committee of Circuit had been unable to

(1) *Madras Dispatches*, 12th July, 1782, para, 31, Vol. X, pp. 293-94.

(2) *Madras Dispatches*, 10th January 1781. See Appendix No. 153 to the *Sec. Rep.*

discharge their duties efficiently (1). But the lateness of the season induced the majority in Council to order a fresh revenue settlement in the Sarkars (2), and it was not till six months after this minute that they were willing to consider Macartney's proposal. On 10th August his Lordship further proposed in vain that the Committee be split into two halves and directed to proceed with their investigations both at Masulipatam and Vizagapatam and thus make up for the delay of two years that had intervened between the orders of the Court of Directors and their appointment (3).

The Circuit Committee consisted of Morgan Williams, Edward Saunders, Edward Frowd, William Oram and Hugh Maxwell, John Rowley, Nathaniel Webb and Charles Floyer, Junior, were appointed assistants. In view of the condemnation of the large salaries of the previous Circuit Committee, the monthly allowances of the first two senior members were fixed at S. Ps. 260 and those of the other members at S. Ps. 230, while the assistants drew S. Ps. 80 each. The Committee were directed by the majority first to proceed with their investigations in the Chicacole Sarkar (4).

The Circuit Committee were supplied with a copy of the instructions contained in the *Madras Dispatch* of 12th April 1775 appointing the First Committee, and directed to fulfil those conditions. Even though they had been asked to commence their investigations in the Chicacole Sarkar, the further directions of the Madras government had in view a general inquiry into the affairs of all the Sarkars. They were specifically asked to report on "the expediency of remitting the additional tribute of 12½ per cent imposed on most zamindars in the year 1778," as had been recommended by James Daniell who conducted the *dual bandobast* of 1783. The system of obtaining *sahukar* security under Masulipatam was also a point to be investigated, since "a complete rectification of the present method or

(1) *Rev. Cons.* 22nd February 1783, Vol. 28, pp. 114-15.

(2) *Idem.* 10th August, Vol. 29, pp. 786-89.

(3) *Ibid.* Only Davidson and Sadleir supported Lord Macartney.

See further *Rev. Cons.* 6th September, *idem.* pp. 795-98 and *Madras to the Circuit Committee*, 19th September, *idem.* pp. 962-68.

(4) *Ibid.*

some entire new mode of realising the revenue ought undoubtedly to be adopted." The disputes between Kumara Mahipati, Raja of Pithapnam and his uncle and manager Buchchi Venkata Rao, and the improvement of the revenues of the Masulipatam farms were also enumerated as points for their investigation (1).

The investigations of the Circuit Committee in the Chicacole Sarkar were delayed by the fact that they were entrusted with the Vijayanagaram settlement of 1784. I have already shown their contribution to this settlement and will briefly state the results of their investigations which extended from 1784 to 1788.

The Circuit Committee issued in all five reports on the revenue affairs of the Sarkars—two on the districts dependent on Vizagapatam, two on those of Masulipatam and one on Ganjam. They are of unequal length and merit, but each report is lucid and contains detailed statements of the revenue and military position of the zamindaries and *haveli* farms, with important appendices of statistical information, throwing a flood of light upon the agricultural economy of the country during the second half of the XVII century. Obviously, there is a considerable amount of repetition of facts and theories concerning the various aspects of local revenue organisation in the different Sarkars. For the sake of convenience and clearness I propose to examine the reports in the order mentioned above and bring their recommendations together at the end of this chapter.

(a) Districts dependant on Vizagapatam.

The Circuit Committee's report on the Vizagapatam and Chicacole districts was dated 12th September and that on the Kasimkota division of the Chicacole Sarkar on 11th October 1784 (2). Of the five members of the Committee Hugh Maxwell could not take part in the investigation of the affairs of this Sarkar owing to ill-health.

(1) *Madras to the Circuit Committee*, 19th September 1783, Vol. 29, pp. 962-68.

(2) These reports were printed by the Madras government for official use in 1915 and 1914 respectively.

The Vizagapatam and Chicacole districts were divided among the members of the Committee and consequently three individual reports compiled by Oram, Saunders-Frowd and Williams were amalgamated and presented to the government. The second report is more homogeneous, and contains special notes of explanation by the members in the same order as above. A comparison of these two documents shows that the first was intended to be preliminary to the second, and perhaps this is why the government simply called the former "the proceedings" of the Committee and the latter the "report."

Under ancient Hindu rule the produce of the country was divided equally between the government and the cultivators, the latter bearing the expenses of the revenue servants. This proportion was established by a valuation of the crops conducted in the presence of the servants of the government and the people of the village and entered in the village books by the *Karanam* of the locality. But the advent of the Muhammadan rule introduced a great change in the system. After estimating the produce on the basis of the measurement of the quantity of the arable land⁽¹⁾, they imposed a fixed money rent of ten rupees upon a *garasi* (30 candies) called a *sist*, "the payment of which was to entitle a labourer (cultivator) to the unrestricted disposal of his whole produce."

This system, in Oram's opinion was designed to benefit the zamindar or renter concerned, since they were thus in a position to realise by compulsion part of their revenues in advance. It also gave them an opportunity of increasing their demand on the ground of alleged improvement in the land, by adding a *mallavatti*⁽²⁾ of from 100 to 150 per cent and later on a *nazar* of 50 per cent on the *sist*. In addition to these, the zamindars drew a 10 per cent *sari*

(1) The *jarib* of the Mughal times. See the present writer's *Mughal Land Revenue System*, p. 57.

(2) Whether the word denotes the charges of the *bara balla watt* the twelve village officers, I cannot definitely say. See Field: *Introduction to the Bengal Code*, p. 3. *Mall* (Telugu) is a fee paid in grain to the village potter. See, Wilson: *Glossary*, p. 325.

as a reward for maintaining order and fostering cultivation in the country. These impositions consequently reduced the cultivators' share to a third of the produce. During the course of successive weak governments at Hyderabad, fresh impositions were made reducing their share to a fifth of the harvest of "the great crop" and to a lesser extent of "the small crop".

Constituents of a village account.

The impositions under this system would stand as follows :—

Sist. Rs. 1,000-0-0	Ten rupees per <i>garasi</i> on the original valuation of the village produce many years ago, being then one half thereof.
Mallavatti. Rs. 1,000-0-0	An addition to the <i>sist</i> in consequence of general improvement in the land.
Nazar. Rs. 500-0-0	An indeterminate addition generally about fifty per cent on the <i>sist</i> levied when the season is more than commonly favourable.
Bilmakta. Rs. 100-0-0	Grounds held by inhabitants at a certain rate and not liable to any <i>nazar</i> or charges. These lands are generally very poor and barren.
Sari. Rs. 210-0-0	The zamindar's profits of 10 per cent on 1, 2 and 4 above now made over to the renters. This is collected in some places, but frequently the renter selects a plot of ground representing the money value of the expected <i>sari</i> from a village and cultivates it on his own account.
Darbar charges. Rs. 133-5-0.	Disbursements on account of peons and <i>ancharadars</i> (valuers of crops) not existing at most places, but the villagers paying it all the same. The mode of establishing this is by exchanging the <i>sist</i> into Pagodas at $7\frac{1}{2}$ rupees a Pagoda, and taking 1 Rupee for a Pagoda, which amounts to over 13 per cent on the <i>sist</i> .
Ravisu. Rs. 6-14-0.	Allowance to the village <i>mutasaddi</i> who formerly resided at the head <i>katcheri</i> . There was no such person at this time.

- Vulpha.**
Rs. 6-14-0. Provisions and *nazar* to the zamindar or renter who was supposed to visit a village annually.
- Swami Chanda.**
Rs. 5-0-0. Allowance to the village idol for oil and flowers to its altar now taken by the renter.
- Rusum.**
Rs. 5-0-0. Fees for persons in power at the *katcheri* calculated at half a rupee on the *sist* but is often much more. It likewise means a fee paid by shroffs for permission to exercise their trade.
- Vattam.** A batta of three per cent or the difference of exchange on such parts of the payments as were made in ready money to indemnify the government for the receipts of bad coin.
- Sadarvari.** Money paid by the villagers for religious ceremonies and the support of travellers, beggars, dancers, etc.
- Moturfa.** A tax paid by weavers, tradesmen and others.
- Mirasi Nazar.** Presents by *karanams* and *mirasidars* to the renter, mostly obtained by compulsion.
- Manyam Kattubadi** A new tax of five rupees per *garasi* produced in *manyams* and *jagir*.
- Jiraiti Dhakal.** *Manyam* or other lands reverting to the government by the death of the incumbent. This head seldom appears in the village accounts.
- Agraharam srotiam.** Formerly a small acknowledgment paid by the Brahmans to the government, but was a considerable tax at this time and was extorted in defiance of the usual custom.
- Sawai Dast.** Government's claim to the property of intestate persons. It likewise denotes money or jewels forcibly extorted from an individual over and above the amount of his proper payments.

Charges put forward by the renter for valuing the crop which did not actually exist at the time. It also denotes the collection made by renters either to make up deficiencies when an inhabitant has proved bankrupt or to defray any new or expensive ceremony and levied from each individual in proportion to his share of the *sist*.

Interesting information is available as regards the proportions of produce allowed to cultivators of different denominations in the *Chicacole haveli*. The following statement illustrates the variations in the shares of produce enjoyed by different classes of cultivators:—

An ordinary man employed in cultivating paddy ground in his own village.	10 <i>puttis</i> per <i>garasi</i> .	(30 <i>puttis</i> .)
A stranger from an adjacent village by way of encouragement.	12 do.	do.
Brahmans, Kshatrias, Vaisyas and Velama castes. (All higher classes of society).	15 do.	do.
Persons cultivating land long neglected.	15 do.	do.
Persons cultivating land neglected for ten years, according to its quality.	12 do.	do.
Persons engaged solely in the cultivation of small grain.	15 do.	do.
Cultivation of land left fallow from four to ten years.	20 do.	do.

Persons clearing the ground on their own and raising small grain were generally allowed the whole produce for a period of five years, after which they paid according to custom.

In establishing the *sist* of a village the general practice was to estimate the whole produce and rate the village at ten rupees per *garisa*. After a considerable lapse of time the renter or zamindar generally added a *mallavatti* of one rupee or more for every rupee of the original *sist* according to the improvement in the land,

and also in specially good years collected an arbitrary *nazar*. An alternative method of fixing this *sist* was to estimate the revenue in *Pagodas* converting it at the extraordinary rate of seven and a half rupees per pagoda. The above additions were again made as usual. Again, there were two ways of realising the revenue. The first was to divide the annual revenue into four *kists* both of the *sist* and the *mullavatti*, and in case of a bountiful harvest realise the *nazar* towards the end of the fiscal year. The other was to take one quarter of the *sist* in advance in July (the fiscal year commenced in September), and a second in November. Then the crops were cut, and the remaining half, together with the *mullavatti* and the *nazar*, realised after the harvest.

The above description of the modes of assessment and realisation of the revenue operated very severely against the inhabitants. Another difficulty also made their position still worse. The village accounts which used to be efficiently maintained during the Muhammadan times were no longer regularly kept. The village *kadjans*, as they were called, no longer contained the full produce of the country and thus ceased to act as a check on the rapacity of the government servants and the imposition of the villagers. At the time of this investigation by the Circuit Committee, they hardly contained any information other than the government's *jamabandi*. This deterioration in the excellence of the village accounts naturally aided the renters and the zamindars in exacting with impunity all that they could from the cultivators. In few *parganas* the ancient principle of annual *anchanas* of the gross produce was still maintained, but "the government's proportion [was] invariably paid in money" after their share had been converted into cash at the prevailing rates.

The alienation of lands in favour of persons or groups of persons for specific reasons and at privileged rates of rent was a subject of considerable importance in the accounts of the Circuit Committee. There were three types of *manyams* (*inams*) which were current at this time.

Charity lands of various denominations defined *manyams* or *inams*.

(1) Lands given by government in lieu of wages and exempted from all payment of revenue except for the insignificant acknowledgment of Rs. 2 per *garisa*. These lands might almost be classed with lands which were virtually tax-free. The renters sometimes collected *nazars* from holders of these lands and in case such lands were of a considerable extent, the renter and the grantee shared what Oram calls a "collusive profit". These lands seem to have been granted to public servants as a means of a secure income without any deductions in the shape of *batta* and other fees usually levied on money wages. The incumbents were bound to reside in the village where such lands were situated, attend the *raja's* or renter's summonses, and receive a daily allowance when called away from their homes.

(2) Some *manyams* were alienated to temple and to other charitable trusts and to the Brahmans in charge of them.

(3) The head inhabitants of villages granted *manyams* to certain favoured individuals and generally succeeded in procuring the sanction of the government for such alienations. This category of *inams* occupied a considerable extent of land, but no *sanads* or other title-deeds were forthcoming for the same.

To unravel this confusion of rights the Committee recommended, at the instance of Oram, that the government should resume all these lands and restore them to such individuals as possessed *sanads* or had enjoyed them for twenty-four years in succession, while the remainder would become government property. The latter provision in effect meant that lands enjoyed tax-free from before the anarchy that had prevailed in the Sarkars prior to the establishment of the Company's government would be valid on the principle of continued possession.

Next to these *manyams* or *inams* come the *agraharams* enjoyed tax-free in a similar capacity by privileged individuals. By ancient usage these lands paid what was called a *srotriam* or yearly acknowledgment of one or two rupees per *garasi*. But considering their extent and the paltry revenue they had brought into his treasury, Sitarama Razu imposed

a new tax upon them. These *agraharams* were invariably held by Brahmans engaged in different walks of life. The *archakudu* in charge of the village temple and devoted to the *devata* or the village goddess enjoyed the best type of *agraharam*. Since the zamindars generally supported the temples and the people were always willing to bring in offerings, Oram was in favour of a gradual resumption of such alienations. On this point of great importance, he reported to the government in the following manner: "Although I would be extremely cautious of infringing customs of so ancient a standing, it may not be unnecessary to remark that depriving the better-mentioned Brahmans of their lands would be a measure so contrary to their own law as is perhaps generally imagined, which, if I am not mistaken, forbids the resumption of such lands only as are applied, jointly to the service of the *devata* and use of the Bramin and conscious that no country could support that numerous tribe in idleness, it has described the occupations proper for them to follow". While recognising the fact that an attempt to resume all these *agraharams* might bring in the opposition of the zamindars who were manifestly under the influence of the Brahmans, and that if such an attempt were successful it would throw those helpless individuals unassisted upon the world, Oram contended that such a process "looks to a future period of greater regularity in revenue and confidence in government than the (people) are now sensible of".

Tirast villages were granted to certain peons employed to protect the country from robbers and existed only in *parganas* contiguous to hill and woody country. But with the introduction of the Company's regime and the efficient policing of the country these grants were no longer necessary since "one company of sepoys being found far more efficacious in restraining the freebooters than all the *tirast* people together". The Committee proposed, that these villages might be generally resumed and rated along with the other villages in the Company's *haveli*. But in the case of unhealthy *parganas* where efficient policing by the Company would not be possible the *tirast*-holders might be continued as heretofore.

Doratanam villages were bestowed on the zamindar's relatives and their immediate castemen who were to assist in the defence of the country. But under the Company's regime they were no longer necessary and hence the Committee recommended their resumption.

The position of the manufacturers was deplorable. The incubus of numerous duties upon articles of trade was heavy. Customs and taxes which had been formerly collected on a moderate scale now lay exacted upon cloth, grain, bazar articles, on articles of inland trade in general, toddy and *arrak*. The Committee observed that "if the duties on necessities of life were set aside, it would be a great encouragement to population and the manufacturers, but those on *arrak*, beetle, bracelets and luxuries might be continued with propriety". Taxes on artificers had a disastrous effect upon the prosperity of the country. In particular those which had been levied since 1780 on the cloth trade with greater severity by the renters had had "the most pernicious consequences from being extended to all handicraftsmen and collected first upon every weaving family, as a second upon each loom, and, as a third, on the washing, chopping, and sale of the cloth, besides the duty upon cotton". These taxes drove many weavers away from their occupation and as such it was in the interests of the Company as of the inhabitants that these taxes had been done away with. The manufactures generally consisted of coarse cloth of from twelve to twenty *punjams* (counts) fine, common muslins and a variety of cloth for local use. Vijayanagaram had of late improved these manufactures considerably both in quality and extent, and had "very able workmen of all kinds" and some shawls were also woven there. During the recent South Indian wars (with the French and Haidar) long-cloth had suffered heavily for want of encouragement and markets. A quarter of the cotton required for the manufacture of these commodities, was cultivated in the districts themselves. The decay of cotton trade was due to the necessity of cultivating dry crops for indigenous consumption, partly to the unfitness of the land uniformly for the raising of the Cotton crop, to the want of inhabitants to engage in it, and, finally, to the heavy

duties which were imposed upon the cotton trade at its various stages.

The produce of the land consisted of paddy and of dry grain of various sorts, both together making about a third of the money value of the produce as a whole, while sugarcane, indigo, cotton, sealing-wax, honey, iron and flint of different kinds, made up the remainder. An alteration to agriculture from the other processes of producing wealth was not, according to Oram, "always a sign of prosperity in the people; for the oppressed ryots are always obliged to cultivate every clear spot of ground that they may be enabled to discharge the Circars (government) demand and have enough remaining for the support of themselves and [their] families".

Except in the *agraharam* and *mokhasa* villages where the possessors were particularly careful agriculturists, the condition of the tanks and water sources was "but very indifferent". Their condition in the *haveli* was really deplorable and even though repairs were carried on spasmodically they were executed with such undue haste and carelessness that "the first violent rain frequently destroys their labours".

Notwithstanding the government's attempts to demilitarise the Sarkar, the military position of the zamindars was still of considerable importance from the revenue point of view and the Committee recommended their gradual reduction. They found that the rates of zamindari tribute were still low and recommended the following increase of the same :—

Zamindari.		IN RS.	
		Present rate.	Proposed rate.
Nandapuram	...	25,000	35,000
Gulgunda	...	22,000	30,000
Kimidi	...	1,06,000	1,50,000
Tekkali	...	20,000	30,905
Vijayanagaram	...	4,05,601	9,05,601

The Vijayanagaram zamindari was thus the principal zamindari the tribute of which the Circuit Committee recommended to be more than doubled. This was a really heavy addition to the *jamabandi* of the Pusapatis, and even if allowance is made for reduction of military expenses which this increase presupposes it is hard to believe that such an increase was wholly justifiable. But at the same time it should be remembered that some of the zamindars in the above list paid tribute to Vijayanagaram for which the Company held the latter responsible in an indirect way, and increases in their tribute partly went into the family treasury of Vijayanagaram. One point is worth noticing here. Even though the policy of the government was in general to free the zamindars from the tutelage of Vijayanagaram, the Committee did not think it advisable to recommend a wholesale liberation of such tributaries which would certainly undermine the prestige of Vijayanagaram, and the tranquility of the Sarkar. For example the Committee recommended that the raja of Andhra should remain under the control of Vijayanagaram.

(b) Districts dependent on M

The Circuit Committee issued two reports on the districts dependent on Masulipatam⁽¹⁾ dated 9th February 1786 and 15th February 1787. The first report deals with the zamindaries of Nuzvidu and the Char Mahal and the latter with the zamindaries in the Rajahmundry Sarkar. Apart from containing detailed revenue accounts of the various zamindaries and *haveli* farms within the jurisdiction of Masulipatam, there is comparatively, very little information in these reports dealing with land systems and administrative arrangements. The Committee themselves refer to their earlier reports on the Chicacole Sarkar for their views on these interesting points. Still, the Masulipatam reports threw some light on a few local features of revenue management.

(1) The first report was signed by Williams, Saunders, Oram and Maxwell and printed by the Madras government in 1914. The second report was signed by Saunders, Gideon Firth, Henry Norris and Hugh Maxwell and printed by the Kistna Collectorate press in 1905.

The zamindari of Nuzividu at one time consisted of eighteen *parganas* and was the most important in the Mustafanagar and Ellore Sarkars, but during the time of the Company's regime it had lost its importance and was in a state bordering on bankruptcy. Several zamindariaries which had been formerly its tributaries had now procured their freedom and thus reduced its influence and wealth. It was particularly unfortunate in its raja, Appa Rao, who mismanaged his revenue affairs and ran heavily into debt both to the Company's servants and to the *sahukars* in general. The country was thoroughly neglected and thinly populated. Appa Rao dissipated all his revenues on useless *sibbandies* and revenue retainers called *naikwari* peons stationed in different villages. His grants of lands to dependents and favourites at ridiculously low rents under the various denominations of *mokhasa* villages, besides the equally considerable grants of *agraharams* further reduced his revenues.

The produce of this zamindari and of the Char Mahal consisted of paddy and various sorts of small grain—the latter being extremely prolific and constituting a considerable proportion of the produce, besides cotton, dyes (indigo), oilseeds, betel, and tobacco. The tanks and water courses were not particularly bad, but the want of enterprise in the raja and the general mismanagement in the country did not produce good results from them. In certain *parganas*, the inhabitants cultivated lands for a period of four years, then leaving them fallow for a year in order to allow them to recuperate and resuming cultivation again for a like period.

An extraordinary feature of these zamindariaries was that both paddy and small grain were sold at the same price of five Madras pagodas per *putti*. The zamindar either collected the revenue by *thanadars* or by leasing the *parganas* to renters and both these systems "teem with oppression". The crops were first valued and divided between the cultivators and the zamindars. The cultivator then paid the latter the money value of his share or gave

him *sahukar tips* for that amount, but in special cases "when it answers the zamindar's purpose" the dues were paid in kind.

The cultivator met all the vexatious charges entailed in revenue collection out of his own share. The *darbar* charges, which had been recently raised, on the appointment of several *mutasaddis*, and the imposition of additional *rusums* from 5 to 9½ per cent of the *jama* was his first additional payment. Next, at harvest time he had to allow three seers per *putti* to be paid to the *karanam* of the village, a batta of four annas a day to the *gumasthas* of the *muzumdar* and the zamindar, besides batta to government peons attending the latter. *Nazars* varying from one to two Pagodas were also paid according to the size of the village to each *deshpandya* and *muzumdar* in the district, and from one to two rupees to each *mohtaddurs* (village stewards). They had also to offer *nazars* to the Brahman priests of the zamindar and to other influential persons. When the zamindar was distressed for money they were compelled to pay new exactions demanded on the basis of an additional statement of the produce of the countries.

On the question of the condition of the inhabitants the Committee observed: "From the foregoing statement it must be evident how different it is to ascertain the specific receipts of the Rajah or what actually remains with the ryott; all that can be said is that the latter, by ancient and original establishment, is entitled to half the produce, defraying therefrom the [expences of the] repairs of tanks and the usual village and church ceremonies and expences which may reduce his net profits to one-third, with which, if again established, he would be well contented". In another place the Committee conjectured that the raiyat barely had a fifth of the gross produce for himself and this seems to have been the case also in the zamindari of the Char Mahal.

A considerable amount of the revenue of these zamindariaries was derived from *juncan*. Even though sufficient data is not forthcoming to establish the extent of these collections, there is considerable information available on the effect of these vexatious duties upon

the trade and industry of the country. The Committee observed that "the mode of collecting these customs is highly detrimental to traders and injurious to the country by deterring their resort hither". In another place they wrote that "these customs are not so oppressive on account of their rates as from the mode of collection, numerous Chowkies being placed on all the roads, where, besides the zamindar's dues, many *russooms* are exacted which is the cause of much vexation and inconvenience to the trade". The following were some of the principle duties collected in the districts under the jurisdiction of Masulipatam :—

- (1) *Savar*.—Originally imposed by the government with a *chauki* for each main public road and was so light as to be no discouragement to trade.
- (2) *Mannu-rusum*.—Instituted by the zamindars during the period of the decline of the Muhammadan regime and in certain localities exceeded the *savar* rates.
- (3) *Produce-duty*.—Duties on tradesmen moving from market with an additional charge for staying overnight in any village other than their own.
- (4) *Alladi rusum*.—Levied on those who use the public roads. [The report specifies nothing further.]
- (5) *Deshpandya* and *Karanam's* fees specially existed at Nuzividu only.

There is an obvious justification of these dues on the ground that the zamindars constructed and maintained what roads there were in the country at this time. But the instances quoted by the Committee show that this right to collect land customs was greatly abused and called for a drastic remedy.

The second report (1) of the Circuit Committee on the Masulipatam mainly deals with the Rajahmundry Sarkars, which "in point of fertility, revenue and manufactures [was] for its extent, by far the most valuable of the Company's northern possessions".

(1) This report repeats several points mentioned in the earlier one and occasionally groups together the zamindars in all the three middle Sarkars.

The zamindari of Pithapuram was the most important and had its tributaries in the zamindaries of Totapalli, Pithapuram, the Do Mahal (Kota-Ramachandrapuram), Korukonda, Kottapalli, Gutala and Polavaram, and exercised control over the Perur *pargana*, the village of Tatipaka and Vadrevupalli and the *mirasis* of the *muzumdars* and *deshpandyas*, besides the *haveli* and *jagir* villages.

This Sarkar produced large crops of paddy and dry grain, sugar-cane, betel-nut, tobacco, oil-seeds, cotton, garden vegetables and different kinds of fruit. The manufactures consisted of sugar, jaggery, coarse, middling and super-fine long-cloth, izzaries, muslin, chintz and various types of cloth for local trade. The French settlement at Yanam in the Injaram *pargana* annually exported between two and three thousand bales of long-cloth, the greater part of which was paid for in ready money. The *miras* of Pithapuram had the exclusive right to make and sell salt throughout the Sarkar.

The extent of operations of the Peddapuram zamindar and frequent troubles in the outlying districts, necessitated the maintenance of a fairly large *sibbandi* in the Sarkar. Its strength was estimated at 20,000 and its expenses at a lakh and a half of rupees per month. There were three types of these peons. The first consisted of the constant attendants of the zamindars who were generally paid in ready money and occasionally employed in revenue business. The second comprised persons enjoying grants of land, paying nominal rents, and constantly employed in the revenue-collections. The *nanovartidars* formed the last type. These were mostly the dependants of the zamindars enjoying grants of land, with batches of retainers who were rarely called upon to take part in revenue collection but always ready to obey the orders of their raja.

Since 1759 the *haveli* lands in this Sarkar had been exclusively enjoyed by the zamindars who paid rent for them to the Company. This was a feature peculiar to this Sarkar, since *haveli* lands in the other Sarkars were directly leased out by the government to suitable bidders. The Committee did not think it necessary to

recommend the acquisition of these in order to bring them into line with those in other ...

(c) The Ganjam District.

On 21st April 1788 the Circuit Committee submitted their last report to Sir Archibald Campbell two years after the Board of Revenue was established at Madras (1). With the splitting up of the Kimidi zamindari into Vijayanagar (Pedda Kimidi proper) and Pretapagiri zamindaries, there were twenty zamindaries in this district and a considerable extent of *haveli* ... by Cotsford and expanded by his successors at Ganjam. The geographical configuration and the turbulence of the zamindars of this district had retarded the progress of the investigations of the Circuit Committee. They observed that "the difficulties we have had to struggle with in the prosecution of our inquiries in these zamindaries have infinitely exceeded those we have experienced in any former part of our investigation, from the accounts of revenue being less regularly kept than in the Southern Circars and the insufficiency of our powers, although strengthened by the authority of the Chief and Council (2) (by whom at our requisition, the zamindars were directed to furnish us with their accounts) to enforce obedience to our orders."

This report of eight printed foolscap pages contains a survey of the military and revenue position of these twenty zamindars. The appendices occupying five pages do not contain any information that materially contributes to our knowledge of revenue detail in the district. Paragraph 47 of the report is the only statement describing certain local features. It runs as follows: "The maugoney (which, as well as the tax upon the ploughs, peculiar to this district) is an assessment at no fixed rate, and therefore is difficult to be correctly estimated; but upon a medium of the ryot's shares throughout these zamindaries, after these deductions, they would not be found to exceed six parts in twenty."

(1) Signed by Maxwell and Nathaniel Webb and reprinted by the Madras government in 1914.

(2) The Ganjam Residency had been restored to the status of chiefship subsequent to Rumbold's government.

The Circuit Committee recommended the following measures for the better management of the revenue affairs of the Sarkar: (1) The general orders of the Court of Directors that every military man in the country should be paid by the Company themselves, should be carried into effect. But the Committee qualified this recommendation by stating that in outlying and unhealthy districts the zamindars might be continued to retain peons until the policing of the country could be put on an adequate and efficient basis. This would permit an increased *jamabandi* which the Committee recommended.

(2) The *muzumdari* office which had become extinct during the Company's regime should be revised. This was meant to ensure greater regularity in the keeping of revenue accounts and the detection of excessive demands on the raiyat by renters and zamindars, and the natural inclination of the cultivators to suppress information regarding the actual produce of the lands.

(3) Superintendents, possibly from among the covenanted servants of the Company should be appointed and stationed in different localities to check the activities of all the people concerned in cultivation and revenue collection, from the renters and zamindars down to the actual husbandmen in the villages. They should have an adequate military force to assist them and were to settle disputes between the cultivators and the revenue farmers, and zamindars, and should act as agents between them and the Chief and Council. They should also supply both the Chief and Councils and the Madras government with detailed periodical statements of the produce, the rates of rent, the position of paid and unpaid *kists* and other information relevant to revenue administration.

(4) The revenue business should be conducted by the Chief and Council as a body and not by the Chief alone as had been till then the custom, since joint responsibility was calculated to ensure greater efficiency in the administration.

(5) Ten per cent of the gross revenue collections should be devoted to the payment of the Chief and Council and the lesser revenue officials employed in the administration of the revenue

business. As an alternative, while allowing suitable salaries to the Superintendents and other officials proposed to be created, the Committee recommended that the salaries of the Chief and members of the Council should be raised from Rs. 400 and Rs. 70 to Rs. 3,000 and Rs. 350 a month respectively, and thus remove all excuse for illicit advantages.

(6) Since there was no judicial machinery for the adjudication of disputes, and the renters and zamindars had always abused their judicial powers being almost invariably parties to the suits which came before them, the Committee recommended that the Chief and Council should be entrusted with the business and for their guidance also recommended the institution of a code similar to the Bengal Judicial Code.

(7) "We cannot conclude our report without strongly recommending to Government the necessity of setting a permanent jumma upon equitable principles with the several tributaries dependent on the Company's authority. We are persuaded, if this measure was adopted and the zamindars had the positive assurance of Government in their Sanads [sic] or cowles that the increasing their incomes by paying attention to improvements would not subject them to further increase of tribute, it would in the end be attended with much benefit to the country and inhabitants (1)."

Thus, when the Board of Revenue were just getting busy with plans for the better management of the revenue affairs of the Madras Presidency, the Circuit Committee completed their work. Their general recommendations which were by degrees carried into effect by the Government, and their strong recommendation in favour of a permanent settlement, fourteen years before its actual introduction clearly shows how within a space of thirty years the predominance of private interests had been suppressed, how administrative ideas had replaced commercial ideas in the Company's revenue system, and how an effective revenue machinery had been worked out after a series of experiments. All this, especially after the reforms of Macartney, offer the most pointed contrast to the chaotic conditions to which the Company succeeded.

(1) Paragraph 55 of the Report on the Masulipatam Zamindars dated 15th February 1787.

APPENDIX A.

FRENCH REVENUES.

1st July 1750 to 30th June 1754.

[Memoire pour le sieur Dupleix. Appendix pp. 45-49.]

1751.

	RS.	A.	P.	RS.	A.	P.
MASULIPATAM—						
Sair duties and Juncan at Inugudur ...	6,000	0	0	...		
La Ferme des palmiers [Arrak lease] ...	2,400	0	0	...		
Masulipatam Salt Farm ...	38,529	1	0	...		
Customs duties ...	22,005	8	0	68,934	9	0
NARSAPUR—						
Samaldevi farm and Arrack [cocotiers] ...	10,800	0	0	...		
Tondur and Bondada salt farms ...	4,677	1	0	...		
Narsapur Customs ...	1,738	12	0	...		
Moturfa and capitation tax in the village of Narsapur	231	11	0	17,447	8	0
DIVI—						
Sundry general collections.	4,001	8	0	4,001	8	0
NIZAMPATAM—						
Sundry general collections.	31,242	0	0	...		
	(sic)					
Sair and Juncan ...	1,091	0	0	32,333	0	0
Total 1751 ...				1,22,726	9	0

1752.

MASULIPATAM—	Rs.	A.	P.	Rs.	A.	P.
Tumidi and Pedana ...	15,000	0	0	...		
Gudur and Akulamannad. ...	31,000	0	0	...		
Inuguduru ...	6,000	0	0	...		
Inuguduru sair ...	9,000	0	0	...		
Masulipatam salt ...	67,564	10	0	...		
La Ferme des palmiers [Arrak] ...	2,400	0	0	...		
Customs duties ...	39,840	12	0	1,70,805	6	0
NARSAPUR—						
Tondur and Bondada ...	22,000	0	0	...		
Yanan village ...	1,000	0	0	...		
12 villages of Narsapur (for five months) ...	3,400	0	0	...		
Sair and capitation for the 12 villages ...	5,804	0	0	...		
Samaldevi and arrack [co-cotiers] ...	12,004	0	0	...		
Sakhinetipalli and Rameswaram ...	4,100	0	0	...		
Antervedi ...	3,360	0	0	...		
Tondur and Bondada salt. ...	7,209	0	0	...		
Narsapur Customs ...	2,330	0	0	...		
Sair and capitation taxes at Narsapur ...	448	8	0	61,656	0	0
NIZAMPATAM—						
Land Revenue and Juncan. ...	36,630	6	0	...		
Salt farms ...	29,954	8	0	66,584	14	0
DIVI—						
Revenues and Juncan ...	20,204	12	0	20,204	12	0
DEVARAKOTA PARGANA—						
Acquired 1st July 1751 ...	60,000	0	0	60,000	0	0
Total 1752 ...				3,79,251	0	0

1753.

MASULIPATAM—	Rs.	A.	P.	Rs.	A.	P.
Tumidi, etc. ...	20,050	0	0	...		
Gudur and Akulamannadu. ...	40,750	0	0	...		
Inuguduru ...	8,400	0	0	...		
Sair at Inuguduru ...	11,850	0	0	...		
Arrak (La Ferme des palmiers) ...	2,400	0	0	...		
Masulipatam salt ...	80,000	0	0	...		
Customs duties... ...	40,737	0	0	...		
				2,04,187	0	0
CONDAVIDU—						
Acquired after the campaign of November 1752 and the produce abandoned to the French amounted to ...	...			4,88,000	0	0
NARSAPUR—						
Tondur and Bondada ...	26,503	12	0	...		
Village of Yanam ...	1,000	0	0	...		
12 villages of Narsapur ...	7,164	0	0	...		
Sair dues in the 12 villages ...	3,820	0	0	...		
Samaldevi and toddy [co-cotiers] ...	12,745	2	0	...		
Sakhinetipalli and Rameswaram ...	4,006	14	0	...		
Antarvedi ...	3,400	0	0	...		
Tondur and Bondada salt. ...	9,548	0	0	...		
Customs duties ...	3,348	0	0	...		
Sair, etc., of Narsapur villages ...	448	0	0	...		
				71,984	8	0
NIZAMPATAM—						
Land revenue ...	55,363	14	0	...		
Salt revenue ...	31,334	10	0	...		
				86,700	8	0

			RS.	A.	P.	RS.	A.	P.
DIVI—								
Revenue	...	...	39,262	8	0	39,262	8	0
DEVARAKOTA—								
Revenue	...	...	1,04,761	10	0	1,04,761	10	0
Total 1753	...					9,94,896	2	0

1754.

MASULIPATAM—

Tumidi, etc., farm	...	20,050	0	0	...
Gudur and Akulamannadu.	...	40,750	0	0	...
Inuguduru	...	8,400	0	0	...
Sair at Inuguduru for six months	...	6,252	0	0	...
Toddy [Masulipatam] for six months	...	1,200	0	0	...
Customs for six months	...	17,936	0	0	...
Market dues exclusive of the sale of salt in the village and <i>pettah</i> of Masulipatam for six months	...	462	8	0	...
Capitation tax in the <i>pettah</i> for six months	...	472	0	0	...
Capitation tax in the village	...	250	0	0	...
Seiseniage on Coining Money	...	1,000	0	0	...
					96,773 8 0

KONDAVIDU—

Revenues	...	...	6,81,000	0	0
----------	-----	-----	----------	---	---

NARSAPUR—

		RS. A. P.			RS. A. P.		
Tondur and Bondada	...	38,013	4	0	...	...	...
Yanam	...	1,000	0	0	...	...	...
12 villages	...	12,224	11	0	...	...	...
Samaldevi	...	1,537	10	0	...	...	...
Sakhinetipalli and Rameswaram	...	4,800	0	0	...	...	...
Six months revenues from Antarvedi	...	1,700	0	0	...	...	...
Customs for six months	...	1,400	0	0	...	...	...
Capitation at Narsapur for six months	...	230	0	0	...	...	...
					60,905	9	0

NIZAMPATAM—

Land Revenue	...	56,574	14	0	...	...	...
Salt Revenue	...	35,897	6	0	...	...	...
					92,472	4	0

DIVI	...	...	39,176	4	0
DEVARAKOTA	...	...	89,050	0	0

For the entire year 1754.

Total for 1754 (not complete)

...	...	10,79,377	9	0
-----	-----	-----------	---	---

MASULIPATAM—

Last six months of the revenues from the farms.	8,637	0	0	...
Estimated customs for the second half of 1754	18,000	0	0	...
Revenues on the estimate of previous years for the same period	80,000	0	0	...
				1,06,637 0 0

NARSAPUR—	Rs.	A.	P.	Rs.	A.	P.
Toddy and 12 villages estimate ...	3,600	0	0	...		
Toddy at Samaldevi ...	12,000	0	0	...		
Antarvedi, six months ...	1,700	0	0	...		
Six months' capitation of Narsapur village ...	230	0	0	...		
Tondur, etc., salt estimate.	10,000	0	0	...		
				28,730	0	0

NIZAMPATAM—	Rs.	A.	P.	Rs.	A.	P.
Salt estimate ...	63,000	0	0	63,000	0	0
				1,98,367	0	0

General Revenues for 1751-1744. Rs. 27,74,618-4-0.

N.B.—Revenues for Motapalli were not included.

Dated Masulipatam 15th July 1754.

(Signed) *De la Salle.*

(Countersigned) *Moracin.*

Etat general du produit de Masulipatam et Provinces dependants pour trois ans, a compter de l'annee de l'Egire des Maures 1165 pris mes et compris l'annee 1167 ce qui forme suivant notre stile depuis le premier Juillet 1755 jus qu'an 20 Juin 1758.

	1 year. Pagodas.	2 year. Pagodas.	3 year. Pagodas.
Kondavidu (entire) ...	2,01,485	2,09,990	2,20,477
Devarakota ...	25,000	27,000	28,000
Inuguduru ...	2,300	2,500	2,500
Tondur and Bondada, Narsapur and dependen- cies ...	18,850	18,850	18,850
	2,47,635	2,58,340	2,69,827

or

	Rs.	Rs.	Rs.
Rate of exchange Rs. $4\frac{1}{8}$ $4\frac{1}{8}$ or $4\frac{1}{10}$ ths to a pagoda ...	9,90,540	10,33,360	10,79,30? [sic.]
Guduru and Akulaman- nadu ...	45,000	45,000	45,000
Tarmidi and Pedana ...	22,500	22,500	22,500
La Ferme des palmiers ...	2,400	2,400	2,400
Sair and Moturpha at Inuguduru ...	12,000	14,000	14,000
Divi ...	50,000	50,000	50,000
Nizampatam ...	50,000	50,000	50,000
Nizampatam salt ...	50,000	50,000	50,000
Masulipatam salt ...	80,000	80,000	80,000
Narsapur salt ...	10,000	10,000	10,000
Customs at Masulipatam ...	40,000	40,000	40,000
Total ...	13,52,440	13,95,260	14,41,208

43

APPENDIX B.

SPECIMENS OF KAULS.

No. 1.

HUSSAIN ALI'S KAUL (1766).

[*Madras to Caillaud and Pybus. 20th June 1766. Madras Military Consultations. Vol. 57. pp. 184-85*].

Whereas by the articles of Agreement entered into with Hussain Ally Cawn bearing Date the 22nd and 25th of February 1765, the said Hussain Ally Cawn did for the consideration therein mentioned engage to deliver over to the United English East India Company the management of the Circars whenever it should be demanded.

And whereas in consequence of the Royal Phirmaund granted by the King Shaw Allum Padshaw Gauzy Abdul Muzuphur Iullaui Ud Deen, to the said United English East India Company of the five Northern Circars, the said Hussain Ally has delivered over the management of the said Circars into Our hands for and on account of the said Company.

Now be it known unto . . . by these Presents that We Robert Palk Esq., Governor of Fort St. George and of all the Forts, Factories and Places subordinate thereto; President of the Council of Fort St. George and the said Council whose names are hereunto subscribed, taking into consideration the said agreement and the great assistance the said Hussain Ally Cawn may afford us by his influence with the several zamindars and his knowledge (185) of the Country, do hereby give and grant as a Jagueer unto the said Hussain Ally Cawn the Districts of Totipacotah, and Paroor exclusive of Twelve Villages belonging to the former and one to the latter in the Company's possession, which said Districts the said Hussain Ally Cawn is to have the sole management of and to receive for his own use the rents and benefits arising from them, from the time We took the management of the Circars into Our

hands, so long as he shall continue firm in the interests of the said Company, and shall exert his utmost endeavors in assisting us in settling and keeping the said Circars in Peace and Quietness.

And as a further encouragement to the said Hussain Ally Cawn, and to give him the greater weight and influence with the zamindars and others, We do hereby moreover grant unto him the management of the Districts of Valloor Samotoo, Douwah and Elacotah, for the rents and revenues of which he is to account with the said Company, to whom the said rents and revenues are to be punctually paid, as received by him from the different renters. In Witness whereof We have hereunto set our hands and the seal of the said Company in Fort St. George this 20th day of June 1766.

ROBERT PALK &c COUNCIL.

No. 2.

KAUL TO VIJAYARAMA RAZU.

[*Military Consultations. 1st August 1769. Vol. 65. pp. 382-83*].

Whereas it has been represented unto Us by Meerjah Raja Sitteramrauze, Manna Sultan Behauder that by sundry Grants and other good titles derived from the acknowledged Government in times antecedent to the Grants made to the Hon'ble Company of the Circars of Sicacole, Rajahmundry, &c., by Shaw Allum Patcha of Indostan in the year of the Hegyra 1179, the ancestors of the said Rajah Viziamramrauze as well as himself did enjoy a revenue of twenty-four thousand Rupees yearly issuing out of the Districts of Cassypatnam, Nandaporam, and Maulgul in the Circar of Cicacole and also a revenue of six hundred Pagodas yearly issuing out [of] the village of Gotapilly in the Purgunnah of Domahal in the Circar of Rajahmundry as a Jaghire, and whereas the said Rajah Viziamramrauze hath requested that the said revenue may now be confirmed to him as a Jaghire of inheritance.

Now, therefore be it known unto all whom it may concern that due information having been taken of the premises and in con-

sideration of the long and faithful attachment of the said Rajah Viziamrauze and his family to the interests of the Hon'ble Company, We, Charles Bouchier, Esq., Governor of Fort St. George and all the Forts, Factories and Places subordinate thereto, President of the Council of Fort St. George, and also the said Council whose names are hereunto subscribed do by these presents, grant and confirm unto the said Meerjah Rajah Viziamrauze, Manna Sultan Behaudra.....and his heirs, the said revenue of twenty-four thousand Rupees issuing out of the said Districts of Cassypatnam, Nandaporum and Manlgul, that is to say out of the District of Nandaporum ten thousand Rupees, out of the District of Cassypatnam nine thousand Rupees, and out of the village of Gotapilly as a Jaghire so long as the said Rajah Viziamrauze and his heirs shall continue firm in the interest of the Company and shall at all times exert their utmost endeavours to support and strengthen the Company's Government in the said Circars.

In witness, we have hereunto set our hands and seal of the said Company in Fort St. George, this 27th day of March in the year of our Lord one thousand seven hundred and sixty-nine.

N.B.—The names of Sitarama Razu and Vijayarama Razu are indifferently used in this *kaul*.

No. 3.

JAGANNADHA RAZU.

[*Vizagapatam to Madras*, 6th November 1777. *Rev. Cons.* 18th November. Vol. 19, pp. 704-06].

Whereas Jumpana Jaggernaut Rauz has represented to us, the Chief and Council of Vizagapatam, that from the repeated attempts made on his life and property by the Rajah Viziramrauze thro' the evil conceit of Sitteramrauze, he can have no dependence on either, and therefore has this day passed us an obligation wherein he binds himself never to serve them in any capacity whatsoever without our express permission first had and obtained.

Now be it known unto all men that we taking into consideration the present condition of Jaggernaut Rauz and the services

which he may be capable of rendering our Hon'ble Company, by his great knowledge of all the Chicacole Circars, do hereby at his earnest request acknowledge him to be renter of Chicacole Havelly and manager of Ancapilly, Dodigulloo &c. zemindary, that we consider him as immediately under the Company's protection and shall endeavour on all occasions to see justice done to him and all his family.

We also hereby declare, that we think he merits further encouragement and shall embrace every opportunity which may offer for giving him reason to be grateful for protection and the favour shown him by this writing. In justice to his character, which we apprehend may have been injured by the letter we wrote to the Governor and Council of Fort St. George under the date the 26th February last, on account of the representation made against him by Sitteramrauze, we think it necessary to certify that many circumstances have since come to our knowledge to induce us to believe that Sitteramrauze is capable of inventing any story, however wicked, which will serve his purpose and that the complaints he urged against Jumpana Jaggernaut Rauz were groundless, though it is probable they may have been the means of preventing him from being nominated Zemindar of Ancapillee, Dodigulloo &c.

We, therefore, being willing to repair the injury done to him as far as in our power do hereby promise to use our best endeavours for his procuring that Zemindary and in case this service cannot be effected for him we hereby promise to use every means in our power to make the Rajah Vizeramrauze fulfill a Saund granted by him to Jumpana Jaggernaut Rauz bearing the date 1776 (Gentoo style) wherein he promises to grant him the following places, viz.

			RS.
Narva and Peddagady	for	...	9,000 per annum.
Canathu and Carausa	..	...	10,000 ..
Lova Cheema	..	...	5,000 ..
			24,000 ..

In case the zemindary of Ancapillu, Dodigulloo &c. shall not be granted to Jumpana Juggernaut Ranz within one year after the date of the said Sanud, we further being willing to bind the said Jumpana Jaggernaut Ranz by all possible ties of gratitude to our Hon'ble employers do hereby promise to assist and support him on all occasions where it can be done consistent with our own honor and the interest of the Hon'ble East India Company whose seal is affixed to this writing, to which we have subscribed our names at Vizagapatam this 20th day of August 1777.

Samuel Johnson.
Morgon Williams.
Henry Craufurd.
Nathaniel Barlow.

N. B. :—The Madras Government deferred consideration of this *kaul* till the receipt of the findings of the Circuit Committee which had recently started on its tour of investigation of the revenues of the Chicacole Sarkar.

No. 4.

A CONFIRMATORY KAUL BY THE VIZAGAPATAM CHIEFSHIP.

[*Revenue Consultations*, 12 July 1783, Vol. 29. pp. 716-18].

Cowle granted by Cland Russell Esq., Chief and the Gentlemen of the Council at Vizagapatam, with the consent and approbation of Jagganant Deo, renter of the Kimmedy District to Anamunta Kittiah.

Whereas you are bounden to [sic] security for Jugganant Deo to the amount of Rupees 53,000 to be paid to the Hon'ble Company in part of his rent for the Kimmedy Country and in consideration thereof, Jugganant Deo had given you the management of Toopucunda District as under renter with the usual allowance of Serce [sic] or ten per cent on the collections, and whereas Jugganant Deo has fallen in arrears in the payment of his Kists we have therefore thought it necessary to confirm Jagganant Deo's Cowles ourselves to you, by a Cowle immediately from ourselves for next year under the following conditions for the performance of which you have given Muchilas as usual viz.

45

You are on no account to consider yourself under the orders of Jagganant Deo, nor suffer anyone to interfere with the collection of the part of the District under your management, unless the Chief and Council should find it necessary to send a person on the part of the Company.

The collections that are made shall be first applied to the payment of the Company's Kists, after which the surplus may be paid to Jagganant Deo on application to the Chief for our consent.

You are on no account to comply with any demands for money from Jagganant Deo or any other person in his behalf on account of your Rent his authority being now restricted to the keeping the country in peace and quietness.

The sum for which you are responsible to the Hon'ble Company and which you have agreed to pay in four Kists is as follows :—

On account of the year from 1st July 1783	Rs.
to 1st July 1784	50,000
On account of last year's Balance remaining	
in the inhabitants hands	3,000
Total	53,000

Which is to be paid as follows :—

On the 15th October	13,250
15th December	13,250
15th February	13,250
15th April	13,250
Total	53,000

In case you do punctually observe the aforementioned conditions, and not in any shape infringe the rights and privileges of the inhabitants, you will merit the favor and protection of the Company, whom you are now to take on as your immediate Superiours and Proctors during the term of this Cowle; on the other hand if you fail in your engagements, the country will be taken from you and you will forfeit their Protection. In witness whereof we have hitherto set our hands and caused the seal of the Hon'ble Company to be affixed hereunto in Vizagapatam this 10th of June 1783.

APPENDIX C.

CAILLAUD'S AGREEMENT WITH ZAMINDARS.

Articles of Agreement between General John Caillaud and the zamindars, signed at Ellore on 23rd August, 1766.

[*Military Consultations*, 23rd August, 1766, Vol. 57, pp. 267-68].

Articles of Agreement between the Hon'ble Company and the zemindars of the Ellour and Mustaphanagar Circars assembled at Ellore in the presence of General Caillaud, this 23rd August, 1766 :—

Article 1st. We do promise and swear on behalf of ourselves and all the several people under our command, that we will be true and faithfull to the Hon'ble English Company, that their Enemies will be our Enemies, and that we will be ready at all times, whenever called upon to join our Troops with those of the Companies, and to assist them against all Enemies whatever, to the best of our power and abilities.

Article 2nd. We do hereby promise and engage to send the number of our Troops we have promised to General Caillaud to the Places agreed upon there to oppose the Enemy to the utmost power from coming into the Country by those roads.

Article 3rd. We do promise and engage to the best of our power to supply the English army with provisions of all sorts; and that we will use our endeavors to engage the merchants of our Country constantly to supply the English army with grain, as far as they are able.

Article 4th. We do promise and engage that all provisions, stores and everything necessary for the subsistence of the army, shall pass thro' our Countries, free from all Duties, and that we will give orders to our amaldars &c., &c., to help and assist all people that may require their assistance going with provisions or stores to the English army.

93 46
Article 5th. We do engage and promise to stop and secure all English soldiers passing thro' our Country, that have not proper Cowles and Passports from the General or Commanding Officer of the English army.

Article 6th. We do promise to give constant and true intelligence to all English officers marching through our Country or commanding in any place in our zemindaries or the Country near us of any news that we may receive of the Enemy's motions.

For the performance of all which Articles, we promise to execute Faithfully and have hereto signed our names.

Article 7th. The General does promise and engage in the name of the Company, that if the zemindars keep faithfull to the above engagements, and shew on all occasions a ready desire to serve and assist the Company, and pay a strict obedience to their orders; that the Company will protect and favor them, will maintain them in all their just rights and privileges, and will defend them at all times, and on all occasions against their Enemies, and that according to the customs of the Country, they shall have 15 days notice for assembling their troops when required for the assistance of the Government, and that they shall be allowed the usual batta paid on such occasions, and when employed on such service.

And for the performance of this in the name of the Company, I do hereby engage my word and promise.

47

APPENDIX D.

SPECIMENS OF RENTERS' PROPOSALS.

No. 1.

PROPOSAL OF JAGANNADHA RAZU AND AKKAJI.

[*Military Consultations*, 23rd November 1767,
Vol. 60, pp. 1,263—1,265.]

Proposals of Jampana Jagannadaraue and Dabeer Accajee Pundar, under their seals, directed to John Lewen Smith Esqr., Chief of Masulipatam &ca. Council.

We hereby propose to rent Chicacole Havaly. The whole of Cossimcotah and Payackrow's Country for Phaseley 1177 exclusive of Enams, Rusooms and Rozeenadar &c. as follows :

Havaly Chicacole including Nowpadah with regard to the common revenues to be reckoned from the Stile of Mergaseera Saul or answering about July, but with regard to the Salt Revenue to be reckoned from the Stile of Asta Saul, answering about November ...	Rs.
...	1,37,500
The whole of Cossimcotah to be reckoned from the Mergaseera Saul of July ...	35,000
Ancapelly &c. belonging to Payackrow to be reckoned from the Asta Saul or November ...	67,500
Total ...	2,40,000

As we agreed for this sum, we engage ourselves to pay the same to the Company the following payments, viz.,

Survajette Samvatcher Puscha Sud Diteya or answering to the latter end of December 1767 ...	80,000
Sarvadaree Samvatcher Vyasaga Sud Diteya or answering to the latter end of April 1768 ...	80,000
Sarvadaree Samvatcher Baudrapada Sud Diteya or answering to the latter end of August 1768 ...	80,000
Total ...	2,40,000

We also engage ourselves to deliver a Soucar's Note for the first payment on the 8th Day of our receiving Kalat or present upon the occasion.

As we took upon ourselves the Nowpadah as above, including the salt, a stop should be put to the sale of salt, belonging to the late Chief, which are [sic] remaining 'till our salt of the present year be sold. If not, the said salt should be delivered to our charge according to the market price, in which case, we engage ourselves to pay the amount of what part of the said salt may be sold at the time [of] our paying 20,000 Rupees on account of our Kist, and then whatever salt there may remain both of the new and old, shall be delivered by us to the next renter of the Circar.

As the Payack Row is the zemindar, if he agreed to the sum and pays it through our means, 'tis well, but if he depends upon the strength and shelter of the Fort, which is in the said Zemin-dary, and prove disobedient to us, then, in such case, you are to examine the accounts of our collection of the rents and disbursement relating thereto, and should there appear any ballance remain due from the said Paickrow the Company should collect the same themselves.

If a Poosa Pattewar (supposed to be Sitteramranze) and Narayana Dawe prove obstinate on account of the war and troubles and disturb the Country, a loss arising therefrom shall be allowed to us.

With regard to Kalisia, [Khalsa] or the Country under the immediate management of the Circar, a collection of the revenues is to last till Mergasura Saul or about July, and with regard to the zemindars, a collection of the rents is to last 'till Asta Saul or about November.

N.B.—Mergasura Saul and Asta Saul, the Northward Stile herein mentioned are not in use in this Country to form an exact computation of time, however by the information that can be gained here, the above computation of time was set forth. There may be some difference in it, which should be exactly adjusted to the Northward.

PROPOSAL OF VIJAYARAMA RAZU.

[*Military Consultations*, 18th January
1768, Vol. 68, pp. 69-73.]

Proposal of Merza Rajah Vizer Amrauze Mana Sultan Bahadar zemindar of Bogaporam, Bobbuly, etc. delivered thro' the means of Rajah Streenevasarau Bahadar at the time of the Government of John Lewen Smith Esq., Governor of Masulipatam Circar, etc. under the Hon. English Company, for renting the following Countries for Sarvejetta Samvatcher or Phasely 1177 viz.,

	Rs.	Rs.
Kaus Talook or District as per last year's Jamabandy ...	1,80,169½	...
Zameeney Talook, namely Palconda etc. ...	29,260	2,09,429½
Jagneer Talook ...		24,000
On account of Nazar or Present.		26,000
On account of Dawooda or additional sum of half of the above rent of Palconda etc. ...		14,630
		2,74,059½
On account of Woratla Pergana etc. as p. usual Jamabandy according to the last year ...	23,700	
On account of Grain Garce me [sic] 228. 22 at 15 rupees p. Garce ...	3,431	
On account of Dawooda or additional sum of half of the above Jamabandy ...	11,850	
On account of Sundry Nazar ...	1,019	
	40,000	
On account of the Extraordinary Nazar agreed on only for the present year ...	10,000	50,000
		3,24,059½

We used to settle the Jamabandy of the said Woratla Perganah &c. for this long time under the Government of the Country, and take them under our management but it so happened that last year Watchara Ragavarauz, thro' his deceitful means negotiated with the Company, and took away the management of the said Pergana from us, and having settled the Jamabandy paid you the rents ever since I was acquainted with his deceitful practices I took much to heart and accordingly informed Rajah Streenevasarow Bahadar lately concerning the said business, and got him to write to you, if any encroachment happens to my predecessors' acquisitions, it will greatly incline us to guard against it. It is not customary with the zemindary to accept the management of the Countries excepting the above. I regard the Company as the house of my own parent; my inclination is to act agreeable to their pleasure, and gain their favor; wherefore I hope they will be pleased to favor me with the said Pergana.

For the above Farm obligation is to be signed and the Cowles or Sanads are to be received as follows:—

	Rs.	Rs.	Rs.
Kaus Talook Bogaporam Bobbly &c. together with Zamany Talook, namely Palcondah &c. ...			2,09,429½
Woratla &c. on account of ready money as on the first side ...	23,700		
On account of Grain ...	3,431	27,131	
			2,36,560½
Separate Sanad or Cowle to be granted as follows, viz.			
The Nazar on account of the Kaus Talook as on the first side ...	26,000		

	Rs.	Rs.	Rs
The Dawooda or additional sum of the half paid on account of Palconda &c. as on the first side ...	14,630		
Do. on account of Woratla &c. as on the first side ...	11,850		
Do. on account of Jagheer Talook as on the first side ...	11,019		87,499
		Total ...	3,24,059½

I agreed to rent the said sum and delivered this proposal to Rajah Streenavasraw Bahadar that we may send to you.

The payment is to be made as follows :—

	Rs.	A.	P.
Sarvajette Samvatcher Palgona Sudda Detya answering to the 20th February 1768, but it is wrote on the cover in the English Language the 25th of Februry ...	18,019	12	0
On the 20th May or the 25th as is on the cover ...	18,019	12	0
On the 20th August or the 25th as is on the cover ...	18,019	12	0
Total ...	3,24,059	4	0

I engaged myself punctually to pay the above sum, but as I am in a distressed condition, you will be so favorable as to have the patience. If I fail, a few days in the payment according to the above limited time; now I send my Mutasaddy Wamalaconda Banappa along with the said Rajah Bahadar, and he will sign an obligation to you, you'll deliver the Cowles &c. into his hands, I shall deliver Soucar Teap or note for the above sum; your friendship to

49

me emboldens me to request that you'll be pleased to grant Woratal &c. Talock to me; if you do not grant that, I shall quit the management and remain quiet or I don't want the above Farm.

Sarvajit Samvatcher or Phasely 1177.

P.S.:—Nizam Ally Cawn and you are at war in these days. If I insist upon my own affairs at this juncture, it will give room for you to doubt my conduct thinking that I took an advantage of the above War, besides which Rajah Streenavasraw Bahadar who came from you declared that he was not invested with a sole power to act, so that, he must keep up to the last year's Jamabandy not abating even a Cowrey out of the same, to which end and purpose he came and sat in my house and importuned me very much. These considerations put me under necessity of preserving your good will, wherefore I have agreed to it. As I shall act agreeable to the Company's pleasure, so I hope the Company will be pleased to think proper to grant my own request, The Jamabandy of my Jagueer District is 24,000 rupees. As we are old friends to the Company, it is not reasonable for them to do us injustice wherefore I hope they will grant me a Saned for the said Jagueer, in which case, whenever the Company may command me regarding their business in this Circar, if it can be done either I or my brother shall join you with our Forces; if not, we shall send our Sardar.

With regard to our Zameeny &c. District a Dawooda or additional sum of half of the amount of their Jamabandy is charged, which was never done excepting in the year when Monsieur Bussy's extorting took place in these parts, you will inquire whether any such thing was done in the time of the Moorish Government or the French. At present as Rajah Streenavasraw Bahadar importuned me very much on this account, I have agreed to it, but I declare it to be very unreasonable as I am wellwisher to the Company, you will be so good as to exempt me from this charge in future. The produce of the village of Cottapelly is 600 Pagodas; as it is the place of our divine worship; my predecessors have acquired the same. This is no great matter to you, nor to myself, I am greatly devoted to the Deity in the said place while the said village remained in our possession. There happened a disagreement

between us and the Moors, which was the occasion of its being out of our possession; but as the Company who are our friends have the Government at present, it behoves them to oblige me by granting what is most likely by me; you will therefore grant me a Saned by way of Jaguer to the said place without fail. Alliporam, Dondavurty &c. were put under the jurisdiction of Vizagapatam in the time of Gajapettyrauz, on which account a deduction was allowed to all the zamindars in the Jamabandy, I hope therefore that you will allow me the same in future which is rupees 3,450.

No. 3.

PROPOSAL OF DABIR AKKAJI.

[*Military Consultations*, 9, August 1768, Vol. 62, p. 977.]

Translate of a Bond or Agreement of Dabur Accajee Pundat to Mr. Edward Cotsford, Naib on account of the Honble Company at Ganjam.

I, Dabber Accajee Pundat, do hereby rent the Hawalley Government Lands of Asca Turriff with all the Rents and Revenues, exclusive of the villages which are under the zemindars, In Alms or Charity Grounds, Fees of Muzmedars and the government Shroff for the Year of Phazeley 1178 or of Christ 1768, commencing 1st of June 1768 and ending 31st May 1769, for the sum of 85,000 Rupees, which sum I promise to pay to the Honble Company in ready money, in the three undermentioned payments receiving the receipts for the same. I also engage to keep peace with the inhabitants, agreeable to the Cowle received of the said Edward Cotsford. The accidents of crimes to be at the risque of the Company.

To this I consent and give this Bond or Agreement Dated at Ganjam July 16th 1768.

Payments.					Rupees.
Nov. 1st 1768	...	...	...	...	28,000
Feb. 1st 1769	...	...	...	...	28,000
May 1st 1769	...	...	...	...	29,000
Total					85,800

Signed and Sealed by
DABBER ACCAJEE PUNDAT.

No. 4.

PROPOSAL OF VENKAJI

[*Military Consultations*, 12th December 1761, Vol. 64, pp. 1,811-12.]

Bond of Agreement of Venkaji Pundit with Mr. Edward Cotsford's Naib on account of the Honble Company at Ganjam.

I, Venkaji Pundit do hereby rent the restored villages of the Aska Turriff taken from the Zamindars &c., undermentioned exclusive of the Inams or Charity Grounds, Fees, of Muzmedars of the Government Shroffs for the year of Phazely 1178 or of Christ 1768 commencing the 1st June 1768, ending the 31st May 1769 for the sum of 18,001 rupees in ready money, in the three undermentioned payments receiving receipts for the same. I also engage to keep peace with the inhabitants and cultivate the lands. To this I consent and give this Bond or Agreement dated the 14th November 1768.

From whom acquired.		Number of villages.	Rent.					
			RS.	A.	P.	RS.	A.	P.
HAUTGUR—								
10 villages viz.								
Poubacundah	...	7	4,946	0	0	...		
Aska	...	3	2,700	0	0	...		
						7,646	0	0
MOHERRY—								
13 villages viz.								
Poubacunda	13 in							
value	...	13	...			8,757	8	0
DOSSENA PUNDIT—								
Poubacunda	...	1	...			900	0	0
HAUTMARAM—								
2 villages.								
Poubacunda	...	1	577	8	0	...		
Monsurcotah	...	1	180	0	0	697	8	0
						18,001	0	0

PAYMENTS—

Rs. A. P.

November 1st 1768	...	...	5,500	0	0
February 1st 1769	...	...	6,000	0	0
May 1st	...	...	6,501	0	0
Total	...		18,001	0	0

The said villages lay in a ruinous condition for want of rain, for which reason if the Company be pleased to advance Ps. 1,000 without interest to the inhabitants to enable them to buy bullocks and seeds I shall get their Bond to the Company and also get the money collected out of their share in the time of the harvest to be paid to the Company.

With regard to the inhabitants' share it shall be allowed according to the Company's regulations which is as follows :—

Antient inhabitants are to be allowed for old paddy fields an equal share, that is half putty out of each putty.

Inhabitant strangers are to be allowed at [sic] every putty at 4 mercalls.

If the antient inhabitants clear woods, and make paddy fields they are to be allowed 12 mercalls for every putty.

If the inhabitant strangers, should do the same, they are to be allowed 13 mercalls p. every putty.

Kist for the first year viz.

First payment to be made on the 15th April 1774.

Second do. 15th July 1774.

Third do. 15th September 1774.

Thus, the payments shall be made every year, and receipts shall be taken from the Company so that they may grant Cowle for 3 or 5 years.

I also propose to rent the villages of Samt Vallore including the Rozunadars as follows for three years.

		Ps.
For Phasly 1184	...	5,000
For do. 1185	...	5,500
For do. 1186	...	6,000
Total	...	16,500

If it is let out for 2 years more, I propose to pay for Phasley 1186 Ps. 6,500 and for Phasley 1187, Ps. 6,500 which together with the above amount of Ps. 16,500 makes the total of Ps. 29,500.

The following conditions are to be observed, viz.

With regard to the inhabitants' share and advancing money to the inhabitants, and not laying commission on the villages and the kists for payment are the same, as set forth regarding Condapilly Villages.

If the Company grant me the above 2 districts it's well and good otherwise they will be pleased to grant me Samt Vallore, because I have suffered great loss by it.

No. 6.

PROPOSAL OF SIVAJI PANDIT.

[Public Consultations, 18th June 1773, Vol. 36, pp. 547-51.]

Proposal of Sivaji Pandit.

I hereby propose to rent the Casbah of Yaloore &c. villages being in number 37 together with 6 villages belonging to Bassavaranz &c. 2 villages belonging to Antannah Majundar and 1 village belonging to Cottapilly Jelamartha Venkata Narsco; in all 46 villages, upon the conditions hereunder mentioned, and including the

revenues, rents from the people of different occupations, Sauver, and all other incomes as follows :—

<i>For 3 years viz. :</i>	PS.	PS.
For Phasly 1183, Casbah &c. Villages	...	10,200
Basavarauz, Antannah &c., do.	...	800
Total ...	...	11,000
of which 9,000 to be paid to the Government and 2,000 to the Rozunadars, Cattavval &c.		
For Phasly 1184, rents to the Government	9,000	...
Rozunadars &c.,	2,000	...
	-----	11,000
For Phasly 1185 rent to the Government.	9,000	...
Rozunadars &c.	2,000	...
	-----	11,000
		33,000

For five years viz. :—

For Phasly 1183, rents to the Government	10,000	...
Rozunadars, &c.	2,000	...
	-----	12,000
For Phasly 1184, rents to the Government	10,000	...
Rozunadars &c.	2,000	...
	-----	12,000
For Phasly 1185, rents to the Government	10,000	...
Rozunadars &c.	2,000	...
	-----	12,000
For Phasly 1186, rents to the Govern. ment	10,000	...
Rozunadars, &c.	2,000	...
	-----	12,000
For Phasly 1187, rents to the Government	11,000	...
Rozunadars &c.	2,000	...
	-----	13,000
		61,000

I request to grant a Cowle for this Farm for full 5 years.

Particulars of the conditions are as follows :—

With regard to the antient inhabitants, an equal share to be given for every putty, they paying half Pagoda by way of charges, and if they make paddy fields by drawing of waters, they are to have for their share at 11 meralls p. putty paying half Pagoda by way of charges.

With regard to the strange and new inhabitants, if they make paddy by rain waters, they are to have for their share at 11 meralls p. putty paying one quarter Pagoda by way of charges, but should they make their paddy fields by drawing of water, they are to have at 12 meralls p. putty paying one quarter Pagoda by way of charges.

The renter has no business to pay the Rusooms to the zamin-dars and Meerasdars, the inhabitants are to pay them as usual.

The renter and the inhabitants are to bear the expences of the repairs of the tanks in equal shares.

With regard to the Enam lands enjoyed from the time of the Soubah, until the Company got the management, the Enamdars should cultivate them themselves, in which case it shall be continued to them, the antient inhabitants have no business to cultivate them.

As the said country lay in a ruinous condition for this long time it should be put in good order by advancing money to the inhabitants to enable them to cultivate. So that the Company be pleased to advance Ps. 3,000 without interest. I shall not only get the inhabitants' bonds for the same, but be security for the payment myself and get the same paid accordingly within 2 years in the time of harvest.

An order should be given for the Company's troops at Yallore not to press for coolies, bullocks, etc., for the space of 4 months or until the grounds are cultivated and in time of harvest an order should be given them likewise not to press for the above purposes

for the space of one month, afterwards they may be ordered to charge this Pargana in proportion to that of Apparow concerning the above articles.

The English people should buy potts, firewood, etc., at their own expence, the renter has no business with them.

The said Havelly produced only Paddy but no Jonnaloo, wherefore it cannot be cultivated fully without rain waters preserved in the tanks, in case the rain is wanted and the crops fall short either during the time of 3 or 5 years, in which case the Company should take an account of the gross produce of every year and receive into their cash what money might be collected from the country.

Kists of payment are as follows :—

By Maugum or February 3 payments are to be made.

By Ashadem or July 6 payments are to be made.

Apparow zamindar may probably persuade the inhabitants to disturb the said country because he was dispossessed of the same, and he may likewise put a stop to the waters coming through his country in both cases the Company are to manage and settle the same I having no business with it.

With regard to Samt Vallore, I and Timmajee have united jointly before, for the space of two years and suffered a loss of Ps. 2,000; now I hear Timmajee gave his proposals to rent the same himself without my partnership, I hope therefore the Company will do me justice. I cannot retrieve the above loss without I get [sic] the above Country under my management; as I am well-wisher to the Company, I hope they will comply with my proposal concerning the said Samt Vallore which is as follows:—

For Phasly 1183, rents to the	Ps.	
Government	6,150	Ps.
„ Rozunadars	100	6,250
„ Phasly 1184	—	6,250
„ Phasly 1185		6,250
Total ...		<u>18,750</u>

53

of which I am to deduct Ps. 100 every year on account of the Rozunadars and pay the remainder.

For 5 years viz.

	Ps.
For Phasly 1183 ...	6,500
For do. 1184 ...	6,500
For do. 1185 ...	6,500
For do. 1186 ...	6,500
For do. 1187 ...	6,500
Total ...	<u>32,500</u>

out of which I am to deduct Ps. 100 every year on account of the Rozunadars and pay the remainder.

I propose to pay the above sums by nine payments every year according to the former custom.

54

APPENDIX E.

SPECIMEN OF A TRANSFER DEED.

TRANSFER DEED

BETWEEN

VIJAYARAMA RAZU AND PAYAKA RAO.

[*Public Consultations*, 17th April 1772,
Vol. 33, pp. 227-28.]

Translate from Agreement between Rajah Vizeramrauze and Rajah Poykerow.

In the year Vickeramanamasasarum, in the month of Maugum and the eighteenth day of the Month, Stre Vizeramrauze, [and] Stre Pykerow Rajah for himself.

Rajah Rambadrah Pykerow for himself declares that he had a large Ballance due to the Company from Ankapille Doodogoota, &c. countries on the account of his zamindary. When John Andrews Bahadur, Chief of Chicacole and Countries, came to Vizagapatam he demanded the Company's money; which I not being able to pay, pawn unto you Ankapilla, Pautapanade, &c. Countries, gave you a writing for the same and delivered them unto your hands you afterwards became security for me to the Company and gave them your Bond.

Upon settling the amounts for two years there appears to be a Ballance due to you of two hundred nineteen thousand two hundred and thirty eight Rupees, besides which then will be due for the current year sixty five thousand; the next year sixty five thousand; charges to be paid to my People for two years ten thousand; which makes the sum one hundred and forty thousand Rupees; which I have agreed to pay, and have accordingly given you this writing.

For the sum of two hundred nineteen thousand two hundred and thirty eight Rupees I have given you a Bond, and whatever money you may pay on my account, I will allow you the same interest that you pay to the Soucar Lolladoss, that is two per cent per month, and one per cent present for the first month and I will pay you such Rupees as the Soucar will take—until I have paid the money, principal and interest, I keep in your hands my countries of Ancapillee and Paulapanadoo, also Ankapillee and Mettapauka Forts; this I agree to with my own good will before John Andrews Esq., and you are to manage that Country as you please, only out of the moneys you receive you must pay six hundred Rupees per month looking after the Forts; which being done, we must examine the accounts.

As this Country will not pay any debts soon, I agree to pay you thirteen thousand Rupees per annum out of my Country of Satiavaram in the same Kists as you pay the Company. We must every year examine the accounts, and pass new Bonds and untill your whole money is paid; I will not meddle with that Country, nor the Forts, this I have wrote with my own good will.

Whereas, Meerjah Rajah Vizeramrauze did on the part of Appala Poykerow become security to the Hon'ble United Company of England trading to the East Indies [sic] for the payment of Rs. 65,000 being the annual Tribute of the said Poykerow for Ankapilla and Todiguilla, &c. Districts and whereas it appears by a writing of which the foregoing is a Translation that the said Appala Poykerow as a Collateral Security to the said Vizeramrauze for so becoming security and in reimbursement of what the said Vizeramrauze has made good to the Company on account of the said Poykerow, he, the said Poykerow, has made over to the said Vizeramrauze certain Countries, Forts and Monies as appears by the foregoing writings, for the said Vizeramrauze to have and to hold untill the debts of the said Poykerow to him arising in [the] manner aforesaid shall be discharged.

We, the President and Council of Fort St. George, do confirm the writings abovementioned and guarantee the condition[s] thereof to the respective parties.

55

APPENDIX F.

AGREEMENTS BETWEEN THE GOVERNMENT
AND INHABITANTS.

No. 1.

[*Revenue Consultations*, 7th December 1781,

Vol. 26, p. 417.]

This Agreement made this 21st October 1781 or Phasely 1191 between Mr. John Turing, Resident at Ganjam on behalf of the Hon'ble Company on the one part and.....inhabitant ofVillage in Purgunnah on the other part. Witnesseth that the said Mr. John Turing, Resident had agreed and does hereby agree to let to farm, the Circar or Government share of the produce of.....Village unto the said.....who hereby agrees and engages to pay the said Resident on account of the Hon'ble English Company the sum of Rupees.....as the rent of the said Village, reckoning from 25th September 1781 until 31st July 1782 which Rent is to be paid in the following manner, that is to say :—

- 31st October 1781.
- 31st December 1781.
- 28th February 1782.
- 31st May 1782.

The said.....is to cultivate the land properly and hereby engages to allow the usual shares and privileges enjoyed by the under Padans [sic] or farmers and also to pay the accustomed Muscovy Maniams ; upon the due performance of this engagement the said Resident promises faithfully to keep this Agreement on the part of the Hon'ble Company.

No. 2.

[*Revenue Consultations*. 7th December 1781,

Vol. 26, p. 418.]

This Agreement made the 21st October 1781 or Phasely 1191 between Mr. John Turing, Resident at Ganjam, on behalf of the

Hon'ble English Company on the part and.....belonging to the.....Purgunnah on the other part. Witnesseth that the said Mr. John Turing, Resident has agreed and does hereby let to farm the Circar Juncans of.....unto the said.....who hereby agrees and engages to pay to the said Resident on account of the English Company the sum of Rupees.....as the Rent of the said Juncans reckoning from 25th day of September 1781 until 25th day of September 1782, which Rent is to be paid in the following manner, that is to say :—

- 31st October 1781.
- 31st December 1781.
- 28th February 1782.
- 31st May 1782.
- 25th September 1782.

The said.....engages not to collect nor receive or cause to be received more in any kind or degree whatever than the usual rates of Juncan according to the established Regulations, the particulars whereby shall be signed and published under the sign and seal of the said Resident.

No. 3.

[*Revenue Consultations*, 7th December 1781,

Vol. 26, p. 418.]

Whereas the several Pradans of the.....Purgannah have entered into separate and particular Agreements with Mr. John Turing, Resident at Ganjam for renting the Government share of the different Villages of the said Purgannah. We.....principal inhabitants of.....Purgannah do hereby engage to and with the said Resident on behalf of the Hon'ble English Company to be answerable for the due performance of all and each of the several Agreements entered into by the Pradans or chief inhabitants aforesaid, by punctually paying the whole of the Rent of the.....Purgannah being Rupeesobserving the Regulations presented by the said Resident and in all respects becoming answerable to the English Government for our conduct as farmers.

Ganjam, 21st October 1781.

56

APPENDIX G.

CERTIFICATES ISSUED BY LOCAL CHIEFS.

No. 1.

[*Revenue Consultations*, 29th March 1783, Vol. 28, pp. 265—66].

Translation of a certificate signed by John Whitehill Esq., Chief of Masulipatam :—

Be it known to the renters for the time being, Desmucky, Daspondey, Muzumdar, Tenants, accountants &c. of Nizampatam Circar.

This is to certify that I have appointed and confirmed the office of zemindarship of Nizampatam to Sooramany Vencatarow as usual; you are hereby directed by me to continue to allow him his privileges, dutys, free gift lands and Shoutriams or lands of favourable rent as customary.

Dated at Masulipatam, this 9th Day of June 1775.

(Signed) John Whitehill.

No. 2.

[*Revenue Consultations*, 29th March 1783, Vol. 28, p. 266].

Translation of a certificate signed by James Hodges Esqr., Chief of Masulipatam :—

Be it known to the renters for the time being, also Dasmucky, Daspondy, Muzemdar, Tenants, accountants &c. of Nizampatam Circar.

This is to certify that Sooranany Vencatarow is ordered by me to enjoy his five Jageer Villages, namely Allore, Ellatypollam, Cawore, Pallapatla and Allaparro in the district of Nizampatam also the salt pans, Chaytoot, duties, Inams, or free gift lands,

&c. privileges, and are hereby directed to continue to allow him the said privileges according to the former custom.

Dated at Masulipatam this 23rd Day of April 1776.

(Signed) James Hodges.

No. 3.

[*Revenue Consultations*, 29th March 1783, Vol. 28, pp. 266-67].

Translation of a certificate signed by Edward Cotsford Esqr., Chief of Masulipatam.

Be it known to the renters for the time being, also Dasmucky, Daspondy, Muzumdar, Tenants, accountants &c. officers of Nizampatam Circar.

This is to certify that agreeable to the Certificate signed by John Whitehill Esqr., late Chief of this place, I have confirmed and appointed Sooranany Vencatarow to the zemindarship of Nizampatam; you are hereby ordered to continue to allow him his privileges, dutys, free gift lands Jaguer villages, and Shoutriams of lands of favorable rents &c. as usual.

Dated at Masulipatam, this 18th day of March 1780.

(Signed) Edward Cotsford.

57

APPENDIX H.

SPECIMEN OF ZAMINDARI SANADS.

No. 1.

MIRASI SANAD granted by the raja of Nuzividu.

[*Revenue Consultations*, 4th November 1783, Vol. 29, pp. 87-89].

In the year Bawanama Summasaram Bautha Bogala Thushe-me (Gentoo Stile, that is to say in the Era of Pazally 1163). This Zamindary Murashy Sanud is granted by Maharajah Juganada Upparow to Commadanah Jyariah, Sooriah, Soobiah and Chinna Paupiah. In consideration of your attachment to my Government for a series of Time, I have given and granted unto you a Zamindary Merrashy the Purganahs of Veena Cotah and Culdindee, with the Fort of Cawn Cole, situated in my District in Mustaphanagar Circar, with all their appurtenances and the Roosums, Saverams, the Tenth Shares, Gardens, Pagodas, Tanks, Reservoirs, Ponds &c., thereunto belonging, which said Two Purganahs you are to manage from this year forward and your heirs are to hold and enjoy the aforesaid premises as long as the Sun and Moon endure.

(7 Witnesses).

Since a considerable time you have been constant friends to our family, whereby Jagganah Opparow was pleased to grant you the Venna Cotah and Culdindee Perganahs with a zemindary Sanud. Likewise in addition to those, we, the aforementioned persons, now grant you the Godevadah and Betorjelly Perganahs, including the Gardens, Maneams, Tanks, and Water Wells, and also the whole Roosums, rights Saverams and Tenth Shares &c., with Concole Fort, for your entire management.

Wherefore you may enjoy the aforementioned Purganahs as a Zemindary Meerassy as long as your generation continues in the work and we have drawn this in the presence of our God and with our free will and consent.

N. B. :—The Gentoo original paper written by the hand of Metlapillee Sooranah, Murzemedar.

The names of the four Purganahs are, Venna Cotah Purganah, Godevadah Purganah, Culdindee Purganah and Betorjillee, 9th day of Rubblasany the Moorish Stile.

(7 Witnesses).

No. 2.

Sanads to Jogi Pantula.

[*Revenue Consultations*, 14th February 1781, Vol. 26, pp. 6-8.]

Translate of the Saned granted with sign and seal of the Nabob Mustab Alcob Cursheed Eshtehar Recunul Sultanaut naur Vassadas Aushipjah Nizam Ally Cawn Bahawadur, Father Jung Sepah Salar. Dated 8th Shabaum Moon 178 Higery or 1774 Phuzullee.

The Order to the Naibs, present and future Dismooks, Despondahs, Mazenaders, Cheuderyams, inhabitants and Conuco-plies of the Circar of Rajahmundry, Subay Pharacondoo Bunyadoo Hydrobad.

Whereas Condraigella Ramagee Jogue Pundat and Vencatarow the grand sons Tellalah Jogue Puntoloo Petitioned that Chicoodoo Coyloo Vencattadry having no sons to Inherit his Meerassca of Mazumadary of the same Circar, has made over the said right to his grand son named Jellabah Pedda Jogue Pundat and ever since the said employment continued into the possession of Chinnah Jogue Pundat, and after his death one of his further relations named Jullalah Banapah had the management of the said employment, I thereupon taking an examination into the subject and made over the said employment to the said Condraigulla Ramague Jogue Pundat and Vencataroo that they might lawfully have the said right, therefore I order you to let them have a proper fees, Enams &c. rights, relating their said Micraddy of Mazemadary that they might keep the accounts of the Jammabundy and collection of Money as the same as it is mentioned into my General Saned and you shall reckon this to be a strict order.

Translate of Paravanah with the sign and Seal of the Nabob Mustaboo Molla Alcob Carsheed Eshtear Rucknul Saltant Vafadar Ashipjah Nizam ul Mulk Nizam ud Dowlah Mur Nizam Ally Cawn Bavbauder, Tatta Jung, Sepah Salar, dated Shaboom 1178 of Hizzut 1174 Phazly.

The Order to the present and future Naibs, Desmaks, Despondahs, Mazumdars, Zemindars, Conicopies, and inhabitants of the Circar of Rajahmundry.

I fix a right of 1 p. ct. of the produce of your Perganahs and Enam of a Candy of uncultivated ground in every village thereof besides the articles of Roosoom to be received by Cundragulla Joguey Jaggannauta, Mazumdar of the said Circar, for the employ of Surserstadar. therefore I order you to let him have the same &c. Roosoom of the said employ for his successive enjoyment that he might be [sic] have the Circar business and you shall also let him take all the accounts of the said Circar.

58

APPENDIX I.

LIST OF PRESIDENTS AND GOVERNORS
OF FORT ST. GEORGE.

(1752—1786).

[Taken from Love : *Vestiges*, Vol. III, p. 545.]

Name.	Assumed Office.	Remarks.
Thomas Saunders ...	6th April 1752 ...	Presidency transferred from Fort St. David to Fort St. George. Saunders resigned 1755.
George Pigot ...	14th January 1755.	President and Governor. Resigned 1763.
Rev. Robert Palk ...	14th November 1763.	President and Governor. Resigned 1767.
Charles Bouchier...	25th January 1767.	Resigned 1770.
Josias Du Pre ...	31st January 1770.	Resigned 1773.
Alexander Wynch.	1st February 1773.	Superseded 1775.
George Lord Pigot.	10th December 1775.	Arrested by the majority of Council 1776. Died in confinement 1777.
George Stratton ...	24th August 1776.	Usurped government. Suspended 1777.
John Whitehill ...	31st August 1777.	Provisional Governor.
Sir Thomas Rumbold.	8th February 1778.	Resigned 1780. Afterwards dismissed retrospectively.

Name.	Assumed Office.	Remarks.
<i>John Whitehill</i> ...	6th April 1780 ...	Provisional Governor. Suspended 1780 and subsequently dismissed.
<i>Charles Smith</i> ...	8th November 1780.	Provisional Governor.
George, Lord Macartney.	22nd June 1781 ...	Resigned 1785.
<i>Alexander Davidson</i>	8th June 1785 ...	Provisional Governor.
Major General Sir Archibald Campbell.	6th April 1786 ...	Governor and Commander-in-Chief. Resigned 1789.

N.B.—The names of temporary incumbents are italicised.

Ananda Press, Madras—Q. H. M. S. 12—500 Copies.

AN OLD PERSIAN PARWANAH OF 1141 HIJIRI.

PROF. VISSA APPA RAO GARU, M. A., L. T.

In the middle of May 1944, I went about to collect old paintings with the object of exhibiting them in the Fine Arts Exhibition organised during the Godavari Pushkaram—(June 10th to 30th) 1944. When I went to the house of Zanaab Anvaruzzaman Khan, Contractor, Old Town, Rajahmundry he was kind enough to bring out an old parwanah written and issued in Hijiri 1141. The contents of the parwanah form the subject—matter of this note.

The parwanah is an exquisite piece of art. It is written on thick paper. Beautiful flower designs in light green and gold colour are drawn on it at regular intervals of space all over the paper. On such an artistic background is written the parwanah in beautiful Persian script in black ink. The parwana consists of seven lines. Each line begins on the right end, goes to the left, rises up in a beautiful curve and stops. The front side of the parwana has been photographed and printed (see plate). The back of the paper is plain and contains a few entries in Persian.

Shah Mohammad Ali who was appointed as the Khaji of Jinji and about whose appointment the parwanah was issued is the ancestor of Zanaab Anvaruzzaman Khan. His forefathers settled in Rajahmundry more than one hundred years back. They held high appointments at Masulipatam and Rajahmundry. Syed Abdur Rahiman Saheb, grandfather of Anvaruzzaman Khan by his mother, was the Tahsildar of Rajahmundry Firka nearly one hundred years back. Zanaab Anvaruzzaman Khan and his younger brother are old and over seventy years in age. Their family is closely related to the family of the Khaji of Rajahmundry.

I am highly thankful to Zanaab Anvaruzzaman Khan Saheb for lending me the parwanah and allowing me to publish its contents.

My thanks are also due to Munshi Fazil K. Mohd. Abdus Sattar, Urdu Munshi, Govt. Training College, Rajahmundry who has kindly read the Persian script and explained the meaning to me.

Persian Transliteration.

Allah Mahammad Shah Khanajad Badsha Gaji Shariat
Khan ja Khan 1141 Hijiri.

1. Gumastahaye jagirdara vasarviya vazambur sak naye
sarkare nusrat kada urph Jinji vagaira masapha subaye pharkunda-
guniyad Hyderabad ra alam ake.

2. Hasbul hukumē Jahāmutha āftābē shwāyē gardū irthephā mansabē khajāye sarkāre mastūr vagairā ma asavāde khasbāth odēhath muta allakayē ā.

3. Az thagayyur Khājā Badil vagairā ba Shek Mahammad Ali vald Mohammad Hussēn has bujjiman mokharrar va mufavvajē gashtā Kamayambagī belavajim mansabē majkūr kyām namūd.

4. Dar phaslē khajāyā va khusūrnat va ijrāyehudūd va thajirāth va ikhāmatheyumā va gamāāth va tharghibe mardum batha, āth va nikahamanla valiyyalahū.

5. Va Kismathe tharkāth vahifji amhālegayib va itām vata ayyune ousiyā vanasabkivām masayīe manphūrah bathahk qīmē rasānad ojāyekē khudnathwānad raseed nāyabe muthadayyan thālibe ilm thaayyun numāyad.

6. Bayadke bartabkhe hukum phayaz shiyam amal kardā mushārūn ilēhirā khajiyē ānzā danistah dastētasaddiye mumjilēhi darumūre muta allakhatul khidmat mustakhildānēd. Osukūk vasi-jillatrā.

7. Bammoharē ū.....shimarand. Daribāb khadgan danistah hasbulmastūr baamal ārand. Batarikh navasdahum shehare sapharul muzaffar jūlusevātā.

ENGLISH TRANSLATION.

Khān Jakhān, servant of Ghazi Mohammad Shah who obeys the Laws of Allah. 1141 Hijiri=1728, A. D.

1. Be it known to all, the Jagirdars of victorious Jinji etc, their clerks, surveyors and all the people thereof.

2, 3. Khaja Badil-Khaja of Sirkar Jingi, with its towns and suburbs is transferred and Shēk Mohammad Ali, son of Mohammad Hussain is appointed instead, under the orders of the all-powerful Emperor (of the World). The various establishments, buildings and everything else pertaining to the office are hereby handed over to him.

4, 5. He is empowered to administer justice, to the best of his ability, in civil and criminal matters, to award suitable punishments according to law, to address the people and conduct *Namaz* on Fridays, to enthrone them to turn to God, to champion the cause of the helpless, to solemnise the marriages of the gaurdianless, to partition estates, to safeguard the properties of orphans, to appoint executors and administrators, and in general, to do all things necessary for the above and, if unable to attend to these duties, to depute a student of theology.

6, 7. This, the gracious decree of the Padusha shall be carried out. Shēk Mohammad Ali shall be honoured as Khaji. His authority in all matters shall be accepted. None shall interfere in the discharge of his duties. His stamp and seal shall be accepted on all orders and currency issued by him.

Dated, 19th day, 2nd month Suffarul Muzaffar, 20th year of accession.

TOP.

Jiman navis

I jiman ba ismē Shēk Mohammad Ali valade Mohammad Hussēn mansabe khajāye sarkāre nusratkadā urph Jingi vagairā. Mujuf subaye farkhundā buniyā Hyderabad aj tagayyur Khaja Badil vagairā.

RIGHT EDGE MIDDLE.

- (1) Navazdahum Saffarul muzaffar Julusevātā.
Bahujure Lal Ahammad?
- (2) Batarikh taharir ravivul avval julusevātā.
Lal Ahammad? divanul adalatul āliyah.
- (3) Bamulahejā Lal Ahammad? numūd.
Pehirist Lal Ahammad? numūd.

BOTTOM.

A few names of towns and villages are given; perhaps they are the towns and villages in which the new appointed Khaja Shēk Mahammad Ali has been granted Ināms.

NEW COPY.

This copy has been issued to Shaik Mahammad Ali, son of Mahammad Hussain in connection with his appointment as Khaji of the victorious Jinji etc, under the jurisdiction of Hyderabad, the happy Foundation City of the Deccan and in connection with the transfer of Khaja Badil etc.

- (1) Dated 19th day, 2nd month, 20th year of accession in the presence of Lal Ahammad.
- (2) Dated 3rd month Ravivul Avval 20th year of accession
Lal Ahammad, Dewan of High Court.
- (3) Presented before Lal Ahammad
Entered in the records of Lal Ahammad.

NOTE:—

Shaik Mohamad Ali Khaji of Gingi. 220 years back.
For 4 generations, the names are not known.

Gulam Mohamad Sadar Saheb, Khaji of Vellore and of Masulipatam during the days of East India Co. 105 years back.

Janab Moulvi Mufti Mohamad Ali Saheb, Mufti Sadar Adalat Court at Masulipatam and at Rajahmundry. 80 years back.

Moulvi Gulam Ali Khan Saheb, Vakil, Dt. Court, Rajahmundry. 60 years back.

Janab Md. Anvarazzaman Khan Saheb, Contractor, Rajahmundry. 72 years old now.

JAKKANACHARYA.

Sri A. Padmanabham, No. 9, Jangam Maistry Lane, Balepet, Bangalore wants to know if Jakkanacharya was a historic person.

Jakkanacharya is said to have been a prince who having accidentally killed a Brahmin, employed himself twenty years in building temples from Benares to Cape Camorin to atone for the sin of Brahmin-killing. (Ind. Ant. I. 44.)

Jakkanacharya, according to one account, was a Kshatriya prince who atoned for the sin of Brahmin-killing by building temples; according to another story, he was a Panchali pupil of Visvakarma, the divine architect who built the temples to try his skill.

[Bombay Gazetteer (Karnatak) Dharwar District (Page 650).]

SUCCESSORS OF THE SĀTAVĀHANAS—A REPLY.

by DR. B. A. SALATORE.

Dr. Dines Chandra Sirkar's statements *apropos* my criticism of his works in the JAHRS, Vol. XII, P. IV, pp. 236—237, afford me an opportunity of rectifying an error which I committed in the OLD (II, P. I, pp. 1.), when I was one of the joint-editors of the latter journal. I wrote in the OLD thus—"For he would not then have accepted the Parthian origin of the Pallavas (pp. 10, 11), which was once a favourite theory with earlier scholars but which is now almost exploded." This sentence should have run thus—"For he would not then have accepted the non-Parthian origin of the Pallavas" etc. This error in the OLD, for some reasons, was unfortunately left uncorrected.

As regards the pious sentiments expressed by the learned author in the JAHRS, I may say only this much—Sound scholarship never indulges either in plaintive appeals or in cavilling at criticism. The sooner we learn this the better.

The 23rd Annual Report for the year 1944-1945.

The Managing Council of the Society has pleasure to submit the following Report of the work done during the year 1944—1945.

The *office-bearers* for the year 1944—1945, elected on 9-4-1944, are as follows:

President:— Sri N. Kameswara Rao Pantulu, B.A., B.L.,
Vice-President:— „ Rallabandi Subba Rao, M.A., L.T.,
Secretary:— „ M. Anna Reddi, M.A., LL.B.,
Treasurer:— „ K. J. Gopal Rao, B.A., B.L.,
Librarian:— „ D. Samba Siva Rao.

MANAGING COUNCIL.

Sri Rajah K. S. Jagannadha Rao Bahadur.

„ R. Venkata Sivudu, M.A., L.T.,
„ Rebbapragada Subba Rao, B.A., B.L.,
„ Vaddadi Apparao, B.A., B.L.,

MEMBERS.

The total number of Members has increased to 135. The number of local members has increased to 35. With regard to subscribers, we are glad to state that almost all the Indian Universities have become either our regular Subscribers or Exchangers of Publications.

There are now 50 exchanges on our list. Owing to war conditions, we are not able to increase our list of exchanges.

ACTIVITIES.

In December 1944, the Society was represented by Sri R. Subbarao, M.A., L.T., Vice-President and Sri K. J. Gopal Rao, B.A., B.L., Treasurer at the 7th Indian History Congress held at Madras. Both of them read papers before the Congress. Sri R. Subbarao exhibited several Copper-plates, gold coins and Firmans of the Nizams of Hyderabad and East India Company's original letters in the Exhibition.

The following gentlemen namely, Messrs R. Subbarao, M.A., L.T., K. J. Gopal Rao, B.A., B.L., and M. A. Reddi, M.A., LL.B., and J. Subbarao, M.A., LL.B., are nominated as delegates to the forthcoming Deccan History Congress to be held at Hyderabad.

Sri Challa Subbarao, B.A., pleader, Cocanada, gave a public Lecture narrating his experiences of his trip to Brahmakapalam and other places in the Himalayas.

FINANCES.

The financial position of the Society continues to be unsatisfactory. As usual, the Society applied for the Municipal grant for the year 1944—1945 and the Commissioner was pleased to recommend a grant of Rs. 100/-. But unfortunately the Council refused to sanction it. Hence, we are not able to get the Municipal grant this year. However, the Government was pleased to sanction an amount of Rs. 180/- towards the library grant. We spent an amount of Rs. 360/- towards the binding of Books hoping to get half of what we spent from the Government. But, due to circumstances over which we had no control, we failed to get the grant. Sometime back, we addressed the Chief Secretary to the Madras Government to treat the amount spent by the Society on the publication of the Journals as our contribution to the Library and Reading Room, on the ground that, in exchange for the journal, we are getting several periodicals, journals and books and Government publications, for the Free Reading Room and Library. This matter is still under correspondence with the Government and we hope to get a favourable reply. During the year, we endeavoured very much to publish parts II, III, and IV of Volume XIV as a combined issue. We regret we are not able to publish the same in time, owing to paper scarcity and also due to the delays of the printer. Hence we changed the press and entrusted the future journal work to the Proprietor, Razan Press as he promised to give us full co-operation. We hope to publish the final issue of the Journal Vol. XIV very shortly. The Reddi Sanchika work is almost finished. We expected to publish the Sanchika by the end of May 1944 itself. But we are not able to do so owing to delays of Printer, Editor, and others. Now, with regard to the Vizayanagar Day Celebrations at Hampi, we regret we are not able to celebrate it owing to several unfavourable conditions and circumstances over which we have no control. Without further postponements, we are bent upon celebrating the *Vizayanagar Day* in Dasara holidays, of which due notice will be given to all the Members, and the General public. We request all lovers of Vizayanagar to co-operate whole-heartedly with the Society and make the celebrations a thorough success.

During the year, the General Body met once and the Managing Council twelve times to transact business; and on two occasions, business was transacted through notices by circulation. On the whole, the progress of the Society was not unsatisfactory.

Report of the Librarian for the year 1944-45.

With an honest attempt at arranging the books and journals under respective groups according to the subjects and preparing a catalogue with the kind assistance of Mr. Sreepada Gopalakrishnamurthy an enthusiastic member, I could not do much in the existing way in which the books were kept, unbound, scattered, and the like. Perhaps want of almyrahs also was a great hindrance and the time we could devote honestly to the work was not quite sufficient due to our other occupations and activities. Hence, we decided to take the assistance of a paid worker to achieve our object. We could advantageously get the services of Mr. C. Gopala Rao, an old librarian of the Cocanada College, who took great pains in fulfilling our object. Then with his assistance and the co-operation of Sri Rallabandi Subba Rao garu we could get ready a catalogue and do much in the arrangement of the books. Many of them could not be properly arranged and accommodated due to want of space in our almyrahs. We hope to get 2 or 3 good almyrahs in the coming year. This year 215 volumes of books, journals etc., have been bound and thus their life and utility are much improved. There are still quite a large number of books wanting the binder's hand, which we hope we can remedy in the coming year.

During the year under review we could add 170 new books and journals to our library and with the kind co-operation of our worthy president Mr. N. Kameswara Rao; the daily 'Hindu' was also available every evening for the readers.

On the average, we had nearly fifteen to twenty visitors every day and I am bound to tell you that this is not a small number as ours is a Research library.

Printing of the catalogue is another important item for the next year's budget.

So with a request to raise and give enough funds for the required necessities of our library, as already suggested, I beg to conclude my report.

D. SAMBASIVA RAO.

REPORT OF THE EDITOR REDDI SANCHIKA.

The work of printing the Reddi Sanchika was stopped for some months under orders of the Council, until the leading article was ready for print. Now the leading article is ready and given to the press.

Some blocks of donors, temples, places and things of Historical interest have to be got prepared.

The printing of the Sanchika may be finished in a month.

V. APPA RAO, Editor.

9-4-'44.

REPORT OF THE TREASURER FOR 1944-45.

Income during the year 1944-1945 March ending.

Ledger Page.	Items-	Rs.	A.	P.
11.	Receipts—Subscriptions of Members.	69	8	0
13.	do do from Libraries etc.	80	2	0
15.	do Donations.	555	0	0
17.	do by sale of Society's publications.	392	0	0
	Interest on Bank deposits.	6	12	5
21.	Withdrawals from deposits.	75	0	0
25.	Amount borrowed.	670	0	0
28.	Advanced amounts recovered from peon.	11	1	0
31.	Recredit of amount debited.	100	0	0
32.	Advance to Secretary recredited.	43	12	9
	Previous year's Cash balance.	138	8	7
	Total Receipts.	2141	12	9

Expenditure during the year 1944-45 March ending.

1.	Deposits in Banks.	943	12	5
	Post Office S. B. Account.	7	8	5
	Aryapuram Urban Bank.	141	0	9
	Andhra Bank, Rajahmundry.	795	3	3
2.	Amount liquidated.	130	0	0
3.	Peon's salary.	135	0	0
4.	Amount advanced to peon.	21	1	0
5.	Rent and lighting charges for Society's premises.	129	12	0
6.	Advance for Celebrations for the Vizianagaram Day Celebrations.	210	6	0

7.	Advance to Secretary.	43	12	9
8.	Actual cost of postage.	40	9	0
9.	Cost of Type-writing.	6	11	0
10.	Sundries.	62	5	0
11.	Cost of paper.	4	8	0
12.	Payments to press.	378	8	0
13.	Reading room contributions.	2	0	0
14.	Cost for sorting of our Library.	20	0	0

Total Expenditure. 2128 5 2

2141	12	9	Total Income.			
2128	5	2	Total Expenditure.	Cash on hand is	Rs. 13	7 7
				Postal S. B. Account.	12	15 6
13	7	7	Cash on hand.	Urban Bank.	72	7 0
				Andhra Bank.	790	3 3
				Total.	889	1 4

K. J. GOPAL RAO.

ANDHRA HISTORICAL RESEARCH SOCIETY, RAJAHMUNDRY

Audit Report.

I have examined the annexed Receipts and Payments Account of the Andhra Historical Research Society, Rajahmundry for the period 1-8-1943 to 31-3-1945 with the accounts, vouchers and records relating thereto and I certify that the same is correct subject to the following remarks:—

1. No stock account was maintained in support of the Society's Publications.

2. The advance payment of Rs. 4/- shown in the certified Receipts and Payments Account for the year 1941-42 remained unadjusted during the period under audit also.

3. The only liability due by the Society as on 31-3-1945 is said to be Rs. 540/- payable to Sri R.K. Srinivasa Jagannadharao Bahadur.

4. The following are the amounts recoverable by the Society as on 31-3-45. P. Venkatanarasayya, Society's Peon:—

Advance account	Rs. 1	0	0
Pronote debt D/ 5-1-45.	15	0	0

Total Rs. 16 0 0

5. The Bank balances as on 31-3-45 amounted to Rs. 875-9-9 and these have been verified by me with the Pass Books.

Rajahmundry,
11th December 1945.

V. B. R. SARMA,
Registered Accountant.

THE ANDHRA HISTORICAL RESEARCH SOCIETY, RAJAHMUNDRY.

Receipts and Payments Account for the Period 1-8-1943 to 31-3-1945.

	Rs. A. P.	Rs. A. P.	Rs. A. P.
To Opening Cash Balance	9 3 1	209 0 0	
" Subscriptions	139 8 0	20 0 0	229 0 0
" Contributions & Donations	605 0 0		216 9 0
" Sale of Publications & Collections from Institutions	832 14 0		61 7 9
" Interest on Deposits in Bank Accounts	8 2 8		12 14 0
" Advances received:			653 8 0
President	50 0 0		6 11 0
Treasurer	10 0 0		4 0 0
Secretary	58 12 9		0 10 0
" Loans borrowed:			10 0 0
Sri R. K. Srinivasa			22 0 0
Jagannadharao Zamindar less repayments	670 0 0		35 0 0
	130 0 0		5 0 0
" Advances to Peon recovered	26 1 0		2 0 0
			110 6 0
By Salary to Peon			
" Librarian			
" Rent & Lighting			
" Postage			
" Stationery			
" Printing			
" Type Charges			
" Travelling			
" Bank Commission			
" Sundry Expenses			
" Photo Charges			
" Audit fees			
" Discount on sale of Publications			
" Delegate & Enrolment fees			
" Purchase of books			
" Subscription to Journals			
" Vizianagaram Day Celebrations			

128

Withdrawals:

Savings Account with the
Aryapuram Co-operative

Urban Bank Ltd. 220 0 0
do Andhra Bank Ltd. 5 0 0

Advances to Peon

Advances repaid (to President etc)

Deposits:

Savings Account with the
Aryapuram Co-operative

Urban Bank Ltd. 142 7 0
do Andhra Bank Ltd. 795 3 3
Post Office Savings Bank 7 8 5

Closing Cash Balance

Total Rs. 2,504 9 6

Total Rs. 2,504 9 6

Rajahmundry,

12th August 1945.

Audit report is herewith annexed.

V. B. R. SARMA,

Registered Accountant.

64

OUR EXCHANGES.

- 1 *Andhra Sahitya Parishat Patrika*, Cocanada.
- 2 Bulletin of the Museum of Fine Arts, Boston, U. S. A.
- 3 *Epigraphia Indica*.
- 4 *Epigraphia Indo-Moslemica*.
- 5 Journal of the Academy of Philosophy and Religion, Poona.
- 6 Indian Historical Quarterly, Calcutta.
- 7 *Jaina Gazette*.
- 8 Journal and Proceedings of the Royal Asiatic Society of Bengal.
- 9 Journal of the Anthropological Society, Bombay.
- 10 Journal of the Bihar and Orissa Research Society, Patna.
- 11 Journal of Indian History, Madras.
- 12 Journal of the Bombay Branch of the Royal Asiatic Society.
- 13 Journal of the Historical Society, Exchange Buildings, Bombay.
- 14 Journal of the Department of Letters, Calcutta University.
- 15 Journal of the K. R. Cama Oriental Institute, Bombay.
- 16 Journal of the Geographical Association, Madras.
- 17 Journal of the United Provinces Research Society, Lucknow.
- 18 Journal of the Assam Research Society, Gauhati.
- 19 Journal of the Bombay University, Bombay.
- 20 *Karnataka Sahitya Parishat Pathrika*, Bangalore.
- 21 *Man in India*, Ranchi, Bihar.
- 22 Bulletin of the Ramavarma Research Society, Trichur.
- 23 Journal of the Royal Asiatic Society, Ceylon Branch, Colombo.
- 24 *Maha Bohhi*, 4—A. College Square, Calcutta.
- 25 Papers of Kerala Society, Trivandrum, Travancore.
- 26 Quarterly Journal of the Mythic Society, Bangalore.
- 27 *Journal of Sanskrit Sahitya Parishat*, 17 R. G. Kar Road, Calcutta.
- 28 Annual Report & Memoirs of the Director-General of Archaeological Survey of India, New Delhi.
- 29 Annual Reports etc., of Archaeological Department of the Nizam's Govt., Hyderabad (Deccan).
- 30 Do. of Archaeological Department of the Government of Mysore, Mysore.
- 31 Do. of Archaeological Department of Travancore.
- 32 Do. of Smithsonian Society, Washington, U. S. A.
- 33 Annals of the Bhandarkar Oriental Research Institute, Poona.
- 34 *Bharata Iihasa Samsodhaka Mandal*, 314, Sadasivpet, Poona.
- 35 Gækwad's Oriental Series, Baroda.
- 36 Report of Superintendent, Department of Archaeology, Gwalior.
- 37 Journal of the Annamalai University, Annamalai Nagar.
- 38 Prabudha Karnataka, Dharwar.
- 39 Nagari Pracharini Patrika, Benares.
- 40 Report of Director of Archaeological Survey of Ceylon, Colombo.
- 41 Shrine of Wisdom, Aahlu 6, Arman Hill, London. E 11.
- 42 Brahma Vidya, Bulletin of Adayar Library, Adayar, Madras.
- 43 Bulletin of the School of the Oriental studies—London University.
- 44 The New Antiquary, Karnatak Publishing House, Bombay.
- 45 Journal of Sri Venkateswara Oriental Institute, Tirupati.
- 46 Bulletin of the Deccan College & Research Institute, Poona.
- 47 "University of Ceylon Review" Ceylon.
- 48 Journal of Andhra History and Culture, Guntur.

VIZIANAGAR DAY CELEBRATIONS

1946, October 13th 14th and 15th

The Society celebrated on the dates noted above the Vizianagar Empire Day at Hampi Ruins (near Hospet), the ancient Capital of Vizianagar.

To mark the historical occasion, the Society will publish in Telugu two Commemoration volumes to be edited by Dr. Sreenivasachari M. A. PH. D. Principal Hindu College Bezawada, and Dr. C. Narayana Rao, M.A., L.T., PH.D., Retd., Lecturer, C. D. College, Anantapur. Scholars are requested to send contributions either in English or in Telugu to the Secretary of the Society or to the Editors.

FOR SALE

PUBLICATIONS OF THE SOCIETY

JOURNAL OF THE ANDHRA HISTORICAL RESEARCH SOCIETY

Back Volumes at Rs. 8 per Volume (*Postage Extra*)

TELUGU PUBLICATIONS

RAJARAJANARENDRA PATTABHISHEKA SANCHIKA: Edited by Sri B. V. Krishna Rao, M.A., B.L., Rs. 5.

KALINGADESA CHARITRA:

Edited by Sri R. Subba Rao, M.A., L.T., Rs. 7—8—0

KAKATIYA SANCHIKA: Edited by Dr. M. Rama Rao, M.A., PH.D. Rs. 4.

REDDI SANCHIKA: Edited by Sri V. Appa Rao, B.A., B.L., Rs. 6.
(*Postage Extra*)

All correspondence should be addressed to:—

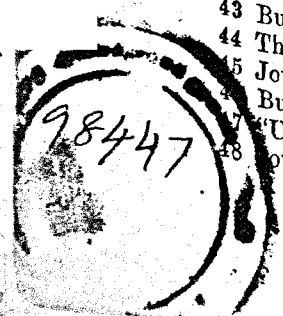
THE HON. SECRETARY,

THE ANDHRA HISTORICAL RESEARCH SOCIETY.

RAJAHMUNDY. (Madras Presy.)

TO CONTRIBUTORS

All the articles for *Journal* may kindly be addressed to Sri R. Subba Rao, M.A., L.T., M.E.S. (Retd.) Editor, Journal of the Andhra Historical Research Society, Rajahmundry.



193-11-7-68/L
15/7/78/L
18/6/79/L

CONTENTS

Revenue Administration of the Northern Circars by Dr. Lanka Sundaram, M. A.	Pages 1—118
An Old Persian Parwanah of 1141 Hijiri. by Prof. Vissa Appa Rao, M.A., L.T.	119—122
Annual Report for 1944—45.	123—130

NOTE

OWING to unavoidable delay in the press and other causes which were beyond our control, the publication of the Journal was delayed, for which we regret very much.

The 2nd instalment of Vol. XIV parts 2, 3, 4, will be issued to all members freely by the end of February 47.

Editor.

செப்பனியுபவர் பெயர்
N. PERUMAL.
செப்பனியுதற்காக எடுத்தக்
கொள்ளப்பட்ட நாள். June
1992
செப்பனியு முடிந்த நாள் June
1992
கார்பார்க்கும்
பா. எ.
கையொப்பம். உதவியுள்ள
கையொப்பம்.