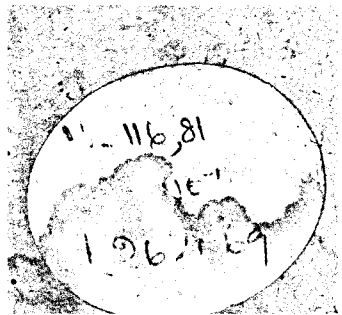




BARAMAHAL RECORDS

LAND RENT

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செப்பணிவதற்காக எடுத்தக்
கிரேட் கொள்ளப்பட்ட
மாடம் 1988 வருடம்
செப்பணிக்கு முடித்த
மாடம் 1988 வருடம்
ஆராய்ச்சி உதவியாளரின்
கையொப்பம்.

SECTION VI.

LAND RENT.

[NOTE.—This section is made up of two volumes in the original. The following nos. I to IV form the 1st volume; and as regards the remaining papers which appertain to the 2nd volume, the original nos. are shown in italics within square brackets at the end of each item.]

PART I—LAND RENT—GENERAL.

I *

Letter—from Capt. ALEXANDER READ, Superintendent and Collector of Bārahmahal and Saïem.

To—DAVID HALIBURTON ESQ., President of the Board of Revenue.

Dated—Bāramahal, Juno 1793.

After having acquired every possible information on the prevailing mode of revenue management in the Ceded Districts, I traced the origin and effects of almost every civil institution in them for some ages back as comprized in my 3rd and 4th reports. I found my knowledge consisted of little more than the usual detail of account and the practices of revenue servants; while I remained deficient in what was more material to the prosperity of the people, and the interests of Government. Ambitious of devising a system, conducive to both those ends, I perceived it could only be attained by making myself thoroughly acquainted with their condition and the sources of finance.

2. Accordingly, I began with the annexed enquiry † into the nature and progress of agriculture as the surest means of ascertaining an equitable mode of assessment and collection of a land rent; that being of the first importance to the intended settlements. It was evident from the extensiveness of the subject, and more especially from the difference of climates, and still greater variety of situations that only general rules could be formed, which might afterwards be accommodated to every particular district. This idea prescribed my plan so far, but having no precedent or example, from the newness of my undertaking, I was still at a loss how to find what I conceived was necessary to the attainment of my object. That difficulty has however been gradually surmounted in my advancement towards it, by reason of that circumstance in my progress, and the accompanying being literally a journal of my enquiries. The arrangement of its contents is the united effect of former experience and of knowledge adventitiously acquired on the subject. Of course it might be greatly improved in that respect from having the whole at once before me, but besides the time, a revision would take its being almost a continued series of calculation, sometimes abstruse in itself, and at other times probably so; from the want of perspicuity, I much doubt that other business will afford any of your Members, the leisure to peruse it.

3. In order to supply these defects, I shall here give a summary of its contents referring to paragraphs in it, as an appendix for illustration. It is only necessary to premise that though the principles deduced be generally applicable, the particular information it contains is locally suited to Tiruppattūr as a district in which it has been chiefly acquired.

* Note.—The statements referred to in this paper are appended at the end.
† Annexure to paper II.

4. Agricultural productions are everywhere classed into dry or wet (para. 11) and each of them distinguished into such as are grown in fields (paras. 14, 15) and in gardens (para. 13). Their produce depends on the soil, labour and the seasons, which affect their quantity; and upon the demands for them, which affect their price.

5. The gradations of soil from the best to the worst are infinite. The quality of some is so unpropitious to cultivation as not to afford sufficient to purchase seed, cattle, and the implements of culture with subsistence to the cultivator on which account it is always suffered to lie fallow. A second sort yields that, and no more. A third supplies enough for the expense of cultivation, including wages to the labourer and a profit or maintenance to the manager. A fourth, the expense of cultivation, maintenance to the manager and a *surplus*; which surplus may be fairly demanded as *rent* by the landlord or proprietor.

6. Much of that difference in the quality of soil is inherent; but it is greatly improved by labour, and after arriving at its height it may degenerate to the state of ground that has never been arable. It is usual to grow several kinds in the same soil successively, and two or three of them at the same time; some improve the soil, and others impoverish it. The true value of lands is the average produce of the kinds they grow.

7. The effects of the seasons upon the quantity of the produce, are obviously as various as the gradations of soil, and for brevity they may be rendered like them into four classes. In one, the crops will not be equivalent to the expense of cultivation; in the second, it will be that, and no more; in the third, it will be sufficient for that and the manager's maintenance; and in the fourth, defraying all their expenses, will leave a surplus which may be fairly required as rent by the proprietor. Of countries producing wet grains, some that are watered by rivers suffer little and some none by the dryness of its own seasons, depending on the rains in those which supply them; and others suffer or benefit by its own seasons, according to the care that is taken to supply it with water by reservoirs.

8. The amount of the produce in money of any particular district depends on the demand for it, which is the effect of many concomitant circumstances; such as, the abundance or failure of its crops, or those of the countries adjacent the vicinity of a large town or army; monopolies and, though too gradual to be felt, the influx or drain of specie. All of these circumstances affect the produce; of course the farmer's profit, and the landlord's rent.

9. There appear to me only five modes of revenue management.—One is the proprietor of lands taking the whole management of cultivation into his own hands by employing factors under him, and allowing them a certain pay or commission on the produce. His reaping all the advantages of increase in the produce incites him to every possible improvement; and his profits are greater one year with another under this, than any other mode, in proportion as the commission of his factors are less than the usual profits of farming; but he is subject to impositions and fraud according to the extent of his estate; and while his disbursements are certain, and nearly always the same, his revenue depending on the seasons, is sometimes considerable, and at other times inadequate to the expense of cultivation.

10. A second mode is the giving lands in farm, and requiring a *rent in kind* or proportion of *the produce*. To be equitable that should not be the same on every soil, but regulated by its average produce, and should be no more than what remains over and above the farmer's reasonable profits, or that which has been termed the *surplus*. If regulated so, they would be individually equal in the year, but in countries whose crops are not affected by the seasons annually, unequal according to the demand; and in countries whose crops depend upon the seasons annually, unequal according to the changes in them, and the demand for their produce. Under this mode the proprietor's revenue would never be the same, but in proportion to the surplus; and the farmer's allowed profits would sometimes amount to its full share, but in very unproductive years would be reduced to nothing. Notwithstanding *one half of the produce* is usually taken for the proprietor's share, it is regulated in some places by the quality of the soil or the

labour of cultivation, and though no calculate is ever made of the farmer's necessary disbursements in order to ascertain the surplus beforementioned, experience shows that the general rules leave them sufficient in some years to make up for their losses in years of scarcity. Rents in kind may be much in favour of the farmers or against them, as the price of grain is high or low. I have known them to solicit a settlement in money rent in preference to one in kind, where one-third only of the produce has been required for Government's share; because, no doubt, less than one-third would have paid the usual rent at that time in money. The common effects of this plan are, their disbursements are certain every year, while their revenue and Government's are never the same; and the former is greatly reduced by the expense of revenue servants and speculation.

11. The third mode is the proprietors taking a *money rent* equivalent to a certain proportion of *the produce*, which is calculated for ensuring a more certain revenue and that which has long obtained in the Baramahal and Salem countries. I shall here explain what it was, before a few innovations which since their cession to the Company have taken place. As just stated, half of the produce, generally whether in kind or in money, is considered the right of Government. In the first endeavour to procure a revenue nearly the same, every year, it must have been early discovered that the inhabitants could not afford the equivalent of half of the produce of plentiful years, and that Government would lose by requiring only that of years unproductive, which has most probably suggested the taking half of the dry, and $87\frac{1}{2}$ per cent of full crops, but their relative proportion is not everywhere the same, nor are their rents always regulated by this rule of equity, which has been violated by different Amildars. Of consequence the rent of the dry productions in the said district, in place of 35 is 40 per cent on a full, and $53\frac{1}{2}$ on an average (para. 36); and that of the wet instead of $43\frac{1}{2}$ is $62\frac{1}{2}$ on a full, and $71\frac{1}{2}$ per cent on an average produce (para. 37). The average being the true standard produce, I shall hereafter mean that (though uncommon I believe) in speaking of the proportions which different rents may bear to it.

12. As the prices of commodities are affected by many more causes than their quantity so their disparity is greater at different times; and for reasons exactly similar to those which determine the sarkar's share of the produce in money rents, estimates of it are calculated by what are supposed to be the average prices; 10 kantara fanams, being that fixed on, for one candy of the dry, and 12.9 that for one of the wet productions.

13. Such it is said are the established rules for regulating money rents, which one might suppose have been fixed to the soil, at some particular period of valuation, for every plot has its standard rent, which the inhabitants affirm never alters. If perfectly adjusted, they would vary with the numberless gradations in its property; but a gross estimate is in use as one adapted to practice by reducing those gradations to four only. Of course, both the dry and wet grounds are distinguished into the 1st, 2nd, 3rd and 4th sorts, and every sort has its standard rent (para. 17). It is fixed on every 400 guntas of the dry, and 100 of the wet (para. 1); and that of the sorts corresponding in each class being the same, shows that the latter is four times the value of the former (para. 18).

14. This standard is the present guide in all valuations of land, and there being no registers of the crops, where rents are so fixed, there is no other means of ascertaining them. It is plain that however correct such a standard may have been originally, the true value of lands in any village will generally rise above or fall below it, according to the competition for them, and that according to the private views of the village registers particular farms will be over- or under-rated, in their accounts and that is found to be the case. Neither the standard nor the true rent is certainly known excepting to the inhabitants, who are interested in depreciating both; yet while there is no positive means of forming true estimates of either, practice and experience reduce it to a tolerable certainty.

15. As the rent which lands really yield are rarely the same with the standard, so it would constitute a very unequal assessment. Government would lose by such as could afford a greater rent; and could not realize more than the legal rent

of others, even with oppression. On that account it has been usual to correct the assessment annually by those of preceding years, and to ascertain, as far as practicable, the Amildar's collections by investigation of the village registers.

16. Supposing that half the produce generally is adequate to the expense of cultivation, and the allowable profits of farming; likewise that all the averages of soil, the seasons, and the prices of commodities are just; this mode appears adequate to the realization of a revenue nearly the same every year, if carried on with a constantly rigorous attention and watch over the servants of Government to secure it their collections, and prevent their plundering the inhabitants of their savings in plentiful years, which they should be allowed to retain, as well for the discharge of their rent, in years unproductive, as for the encouragement of industry. The reverse has been in these districts; and everywhere else is the case where much depends on the integrity of official people. In Haidar's time they levied private contributions besides their settlements for the sarkar and Tipu, apprized of that practice, included all their collections in his settlements, but he could not realize them, for they eluded also his vigilance by carrying no more than usual to the public account, and receiving the residue in private. As the means of procuring remissions and other indulgences, the farmers joined in the general collusion, and while they also benefited by it, the burthen fell upon the poorer class of the inhabitants, who were entirely at their mercy. There being in the Indian revenue management no barrier for securing property between the Prince and his servants in that department, nor between them and their renters, or renters and the husbandmen, for it is understood, and rightly enough, that where depravity is general, no laws prescribing the dues of the sarkar however just or well defined, lay the least restraint on power exercised for the acquisition of private fortunes or the gratifying avarice. The natural consequence is a continual struggle between superiors and inferiors for property, the former preying upon all below them, and the latter always striving to cheat and deceive those above them.

17. A fourth mode is, giving villages or divisions of districts in copy-hold, or perpetual management to their present farmers, and to *tax their rents*, a certain proportion which would be the same as allowing them a commission upon their collection. Each having his estate under his own eye, could let out every plot according to the demand for ground and to the greatest advantage, which it may be supposed they would do from their interest in the amount. The extending the protection of Government by a rigorous administration of justice to every class of the inhabitants, would render the constraining of farmers to adhere without deviation to their engagement with their tenants indispensably necessary. That would preclude the indemnifying themselves for defalcations, the certain consequences of unproductive years, or other accidental misfortunes, and frequently of bad management, by an additional tax upon the more fortunate or prudent as has been the custom, and of course, it would be impossible under this mode to encourage industry sufficiently and to realize a certain revenue if the farmers were allowed only 5 per cent or such a proportion of their collections as would be no more than a subsistence; but, if their allowances were so much more as the amount of defalcations one year with another, which might be other 5 per cent of their rents, they might then be made answerable for the amount of their annual settlements, or that of any one year for a continuance.

18. Every advantage would accrue to Government from this plan without a survey, if the general proneness to embezzle (the great defect in all others) could be suppressed. An oath is very little, if at all, regarded by the natives though used in solemn occasions among themselves; and however severe the penalty of giving in false registers of their rents, or considerable the reward to informers, they would not, I imagine, prove effectual in procuring true copies of their rent rolls.

19. It is impossible to help altogether my prolixity, and my wish to abridge my inquiry has induced me, in this review of those different modes of assessment, to aim at stating them but very generally. Another cannot perhaps be devised that would comprehend whatever appears to be eligible in them without some of their defects, but I shall proceed on the theory I have formed and at least hope to improve in them.

20. It has already been demonstrated that the surplus or what remains of the gross produce of land, after defraying the expense of cultivation and the maintenance of the farmer, may be exacted as a fair and just assessment; that if the whole of this surplus be annually collected for Government, its amount will be some years considerable, other years next to nothing and nearer the same, also that a fixed annual money rent being desired, it must be the joint average of the soil and the seasons estimated by the medium prices of commodities. It has also been seen that half of the produce being in general considered by the natives adequate to all the farmer's disbursements, the other half is taken for the sarkar, and that to ascertain its annual amount nearly one year with another the method I propose to follow has been adopted. But whatever experience their calculations may have been grounded on originally, it is found they have been altered by successive Amildars, and it is more probable that has been done, to further their particular views than to correct them by careful investigation. Acquainted only with their general rules of dividing the crops before this enquiry, I began it upon the one idea that no more than the surplus already defined should constitute the rent, which has fortunately led me to the ascertaining of those points, that from the above considerations and more knowledge of the matter appear to be so very important to the present subject.

21. In doing this, it has been my aim to trace the original causes of every thing leading to it, that I might determine the difference between their *supposed* and *true* effects. Nothing could be defined without all the measures of extension, quantity and value used in the district where I was to acquire my information (paras. 1 to 10). Next I informed myself of the agricultural process of the principal productions of those which are sown together in the same field, of the number of crops that some have in the same year, or quadrennially, also of their produce and expense of cultivation, respectively (from paras. 11 to 19). The various proportions which the two last articles bear to each other in different kinds taught me the great inequality of a rent, that is, a certain fixed share of the farmer, and assisted greatly with the qualities of the soil in appreciating lands, so far as to approach the farmer's or what I esteem their true valuation (para. 20). All that has just been said on husbandry together with a view of their consequences accruing to the farmer from cultivating each kind is fully exhibited in the 2nd general statement.

22. I soon observed that a settlement in lease could not be fixed on particular productions or the crops, nor accommodated to particular castes or occupations although done in annual assessments because of their continual change, therefore, that it must be fixed on the soil. It being usual to grow several kinds yielding very unequal profit in the same soil and impracticable to rear the most beneficial every year, suggested the laying it down as one principle, that the rent of land should be regulated by the average produce of the kinds they grow. If that be done the farmers may cultivate those several kinds in succession, or as circumstances may direct for their advantage, their receipts will be every year different but one year with another the same as their annual rent. All lands can be assessed conformably to this rule; but the greatest revenue from gardens is chiefly on their crops, they compose a small proportion only of arable ground, and their greatest duration is only 4 years, when they are converted into fields and may ever after remain so (para. 23) for which reasons the assessment of them cannot be regulated as above without a loss, nor any distinction be made between them and fields in a ground rent, than the rating them as soil of the first denomination (para. 24).

23. Being found the additional revenue which has hitherto accrued from the enhanced value of ground turned into gardens, cannot be collected by an assessment of the crops, as that is only calculated for annual settlements, nor on the soil, because they are so temporary and accidental, it is proposed to secure it by rating them as above for a ground rent, which would be permanent, and farming out taxes upon their productions, which would end with their duration, or by only raising the present road and market duties upon those productions, which consist of tobacco, betel-nut, betel leaf, sugarcane, cocoas, plantains, besides other fruits and herbs. Though the latter mode would be less productive to revenue, perhaps, I esteem it the more eligible of the two, as the least vexatious to the farmer, and

discouraging to industry (para. 24). These few tales for the regulating a land rent as far as relates to soil and its productions, are not only calculated for a permanent settlement but to facilitate the present survey as demonstrated in the 3rd statement; which contains the estimate of my several gradations of ground, also of the eventual expense of their cultivation and produce, where it may be generally remarked, as already done, in speaking of the crops, that the former is seldom reduced to one half in the most unproductive years, while the latter falls to more than a fourth of what it is in years of plenty, which further evinces the propriety of regulating the rent, as much as possible, by the difference of their proportions in every gradation of soil. In general calculations, however, it is only the average can be applied, such calculations are confined to bājra of the dry productions, and to paddy of the wet, because the food of the inhabitants consisting chiefly of those grains, whatever affects the price of them, affects that of all other commodities. By the supposed medium price, the average expense of cultivating the dry is 33 per cent, and that of the wet 28, but by the medium resulting from my investigations the expense of the dry is 40 and that of the wet is 26 per cent of the produce.

24. Agreeably to the order which a full view of my subject now points out as the best for an analysis, I should have first determined what the true annual averages are of the quantity and value of the produce and of all deductions from it, but as it turns to the same in the end, I shall follow that, which the nature of my design or accident has given, in my inquiry. Accordingly I come now to speak of the averages of years; any means of ascertaining them depending entirely on observation and memory, are consequently vague, and require at least statements from several committees of the most intelligent farmers and dealers in grain. Mine are the collective opinions of such people at Tiruppattūr on the relative quantities of the crops for 20 years past and the effects of various occurrences that affected the produce during that period which are comprehended in my 4th general statement. There it appears, for obvious reasons, that there are in general fuller crops of the wet than the dry, that the average of the former is 83, that of the latter 68, and that together they make 75 per cent of their full produce (para. 26). As before noticed the average of the wet is supposed to be $87\frac{1}{2}$ and that of the latter 75 which makes their joint average $81\frac{1}{2}$ per cent or four-fifths of their produce. The medium price of the dry is $15\frac{1}{2}$ th fanams and that of the wet $15\frac{2}{3}$ th fanams per candy by this investigation, but they commonly supposed the former to be 10, and the latter 12.9 per candy. It further appears from the said statement that though the prices of grain generally fall according to the diminished quantity of the crops, the average crops are the most favourable to the farmers, for they are ablest then to pay their rent (29).

25. The foregoing estimates of the expense of cultivation including only ploughs, cattle, seed, manure, and the hire of labourers, it is evident that a further deduction must be made from the produce for the maintenance of factors or farmers to direct its affairs, before the surplus required for rent can be found. Pursuant of my method throughout, I set about to learn what that should be by an enquiry into the condition of husbandmen. The lowest of the three classes they may be said to compose, who are hirelings, are wretchedly poor, their wages being scarce sufficient for their own maintenance, much less for that of a family. Any regulation that would contribute to the supply of their necessities would assuredly cause a great increase of population, and there is a hope that one in meditation would answer this desirable end (para. 31). The other two classes are farmers, some of whose caste or proper occupation being agriculture, they work themselves at the plough; and the other, for opposite reasons do not (para. 31).

26. Their maintenance may be divided into two parts, one, I suppose, to consist of the necessities of life only and shall term *subsistence*. The other, of the means required for building, household utensils, ornaments, and wherewith to defray the expense of festivals and ceremonies which no people are without, or to procure them such articles of luxury or convenience as are necessary to their comfort and happiness, which I have called *contingencies*. I first endeavoured to ascertain the former by a register of the farmer's families belonging to Tiruppattūr which is the largest town in the Baramahal. That consisted of three

denominations, as they regard the proposed estimate. The first is, those who get their livelihood by cultivation are included in that expense. The second is, of those who support themselves by various other occupations none of whom excepting the women who can earn only half their subsistence are included; and the third is composed of old people and children under ten years of age, who incapable of contributing to their own support are entered in this estimate. Though adults are only allowed each 2 pagodas and 4 candies of grain per annum, and the children only half of that, it amounts to 20.8 per cent by the supposed averages, and by those of my investigations to 20.6 per cent upon the produce (para. 32). As there is no measure by which comforts or conveniences can be ascertained, like the necessities of life, I resolved at this stage of my inquiry to try what the deduction of the *subsistence* only, with the expense of cultivation from the produce, would leave for rent and for contingencies, the amount of which last, being for the reasons adduced in a great degree optional, might be left to your Board's determination.

27. I found a double purpose might be answered by making at the same time the intended trial, and a comparative view of the mode proposed, with that which has hitherto been in use, and both are fully elucidated in the 7th general statement (para. 40) which in order to show that my theory rests on positive fact, is composed of the affairs of Tiruppattūr, abstracted from its records [statement] No. 5 and from my own statement No. 6, the result of inquiry. Desirous of corroborative information to satisfy me in regard to my own averages of quantity and price, the produce and expense in the said statement (No. 7) are calculated by those which are commonly admitted, and not by those deduced from my own investigations, which shall afterwards be applied.

28. The abstract from the village register's account (A) is composed of the number of ploughs, quantity of land, the standard rent of his estimate, the patel or manager's assessment of each farm; and to them are added, the Tahsildar's collections with the rent of the village [in] the current year. In a second statement (B) the quantity and estimate of every farm is from actual survey and perfectly conformable to the established rules of assessment. These are brought together to try how the one [compares?] with the other and what is considered the standard rent with the surplus over and above the necessary deductions from the produce will bear a comparison. The quantities of land in particular farms differ so materially that one is entered 110 per cent more and another 17 per cent fewer guntas in the register's account than they are by measurement, and 11 per cent less in the aggregate though in that respect they ought entirely to agree. The standard rent which is ascertained by those measurements and a fair valuation of every plot, is 52 per cent more than this year's settlement for the sarkar, 43 more than the patel's assessment and even 17 per cent more than the register's calculate, which I have reason to believe is nearly what the village could yield (paras. 40, 42). The difference between the standard rent, ascertained as above, and the present assessment (like the quantities of land in particular farms) is very unequal, the former being in one case 94 and in another only 3 per cent more than the latter.

29. The vast difference of 43 per cent between the standard rent and the patel's who it may be supposed made the best bargain he could with his tenants this year shows the futility and the injustice of regulating settlements by the former. Even the difference of 17 per cent between it and the register's estimate, at this time when the demand for land has probably regained by the return of the inhabitants, after the late troubles, its usual level shows that it will not serve as a guide. The ignorance and partiality of the patels and accountants, and other circumstances are the causes of the great inequalities of rent among particular farms. The indulgence necessarily shown the petty farmers to supply their want of stock, justifies it in some cases, but the vast disparity I have pointed out is the cause of bankruptcies and defalcations. The late corrupt and lax mode of management remedied in a certain degree this evil by assessing the favoured, or the substantial for the amount of failures on the part of others in low condition and while I inculcate the adhering to engagements as sacred, I have found it absolutely necessary, under the present inequality, which cannot yet be helped to follow that practice, by stipulating with those of small districts, to be jointly

answerable for the amount of their settlements, in order to realize them; but I condemn it, as subversive of the true idea I wish them to have of property, and of the hope every man should entertain of enjoying the fruits of his own labour.

30. Such are the inequalities which everywhere exist, and operate against the carrying into effect a rigorous administration of justice, as well as the realization of the annual settlements. As they could be levelled by the assessment of any sum, however much above or below what it ought to be, the present mode *should* be competent to that, and by reducing or raising the standard rent to what every farm could afford, provided the rules of distribution are equitable or duly proportioned to conditions, and the circumstances of cultivation, to determine that the produce of the dry and wet grains is divided in my comparative statement in Government and the farmer's shares (B) agreeably to the established rules (paras. 36, 37) in regard to their destined appropriation. The farmer's share of the dry is half or 50 per cent, that of the wet two-fifths or 40 per cent of the produce and it is intended they should defray the expense of cultivation with the farmer's maintenance. Government's share is accordingly 50 per cent of the dry and 60 per cent of the wet. Their share of the dry, it is found, would be 4 per cent on the whole produce too little to defray their expenses and Government's share of it $8\frac{1}{2}$ per cent too little to pay the standard rent. That class is therefore $7\frac{1}{2}$ per cent overrated. Their share of the wet is likewise 9 per cent short of their expenses and Government's share $2\frac{1}{2}$ per cent less than the rent, so that this class too is overrated $11\frac{1}{2}$ per cent. There being a greater proportion of wet than of the dry productions in Tirupattūr makes the standard rent, 10 per cent more than it could afford, unless in years, in that degree more profitable than the average, consequently, if so highly assessed, they would one year with another unavoidably either fall one year's rent often into arrears or into debt.

31. It is particularly to be observed that such would be the effect generally and that too under the supposition that what has been stated as *subsistence* only, would be enough for contingencies. The effect would be, individually, that a few who live at little expense might be able to pay such a rent but that by far the greater number, who are unequally assessed, and have numerous families, would fall from 10 to 40 per cent of their rent into arrears; a circumstance which shows in a strong point of view, the vast importance that an equalization of rents will be of to Revenue. To make that more evident, two inequalities subsist in the condition of the farmers individually. One is, their rent being over- or under-rated by false estimates of the quantity and value of their lands. The other consists in their having stock or not to carry on cultivation, and in their being burthened or not by families. Let it be imagined that in the aggregate half gain and half loss by these inequalities only 10 per cent on the produce of their farms at an average. If one man benefit and another suffer from both causes, in the extreme it is evident there must be a disparity of 40 per cent in their condition, that one of them must be 20 per cent better and the other 20 per cent worse off than a third person equally assessed, whose private expenses are exactly defrayed by what is allowed for his maintenance, and that all must save, or get into debt, as they verge from the medium. Since it cannot be admitted in a system of revenue founded on justice, that the farmers should be partially deprived of any part of their property to realize their annual settlements of the whole, which has hitherto been the practice; revenue cannot reap any specific advantage from their *savings* and as defalcations are the certain consequence of their getting into debt, it must as certainly sustain their *losses*. But an equalization will legally deprive some of their advantages from inequality of rent, and thereby relieving the others of half their present burthen, will greatly contribute to the certainty of collection, having only one other cause of inequality among them which shall hereafter be a subject of disquisition.

32. This equalization which it is proposed shall be the good consequence of the present survey, I consider the basis of the new system. Rent however levied under that circumstance may be equally above or equally below the ability of the assessed. In my investigation of the obtaining mode I took the portions of the produce designed for defraying the farmer's disbursements and the public revenue, and have found them comparatively unequal, and totally inadequate to those

purposes. The former being indispensable, it is obvious that as already stated they should be first deducted from the produce, and that whatever remains, and no more should be required as rent, and this I have adopted as a general rule.

33. The expense of cultivating the dry-productions being $33\frac{3}{5}$, that of the wet $28\frac{5}{12}$, and the subsistence of the farmers in each $20\frac{7}{10}$ per cent on the gross produce, that makes the necessary deductions from the former $54\frac{10}{100}$ leaving a rent of $45\frac{9}{100}$ of its produce, and those of the latter $49\frac{3}{100}$ which leaves $50\frac{7}{100}$ per cent of its produce for rent (para. 46). The comparison between these rates, and those regulated by the established rules will be thus—

	Dry productions.	Wet productions.
Rent by present mode ...	53.33 per cent.	62.50 per cent.
Rent by the proposed mode ...	45.90 "	50.70 "
In favour of the farmers ...	7.43 "	11.80 "

Correspondent with the result of the other calculation, the average, owing to there being a greater proportion of the wet than of the dry in Tirupattūr is 10 per cent in favour of the farmers, as that was as much against them; but including the gardens it is $8\frac{8}{100}$ (para. 48). The rent of the village thus ascertained is 24 per cent more than that of the current year, and 2 per cent less than the register's estimate, which they would agree to on condition of a lease (para. 48).

34. The two last mentioned circumstances show it must be near the truth, and any native [con] versant in finance, will allow the principles on which it is calculated to be proper for regulating a fair and equitable assessment; but either the averages of quantity and price made use of in the calculation are greatly in favour of the farmers, or sufficient is not allowed for their maintenance, since nothing but a bare subsistence is provided for in my estimate of it, and it is certain that much more is required to supply them with the comforts and conveniences of life which they actually enjoy. The cause of this apparent contradiction will appear in another enquiry I have made into the subject, for ascertaining what the condition of the farmers may be under this assessment for a series of years, in which the averages of produce, whether of soil, from kinds of quantity, from the annual crops, or of price from the various causes of demand, are entirely the issue of my own investigations.

35. They reduce the quantity of the dry crops $\frac{1}{12}$ th, because my average of that class is 11 in place of 12 annas and that of the wet $\frac{1}{12}$ th, because my average of that is $13\frac{1}{2}$ in place of 14 annas of their full produce; but calculating the former by 15 fs. 3 as. instead of 10 fans., and the latter by 15-14 instead of 12 fs. per candy raises the amount of the one 39 and the other 28 per cent of what it was before. Though the deduction from the whole consisting of the expense of cultivation, and the farmer's maintenance, be proportionably increased because they chiefly consist of grain, the use of the enhanced prices leaves a remainder for the rent of Tirupattūr which is 28 per cent exceeding that resulting from the last estimate. That is certainly more than it could possibly yield, and leads to the discovery which satisfies me in regard to my own averages being much nearer the truth than those acknowledged by the commonality, on which I depended in my first calculations (para. 51).

36. The natives being unaccustomed to the making researches of this kind for finding the true causes of things, it is no presumption to conclude that their mode of producing averages is nothing more than an hypothesis, consisting of guess numbers deduced from the experience of effects; and for that reason it is no wonder the products of it, and of one drawn up from every information hitherto attainable on the subject, should correspond. Perfectly consistent with this position, it was seen at first that deducting only the expense of cultivation, and what was deemed a bare subsistence for the farmers from the produce, calculated by the supposed averages left them a competent share thereof for contingencies and a reasonable rent to Government, but those deductions being made from it when calculated by the true averages, or those ascertained by investigation, it is found that the surplus will be 28 per cent more upon the former rent, or $10\frac{1}{2}$ per cent more upon the whole gross produce than before; which would leave them what

was intended for their subsistence but nothing for their contingencies, which I have affirmed is indispensable to afford them the comforts they actually have and without which, it is declared, life could not be supported. Then the allowing the said 10½ per cent for that purpose, will remove all objections on the part of the inhabitants, and establish what is pronounced from a knowledge of conditions and circumstances to be just and practicable, with what proves to be so, from every information hitherto adduced; when the distribution of the produce will stand as follows—

37. Gross produce of the dry	...	...	...	...	100
Expense of cultivation	...	...	...	...	40.0
Farmers' maintenance	...	...	...	...	20.5
Their contingent expenses	...	...	...	...	10.5
					71
Surplus or rent	...	...	...	...	29 per cent.
Gross produce of the wet	...	...	...	...	100
Expense of cultivation	...	...	...	...	26.0
Farmers' maintenance	...	...	...	...	20.5
Their contingent expenses	...	...	...	...	10.5
					67
Surplus or rent	...	...	...	...	43 per cent.

On full crops, the former is only 20 and the latter 36 per cent. It may be again mentioned that this apparently moderate proportion of the produce for rent would leave it in the present example the same, as by the former calculation, viz., 24 per cent more than it is the current year, and 10 per cent less than Tipu's standard. As these proportions may be less than has been usually considered the due of Government, it will be proper to make a few remarks in addition to what was said before in the 31st paragraph of this letter on the condition of the inhabitants.

38. If the produce vary from full to only quarter crops as supposed, it must be four times as much in quantity some years as at others; and though the price rising in a small degree as the quantity diminishes, it is so affected by other causes that its amount varies *as much* in a series of years. The money part of a farmer's expenses being the same every year, they only differ in their proportion to the produce as the amount of the grain required for their consumption may rise or fall. Being therefore more fixed, it is a much greater proportion of it in scarce than in plentiful years and occasions the same difference in the surplus or residue, which it is proposed shall constitute the land rent; accordingly, in a comparative statement (No. 8) of all the changes the produce is supposed to have undergone the last 20 years, it appears that the rents just fixed on, may together be only 15 per cent of it, and that some years so far from there being any, those expenses may exceed the amount of the whole as much per cent. The actual surplus or rent may therefore be seven times more some years than others, and if the true medium be required as rent, it is evident the inhabitants must gain and lose equally in a number of years, and that if a greater proportion of the produce than the medium be exacted, it is impossible for revenue to be permanent. It is further observed (No. 8) that profitable and unproductive years are not alternate, but may succeed progressively in numbers of years. That makes it necessary the farmers should sometimes save the profits of several years together, to make up for the losses of as many years of loss; but they are seldom so provident, and besides, one set of them may live during a course of beneficial years, and be succeeded by another set, who may live in years very unproductive, so that it may be the lot of many not to experience both. It appears from these facts that the amount of the surplus or what remains after the requisite deductions from the produce cannot be all collected, unless it were practicable to ascertain its proportion to the produce annually; but that greatly depends upon the proportion of it, which a fixed rent that is considered the average, may be or in other words the deductions which are previously made from the produce.

39. Frequent explanations will be excused, it is hoped, of points that are thought essential to the design in hand and that as supposed may seldom have been considered as they are rather abstracted being useful in evincing what is just

advanced. I shall suppose that the surplus taken for rent be what remains after deducting no more from the produce than is required for the expense of cultivation and the farmers' subsistence; and that the average amount of it be determined with the greatest exactness by the proposed investigations for that purpose; under such an assessment, if farmers squander away any part of their profits in years whose produce exceeds the average, they must supply the deficiency in years whose produce is below it, by taking from the allowance made for cultivation or their own subsistence, either of which must occasion a decrease of agriculture or of population; and if they are careful in plentiful years, they may die before years of scarcity, in which event revenue cannot benefit by their economy or care and must suffer by the inability of their successors. The conclusion then is that under so straitened and illiberal an assessment, revenue could not be permanent without two things equally impossible, which are first, that every farmer shall be so rigidly provident as to save all his profits in plentiful years to make up for the deficiency of years unproductive, and next, that farmers who first experience the latter shall afterwards live long enough to gain as much as they lose at first, or till their profits and losses together amount to the average surplus, when such of them as had credit would be able to discharge the debts they contracted to pay up their rent.

40. This speculative, but true position serves to distinguish the property or use of my third deduction from the produce which I have termed contingencies. That is clearly what will be appropriated to the purposes of building, household utensils, fine clothes, jewels or ornaments, ceremonies, festivals and charity either in years whose produce is equal or more than the average, and in years whose produce is below it, such a part of this allowance as can be spared with the least inconvenience will be given in discharge of rent. It may be imagined for example that the surplus fixed on for rent may be some years such a proportion of the produce as taking half of their contingent allowance may require them to dispense with their usual pleasures, and be contented with what are considered only comforts. Other years more unfavorable may oblige them to do without these comforts and confine themselves to the necessities of life on the allowance made for their subsistence. Several unproductive years may be succeeded by a profitable season or two and enable them to supply at least what they were constrained to part with of their stock, or prepare them for ensuing years of scarcity. Thus the rent being fixed, the expense required for cultivation and the farmers' subsistence, nearly so, the allowance for contingencies, may be said to contract or expand with the produce, so that many years may elapse, and the rent required be constantly paid up without the farmers being under the necessity of taking any part of the two former deductions, which may be deemed sacred to population and agriculture, and with scarce any other general bad effect than the inhabitants being reduced at times to a bare subsistence.

41. Though pretty clear the defining things in this kind of analysis, regular payments are specifically the effect of the contingent allowance, my enquiry does not yet enable me to determine the least portion of the produce at which to fix it, as the standard adequate to the securing them. To know the least portion is desired that no advantage to revenue may be unnecessarily given up, as the temporary sacrifice to ensure its permanency. Hitherto I conjecture it can only be determined by many valuations and opinions of the inhabitants, in regard to what their respective villages can yield to revenue, one year with another; which added to the expense of cultivation and subsistence of the farmers, two heads that can be ascertained with tolerable exactness, and deducted from the gross produce, will give the due proportion of it for contingencies. In my estimate of Tiruppattūr it proves to be 10½ per cent and in every other village it will be different. The medium of several being fixed on, all the ceded countries, and the other deductions varied according to circumstances, as found by calculation, the whole, if taken from the gross produce will give the proposed surplus or rent. Thus and no other way, an assessment of them all may be made, which to demonstration will be as equal as the difficulty of ascertaining the produce of land will admit, and permanent, according to the portion of the produce allowed for contingencies.

42. Having resolved on the principles by which a settlement may be made with the greatest possible equality for the time being, it is now to be considered how such a settlement is suited to lease. That is a question that may be equally important to the inhabitants and to Government; lands are usually given in lease for the consideration of a premium in hand or under the condition of a yearly augmentation of rent, either of which, supposing the rent of the first year as much as could be got under an annual settlement, is apparently a purchase of security in the possession of them for the term proposed, that the farmer may not be deprived of expected advantages from their improvements. That implying a continual increase of revenue under a lease suggests the importance of the inquiry whence improvement of land proceeds, and at once it occurs that it must be the effect of labour. Labour then aided by stock, being the source of improvement in land, the privation of it must have a contrary effect, and the inhabitants constantly changing their situation, must occasion a rise in the value of some, and a fall in the value of others, which indicates that a *continual increase* of revenue is not to be expected, but that rents however equal at any period of valuation, they will certainly become in the course of a few years unequal again. Two questions deduce from these matters of fact that appear so opposite, namely, whether the rents fixed on, in the course of the present survey, ought to be augmented or not? and by what method the inequality of rents can be corrected at a future period? The solution of which I may succeed in sufficiently explaining on general principles; but the reducing it to practice as laid down in my enquiry (para. 67) has proved more difficult than any other of my investigations relative to land assessments, and may require a tedious examination of my ninth statement, exhibiting how labour is distributed, and its effects in agriculture; but I shall endeavour to render that unnecessary.

43. In searching for first principles to start with, I cannot go further back nor adopt any more certain than these. Soil has a propagating or vegetative power in itself, and that power can be greatly assisted by means of labour, or tillage and manure. It is supposed the improvement of which it is capable, is equal to its inherent quality; or that it will yield double the produce by culture, it can do without it. Corresponding to this, I was early informed (paras. 14, 15, 16) that certain kinds require not only that, prior to their culture, it should attain a specific degree of improvement, the necessary effect of some years' labour; but that, in the season they are grown, it should be tilled a certain number of times, to rear them with advantage. Another fact more generally known is that though soil may be so much improved by labour, some lands can only be brought to a certain standard, whatever pains or expense be laid out upon them, and the consequences are that the gradations of soil from the best to the worst, are infinite; and that the labour bestowed on each is in proportion to its use. The most productive kinds require the best soil, and the most indifferent answer for the kinds the least productive. For these reasons and the several classes of productions having their respective seasons were some individual farms to consist of no other than the inferior gradations of soil, they would only grow particular kinds; and neither they or their ploughs could be employed, during the seasons of sowing and reaping the others, nor would the cultivation of the inferior kinds yield sufficient profit for their subsistence. Every farm is therefore composed of portions of the dry and wet, and each denomination contains plots of different soil that every farmer may cultivate various kinds, and find employment throughout the year.

44. Land being brought from a state of sterility to a state of improvement by means of cultivation, so it degenerates by neglect or being suffered to be fallow. The soil for dry productions is tilled from three to seven times and that of the wet from six to ten times according to its inherent quality and capability of improvement. The best of the former denomination will not benefit by being tilled more than seven times, because that number carries it to its standard or highest state of improvement, and if tilled less than three times, it will not produce enough to make it worth the trouble and expense of cultivation. So of the latter denomination. It must be tilled six times at least, and there is no advantage in

tilling it more than ten times. The labour of which a pair of bullocks, the complement of a plough, are capable, and the quantity of land to which it is adequate, depend on their own strength and the property of the soil. Of course the labour of any two pair is different, and as in everything else, the medium quantity must be ascertained by enquiries of the most intelligent farmers in every country. At Tiruppattūr it is reckoned that their utmost ability in tilling dry ground is 4,400 single guntas once tilled, and in tilling the wet, it is 1,700 of such guntas. Most petty farmers having no more than one or two pair of bullocks, the ground tilled by every plough consists of every gradation of soil in each denomination, consequently of plots that require to be ploughed every number of times between 3 and 10. Taking ground of that various description, one tār or 400 guntas of the dry, or one saddi, 100 guntas of the wet, is reckoned as much as one plough can properly till of waste ground, so to bring each plot to its standard, or highest state of improvement; but after that is done it is equal to the tilling of 800 guntas of the dry or 200 guntas of the wet sufficiently to preserve them from degenerating and no more; for if the quantity of labour esteemed the complement of a plough be extended to, or spread over, a greater quantity than its due proportion, it cannot be so often tilled as it requires, and will fall in quality according to the deficiency, so that the highest gradation may become the lowest, and if entirely neglected a number of years; may return to its primitive state of sterility.

45. Since there is no advantage in spreading any more than specific quantities of labour on different gradations of soil, and giving such gradation its full complement, a plough can till no more than 800 of the dry, and 200 of the wet, it is evident that a plough will never till a less quantity in each denomination. But the want of hands, and the profit increasing in proportion to the trouble and expense of cultivation, on account that the share of the produce to each plough is greater as it tills more land, while its labour continues the same, are reasons for the spreading it over larger quantities of both, while grounds not being productive, if the dry being tilled less than 3, or the wet less than 6 times prevents their ever tilling more than 1,466 guntas of the former, or 283 guntas of the latter, because the product of 1,466 $\frac{2}{3}$ by 3 being 4,400 the complement of labour to a plough of the dry, and the product of 283 $\frac{1}{3}$ by 6 [being] 1,700 the complement of labour to one in the wet, they will not be productive with a less number of tillings. Hence a plough in dry grounds may occupy any quantity of ground between 800 the least, and 1,466 the greatest number of guntas, the latter being $\frac{11}{12}$ ths of the former, and one in the wet, may till any quantity between 200 and 283 its least and greatest number of guntas, the latter of which is $\frac{11}{12}$ ths of the former. As perceptible in the proportions which those quantities of land bear to each other, the least quantity of 11 and the greatest quantity of 6 ploughs in dry grounds are the same, for the product of 800 by 11 or of 1,466 $\frac{2}{3}$ by 3, is 8,800 guntas, and that quantity of land may be tilled by either 6 or 11 or any intermediate number of ploughs, by spreading 26,400 guntas of labour (the product of 6 ploughs by the complement of labour to one 4,400) over the greatest quantity of land, to 11; which is done by tilling the whole only 3 instead of 5 $\frac{1}{2}$ times. In like manner, it is observable the least quantity of 17 and the greatest quantity of 12 ploughs in wet grounds are the same, for the product of 200 by 17, or of 283 $\frac{1}{3}$ by 12 is 3,400 guntas, and that quantity of land may be tilled by either 12 or 17 or any intermediate number of ploughs, by spreading 20,400 guntas of labour (the product of 12 ploughs by the complement of labour to one, 1,700) over the greatest quantity of land to 17 which is done by tilling the whole, only 6 in place of 8 $\frac{1}{2}$ times.

46. From what has been said, labour is the fixed property of the ploughs, and the quantity bestowed upon any piece of land may be ascertained by multiplying the complement of one (4,400 in the dry or 1,700 in the wet), by the number employed in tilling it; and the proportion of the one to the other or (wanting other words to express it) the thickness or thinness of the labour so spread depends on the increase or decrease of the quantity of land to the same number of ploughs; or the augmentation or reduction of the number of ploughs to the same quantity of land in such manner that increasing land to the same ploughs, has a similar effect on any specific quantity of it, 800 guntas for instance, as the reducing the

ploughs to the same quantity of land. It is difficult to demonstrate many things without tables of calculation. The use of them in my enquiry has discovered some, and enabled me to ascertain many points that I could not possibly have acquired otherwise. Accordingly, to reduce everything relative to the distribution and effects of labour in agriculture, I have made a statement (No. 9) containing examples of all the changes that could happen between 6 and 11 ploughs of dry grounds, and 4,800 and 8,800 guntas, the least and greatest quantity of land to the former number of the dry; also of such changes as could happen between 12 and 17 ploughs of the wet, and 2,400 and 3,400 guntas, the least and greatest quantities to the former number in that denomination from which I shall first insert an extract to illustrate what has been said in the *distribution* of labour, in which it will be chiefly necessary to observe the increase and decrease of labour bestowed on every 800 guntas of the dry or 200 guntas of the wet, (stated in the 7th column) according to the casting off, or adding to the ploughs (2nd) or of the least supposed quantities to one of either denomination of ground as in the 3rd column.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Number of ploughs in employ.	Number of times the least quantity of land to one plough.	Quantity of land cultivated in each example.	Quantity of labour bestowed or spread on the whole quantity of land.	The least quantity of land to one plough in the dry or wet grounds.	Quantity of labour bestowed or spread on every 800 guntas of the dry or 200 of the wet.	Whole quantity of land allotted to each plough in every example.	Whole quantity of labour bestowed on the whole quantity of land tilled by a single plough in each example.	Number of times the ground is ploughed in integers and tenths in every example.
Dry grounds.	Increase or decrease of land to the same number of ploughs.	6	6	4,800	26,400	800	4,400	800	55
		6	7	5,600	28,400	800	3,771 $\frac{1}{2}$	933 $\frac{1}{2}$	47
		6	8	6,400	24,400	800	3,300	1,066 $\frac{2}{3}$	41
		6	9	7,200	24,400	800	2,933 $\frac{1}{3}$	1,200	36
		6	10	8,000	26,400	800	2,540	1,333 $\frac{1}{3}$	33
		6	11	8,800	26,400	800	2,400	1,466 $\frac{2}{3}$	30
Increase or decrease of ploughs to the standard quantity of land.	11	11	8,800	48,400	800	4,400	800	55	
	10	11	8,900	44,000	800	4,000	880	50	
	9	11	8,500	39,600	800	3,600	977 $\frac{1}{2}$	45	
	8	11	8,100	35,200	800	3,200	1,100	40	
	7	11	8,000	30,800	800	2,800	1,257 $\frac{1}{2}$	35	
	6	11	8,500	26,400	800	2,400	1,466 $\frac{2}{3}$	30	
Wet grounds.	Increase or decrease of land to the same number of ploughs.	12	12	2,400	20,000	200	1,700	200	85
		12	13	2,600	20,500	200	1,579 $\frac{1}{2}$	216 $\frac{1}{2}$	78
		12	14	2,800	20,800	200	1,457 $\frac{1}{2}$	233 $\frac{1}{2}$	70
		12	15	3,000	20,800	200	1,360	250	68
		12	16	3,200	20,800	200	1,275	266 $\frac{1}{2}$	64
		12	17	3,400	20,800	200	1,200	283 $\frac{1}{2}$	60
	Increase or decrease of ploughs to the same quantity of land.	17	17	3,400	22,000	200	1,700	200	85
		16	17	3,400	27,200	200	1,600	212 $\frac{1}{2}$	80
		15	17	3,400	25,500	200	1,500	226 $\frac{1}{2}$	75
		14	17	3,400	23,800	200	1,400	242 $\frac{1}{2}$	70
		13	17	3,400	22,100	200	1,300	261 $\frac{1}{2}$	65
		12	17	3,400	20,400	200	1,200	282 $\frac{1}{2}$	60

47. The quantity of labour bestowed on land, or the number of ploughs that cultivate it at any period or valuation being known, the increase or decrease of produce and rent is found by this allowed axiom that the produce of any specific quantity will be more or less, in half the proportion to the increase and decrease of labour employed on it; and by the same rule may be found the value of an augmented or reduced quantity of land to the same number of ploughs. Land is the most productive when the greatest quantity of labour is bestowed on it, that is, when 4,400 the complement of a plough in the dry is employed on 800 guntas of the dry and 1,700 the complement of one in the wet is employed on 200 guntas of that denomination but if a tract of land were so provided with hands as to afford it that efficient quantity, and to lose a proportion of them, the remaining number would continue to cultivate the same quantity of land, because although any

specific quantity would yield less, on account of the consequent reduction of the labour, every plough would earn more, owing to the additional quantity of land it would cultivate, after getting its share of what had been previously occupied by the absentees. Thus if correspondent with the foregoing, there were a village of 8,800 guntas of the dry with 11 ploughs, and 3,400 guntas of the wet with 17 ploughs, each denomination having its full complement of labour every 800 guntas or plough of the former would yield 67 pagodas and every 200 guntas or plough of the latter would yield 47-2-13. Were the number of its hands to diminish by death or emigration, those remaining would continue to divide the same quantity of land among them, until there remained only 6 ploughs of the dry and 12 of the wet; when every one of the former would consequently till 1,466, and every one of the latter 283 guntas. The consequences are that though the product of every 800 guntas of the dry, would fall from 67 pags. to 51-7-14 and that of every 200 guntas of the wet, from 47-2-13 to 40-3-8. The produce of each plough of the former would rise from 67 to 94-9-7 and each plough of the latter from 47-2-13 to 57-1-10. Thence, by reversing the cause as may be easily conceived, the profits of ploughs would fall, while the produce of lands would increase with population. Rent rises and falls in the same proportion as the produce. The distribution of labour in every case being understood, it is equally easy to determine the augmentation or diminution of the produce when the quantity of land is more or less at a second valuation and the number of ploughs the same; or when both are more or less than at first. What has been omitted on the effects of labour on the produce, and rent, may be comprehended on a slight inspection of another abstract from the aforementioned statement. It is principally to be observed, how the diminution of the produce of any specific quantity of land in the 7th column, is occasioned by the increase of land to the same number of ploughs (col. 3) or the reduction of ploughs (col. 2) to the same quantity of land; while the produce and profits of every individual plough in the ninth column increases, and how reversing the cause changes the effect.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		No. of ploughs in employ.	No. of times least quantity of land to one plough.	Quantity of land cultivated.	Gross produce of the land cultivated.	The least quantity of land cultivated by one plough in the dry and wet.	Produce of the least quantity or 800 guntas of the dry or 200 guntas of the wet in every example.	The whole land tilled by each plough in every example.	Produce of the whole land tilled by a plough in every example.
Dry grounds.	Increase or decrease of land to the same number of ploughs.	6	6	4,800	402 1 2	800	67 0 3	800	67 0 3
		6	7	5,600	435 0 3	800	62 2 5	933	72 6 0
		6	8	6,400	49 1 5	800	58 6 5	1,066	78 1 13
		6	9	7,200	502 6 6	800	55 8 8	1,200	83 7 12
		6	10	8,000	536 1 8	800	53 6 2	1,333	89 3 9
		6	11	8,800	569 6 9	800	51 7 14	1,466	94 9 7
	Increase or decrease of ploughs to the same quantity of land.	11	11	8,800	737 2 1	800	67 0 3	800	67 0 3
		10	11	8,500	703 6 15	800	63 9 12	880	70 3 11
		9	11	8,500	670 1 14	800	60 9 4	977	74 4 11
		8	11	8,500	636 6 12	800	57 8 12	1,100	79 5 13
Wet grounds.	Increase or decrease of land to the same number of ploughs.	7	11	8,500	603 1 11	800	54 8 5	1,257	86 1 10
		6	11	8,500	569 6 9	800	51 7 14	1,466	94 9 7
		12	12	2,400	567 3 12	200	47 2 13	200	47 2 13
		12	13	2,500	591 0 2	200	45 4 10	216	49 2 5
		12	14	2,500	614 8 9	200	43 9 0	233	51 2 3
		12	15	3,000	682 2 15	200	42 5 9	250	53 1 15
	Increase or decrease of ploughs to the same quantity of land.	12	16	3,200	641 9 6	200	41 3 11	266	55 1 10
		12	17	3,400	685 5 12	200	40 3 8	283	57 1 10
		17	17	3,400	802 7 13	200	47 2 13	200	47 2 13
		16	17	3,400	780 1 5	200	45 8 14	212	48 7 9

48. After having reluctantly but necessarily troubled you, gentlemen, to follow me through this rather abstruse and novel disquisition, I shall proceed in the

confidence of having said enough upon it preparative to my conclusion on the two preceding questions. Though the eventual increase or decrease of the produce and consequent inequality of rents be demonstrated, owing to the fluctuating state of population, it as certainly depends on the inhabitants having stock to purchase cattle, the implements of labour and subsistence from the season of tillage till harvest, for they may want the means required for half their number. Now it appears that a farmer's expectation of rent to ensure possession of his farm for a term of years, an annual augmentation of rent to ensure possession of his farm for a term of years, is grounded in two causes: the increase of hands that may be acquired by encouragement to labour and the use of stock, which he may be possessed of, or have credit to procure.

49. The increase of hands, however, can easily be effected in small farms only, under the management of an active diligent renter, but it can seldom be done in a whole district, and never in a large tract of country; because the number drawn to any one part of it must then [be] such villages as supply the increase, and the advantage gained by it in one place must be counterpoised by a loss in the neighbouring districts; partial therefore in its consequences, it only warrants an annual increase of the rent of farms assigned to individuals whose hopes may chiefly depend on the return of inhabitants, that having left their homes during the war and have settled for a time in districts unprotected. Unless an emigration from the neighbouring countries to every one of the Ceded districts were to be the certain effect of the system they are about to experience, the probable increase of population is not a sufficient reason for requiring any addition to the assessment in general to be regulated by the valuation made of them in the present survey.

50. The Ceded districts having suffered variously during the war in the degree they were exposed to the depredations of our detachments, and the poligars, the inhabitants of some of them must still be distressed from the loss of their cattle in particular, which were swept away by thousands, and though their wants are in some measure supplied by advances from Revenue for cultivation, their poverty in general must lessen the demand for land. It may thence be inferred that the present estimates of them will be made, when their value is lower than it was before the war; and that it will hereafter rise as they retrieve their affairs. This circumstance appears to be the only fair plea for imposing an addition of a small percentage on the present valuation of some districts, the second, third, and fourth years, making the settlement of the second, the third, or fourth year, the permanent one, according to their actual ability in regard to stock; but as that cannot be regulated by any precise rule deducible from matter of fact, it must necessarily be very moderate. Everything that has occurred as important to the farming the intended settlement in lease, having now been considered, I shall conclude my proposition for correcting the inequality of rents that unavoidably happen at a future period.

51. The only ostensible cause of that inequality worthy of notice here, is doubtless the fluctuating state of population which is not the effect of any general increase or decrease of inhabitants, but of their constantly changing their situations, as actuated by the hope of advantage, or caprice. Though it has been shown that the consequent change in the value of land, or inequality of rent (which, intended to be a certain portion of the produce, should rise and fall with it) can be ascertained by either the increase or decrease of ploughs or land; the former is the only available circumstance in the adjustment proposed, and for the following reasons. The present survey will furnish a register of the lands, dry and wet, of every village, of the number of ploughs employed in their cultivation and of their value under the final settlement including the augmentation to be made on account of their expected improvement, which must be calculated with a supposition that exactly the same number of ploughs will continue, because there is no knowing whether it will be greater or less in a particular village at any stated period. The best fallow ground is unproductive at first, and such as this in that state at present being the refuse of the rest, it is commonly so inferior that there is little probability of its attaining such a degree of improvement as to be classed among the *dum*, or second, of the four denominations into which ground in

general is distinguished. It will seldom produce more the first year than defray the expense of cultivation. The second, it may bring a sufficient profit to the farmer, but unless under very favourable circumstances, rent should not be exacted till the third, and it should be only half of other rents, until the fourth year when it may be supposed to attain that degree of improvement of which it is capable. This discouragement to people cultivating waste lands who have not stock at command, will confine them, generally, to the lands cultivated and if by shifting their residence their number in any one village increases, till their labour becomes in due proportion to the arable ground. The extra ploughs after that will most likely remove to other villages, where there is ground that will admit of or be more productive by an additional quantity of labour. These circumstances evince that the calculating the increase and decrease of labour bestowed on the lands of every village by the number of ploughs in them, and the adding or deducting the consequent augmentation or reduction of the produce and rent, entered in the registers drawn up from the survey, is adequate to the equalization of rent to the extent of all the lands now cultivated; and that it is only such villages whose ploughs shall exceed the complement of those lands (that is 1 to every 800 guntas of the dry, and to every 200 of the wet) that will require to be surveyed at the expiration of the lease, should Government be unwilling to forego the addition of revenue that might accrue from it. I have not been able to adduce from my inquiry any other means than the foregoing for imposing an annual increase of rents the first years of the lease; nor to devise any other method than has been stated of doing it; or of correcting their inequality at a future period.

52. The last matter of consideration relating to an assessment is how to determine the extent of farms. The smaller they are, the profits of farming (the main incitement to industry) being extended to the greater number might raise the bulk of the inhabitants from extreme indigence to comfort. That recommends the division of lands as much as possible; but the objections are palpable to the giving every tenant the few fields he cultivates in rent for a number of years. Their several plots being generally scattered and divided by other farms and seldom two years of the same number or extent, their limits must be always changing and the frequent transference of them from one to another makes it necessary there should be a direction on the spot, like the head man of a village for the regulating of their rents according to circumstances. Their extreme poverty, not only prevents their undertaking anything for increasing cultivation, but their recovering a small loss of their cattle, the failure of a crop, or other such misfortune: which often obliges them in either event to sell off their whole stock to discharge their rent. On these accounts their individually holding their lands immediately of Government would answer no end, would be detrimental to cultivation, and make revenue precarious.

53. The boundaries of villages are so well marked and known that it seldom happens they are disputed. The patels, or headmen of them, necessarily direct all transfers of landed property and settle the rent of every field. They likewise make up for the losses they sustain from the bankruptcies of some of their tenants, by the profits from their bargains with others, and often engage in plans for increasing cultivation. These circumstances indicate that assessments of whole villages to them may be sufficiently permanent, and their revenue pretty secure.

54. The arguments in favour of improvements and the certainty of revenue are however still more in favour of giving a number of villages in farm to wealthy individuals with security; for having stock at command, they could enter into more extensive undertakings, and make up for losses sustained in one or more whole villages by their profits on others; whereas if the patel of a village lose by his farm in the aggregate, he might be obliged to break in upon his savings of former years, his contingent allowance, and perhaps that allotted for cultivation, to pay his rent. The advantage proposed by any measure being attainable within a certain limit only, so it may be conceived in this that farms of several villages should only consist of as many as one person can superintend with vigour, because the negligence and abuses of servants would be in proportion to their magnitude exceeding that number. The advantages arising from his schemes of improvement

and the certainty of revenue to Government would therefore rise in an increasing ratio to that extent, and fall in the same ratio beyond it. This plan so regulated is undoubtedly the most eligible for the disposal of tracts that have never been cultivated, and for the restoring districts now lying waste to a state of improvement; as that would require both stock to employ and ability to direct their affairs. The great objection to its being everywhere adopted is its depriving the bulk of the peasantry of the profits of farming, and their keeping them in their present state of dependence; for to secure them the reward of their labour, the greater farmers must be bound, contrary to custom, to adhere to their engagements, which is now pretty well understood, and that would induce them to take the whole of their lands into their own management, which would reduce all their tenants to the state of labourers, whose condition as before mentioned is deplorable.

55. By this account, the greater the division of a country into farms, the more beneficial to the commonality, and favourable to population; and the larger the farms are, to a certain extent, the more certain the increase of cultivation and the receipts of revenue. The assigning whole villages individually, or in number, to the most responsible of their present tenants, giving each a grant of his farm or estate for the time of the lease, on condition of paying the rent that may be regulated by the present valuation, binding each to be separately answerable for the payment of their own rents, and jointly so, for the payment of the whole revenue of their corporation, is a mode that has occurred as the best for combining all advantages to the inhabitants in general, and to revenue. Every farmer holding his lands of Government, and knowing that while he pays a fixed sum to it in monthly portions suited to his convenience, no person without his advice of the necessity of it, can have any other demand upon him, must surely feel his independence, and every incitement to industry, especially, when he contrasts his condition then, with what he had previously any experience or knowledge of. I make no doubt that such corporations as they may be called so provided against the oppression of one another, will be able to manage their own affairs like regulated companies in Europe, by selecting the ablest among them to conduct undertakings for improvements to regulate contributions for the supplying of deficiencies in rent, occasioned by bankruptcies. The transfer of landed property and for the settling on their part with the servants of Government what may relate to them, because they are actually in the habit of exercising their several functions, by acting in a body upon many occasions. Though this may be the plan the most eligible for general adoption, it may be found advisable from various considerations to let some villages individually, or in number, to responsible inhabitants as above mentioned; for, as in every other matter, hitherto discussed, I have endeavoured more to discover the principles by which they should be generally conducted than to establish the precise rules for their particular adjustment which must differ in every two instances to suit the infinite variety of circumstances.

56. The payment of rent by instalments suited to the convenience of the inhabitants has been found very important to its regularity. In respect to payments they may be divided into three classes according to their ability. The first, may be supposed those who pay their rents out of the savings of former years, and lay up the produce of their farms till the demand for it increases. The second, having no other means, are constrained to sell off the produce, reserving only enough for their subsistence, and seed for the ensuing crop. The third, if they have not credit, are obliged to part with all and often with their cattle, when they consequently throw up their farms and work for hire. It was usual to require payment of their rents, in proportion to the crops, while they were standing, and before they were gathered in. That laid two of the above mentioned classes under the necessity of disposing of the produce at a great disadvantage, or to borrow money of sowkars and other usurers at an exorbitant interest. It was the general practice in Haidar's time to anticipate the revenue several months by mortgaging villages, and sometimes whole districts to sowkars, for immediate payment; and to bind over the inhabitants to be answerable to them for the amount, with a premium of 3 per cent, 3 more for deficiencies in light money and 2 per cent interest per month on the principal; which came to 8 per cent the first

month, 12 for three, 18 for six, and 30 for twelve months. Thus a great portion of the produce was monopolised by sowkars; they became the instruments of oppression over the cultivators, who were thus subjected to them, and revenue suffered a considerable diminution.

57. Throughout these districts there was the established number of kists or revenue instalments in the year which were understood to be equal portions of the annual settlement expected to be paid within equal periods of four months each, and not at three particular dates. They constituted therefore a general rule without particular stipulations. The collections were continual, and their proportions any week or month depended on the crops, and on the gatherer's information of the tenant's means; because it not being fixed that a specific sum or portion of the rent should be payable on a certain day, the former were incessantly pressing for the discharge of the whole, and the latter as industriously trying to procrastinate, for while there was no certainty of continuance in the possession of property, the payment of the whole was no security to the petty farmers against the demands of the patels, nor to the patels, against the demands of the Amildar; unless, when they were made over to sowkars, whose claims appear from their outstanding balances to have always greatly exceeded a possibility of their ever being liquidated; so that delay and evasion were the only and the necessary subterfuge of all the contributors to revenue. In short, it was the determination of those, whose business was to receive, to collect all they could; and the maxim of those, who were to pay, was to avoid it by every possible means.

58. I have had the pleasure to experience how easy it is to reform those abuses in collection, by only regulating the amount of payments or their portion of the whole settlement, by the relative monthly produce and stipulating that each shall be paid on or before a certain date. The former may be done with the greatest exactness in countries where it is usual to keep accounts of the produce in kind, but from the want of such registers in these districts where the assessments are made entirely on the soil, it can only be done by the collective opinion of the most intelligent and experienced farmers. I first ascertain by that means the relative quantities of the principal productions that are grown in the course of a year (para. 81) with their respective amounts, and next ascertain the proportions of each class that are sown or reaped in every month. The tenth general statement in my inquiry is constructed in this manner, and gives a tolerably just idea of the progress of cultivation in the district, for which it is calculated throughout the year. Though the crops vary more or less in the Ceded countries both as to time and quantity, it may be observed that by the said statement the field productions in the Baramahal have principally two harvests, one between the 10th November and 10th March, the other between the 11th March and 12th July, and that the gardens are productive all the year round.

59. As of some consequence in revenue transactions, it is likewise proper to mention that the Hindu solar or more correctly sidereal year, defined in my first statement beginning with spring on the 10th of April, the last of the aforesaid crops is always sown in the year to which it appertains, and that being reaped the revenue accruing from it is consequently made in the succeeding one. On the other hand, the fasli year beginning the 12th July includes the two harvests of each year, and the periods of collection from both, so that the months composing the Hindu year seem to have been determined by agriculture and those of the other by revenue.

60. The monthly proportion of the produce gathered in monthly being ascertained, it is only further necessary to allow the time required for threshing and converting it into money, to determine the proportion of instalments. Being thus regulated (para. 83) they cannot be more suited to the circumstances of the farmers; and especially the two classes of them, who may be under the necessity of selling great part of their produce to pay their rent; the specific sum composing each payment being entered in the grant of every renter, who holds his farm immediately of Government, they are as certain about that as the amount and refuse to pay a fanam till due. They are directed to give similar grants in writing to their several tenants enjoined to the observance of them, and though a

custom so recently introduced, it is already found to be so generally understood that the patels of some districts have applied for permission to collect the three last kists of the current year before the times stipulated, on pretence that moving to other villages in March and April, they had additional trouble in collecting their balances. Many of the inhabitants being spendthrifts, the more frequent their payments the more sure on that account, but oftener than once a month would interrupt the business of cultivation. The inhabitants confess themselves the difference they feel from the reform now established, and the punctuality of their payments during the Company's Government evinces the advantage derived from it to revenue.

61. Judging from my information and experience to this date, it appears to me that the rules laid down in the foregoing are adequate to the regulating an equitable assessment and collection of a land rent; and I am further induced to believe, though from the conviction received from my own investigations only, that by the acquiring a thorough knowledge of every condition and circumstance relative to finance, the several branches of it may be exactly defined according to principles demonstrably equal, and duly proportioned to the private income of every individual. I have confined my present enquiry to one subject only, as of the first of importance, and submit the whole of it to your examination in the confidence that though diffuse, it will be found to contain nothing extraneous, and to be at least an ardent endeavour to attain what is useful.

62. As whatever success I may have had in devising a theory for the proposed assessment, it would avail nothing without my being able to carry it into practice; my care is finally to provide for that, by drawing up the heads of information required in the present survey (para. 85) for the ascertaining of the due proportion everywhere of the rent of each denomination of ground to the produce (as there are both local and general causes of difference in it, para. 84), copies of which with the requisite instructions are circulated for the guidance of my Assistants, and I hope to have the satisfaction soon of laying before your Board settlements completed conformably to the system proposed.

63. The having now cleared my way of many difficulties, will facilitate my progress in the survey, and, while that shall be carried on with every possible expedition, my enquiries shall be prosecuted with unremitting diligence. The immunities and privileges of some and the vexatious taxes imposed on other castes and trades, also the various duties composing the *sāyar*, are all matters that demand early attention and the fullest information concerning them shall be laid before your Board; but the gaining it is tedious, and requiring much time, every section of it must be brought forward, consistently with its degree of importance to the community, and to revenue. Hoping your Board will be pleased with what has been done.

II

Letter—from Capt. A. READ, Superintendent.

To—The Most Noble the Marquis CORNWALLIS, K.G., Governor-general.

Dated—Bāramahal, the 1st July 1793.

I have the honour of presenting your Lordship with my 5th revenue report, it being my 3rd on the affairs of the Ceded countries.

The size of it suggests the propriety, and I feel a necessity, of assuring your Lordship that however deserving the subject may be of the pains that have been taken to gain true information upon it, I am neither so extravagant in fancy to imagine your Lordship will have the leisure to peruse such a volume or [nor?] so well satisfied with it to suppose, it will be considered as anything more than as some testimony of my ardent endeavours in the public service.

Consistency requires me to add that my humble expectation from the transmission of it is that your Lordship will desire to be acquainted, upon a review, with the principles on which my mode of management is forming and that my first hope is their meeting with your Lordship's approbation.

[Annexure.]

INQUIRY.*

The land measure used in the Bāramahal is a *gunta* consisting of 36 or 38 feet in length constructed from the longest man's foot in the district. The former is for charity lands, and the latter for every other denomination. One hundred of those *guntas* make a *saddi* and four hundred a *tār*. It appears this measure was introduced while the Bāramahal belonged to Cud-dapah and that though seldom used since, lands have been commonly estimated by the measurements of that period. It is likewise the practice to estimate lands by a *tukhm-rezī* or by the quantity of grain that it may be supposed would sow the plot to be valued. When any difference of opinion happens from the application of a mode so vague, it is always determined by the use of the *gunta* which may be done by rods, by ropes or by pacing. The last is the most expeditious way, but it is the least correct, as much from the inequality of different men's paces, as from the difference of those of any one man when he starts fresh, and afterwards when he becomes fatigued by some hours walking. The exactness of rods depends entirely on the measures, for great deceit is practiced in the use of them, when they are interested in the survey. I have preferred ropes of a *gunta* of 33 English feet in length with sticks of 4 feet long at each end, which answer as pickets, the last of which is never lifted till the other is planted.

2. Weights in the Bāramahal are of three denominations, viz., "The *vari padi* is that used in purchasing metals, and for adjusting their proportions in coins.

Raggi. [Ratti?]	Kāni.	Visam.	Puka. [Pakka?]	Virāyi or Kantarai fanam.	Pag: of any kind.	Tola or Rupee.	Seer.	P adi.
1	...	...	...	...	...	...	...	...
2	1	...	...	...	...	...	...	...
8	4	1	...	...	...	...	...	...
32	16	4	1	...	...	...	...	...
128	64	16	4	1	...	...	...	...
1162	576	144	36	9	1	...	...	...
3840	1920	480	120	30	...	1	...	...
92160	46080	11520	2880	720	80	...	1	...
1152000	576000	144000	36000	9000	1000	...	12½	1

The *Sultāni padi* is for weighing tobacco, betel, pepper, sugar and some other commodities.

1 Kantarai or Virāyi fanam.

30 ... 1 Rupee.

720 ... 24 ... 1 Seer kachcha.

28,800 ... 960 ... 40 ... 1 Man.

Kāveripāk padi is chiefly for cotton.

1 Rupee

1 Arcot pice

21½ ... 18 ... 1 Kachcha seer.

1,032 ... 864 ... 48 ... 1 Man.

3. The common grain measure for every kind is the *Māmūl padi*, viz.—

1 Rupee

111 ... 1 Pakka seer or Padi.

444 ... 4 ... 1 Balla.

17,760 ... 160 ... 40 ... 1 Candy.

The measure to which the name of *Haridāsuyya's balla* is given was introduced by an Amildar of Tipu's for the benefit of the sarkar, and has continued in use since his time.

1 Rupee.

488 ... 1 Balla.

19,520 ... 40 ... 1 Candy.

The weights or measures used in the Carnatic have not been introduced yet, unless at places where there are troops.

* Note.—The statements referred to in this paper are appended at the end.

1	Mayili or Company's cash.			
5	1 Carnatic or Company's copper cash.			
8 $\frac{1}{2}$	1 $\frac{1}{2}$	1	Ana or 16th part of a Gopally fanam.	
18 $\frac{1}{2}$	3 $\frac{1}{2}$	2 $\frac{1}{2}$	1 Ana of a Kantarai fanam.	
80	16	9 $\frac{1}{2}$	4 $\frac{1}{2}$	1 Silver fanam.
130	26	16	7 $\frac{1}{2}$	1 $\frac{1}{2}$ Gopally fanam.
300	60	37	16	3 $\frac{1}{2}$ 2 $\frac{1}{2}$ ₁₆ 1 Kantarai fanam.

		RUPES.				a ntarai Fanams	
		Kantarai Fanams.					
1 Company	...	...	3 ⁴ / ₁₀	1 Imāni	...	...	3 ⁶ / ₁₀
1 Arcot	...	...	3 ² / ₁₀	1 New Pondicherry	...	...	3 ¹⁷ / ₁₀
1 Chelāwani	...	...	3 ⁶ / ₁₀	1 Old do.	...	...	3 ¹ / ₁₀
1 Sultāni	...	...	3 ⁶ / ₁₀				

		PAGODAS.				Cant. f. a.	
		Cant. f. as.					
1 Star	...	1	2 0	1 Sungiri	...	1	2 10
1 Sultāni	...	1	3 0	1 Faringipet (Porto Novo)	...	1	0 0
1 Babāduri	...	1	2 14	1 Old do.	...	0	9 14
1 Ikkeri	...	1	2 14	1 Sultāni Ashrafi	...	5	2 0
1 Kuzi	...	1	2 14	1 Haidari	...	4	6 14

DIVISIONS OF TIME.

Trilky.	Lawak.	Nimisham or 4th.	Gurrawa.	Prāna or 4th	Vinādi or 24th	Nādi or 24th.	Tedhi or day and night.
1			...	...	...	...	...
100	1		...	...	...	...	...
3000	30	1	...	...	...	...	...
81000	800	27	1	...	...	...	...
810000	8100	270	10	1	...	...	...
4860000	48600	1620	60	6	1	...	...
29160000	291600	97200	3600	360	60	1	...
17496000000	174960000	5832000	2160000	1296000	3600	60	1

6. The sauramānam or solar year begins on the 9th, 10th or 11th of April, when it is supposed the sun enters the Mēsha rāṣi or sign Aries, and contains $365^{\tau}-15^{\text{N}}-31^{\text{V}}$ mean time, but 364, 365 or 366 natural days, as the fraction over or under happens to be given to the preceding or the following year. The year consists of 12 months, which are also of uncertain lengths, depending on the time the sun takes in passing through their respective signs in the Hindu Zodiac, for a month is understood to be the specific time the sun is occupied in going from the 1st degree of one to the 1st degree of another. Its mean is $30^{\tau}-26^{\text{N}}-17^{\text{V}}-3\frac{1}{2}^{\text{P}}$, but

Month.	Days.	Beginning.	Month	Days.	Beginning.
1. Chittirai	30	April 10th	7. Arpisi	30	October 10th
2. Vayāsi	31	May 10th	8. Kārtikai	31	November 9th
3. Āni	30	June 10th	9. Mārgazhi	30	December 10th
4. Ādi	31	July 10th	10. Tai	31	January 9th
5. Āvani	30	August 10th	11. Māsi	30	February 9th
6. Purattāsi	31	September 9th	12. Panguni	30	March 11th.

or 32 solar months, which are equal to $990-19-24$. Accordingly care is always taken after 28 lunations have elapsed, to observe when the moon falls, by reason of the shortness of her months, so much behind the sun as to admit an additional month, when it is intercalated, and they are of consequence brought up again upon an equality. For example, the Hindu year Visvāvasu or 1785-6 began (at sunrise) the 1st Chittirai (AA) 28 nādis after the sun had entered the sign Mēsha or Aries, and 17 nādis before the moon was in conjunction with him; consequently when there were 45 nādis difference between those two events. That being foreseen, the preceding year, when the lunar was a month behind the solar, a month was added to the former, and of consequence the two years began by common reckoning, at the same time, or at sunrise, and when the moon was by calculation 45 nādis before the sun. Their account being carried on from that period by taking natural days from sunrise to sunrise for their common measure as expressed in their respective columns, and 12 for the number of months in each year, it was found, after 28 months, in the year 1787-8 proving that the lunar had again fallen behind the solar year, a month and that by making the next lunation in succession imbolimie, which is to give it the name of that which preceded, Āvani and Srāvanam (the same month) could begin at sunrise (BB) 52 nādis before the sun's entering Simham or Leo, 15ⁿ before a conjunction, and when there would be only 37ⁿ between those events. The like happened 32 months after in Sādhārana 1790-1, when by the addition of another lunation, the corresponding months Ādi and Āshādam began (CC) 11½ nādis after a conjunction and when the sun entered Katakam or the Crab, the following day, 3 nādis after rising, when the difference of time was 57½ⁿ. The subsequent period of this kind was 34 months after in Pramādicha or 1793-4 when the corresponding months began (DD) 51 nādis before the sun's entering Rishaba or Taurus 41ⁿ before a conjunction and when the difference was 46½. Thus the lunar is prevented from ever falling behind the solar year, more than a month, and is made to correspond with it, within less than 60 nādis or 24 hours, once in every three years, and on an average once in 32 solar months 16-3 or 33 lunar months. It

appears that the panchāngams observing no general rule for the distribution of the fractions among the whole days at the beginning and end of months, they will frequently differ in their almanacs one or two days both in the months and years, while it will make no difference ultimately. The solar was the only year in use in the Ceded countries before they became subject to the Mysoreans, who introduced the lunar year. The latter may be convenient for civil purposes, being so distinguishable by every class of the inhabitants, but there being panchāngams in every village for giving them information on that head, and the solar year being their guide in cultivation, I propose that the application of it shall be again established in all revenue matters. Consisting of 365-15-31 equal to 365°-6-12'-20" it is evidently not a solar as the Hindus call it but a sidereal year which by modern observation is 365°-6-9'-24". This circumstance is confirmed by the ryōts always looking out about the 10th April, or beginning of the year for the sun's rising with Aswathi, the first lunar constellation, as their guide in matters relating to agriculture; and the consequence is, that exceeding the solar year, as determined by the latest observations 23' 25" the Hindu year advances upon the seasons 1 day in 62 years.

8. Of the cycles observed by the Hindus, that of the months which include an embolism the medium of which is 32 lunations, may be reckoned one, and is called an *Antarālām*; but the *Parivartti* which comprehends 60 years, more frequently occurs, containing the proper names given to years; for though they date from particular eras, it is never done in common transactions; in which they always distinguish years by the names contained in the following list:—

1. Prabhava.	21. Sarvajit.	41. Plavanga.
2. Vibhava.	22. Sarvadhāri.	42. Kilaka.
3. Sukla.	23. Virōdhi.	43. Sāmya.
4. Pramōdūta.	24. Vikriti.	44. Sādhārana.
5. Prajōtpatti.	25. Khara.	45. Virōdhikrit.
6. Angirasa.	26. Nandana.	46. Paridhāvi.
7. Srimukha.	27. Vijaya.	47. Pramādicha.
8. Bhava.	28. Jaya.	48. Ananda.
9. Yuva.	29. Manmatha.	49. Rākshasa.
10. Dhātu.	30. Durmukhi.	50. Nala.
11. Isvara.	31. Hēvilambi.	51. Pingala.
12. Bahudhānya.	32. Vilambi.	52. Kālayukti.
13. Pramādi.	33. Vikāri.	53. Siddhārthi.
14. Vikrama.	34. Sārvari.	54. Raudri.
15. Vishu.	35. Plava.	55. Durmati.
16. Chitrabhānu.	36. Subhakrit.	56. Dundubhi.
17. Svabhānu.	37. Sōbhakrit.	57. Rudirōdkāri.
18. Tārana.	38. Krōdhi.	58. Raktākshi.
19. Pārthiva.	39. Visvāvasu.	59. Krōdhana.
20. Vyaya.	40. Parābhava.	60. Kshaya.

This cycle is not supposed to be a number any wise essential in chronology but to contain the names of 60 men, who are said to have been beloved by Brahma who took that method of transmitting their names to posterity.

9. There are two Sakams or Eras used in the Ceded districts. The first is the Kaliyugam which is said to have begun 4894 complete years before the 1st of Pramādicha the current year answering to the 10th April 1793 or 3101 years before the Christian Era. It is only used in astronomical calculations, from the Sun, and all the planets having been (at rising) according to the Hindus, in conjunction when it began. The other Saka or Era is named from *Shālān*, or Salivān a king of the southern provinces of India, who resided at Bizanagar or Narasinga. It began upon the completion of 3179 years of the Kaliyugam the 77th year of the Christian Era, and with Bahudhānya, the 12th year of the present Parivartti or cycle of 60 which is 1715 complete years before the 1st of Pramādicha or 10th April 1793. This last Era is commonly used throughout the Deccan, in sanads or grants of lands, bills of sale, or mortgages, and other deeds of transfer. As showing more concisely the dates of these cycles and Eras I shall only add on their subject the following table:—

Eras.	Began before Christ.	Began after Christ.	Complete years of each elapsed the 10th April 1793.
The Kaliyugam	YRS. 3102	YRS. 77	YRS. 4894
Salivāhana	"	1743	1715
The present Parivartti or cycle of 60 years	"	1793	47
The present antarāla, or present embolism	"	"	0

The elapsed or complete years only are here taken into the account to avoid ambiguity.

10. The Hindus everywhere reckon six *Rutis* or seasons of which they give in the Baramahal the following account:—

Rutis.	Months they contain.	Dates by Chr. Calen.	Periodical occurrences.
1. Vasantha.	Chittirai and Vāiyāsi.	From 10th April to 10th June.	Commencement of the spring: extreme heat, some wind and rain.
2. Grishma.	Āni and Ādi.	From 10th June to 10th Augt.	Continuation of the spring, less heat, more wind, some showers, seed time for grains, fruits ripe.
3. Varsha.	Āvani and Purattāsi.	From the 10th Augt. to 10th Octr.	More rain, less heat and wind, continuation of the seed time.
4. Sarath.	Arpisi and Kārtikai.	From the 10th Octr. to 10th Decr.	Less wind, rain and heat. Harvest of several crops.
5. Hēmantha.	Mārgazhi and Tai.	From the 10th Decr. to 9th Feby.	Cold, less rain and wind: continuation of the harvests.
6. Sasira.	Māsi and Panguni.	From the 9th Feby. to 10th April.	Commencement of the heat and wind, no rain, some reaping and sowing, leaves full.

The crops of dry grains begin with Arpisi or the 10th of October, and continue to the end of Chittirai, or 9th of May. The crops of wet grains or rice, in most districts of the Baramahal, are two, the first of which is called Kārtikai and begins with that month or 9th November and continues to the end of Māsi or 10th March. The other called Vaikāsi begins with that month on the 10th May and continues to the end of Āni or 9th July.

11. Agricultural productions in India naturally come under two classes, which in the Ceded districts are termed kādārambam and nīrārambam, the first of which are dry, or such as are chiefly watered by the rains; and the other wet requiring abundance of water, which is necessarily collected in reservoirs for the purpose of cultivation. Each of these classes are again divided into anāj and bāgāyat, or the productions of the field, and the garden. As more convenient in treating of their culture, I shall suppose them first distinguished into anāj and bāgāyat and each of those classes divided into kādārambam and nīrārambam.

12. The kādārambam bāgāyat or gardens are such as are watered by the raising water from deep tanks or wells, and the nīrārambam bāgāyat are those which must be plentifully supplied by talows [tālābs] or large reservoirs, or by running streams. Both are for the cultivation of sugar cane, betel nut, betel leaf, plantains and cocoa. Tobacco, chillies, onions, haldi, vilayimūng, and other culinary herbs, are raised in the kādārambam bāgāyat only, on account that little water is required, and that much is prejudicial to them.

13. As the agricultural process of each kind would be a tedious enquiry, it may be dispensed with in a review which is confined to revenue purposes. The expense of their cultivation and produce differing a little with the soil in which they may be grown; the following estimates comprize that of the principal ones in a field of 100 g^s. of the 1st denomination of soil.

THE SARĀMAHAL RECORDS

GANNA OR SUGARCANE.

	K.	P.	F.	A.
The ground for this plant is ploughed 9 or 10 times before sowing ...	4	5	0	
15,000 cuttings cost ...	3	7	8	
Manure ...	1	0	0	
The turning up of the soil twice before sowing ...	3	0	0	
The raising water daily the first month or two, and once every two or three days afterwards during the whole of the dry season ...	14	0	0	
The hire of the machine for expressing the juice of the canes ...	1	0	0	
The hire of cattle for working the machine ...	2	0	0	
The hire of kettles for boiling the juice ...	2	0	0	
Lamp oil, butter, and chuanam expended in the manufacture of the jaggery or sugar ...	1	0	0	
Total expense of cultivation ... [34]	32	2	8	
Average produce of it 300 mans equal to ...	90	0	0	

PĀNMALLA OR BETEL LEAF.

The laying out and digging 20 kālwas or trenches, the usual number in 100 g ^s	4	0	0	
5 Kurnis of the seed of agati, the trees which are used as supporters to the betel vine ...	1	0	0	
200 roots of plantain ...	1	0	0	
40 bundles of slips or cuttings of the betel ...	12	0	0	
200 bundles of bamboos for supporting the vines till the agati trees are grown up ...	10	0	0	
Manure at three different times the first year ...	12	0	0	
20 Mans of adhrak or ginger seeds ...	10	0	0	
Gardeners throughout the 1st year at an average ...	40	0	0	
Do. the 2 nd year ...	40	0	0	
Do. the 3 rd do. ...	40	0	0	
Do. the 4 th do. ...	40	0	0	
Expense of cultivation of the 1st sort of ground for 4 years, the periods of the gradens' duration ...	210	0	0	
The produce of the plantains the 1st year is estimated to be ...	10	0	0	
Tarkāri or potherbs that year ...	2	5	0	
Plantains the 2nd year ...	10	0	0	
Tarkāri do. ...	2	5	0	
Adhrak the 3rd year ...	40	0	0	
Plantains do. ...	15	0	0	
Betel leaf do. ...	240	0	0	
Plantains the 4th year ...	7	5	0	
Betel leaf do. ...	120	0	0	
Produce during the 4 years ...	447	5	0	

TAMBAKU OR TOBACCO.

Digging once at first and once a month after ...	2	5	0	
Plants 10 baskets ...	0	5	0	
Watering once every 5 days at 1 f. each time for 4 months in the year ...	2	4	0	
Curing ...	0	4	0	
Expense of the 1st sort of ground ...	5	8	0	
Produce, 80 mans equal to— ...	40	0	0	

LĀLMIRCH OR CHILLIES.

Digging ...	3	0	0	
Seed ...	0	5	0	
Watering once every 5 days for 4 months in the year at an average. ...	3	0	0	
Expense ...	6	5	0	
Produce 80 mans ...	16	0	0	

PIYAZ OR ONIONS.

Ps. F. A.

Expense the same as chillies ...	6	5	0	
Produce 61 mans ...	9	0	0	
HALDI OR GINGER [TURMERIC?]				
Digging ...	3	0	0	
Seed ...	5	0	0	
Watering every 3 days for 6 months ...	3	0	0	
Expense ...	11	0	0	
Produce 100 mans ...	25	0	0	

The expense of cultivation and the produce of each kind, grown in inferior soils will be shown hereafter.

14. The kādārambam anāj or dry field productions consist chiefly of bājra, ragi, hārik, sawa, kangni jawāri, sorts of grain, ballar, thuver, chanā urdh and kulthi sorts of pulse, erandi, and til, oil plants and rūi, a cotton plant. The soil required for these several productions must be much better for some than others and the labour required for their culture is very different. It is common to grow two and sometimes three kinds in the same field, erandi, ballar, thuver, may be sown along with ragi, bājra, or rūi; and thuver, ballar, or erandi, with either hārik or sawa, but urdh, til, mūng and kulthi are always sown singly.

15. The nīrārambam anāj consists chiefly of paddy or rice, there being only a few other kinds included in it, which are jawāri, thuver, ragi, chanā and jav. When plentifully watered they produce four crops, but such as are watered from tālābs, or wells yield only two or one. At Tiruppattūr where they have no rivers they sometimes have two crops, the kārṭik which is in November and December, and the vaisāk which is in March and April and estimated to be at an average $\frac{1}{2}$ of the former. Its quantity depends on the quantity of water they may have left of that collected for the kārṭik crop, because they cultivate only so much ground as they can water sufficiently. It is only in the season of vaisāk that they sow jawāri and thuver, ragi, &c., in paddy ground and the reason of doing it then is that less water serves for those grains than for rice.

16. The greatest expense in cultivating of anāj of either the kādārambam or nīrārambam is that of tillage. The ground for the ragi requires to be ploughed from 4 to 7 times, that for bājra or rūi from 3 to 5, that for urdh, mūng, til, or kulthi twice or thrice and that for every kind of paddy 10 times. The expense consists in ploughs and the wages of the labourers which last is usually an advance of 2 or 3 P^s each called uchat or earnest at hiring them for the year, and besides that 1/5th of the produce, if kādārambam or dry and 1/10th of the nīrārambam or wet. In general the dung of the cattle upon such grounds is all the manure that is given them. The seed and weeding are the only other articles of expense. As the most summary way of showing the difference of expense in cultivating so many kinds in a variety of soil and the still greater difference in their produce, the particulars of each chiefly will be shewn hereafter in one general statement.

17. All zirāat zamīn or cultivated ground, is classed by the servants of the sarkar into four gradations; avval or 1st, duyam or 2nd, suyam or 3rd, chāram or 4th according to its quality or fitness for the culture of particular productions. Banjar zamīn or fallow grounds are likewise distinguished into pancha sāla, dasa sāla and pūrā banjar, according as it has lain fallow 5 yrs., 10 yrs., or always been in that state. Lands have in general been registered in the sarkar books, and valued according to the above gradations; but it appears there has never been any standard valuation of each for a whole country or district, nor would the nature of things admit of it, for if the 1st of one district were equal in quality to the 1st of another, that nearest the largest town would be the most valuable in proportion to the difference of expense in transporting their productions to market; for which reason, not only those of districts must differ according as they are distant from the metropolis or other great marts in the country adjacent, but those of villages must vary as they are situated in respect to their kasbas or the principal markets in their neighbourhood.

18. The *bāgāyat* zamin is variously assessed according to its productions, that of the *kādārambam* *bāgāyat* about Tiruppattūr is from 80 to 20 pag the *tār*, or 400 g^a and that of the *nirārambam* from 22 to 12 per *saddi*, or 100 guntas. Both *kādārambam* *anāj* and *nirārambam* *anāj* in that district are also rated by the *tār*, and the other by the *saddi*, at 18 p^a the 1st, 9 the 2nd, 6 the 3rd and 4 the 4th; the difference between those two classes being in the proportion between the *tār* and the *saugunta* only, which shows that a field of 100 g^a of the *nirārambam* being assessed for as much as the *tār* of the *kādārambam*, the produce of the one class, that is wet grains, is four times more valuable than that of the other, which is dry grains.

19. Though every small district or village is rated by its own standard valuation of the 4 sarkar gradations of ground that is too vague and gross an estimate to express the true relative value of lands according to their degrees of fertility and is therefore no guide to the farmers who can judge of it with exactness. They have therefore increased the divisions of their measure from 4 to above 80 or to as many as there are p^a between the least and the greatest *tirvai* or rent given for them to the sarkar. That mode is obviously preferable, and better calculated for regulating an equitable assessment than the gross estimate in use with the sarkar though perhaps the latter has been found as particular as could be practiced in so extensive a department, I have notwithstanding increased the divisions of my scale to more than 40. The variety of soil being infinite I am sensible that experience in agriculture is requisite to judge of so many gradations in it with exactness but if I were to be satisfied with the 4 hitherto used, I should be equally and I think more subject to error, for since it is difficult to determine between the least valuable of one denomination and the highest of the next inferior. I should certainly confound the *avval* with the *duyam*, the *duyam* with the *suyam* and the *suyam* with the *ghāram*, but by constantly trying to ascertain the several gradations of soil, from the best to the worst kind of it by a more particular scale it is to be supposed that I must be generally more correct.

20. The first step I take in forming my estimates of this kind, is to ascertain the rates and of the best and worst grounds in the village where I happen to be; when beginning with the first, I adjust, as I proceed by comparison, and by such information as I receive on the spot; soil is sometimes not so good as it appears from being rocky or containing saltpetre, or *chunam*, which is easily ascertained by digging a foot or two below the surface. The value of the *bāgāyat* depending more upon its productions than its soil, the differences of *tirvai* or rent appearing under that head in the second general statement, must be ascertained by their appearance, and the means of supplying or drawing off the water in its trenches. It being usual in the *anāj* zamin of *kādārambam* to grow *bājra* and *ragi* in the first ground, *hārik* and *sawa* in the second, *urdh*, *til*, *mūng* and *kulthi* in the third, and none but *kulthi* in the fourth—those circumstances in some measure guide in estimating that class of ground but in the *anāj* zamin of the *nirārambam* there is nothing excepting the appearance of the soil, and its situation in respect to water can assist the observer in marking one gradation from another. I name each gradation of ground in my estimates, as the ryots do by the sums proposed for their *tirvai* or money rent of a *tār* or *saugunta* of such ground as exhibited in my second statement by which it more immediately conveys to the farmers, who always are present on such occasions the rent that will be required for their respective fields, and renders communication with them on the subject much easier than the use of the sarkar gradations, for if any ground were adjudged to be *avval* that would not determine if the *tirvai* of it should be 10 pag^a or 18, or any intermediate sum. Thus regulating my estimates of ground with a tenth part of the same degree of exactness may be doubled; the accounts of them may be composed of a few heads.

21. Before I go farther, I shall illustrate what has been said by the following statement No. 2. In the column A may be observed the inferior kinds, which are sown with the principal kinds h, i, j, k, l, in B the number of degrees of soil appropriated to each kind according to my estimate in surveying, in C the several articles of expense in cultivation as before stated (paras. 13 and 16) whether quadrennial a, f, or annual b, c, d, e, g, etc., in D the average expense for

one year of quadrennial and yearly expense of annual production, in E the several articles of produce from year to year of those classes, and in F the average produce for one year of quadrennial and the yearly produce of annual production. Grand II contain the eventual expense and produce of each kind according to the quantity of crops as far as quarters, I, the *tirvai* or rent fixed on each gradation of soil by renters of the sarkar, and consequently their distribution of the grosser estimates or gradations entered in the revenue books or their rates of them as settled with the inferior ryots which I make use of in my survey. The four last columns headed *consequences to the farmers* from the eventual produce contain the farmers' profits or losses, after defraying the expense of cultivation and rent; which is done by deducting their amount out of the produce while adequate, and inadequate by such means as they may have. The expense of gardening is always the same G-a, b, c, d, e, f, g, but that of the field productions varies with the quantity of the crops G-h, i, j, k, l, m, n, o, on account that the labourers are partly paid in kind, receiving $\frac{1}{5}$ th of the *kādārambam* and $\frac{1}{10}$ th of the *nirārambam* in addition to their wages in money. It appears by comparison of the said 4 columns that the profits on the *bāgāyat* are very considerably more than those on the *anāj* productions; but that is not felt by the cultivators on account that only small plots of ground are converted into gardens from the want of labourers, water and other circumstances, that they require a greater attention than fields in proportion and more stock than many can spare or choose to employ in that way. By carrying the eye down the columns J and K, it is found that of the *kādārambam*, *ragi*, *hārik*, *sawa*, and *rūi* afford the most certain prospect of advantage, yielding a profit where there are $\frac{3}{4}$ crops, which the other kinds do not. It likewise appears that the cultivation of paddy affords profit when there are only $\frac{1}{2}$ crops L-p, but this estimate includes the *vaisāk* crop, which is upon an average not grown more than once in 3 years.

22. In this stage of my enquiries it appears that fair assessments can be made by ascertaining the value of the crops in the ground, the expense of cultivation, and (allowing a reasonable profit to the farmer) the proportion of them which might be taken for the sarkar, or since rents in kind subject revenue to much speculation the equivalent of those proportions in a money rent. The sarkar's assessments of the Baramahal have hitherto been made on the soil, and in money regulated by the produce of preceding years, but when additions have not been made to the original settlement, remissions have not been allowed according to the quantity of crops, the price of grain, or the disposition of *Amildars* to serve themselves by collusion. On the other hand, the intermediate farmers have usually rented out their farms, partly in money and partly in kind and imitated the sarkar in breaking through their engagements when more could be collected than was stipulated. Thence assessments have been made nominally on the soil, but equally so on the crops intermediate renters have defrauded the sarkar of its dues and industry has been discouraged by their depriving the inferior renters of every increase of the produce acquired by extraordinary labour, which causes have prevented the increase of revenue and rendered it uncertain. A settlement in lease being resolved on as the remedy of all these evils, I shall proceed to state how that is to be done.

23. My 1st principle is to assess lands by the average produce of the kinds they grow. Only a few productions are seldom or ever grown twice successively in the same ground. For example, it is customary to grow *ragi*, *bājra* and *rūi*, in what is called *avval* zamin, or the sarkar's 1st denomination of the *anāj* zamin, composing the four highest gradations in the 2nd statement or from 20 to 12p^a, inclusive (F-h, i, l.) which produce taking the highest estimates 51, 29, 54 p^a, the average of which is 45. Supposing the sarkar's share to be always half the produce, and that every year, for three successive years, one of these grains be sown in a plot of ground answering the above description, the sarkar's share would be if the crops were annually assessed $25\frac{1}{2}$ the first, $14\frac{1}{2}$ the second, and 27 the third year. That plainly evinces that assessments of the crops of the greatest part of field productions can only be annual and that a settlement for any number of years, must be fixed on the soil, not on the crops. Let that be done on the said plot of ground. If certain that the farmer would grow *ragi* on it the first year,

bājra the second, rūi the third, and that he would occupy in the same rotation every three years successively, the rent of it might be fixed as aforesaid, 25½ the first, 14½ the second, 27 the third, and again 25½ the fourth year; but this being left in the option of the farmer and determined by a variety of considerations, 22 is obviously as far as appears from the appropriation and produce of it, the equitable and fixed assessment of that ground. In that case the farmer's receipts from it would be every year different as above, while the sarkar's share would be every year the same, or the average of three years' produce. The tirvai or rent of all the kādārambam anāj or dry productions, can be regulated in this manner; and the nīrārambam anāj or wet grains do not require it, the kinds that grow in it besides paddy being very few, and making but a very inconsiderable part of it. The bāgāyat cannot however be so regulated because the ground which is a garden now, will be converted again into anāj zamīn when the four years of its growth is expired, and will perhaps never afterwards be made the same use of.

24. The best ground in either kādārambam or nīrārambam as deemed fit for the culture of garden produce is termed achkat zamīn H-p, and is usually rated 2 pag^s higher than any other but for the reasons before stated (para. 21) a proportion only of ground coming under that description, perhaps not a 20 part, is ever converted into bāgāyat. It would therefore be inequitable to tax all such ground as bāgāyat which usually pays three or four times more than anāj zamīn, the assessment being entirely on the crop. Could it be ascertained which proportion of every plot of achkat zamīn would be turned annually into bāgāyat, that proportion of it could be taxed as such, and the remainder as usual, when only grain is cultivated in it. But that cannot be done, since the additional revenue which has hitherto accrued from the enhanced value of ground turned into gardens cannot be collected by an assessment of the crops, because that is only calculated for annual settlements nor on the soil; for the reasons above it appears that in adopting the intended system it can only be secured by one of two ways. The one is to farm out taxes on betel nut, betel leaf, tobacco, sugar cane, and other productions of the gardens, entirely or separately, and in whole districts or divisions of them. It is probable the bāgāyat will always bear nearly the same proportion to the other cultivated lands that it does now, and it will be ascertained by the present survey what that proportion is, which would enable the Collector to determine how much of it ought to produce, allowing the farmers sufficient for their maintenance and the expense of collections. The Collector could regulate the several rates of tax on different articles by that now of fixed on them (F-a, b, c, d, e, f, g, 2nd statement) and could guarantee the growers of them against oppression, by publishing those rates, and requiring attention to them. The other way to prevent a diminution of revenue by assessing bāgāyat in common with the rest of achkat zamīn is to raise all road and market duties upon its several productions, which would perhaps be less vexatious and discouraging to industry as the farmer having then no additional tax on whatever he should cultivate, would meet with no interference or restraint. It may be supposed that a total exemption of taxes on the bāgāyat would induce the inhabitants to cultivate tobacco, betel, sugarcane, etc., to such an extent that they would soon have abundance for exporting to all the adjacent countries where they would be able to undersell other dealers in those articles. The consequences to these districts, and ultimately to revenue, are so obvious to require no comment. Having evinced, as I conceive, the necessity of assessing all lands according to their average produce, the practicability of doing it, without loss to revenue, and with equal advantages to the inhabitants, I shall refer to the annexed statement No. 3 showing the average expence and produce of each gradation of ground, of which the achkat zamīn is included as the 1st or at 20 p^r. the tār in the kādārambam, and the same in the nīrārambam.

25. My 2nd principle is to regulate assessments by the average produce of years, which I have done by collecting the opinions of the most intelligent farmers in the Baramahal (since there are no registers to answer the purpose) respecting the relative quantities of crops, and the prices of bājra and paddy these 20 years past, also, on other points important in this enquiry. Bājra and paddy are chosen

for this purpose on account that being the grains of the kādārambam and nīrārambam which constitute the food of the inhabitants of the Baramahal principally, whatever affects them must affect all its other productions. The information thus acquired composes the next statement No. 4 and, though entirely computation, it is evidently the result of so much knowledge of the subject and memory as to be assisting in the establishing certain truths and notions that throw an additional light on the nature of my design.

26. By this statement it appears that though both the dry and wet crops in this district depend upon the rains in it, and not upon the rains in the Bālāghāt they are seldom equal, there being generally a fuller crop of paddy than of dry grains, the thinnest crops of the former for example, supposed to have been in 1779 and 1791 ⅕ths and those of the latter the two last years being ⅓ and ⅔ths of a full crop. The difference is owing to the dry crops requiring rain several months in the year and their collecting by means of reservoirs, sufficient in a few days for a whole crop of the wet. In the Bālāghāt it is quite the contrary, the dry crops being the most certain of the two, and it is owing to the uncertainty there, of the wet that the sarkar divide it with the ryots equally; and to their placing so much more dependence on it in the Baramahal that the rents on it are fixed. Though as just observed the thin crops of the wet grains are seldom reduced in the same proportion as those of the dry, their quantities are relatively so in general. Taking the dry alone as of by much the greatest consequence it is worthy [of] remark that according to the second column there have been five whole and five half crops within the last 20 years or one of each every 4 years, seven three-quarter crops, which is more than one every third year and that the average (68) falls short of three-quarters but including the average of the wet (83), the averages of them together make (75) three-quarters exactly.

27. It further appears from this statement that the prices of commodities in any country depend not less upon the abundance or failure of its own crops than upon the demand of the neighbouring countries, also that they are not always immediately affected by the removal of the causes which rose them, but afterwards fall by degrees. The average price of bājra appears to be nearly 10 and that of paddy 13 fs. the candy which is not wide of the general opinion, and useful in calculations respecting the crops*.

28. Since it is found that a ⅓ crop is the average of a number of years and it is obvious that any number of countries taken collectively cultivate all together just sufficient for their annual consumption; it follows that when the produce of any one district is less than a ⅓ crop it must be supplied by such districts in its neighbourhood as have had abundance with the deficiency also, that when its produce exceeds that quantity, it supplies such of those as have less than ⅓; it is supposed that the peasants of this district are about one-half the whole of its inhabitants, consequently that they require the half of a ⅓ or average produce for their own consumption, and sell the overplus to pay their rents, and to realize their own profits, should there be any overplus. Hence an idea of the years the most advantageous for the ryots may be formed, and from the foregoing statement it appears that although their crops enhance the price of grain, it does not in general to such a degree as to compensate for a deficiency in the quantity; for the ryots are found to have saved more in the years 1782, 1783 and 1788 when there were full crops, and to have been the least out of pocket when there were ⅓ crops so that contrary to the belief of many, the ryots are not the most capable of paying their rents when there is a scarcity but the most capable when there are pretty full crops.

29. Though it is not supposed the foregoing is a true state of facts, or if it really were that either the progression of the crops, or the events of the next 20 years will be similar to the last 20, I reckon they may so far correspond as to make it useful in showing the proportions which I am endeavouring to ascertain, as essential to a permanent settlement. It is obvious on the least reflection that if, in my investigations for ascertaining how much of the produce might be demanded for government, I were always to suppose full crop for the ground of my calculations; I might appear to make a very liberal allowance for cultivation and yet be so erroneous as greatly to exceed the farmer's ability. Consistently with this

* An error that is corrected in the 8th general statement.

truth experience is found to have taught Government the necessity of being guided by it even in annual settlements, for it has been the rule in this district, the assessments of which have been in money rent, to deduct a fifth from the estimated or full crop of a kādārambam anāj and $\frac{1}{5}$ from the nīrārambam anāj before the fixing of the sarkar's share (which is always reckoned half) by way of accommodating the assessment to the average produce. For example, the produce of a tār or 400 guntas of the best soil of the former is supposed to yield 40 p^a, which the deduction of $\frac{1}{5}$ th reduces to 32 and makes the tīrvai or rent of such ground 16; and the produce of a saddi or 100 guntas of the former is supposed to be 32, which the deduction of $\frac{1}{5}$ reduces to 28 and makes its tīrvai 14. By which, allowance was made for the disparity of the diminution in the dry and wet crops, agreeably to what has been pointed out in the foregoing statement. The tīrvai of the first soil in both kādārambam and nīrārambam anāj being estimated on those principles, that of inferior gradations were fixed accordingly and remained so, till the time of Haridāssayya an Amildar of the Bāramahal from 1773 to 1785 who added a quarter more to the tīrvai of the nīrārambam which it may be supposed he did in consequence of a comparative estimate of that with kādārambam, by which he discovered that it would bear an additional tax. Other Amildars have done the same in different districts, and my object in this inquiry will be to ascertain how their assessments correspond with those resulting from calculation and what is still wanting to equalize them, or qualify them for a permanent settlement.

30. A third principle or maxim in regulating my estimates is to make sufficient provision for the farmer's maintenance exclusive of the expense of cultivation. That expense as rated in the 2nd and 3rd statements including only ploughs, cattle, seed, manure, and the wages of labour, it is evident that if the whole of the produce remaining after it is deducted be taken for the sarkar, there will be nothing left for the support of the farmers and their families, and that consequently there must be a profit left adequate to that purpose. The steps to be taken in regulating this matter, are first to determine the proportion of farmers to cultivate ground and next the proportion of their maintenance to its produce, which requiring reference to the registers of a district or village, I shall turn to those of the kasha, or head village of Tiruppattūr the subject of the two following statements Nos. 5 and 6 as I intend that for my example, in applying the several heads of this investigation to use.

31. The 15 columns on the left that are numbered in the 6th statement, are those to which I shall at present have occasion to refer. Previously it must be observed that the whole peasantry are of three classes. The lowest are the zeedgars or labourers, who work for wages which in some places is confined to a proportion of the produce, and in others as at Tiruppattūr consists of both money and grain. Their allowance is different in almost every village, the proportions of money and grain alternately varying, but the amount is every where very nearly the same and so small that it is barely sufficient for their own subsistence. Their condition then when burthened with a family must be wretched in the extreme. As the improving it would enable them to support their children who must perish in great numbers from the want of subsistence, it would be an effectual means of increasing population which could perhaps be done by a regulation for increasing their proportion of the produce, but if practicable, it must be difficult to enforce a price upon either labour or commodities above its natural level. I am therefore more inclined to think their conditions can only be improved by raising the demand for their labour; if so, it is pleasing to reflect on the certainty that such must be the consequence of the intended settlement since the reaping the fruits of extraordinary labour, will assuredly encourage the increase of cultivation. At all events the measure aforesaid may be tried and if found practicable to carry it into execution, it will not only give that immediate and desirable relief to thousands, which would otherwise be slow, but will induce a great influx of that class of useful people from the countries adjacent, where they receive no greater hire for their labour than is given at present in those districts. The other two classes of the peasantry are denominated kudis or farmers. One of them being like the zeedgars of the Kumbi (Kunbi) caste, whose only occupation is agriculture,

assist themselves in the cultivation of their farms. The other consisting of different other castes have generally a different occupation and never put their hand to the plough, but cultivate their farms entirely by means of the zeedgars whom they hire for the purpose, on which account they are called sukhavāsis. The subsistence of the zeedgars only being included in the expense for cultivation as exhibited in the sixth statement it is obvious that if an additional profit is not allowed to the kudis, the kumbis cannot subsist and that the sukhavāsis will have no encouragement to divide their time between their proper occupations and agriculture; the making a competent allowance for them out of the produce is therefore indispensably necessary.

32. The proportionate number of farmers to ground is different in every village, depending as may be supposed upon the number of candidates for farms and upon the activity or industry of the patels as by turning out the farmers, and cultivating their ground themselves, they would acquire their profits in addition to any rent they can otherwise get; but I am assured that however desirous of gain, that it is seldom or never done, and that they are always satisfied with raising their rent, which before the Company's Government, they did every month, as their expectation from the crops on the ground increased. That is apparently the reason of its being so contrary to custom to turn out the petty farmers, for by that conduct they were left only a bare subsistence, not exceeding the wages the patel would have had to pay the labourers he must have employed had they taken their farms into their own management. Their being now obliged to adhere strictly to the cowle or obligations they enter into the beginning of the year, prevents their raising their demands every month as formerly in plentiful years and secures to the petty farmers the whole of the profits augmented by full crops. That circumstance increases the patel's motives for reducing the number of them now, and it suggests the necessity of binding them over to rent every field of his village in lease, to them by which he will have few opportunities of reducing them to the condition of zeedgars. It will hereafter appear why the sarkar's assessments cannot descend to smaller farms than whole villages. From what has been said it may be supposed that the proportion of kudis or petty farmers, to the cultivated lands of these districts will continue pretty nearly the same as at present and that it may be ascertained by a register of those who actually occupy them. The number of them in the town of Tiruppattūr (see second column in statement No. 6) is 51, but their families including the zeedgars or hired labourers (col. 7) amount to 246; 154 of whom are males, and 92 of them are females. These are divided into three classes; the first is composed of those who gain their livelihood by the cultivation of their respective farms, 30 of whom are the farmers themselves of the kumbi caste; 22 of them are field labourers, and 16 of them, gardeners. The maintenance of those three denominations, is not included in the allowance proposed for the support of the farmers' families, because it is entered in the expense of cultivation. The next class is composed by those who support themselves. Of them, 13 men and 30 women are labourers, and 9 of them are shopkeepers, none of them are included in the proposed estimate excepting the women, who only earn half of what is necessary for their support, on which account an half allowance is made for each of them or one pagoda, and 2 candies of grain per annum. The third class is composed of such as do not work. Nine of them are the sukhavāsi farmers and their fathers, 38 are old women belonging to the families of both the sukhavāsis and the kumbis and the rest are children under ten years old, before which age they contribute scarce anything to their own support. All of this class are necessarily included in the estimate. The men and women are each allowed 2 p^a in money for clothing and 4 candies of grain, and the children one half of that. The whole expense of maintaining the families of the Tiruppattūr farmers according to those discriminations and allowances exclusive of such as are provided for in the estimated expense of cultivation, amounts (col. 19) to 488 p^a. That sum upon the full produce of the village which is 3,136 p^a, is 16 per cent and upon $\frac{2}{3}$ produce, which excluding the bāgāyat as before proposed (para. 24) is 2,349 comes to rather more than 20 per cent. Thence it appears that exclusive of the people employed in

cultivation and of the implements of labour, a fifth of the produce ought to be deducted for the subsistence alone of the farmers' dependants. Some allowance should also be made for defraying the expenses of building, household utensils, ceremonies, festivals and other contingencies which no people are without, but I think it probable that hereafter in drawing out a similar estimate from the registers of a whole district I shall find this proportion sufficient for the discharge of all their private or household expenses.

33. These investigations are probably defective and can only be rendered more full and accurate by several examples of the foregoing and such other heads as may occur, drawn up from the affairs of whole districts; but the present attempt being more with a design to form an arrangement for completing the proposed system, than with a hope of much success in a first essay, I shall proceed on the idea I began it with and adopt the points already deduced as rules to determine the proportion of assessments of land to its produce. The first of the next three statements Nos. 5, 6 and 7 required for illustration in this operation is drawn up from the accounts of the karnam, or the accountant of Tiruppattūr, and from his knowing my intention to survey that village in particular, may be supposed to contain a more correct report of the quantity of its land, of its produce and its usual or legal rents, than is usually given in by karnams to the sarkar. It is enough at present to remark on it that the cultivated land is all therein valued as mentioned at the bottom by the four sarkar rates, which are in general use (para. 18) agreeably to their standard at Tiruppattūr. I shall therefore pass over to the next No. 6 which is the statement of the survey I have made of that village. Agreeably to my 1st and 2nd maxims (paras. 23-25) all the lands composing this survey No. 6 are rated by the average produce of the kinds they grow, and the average produce of years excepting bāgāyat which for the reasons before stated (para. 24) is necessarily entered as achkat zamin or ground of the first quality, and included in the kādārambam and nīrārambam, consequently every plot is brought under one of these two denominations. But in order to assist the Collector in securing to revenue, what it would lose by this arrangement from the enhanced value of productions of the bāgāyat by means of renting a tax upon gardens (para. 24), it is entered a second time to the right in this statement, rated according to the difference, between the achkat zamin and the tirvai or assessment of the crops, which assessment is exhibited in the columns F-a, b, c, d, e, f, g in the 2nd statement. The denomination of each plot is expressed in chakrams over the three col. in the 6th statement containing its quantity, produce, and expense, and the quantity, produce, and expense of each, is expressed in the column of its respective denomination, and in the line with the name of its farmer. The measurements of the kādārambam are by the tār, and those of the nīrārambam by the saddi (para. 1). As rated by the average of the kinds they grow, each gradation of soil is valued agreeably to the 3rd statement and as rated by the average of years consistently with the result of the 4th statement. The whole valuation is that of $\frac{3}{4}$ crops. It is unnecessary to notice here the result of this estimate because being only another step towards forming the proposed assessment it is carried on to the next.

34. I have now come to the last operation in forming my assessment and to discover its defects or advantages, shall take a comparative view of the mode proposed and that which has been hitherto in use, both of which will be fully elucidated by means of the statement No. 7. In doing this I shall perhaps necessarily repeat in part, what has been already said; and have to observe what would have been more in place in the preceding sheets; because my arrangement has been pre-judged by the general knowledge I had of the subject, and I am adding to that knowledge by my enquiries while this essay is in hand. I shall begin what I immediately propose with defining the customary method of assessment. As that has been done annually it has been necessary for the patels or village renters to give the chillarai ryots or petty farmers cowle, or invite them after what is called the ugādi, or beginning of the lunar year or civil year, and during the first four months, to settle on stipulated terms for the whole year. Their cowle is of two kinds, vāram or rents in kind, and tirvai or money rent.

35. The vāram or rents in kind is of course upon the crops. That of the kādārambam is in general half of the produce or 50 per cent but the labour or expense of cultivation being in some grounds not a fifth, and in others not an half of the (produce which is evident from a comparison of the columns F, L in the 3rd statement), it is less in waste or sterile grounds, according to the terms agreed upon, between the patels and their tenants. That of the nīrārambam is half of the produce generally before Haridāsayya's time (para. 29) since which three-fifths or 60 per cent have been taken for the sarkar. Though that be the standard, more is taken in some places and less in others according to the circumstances of cultivation.

36. Where the tirvai or money rents are fixed, it has been originally intended, it appears, to regulate them nearly by the vāram or what is considered the sarkar's share of the crops. The settling at the beginning of the year, what that share would probably be, has brought into consideration the average produce of years, which they deduce from experience by a method habitual to themselves. They reckon that upon an average there is one full crop, one three-quarter crop, one half, and one quarter crop, every four years, and supposing a crop and a year, to be each divided into anas or sixteenths, that makes the first 16, the second 12, the third 8, and the fourth 4, total 40, the average of which is $\frac{1}{4}$ ths. The patels have added two more anas to that for their own advantage, which makes it $\frac{3}{4}$ ths and exactly corresponding with the result of my estimate No. 3, being 75 per cent on a full produce or a $\frac{3}{4}$ crop. Hence where money rents are usual the equivalent of half of a three-quarter crop of the kādārambam or $37\frac{1}{2}$ per cent of a full and 50 per cent on a $\frac{3}{4}$ crop is considered the due of the sarkar. On the other hand, the servants of the sarkar, though they seem to have concurred in the necessity of requiring less than half the full produce every year, they deduct only a fifth or 20, in place of 25 per cent from the full produce of the kādārambam, before the partition is made, which leaving 80 of a full crop, makes the tirvai of it 40 per cent on a full crop and 40 on 75 or $53\cdot33$ per cent on a $\frac{3}{4}$ crop. It is consequently $2\frac{1}{2}$ per cent more on full and $3\cdot33$ per cent more on $\frac{3}{4}$ crops than is generally allowed to be the right of the sarkar.

37. The same rule arising from the average of years is used for fixing the tirvai of the nīrārambam, but in that they reckon one of the four years of diversity 16 a, one 14, one 12 and one 10, total 52. The average of that is thirteen to which the patels have added one, making what they suppose the average crop $\frac{1}{4}$ th or $87\frac{1}{2}$ per cent of a full crop and only $4\frac{1}{2}$ per cent above the result of my investigations No. 3. The half of that $43\cdot75$ per $87\frac{1}{2}$ or 50 per cent of the full crop, is allowed by the inhabitants to be the sarkar's right. But Haridāsayya judging that it ought to be more, added a quarter to it, which raised it to $54\cdot69$ per $87\frac{1}{2}$ or $62\cdot50$ per cent on the full and $71\cdot43$ on the $\frac{3}{4}$ crops, that is $12\cdot50$ on the former and $21\cdot43$ per cent more on the latter than they consider the sarkar's right.

38. To shew how this calculation is applied in practice, first take a tār of the kādārambam, yielding when the crop is full 45 p^s as stated in the column 2 of the 3rd statement deducting 20 per cent leaves 36, the half of which is 18, the tirvai as in the column A. Again take ground (2) yielding 40, a fifth of which deducted, leaves 32 and gives 16 for its tirvai (A). Next take a saddi of the nīrārambam (2) yielding 32 p^s, deduct $\frac{1}{2}$ or $12\frac{1}{2}$ per cent, the difference between 100 a full crop and $87\frac{1}{2}$ a three-quarter crop as above. The remainder is 28 and the half of that 14, what the ryots account [as?] the due of the sarkar. Haridāsayya's quarter $3\frac{1}{2}$ added to it gives the tirvai $17\frac{1}{2}$ as in the column A. The eighth of 28 is $3\frac{1}{2}$ which deducted leaves $24\frac{1}{2}$, the half of that is $12\frac{1}{4}$ and a quarter of that sum added to itself, makes the tirvai $15\frac{1}{2}$ (A). The tirvai of the suyam and chāram zamin or two inferior denominations, is not however regulated strictly so, a quarter deduction being made from their produce before the partition on account that the labour and expense of their cultivation bear a much greater proportion to the produce. The expense of the aval and duyam being only a fourth or a fifth of their produce, and that of the suyam and chāram being a third and an half of their produce, as appears on comparison of the columns E and L in the statement just referred to.

39. Such are the laws established in the Tiruppattūr district for dividing the annual produce between the sovereign and the people and of assessing them for its equivalent in money rents. Estimates of the produce regulated by them, though much depends on the judgment of the calculator, are agreed to by the ryots though for the reasons adduced (paras. 36, 37) they are not allowed to be perfectly just. As the result of many ages' experience, it may be thought those laws cannot be altered for the better, but when considered the probable result of gross calculations like the foregoing specimens or of the caprice or avidity of succeeding amildars, it will be acknowledged, I conceive, that by the help of general information on the subject and a disposition unbiassed by selfish motives, they may be greatly corrected, rendered more equitable, and of course better qualified for a permanent settlement. Having explained them, I shall proceed to ascertain first a settlement of Tiruppattūr regulated by them and its effects, and afterwards a settlement regulated by my own principles previously defined with its effects [so] that a fair comparison may be drawn.

40. The estimate (A) in the 7th statement extracted from No. 5 shews the settlement or rent of the village the current year exclusive of sibandi Fasli 1202 (col. 7) to be 876 p^a, that including sibandi or the Tahsildar's commission of 5 per cent (col. 6) for making the collection, is 918-8-9 and that the patel's assessments (col. 5) amounts to 944-9-8. According to the karnam's report, the whole of the cultivated lands of the village denominated sarkar lands (col. 3) contain 22,240 g^a, and their standard rent (col. 4) rated by the established rules (paras. 36, 37) and according to the village register (col. 4) amounts to 1,195-5-8. All the measurements (cols. 8, 13, 18, 23) comprehended in the estimate B are by the measures in use and from actual survey No. 6. The tīrvai or tax of the kādārambam, (col. 12), nīrārambam (col. 17) and bāgayat (col. 22) is likewise from survey, being the result of my own valuation, put on every single plot, as entered at the heads of col. in No. 6 and of calculations regulated by that, the quantity of ground contained in each and the established rules (paras. 36, 37). By this estimate (B) the standard rent of the village is 1,402-4-13 which (col. 32) is the amount of the rents of the above three classes of ground. That sum is 483-6-4 more, or 52 per cent upon the Tahsildar's receipts (col. 6) the current year, 457-5-5 more or 48 per cent on the patel's or village renter's assessment (col. 5) and 206-9-5 or 17 per cent more than the māmūl tīrvai or karnam's calculation (col. 4) although that is reckoned nearer the truth than their accounts usually are. It may be supposed the village ought to yield 1,402 p^a rent but that is at least 16 per cent more than it could without oppression. A search into the cause of this will discover why the customary mode of assessment is defective.

41. It is only calculated for lands that are occupied by such a number or proportion of husbandmen as are required for cultivating them completely. When the quantity of land is disproportioned to the husbandmen it is never so well cultivated and of consequence less productive. That always happens where there are few inhabitants because the produce of the large quantity, though less productive exceeds that of the due proportion of land to their number more than the consequent diminution of its produce occasioned by the want of hands. This diminution and the want of candidates proceeding also from the fewness of inhabitants, reduce the actual tīrvai or rent below the standard tīrvai or valuation which I have just defined. This may be demonstrated by the example before us. One plough, it is supposed, is sufficient for the tillage of two tārs or 800 g^a of the kādārambam or for two saddis or 200 of the nīrārambam, but according to the more usual reckoning (one farmer always cultivating a portion of each) to till 400 of the former and 100 of the latter. Agreeably to this proportion 20 ploughs are the complement of the kādārambam of Tiruppattūr (col. 8) and 41 are that of the nīrārambam (col. 13), together 61. As there are only 52 (col. 2) which is near a seventh less than its complement, the labour which they would have bestowed upon their due proportion of ground ($\frac{52}{61}$ parts of what they occupy at present) has been extended to a greater quantity or to nearly $\frac{1}{7}$ th more. Of course any plot that should have been ploughed 7 times in the year (col. 16) has been ploughed only 6 times, and watered only 6 times in place of 7 (col. 13) so that if both the quality of

land and the demand for it, rise and fall together, in a proportion equal to that of population, the rent of Tiruppattūr, if it ever was so much as 1,400, ought to be 1,200 now, and ought to rise again to what it formerly was by an addition of the 9 ploughs wanting of its complement. But arriving by that means at as great a pitch of improvement as could be expected without the building a great city in its neighbourhood, or some other extraordinary event, that would raise the competition for its ground above what it ever was before, the value of its lands that are comprehended in No. 7 can never exceed that rent. Though this may not be exactly, it is nearly the fact, and of consequence the present standard valuation of them can seldom or ever be in favour of the inhabitants, but will probably always be greatly above what they can afford.

42. Besides the general cause I have stated to shew the inability of this village to pay its standard assessment, there are two other causes which are more difficult to remedy inequality of rents among the petty farmers and their want of stock. The first proceeds from a want of activity and ability, and sometimes from private views of patels, who either do not inform themselves of the true value of each farm, or favour particular persons in settling the rent, which they have stipulated for, with the sarkar; also from the knavery or favorable disposition of the karnams, who always cheat the sarkar and very often the patels, by false statements of the quantity of land, and produce of the different farms of their villages. This may be exemplified by a few references. The 37th and 38th cols. of No. 7 show how much more or less the quantity of land in each farm is by actual measurement than by the karnam's entries in the 3rd col. For instance, Mastān miyān's (U) is 110 per cent more by my measurement and Totta kutti's (K) is 18 per cent less. The 39th column shows how much more their legal rent is by the karnam's calculation than by the patel's assessment (col. 5). There it appears Kutta (V) is rated 57 and Totta kutti only 4 per cent more, by the former than he gives to the latter. The 41st col. shows how much more the standard assessment or result of the estimate B in the 31st col. is than the patel's assessment (col. 5); Angalinga's (b) for instance, is 94 and Chillumba's (J) is only 3 per cent more than the patel's.

43. The want of stock among particular farmers makes it impossible to supply themselves with cattle enough to till ground they occupy so much as it requires, some having only one bullock each (B, M, N, P, Q) necessarily join their means to till the ground and others are so extremely poor that having none (T, V, W, X, Y, Z) are obliged to hire them when they want them. The disadvantage they labour under on this account is even greater than is apparent, because one of the bullocks belonging to a man who has only two, may happen to be sick, or lame when he has occasion for him, a misfortune which is never felt by a farmer who has a number, as he always has a relief. On that account, cattle dispersed among petty farmers cannot do so much work as those kept and employed in any number, nor are they equal to till the quantity or proportion of ground before mentioned. For these reasons the want of sheep to manure their ground and often the want of bodily strength, the lands of every poor farmer can never be so well cultivated as those of people who have the means of carrying on extensive farms, nor so productive. The profits of the former being of consequence proportionably less than those of the latter, it becomes necessary that they should be a little more favored in their rents, and I am assured that is always attended to in the patel's assessments. That justifies a small inequality in rents, but when so considerable as I have stated (para. 42) it must be productive of a defalcation on the part of the inferior ryots. Its being so great in a number of small village farms which are under the eye of one man, its patel, who can make a pretty good guess at the relative condition of every individual renter, is a proof of what it must be among villages whose relative produce is not known to any but their own patels, and karnams, who for their own advantage are careful in concealing every information on the subject, unless when some private quarrel excites a breach between them, and a consequent discovery of their secrets. It may thence be concluded that the inequality of rents among villages is in a greater proportion than among petty farmers. That it is more difficult to correct from the circumstance of their affairs not coming so completely within the knowledge

and direction of any one man, and by consequence that the uncertainty of revenue to Government is more owing to the unequal assessment of whole villages than that of particular farmers. It likewise appears very forcibly at this period of my inquiry that a survey from the circumstance just mentioned is the only means of restoring that equality of rent so very important to a permanent revenue.

44. Having advanced that from the decrease of population and want of stock among the petty farmers, the regulating their rents by the standard assessment would be oppressive I shall proceed to examine what their condition would be under it. As that varies with the seasons, a number of estimates would be necessary for this purpose, but since that would be tedious, I shall apply only the average produce (cols. 9, 14, 19, 24) in the estimate B consisting of $\frac{3}{4}$ crops in which the quantity of kind is ascertained by my own measurements and their produce by the medium prices of each production as stated in my survey [statt.] No. 6. There the ryot's share and the sarkar's share of the three agricultural productions are particularized to mark their proportions as rated by them among one another agreeably to their general notions on that subject (paras. 36, 37) and to show by the appropriation of their two amounts to their destined purposes if they be duly proportioned or not. That of the ryots shows (col. 25) 1,219-9-10 is applied to only two general uses, the expense of cultivation (col. 26) which comes to 869-2-8 and the maintenance of the farmers 488 (col. 27) which together come to (col. 28) 1,357-2-8. By making these disbursements only ten of the farmers A, C, F, H, O, P, T, V, W, X gain by their farms to the amount 31-6-10 (col. 29), and all the rest lose equivalent to 168-9-4 (col. 30) according as they have large or small families. The only demand upon the sarkar's share (col. 31) 1,377-0-15 is the tīrvai (col. 32) 1,402 for which it is likewise inadequate, only three of the farmers T, W, D, who have bāgāy at having gained (col. 33) and all the rest having lost by the year (col. 34). The balance of their total profits (col. 35) and losses (col. 36) being 162-6-8 proves that it ought to be reduced to 1,239-3-8 above 10 per cent, that the inhabitants could only afford it when the produce is 10 per cent above the average of years and that being assessed so high they would get into arrears or into debt, one year's rent in 10. Having here taken the standard tīrvai as the argument (if it may be so called) of my enquiry and demonstrated that it is too high to leave sufficient for the farmer's necessary disbursements, I shall now, taking the produce at the same valuation, first deduct them and consider what remains only, the due of the sarkar.

45. Pursuant of what was previously resolved, viz., the taxing of the ground and the crops of the bāgāyat separately I entered the former as achkat zamīn in the kādārambam and nīrārambam, and their produce in the estimate C is greater than that in B, the former being 894-8-6 (col. 43) and the latter 1,455-0-11 (col. 44) in place of 888-2-12 (col. 9) and 1,343-6-6 (col. 14). It is here proper to observe that the expense of cultivating each, as exhibited in the 3rd and 6th statements was ascertained according to the ryot's reckoning, that having since found it to be erroneous owing to their giving the zeedgars or labourers $\frac{1}{10}$ of the produce of the kādārambam (their principal food) and only $\frac{1}{10}$ th of the nīrārambam in place, of an equal proportion of each, that made the expense of the former 29-2-8 and the latter 21-8-12 on the produce. Instead of the former being 25 per 75 or 33 per cent and the latter 25 per 87 or 28 per cent on the $\frac{3}{4}$ crops, which as reducing it to a due proportion with the produce of each class, qualifies it for my immediate purpose, the ascertaining what the sarkar's portion of each should be, and makes the expense of the former (col. 46) 297-9-11 and that the latter (col. 49) 415-1-7, total 713-1-2 (col. 53). For the same reason, the farmer's maintenance before ascertained (para. 32) to be 488 (col. 54) is divided equally between those classes, being 20-7-10 $\frac{1}{2}$ per cent upon the produce and making that of the former (col. 47) 185-8-6 and that of the latter (col. 50) 302-1-10. The total expense of these two heads in the kādārambam (col. 48) 483-8-1 being deducted from its produce (col. 43) 894-8-6 leaves (col. 55) 411-0-5 or 45.9 per cent of it, what I reckon may be legally taken for its rent, and the total expense of the nīrārambam (col. 51) 717-3-1 deducted from its produce (col. 44) 1,455-0-11 leaves (col. 56) 737-7-10 or 50.7 per cent upon it for rent.

46. The comparison between these rates of assessment and the present standard will be thus upon $\frac{3}{4}$ crops:—

	Kādārambam.	Nīrārambam.
Standard tīrvai or rent	53.33 per cent.	62.50 per cent.
Proposed tīrvai	45.90 „	50.70 „
In favour of the ryots	7.43 per cent.	11.80 per cent.
Thus upon full crops—		
Standard tīrvai	40.00 per cent.	54.69 per cent.
Proposed tīrvai	34.40 „	44.36 „
In favour of the ryots	5.60 per cent.	10.33 per cent.
and thus upon half crops—		
Standard tīrvai	80.00 per cent.	79.92 per cent.
Proposed tīrvai	68.80 „	59.14 „
In favour of the ryots	11.20 per cent.	13.78 per cent. [20.78 ?]

The process of this calculation sufficiently evinces that equality of rent from the kādārambam and nīrārambam may be effected as much as it is possible by estimates of their respective produce and expense, but though the total of the farmers' necessary disbursements are included in their expense, it is not practicable to make the profit of several individuals who have large families equal to their expenses, for as appears by the 60th and 61st columns it would require the reduction of the revenue considerably more to keep them out of debt and that some of them will benefit from including the total of their household expenses by saving as much as the others will fall into debt.

47. As proposed to draw the usual revenue from the bāgāyat by a tax in the crops of it the contents of the 68th column amounting to 24-8-12 are the differences between the ground rent included in the kādārambam and nīrārambam (cols. 43, 44) of the two former (col. 57) 1,148-7-15 makes the whole revenue from Tirupattūr (col. 70) 1,173-6-11. The produce of the bāgāyat (col. 64) 247-1-8 being added to that of the above two classes (col. 45) 2,349-9-1 makes the whole produce (col. 69) 2,597-0-9. The expense of cultivating the gardens (col. 65) 156-1-6 added to that of the fields and farmers' maintenance amounting to (col. 52) 1,201-1-2 together with the land rent (col. 57) 1,148-7-15 and garden tax (col. 68) 24-8-12 make up the whole of the farmer's disbursements (col. 72) which deducted from the whole produce (col. 69) 2,597-0-9 leaves the farmers with numerous families collectively (col. 74) 84-0-7 in debt and increases the savings of the others to (col. 73) 150-1-13. The difference 66-1-5 is the profit arising from the addition of the bāgāyat to the land rents.

48. A comparison of the whole proposed assessments, namely, the land rent and the garden tax with Tipu's standard tīrvai will be thus when there are—

$\frac{3}{4}$ crops	
Standard tīrvai or 1,402 (col. 32) upon the produce 2,597 (col. 24)—	54 per cent.
Proposed assessment or 1,173 (col. 70) upon the produce 2,597 (col. 69)—	45.2 per cent.
The latter in favour of the ryots	8.8 per cent.
Thus upon full crops—	
Standard tīrvai 1,402 upon the produce 3,136 is	45.0 per cent.
Proposed assessment 1,173 upon the produce 3,136 is	37.5 per cent.
The latter in favour of ryots	7.5 per cent.
and thus upon half crops—	
Standard tīrvai 1,402 upon the produce 2,050 is	68.5 per cent.
Proposed assessment 1,173 upon the produce 2,850 is	57.5 per cent.
The latter in favour of the ryots	11.0 per cent.
and it is 27 $\frac{1}{2}$ per cent more than 918-8-9 the present year's rent to the sarkar (col. 6) 24 per cent more than 944-9-8 the patel's assessment (col. 5) and 2 per	

cent less than 1,195-5-8 the karnam's estimate or acknowledged legal rent (col. 4) which the ryots would agree to on condition of a lease.

49. Such is the result of my investigation, and any native [con]versant in finance will allow the principles adopted in it to be calculated for regulating a fair and equitable assessment of Tiruppattūr and all villages whose circumstances of agriculture are the same; but either my average of the quantity and value of the produce which are taken for the basis of all my calculations, are much in favour of the ryots, or sufficient is not allowed for the profits of farming, since nothing but a bare subsistence is provided for in my estimate of the farmers' maintenance and it is certain that to make them comfortable and happy, more is required to defray the charges of building, household utensils, festivals, ceremonies, and numberless other contingencies which no people are exempt from. As nevertheless it is confessed that a further increase of their share (and a consequent reduction of the sarkar's) is unnecessary. I shall search into the cause of this apparent contradiction. I began this enquiry with an intention to receive no opinion or principle however generally adopted without examination and to arrive as near the truth as information from one set of people, namely, the ryots from Tiruppattūr, could carry me; supposing however that the averages resulting from their collection of the quantities of the crops and prices of grain exhibited in statement No. 4 might be less correct than the general idea of them. I preferred the latter in mistrust of the former, but though corroborations are necessary to satisfy me in respect of its correctness I shall now use it in forming another statement No. 8 which contains the same annual quantities and prices as No. 4 and at the same time show the consequences of establishing the proportions I am endeavouring to ascertain between the sarkar's and the ryot's shares of the produce.

50. The paragraphs 36 and 37 contain the reasons assigned by the natives for supposing that the average quantities of the kādārambam and nīrārambam crops are respectively 12 and 14 anas, but by the second and sixteenth columns of No. 8 the former is only 11 and the latter 13½ anas of a full produce. Their notions of their average prices correspond with those of their average quantity; for example, they suppose a plot of kādārambam to yield when

	P ^a .
A full crop 100 candies at 4 f ^s equal to	40
A three-quarter crop 75 candies at 8 f ^s equal to	60
An half crop 50 candies at 15 f ^s equal to	75
A quarter crop 25 candies at 30 f ^s equal to	75
250 at 10 f ^s	amt ^s to 250

and the supposed plot of nīrārambam to yield when

	P ^a .
A full crop 100 candies at 4 equal to	40
A three-quarter crop 87½ candies at 8 equal to	70
An half crop 75 candies at 15 equal to	112½
A quarter crop 62½ do at 30 do.	187½
325 at 12.9	amt ^s . 410

Thus the average prices are found to be 10 f^s per candy the kādārambam and nīrārambam 12.9, but the average prices in No. 8 are 15.3 the former and the latter 15.14.

51. The taking ⅓th in place of ¼th of a full crop for an average crop of the kādārambam (col. 2) reduces its quantity from 894 c^{ties} to 820 (col. 3) and the taking ⅓th in place of ¼th of a full crop (col. 16) for an average crop of the nīrārambam, reduces its q^{ty} from 1,212 c^{ties} to 1,160 (col. 17) but calculating the former by 15 14 instead of 10 f^s per c^{ty} (col. 4) raises its am^t from 894 p^s to 1,248 (col. 5) and calculating the latter by 16 6 instead of 12 f^s per c^{ty} (col. 18) raises its amount from 1,455 p^s to 1,842 (col. 19). Though the expense of cultivation (col. 6, 20, 31) and the farmer's profits (col. 7, 21, 32) be proportionably raised on account that grain is the greatest portion of each, the calculating these estimates by the enhanced average prices raises the rent of the kādārambam from 411-0-5 to 498-8-10 (col. 9), that of the nīrārambam from 737-7-10 to 974-6-9

(col. 23) and its amount from 1,148-7-15 to 1,473-5-3 (col. 34). This last mentioned sum being added to 24-8-12 the tax upon the bāgūyat as before rated (para. 47) would raise the whole assessment of Tiruppattūr to 1,497-9-11 [sic] which is pronounced by judges of the matter to be greatly more than it could possibly yield, and certainly is so from the obvious cause I have already stated, namely, the farmers would not have even that required to procure them subsistence.

52. Now I come to the explanation of the apparent error, or difference between my averages and those adopted. Those are not the result of investigations like this, but are in a great measure that of experience which has taught the sarkar the reasonableness of affording the ryots something more of the produce than the necessities of life; and they have done this by fixing on averages of quantity and value, that according to information yet required on the subject, differ from the true ones; but which if taken for the basis of such estimates will turn to the same end I proposed by allowing the difference between them as the provision required for the contingencies before specified which has hitherto been done, but not understood. To illustrate this—let the difference between the rents of the kādārambam 498-8-10 and 411-0-5 (col. 9) produced by the two estimates, viz., 87-8-5 (col. 11) which is 7 per cent on the gross produce be given for contingencies, and added to the expense of cultivation and the maintenance of the farmers, that will raise their disbursements for that class of productions to 837-2-3 (col. 12) and that sum deducted from their gross produce, will leave their ground rent as before 411-0-5 (col. 13). In like manner let the difference between the rents of the nīrārambam 974-6-9 and 737-7-10 (col. 23), viz., 236-8-15 (col. 25) which is 12.9 per cent upon the gross produce be given as contingencies and added to the farmer's other disbursements 868-2-14 (col. 22), which will increase them to 1,105-1-13 (col. 26) and that sum deducted from the gross produce of that class, will leave the former ground rent of it 737-7-10 (col. 27). The amount of contingencies (col. 36) 324-7-4 amounts to 10½ per cent upon the average produce 3,091-1-15 (col. 30) and the whole of the farmer's disbursements including it (col. 37) 1,942-4-½ deducted from the whole of the gross produce 3,091-1-15 (col. 30) gives the former ground rent of both classes 1,148-7-15 (col. 38) which added to the tax upon the bāgūyat, makes the whole assessment of Tiruppattūr 1,173-6-11 the result of former calculations exhibited in the 7th statement. Thus the assessments formed from the guess averages of quantity and value of the produce, and those ascertained by every information hitherto attainable, will coalesce; and the general opinion of what is perfectly equitable, will agree with what is proved to be so by investigation. It is true that these estimates are forced into one, but there being no measure to the comforts or luxuries as there is to the necessities of life, the quantity of the produce to be allowed for the former is entirely arbitrary.

53. The following is a comparative view of the above assessment and the present standard, with the gross produce calculated by the last mentioned averages.

Kādārambam.

Full crop—			
Present standard, 478 upon 1,815	...	...	26.3 per cent.
Proposed rent, 411 upon 1,815	...	...	22.6 "
Average crop—			
Present standard, 478 upon 1,248	...	...	38.3 per cent.
Proposed rent, 411 upon 1,248	...	...	33.0 "
Half crop—			
Present standard, 478 upon 907	...	...	52.3 per cent.
Proposed rent, 411 upon 907	...	...	45.2 "
Quarter crop—			
Present standard, 478 upon 454	...	...	105 per cent.
Proposed rent, 411 upon 454	...	...	91 "

Nirārambam.

Full crop—

Present standard, 911 upon 2,184	...	...	41.7 per cent.
Proposed rent, 737 upon 2,184	...	...	33.7 "

Average crop—

Present standard, 911 upon 1,842	...	...	48 per cent.
Proposed rent, 737 upon 1,842	...	...	40 "

Half crop—

Present standard, 911 upon 1,638	...	...	55.6 per cent.
Proposed rent, 737 upon 1,638	...	...	45.0 "

Quarter crop—

Present standard, 911 upon 1,365	...	...	66.8 per cent.
Proposed rent, 737 upon 1,365	...	...	54.0 "

Aggregate.

Full crop—

Present standard, 1,390 upon 3,999	...	...	34.7 per cent.
Proposed rent, 1,148 upon 3,999	...	...	28.7 "

Average crop—

Present standard, 1,390 upon 3,091	...	...	45 per cent.
Proposed rent, 1,148 upon 3,091	...	...	37 "

Half crop—

Present standard, 1,390 upon 2,545	...	...	54 per cent.
Proposed rent, 1,148 upon 2,545	...	...	45 "

Quarter crop—

Present standard, 1,390 upon 1,819	...	...	75 per cent.
Proposed rent, 1,148 upon 1,819	...	...	63 "

It has been seen before (para. 48) that including the bagāyat it was supposed the standard rent amounted to 54 per cent upon a full and 45 per cent upon an average produce, but it appears by the above, which I reckon a much truer estimate, that the former is only 34.7 little more than a third, and the latter 45 per cent which is a tenth part less than half of it; therefore I have said that the proportions which the sarkar's and the ryot's share of it really bear, has not been understood. Though found to be more in their favour than was imagined, I have not endeavoured to show that a reduction of such rates is necessary to a permanent revenue, and shall now view the condition of the farmers under the proposed indulgence.

54. The proportional quantities of grain are easily deduced from its produce in full crops. For example, the kādārambam according to the 8th statement then yields as in the 4th and 5th years 1,193 (col. 3) and the nirārambam 1,385 candies (col. 17) and, as in the 12th year when the former has a crop of 8 anas it produces only half of that 596 and the latter having a crop of 12 anas that year yielded 1,039 candies. So of all the other quantities which multiplied by the annual prices in 4th and 18th col., give the produce of each class (col. 5, 19) which altogether amount to P. 61,823-9-12 the average of which is 3,091-1-15 (col. 30). Agreeably to my method of deducting all the farmer's necessary disbursements, and taking the remainder for the sarkar's rent, I first subtracted the expense of cultivation (col. 31) and the farmer's maintenance (col. 32) which amount to 1,617-6-12 (col. 33) in the average from the gross produce (col. 30) which leaves 1,473-5-3 for rent (col. 34) but rejecting that and allowing them 10½ per cent more on the gross produce for reasons before deduced (para. 50) which amounts to 324-7-4 (col. 36) and increases their disbursements to 1,942-4 (col. 37); that gives 1,148-7-15 for rent, the same as the result of the 7th statement.

55. That rent being as just stated (para. 53) according to the present estimate only 28.7 per cent of the produce which is 4½ per cent less than a third of a full produce, and 37 per cent, which is 3.7 per cent more than a third of an average produce, will appear to be extremely moderate, and perhaps be thought to favour the ryots more than is necessary. In answer to this, either taxes must be continually altering according to the variety of the seasons and demand, that is, the quantity and price of commodities; in which case Government must always leave a settled portion of the produce in money or kind to defray the expenses of the inhabitants or it must take a fixed portion of it, and the inhabitants be allowed to regulate their own affairs. The latter is the mode hitherto proposed, the sarkar's share being fixed at 37 per cent of the produce when of a specified quantity, and the inhabitants required to make up that portion annually under all circumstances, by which they must often gain and as often sustain great loss; for by the 41st col. the proposed rent, as in the 10th year, may come to only 14½ and at another time, as in the 7th year, it may amount to 119½ per cent of the whole produce. In the first example their profits must be very considerable but in the last they must be almost ruined. The 42^d col. shows their annual expense of cultivation and subsistence at an average [of] 52½ per cent and the 43^d col. what I esteem their indispensable annual disbursements, being composed of the expenses just mentioned, together with the sarkar's rent amounting at an average to 89½ per cent. Though 10½ per cent is specified to answer contingencies (col. 36), it is only what can remain in hand after the discharge of those other demands can be applied to that purpose, and as observable in the two last columns they will frequently not have enough, though in 20 years they may have as much more, one year with another, as 10½ per cent for it on the produce. In a year like the first of the said 20, it is certain they will have double that profit, and that they will save in years like the three following, that they will fall greatly into debt (col. 44) the four next, and retrieve their affairs the four succeeding years. Thus it appears that profitable and unprofitable years may succeed progressively in numbers of years, and not always in one, two or three alternately; consequently that one set of farmers may have all the productive, and another set all the unproductive years, and that though they will generally benefit by the 10½ per cent allowed for contingencies, that indulgence or premium can be only partially felt, but it is clear that the greater it is, or what is the same thing, the less the rent, the more will benefit by it, and of course there will be the greater regularity and certainty in revenue payments. The reasons of that are, it will include the more, as already observed of those who have large families, while at the same time those who have little expense will save in proportion to the amount of that premium, and it is the savings of profitable years that enable them to make good their rents in years that are unprofitable. If all such savings were brought to the public account, Government would get as much by fixed rents as by temporary ones, under an administration of the most perfect policy and integrity, but under the difficulty of establishing that, a permanent rent is the more eligible and (though a repetition) the lower the rent, the more certain its receipts.

56. It may, however, be worth while to make some enquiry into other modes of settlement. Rents of service and rents of kind are undoubtedly those which must have been exacted before the use of money. They are general still in some countries, and in others partial according to the circumstances of agriculture, and the quantity of specie in circulation. The assessment of all lands without regard to the quality of soil, by fixing on a specific quantity of its produce, is quite inequitable, for the expense of cultivating some lands may come to only a quarter, and that of others to three-quarters of their produce; consequently if a quarter of both descriptions be required as rent, the farmer, in one case, would get half the produce, and in the other case nothing for his trouble. For these reasons, wherever rents in kind are usual, the proportions of the produce taken for the sarkar are regulated by the quality of the soil, in some places being ⅓rd and in others, as in ground that has lain waste, nothing, until it improves, and then its rent is raised with its state of improvement. Rents in kind that are rated so, are perfectly equitable in countries like Tanjore, where I am informed the crops are not affected

by the seasons, being abundantly, and equally watered every year by the Kāvēri. So happily circumstanced the sarkar's share, the ryot's expenses and their profits ought never under a wise administration to fluctuate as they must do in the Bāramahal (col. 41, 42, 43 and 44 of No. 8) but ought always to be the same; of consequence no country can be better calculated for yielding a permanent revenue.

57. But if lands be ever so fairly assessed in regard to their soil, and their produce depends for water on the seasons, their rent though every year the same proportion of their produce, may affect the circumstances of the farmer very differently any one year, notwithstanding it may be a very moderate one for a series of years. The following example will make this evident:—

Crops.	Gross produce.	Sarkar's share. $\frac{1}{3}$ of the produce.	Farmer's indispensable disbursements.	Farmer's profits.	Farmer's losses.
Full crop	100	50	37 $\frac{1}{2}$	12 $\frac{1}{2}$	"
Three-quarter crop	75	37 $\frac{1}{2}$	37 $\frac{1}{2}$	"	12 $\frac{1}{2}$
Half crop	50	25	37 $\frac{1}{2}$	"	25
Quarter crop	25	12 $\frac{1}{2}$	37 $\frac{1}{2}$	"	25

The farmer's disbursements are supposed to be always the same, being composed of the expense of cultivation and the maintenance of himself and family, and the sarkar's share to alter every year with the quantity of the produce. I believe it is generally imagined that when rents are paid in kind, the sarkar gets (without oppression) all that can be taken, and no more than ought to be taken from the ryots; but here it is obvious that more could be taken in some, and that less ought to be taken in other years, which occasions the inequality I have mentioned, the ryots sometimes gaining and sometimes losing. The consequences are therefore, where this mode of assessment obtains, that neither the public nor the private revenue are any two years the same and the ryots either get into debt, or their savings in some years are necessarily appropriated to their own support and the expense of cultivation.

58. As I have already had occasion to mention (paras. 36, 37) money rents are regulated by the proportions of the produce that would be taken as rents in kind, and when its quantity is not affected by the seasons; the regulating such rents by the quality of the soil, would be sufficient for an equitable assessment from year to year and for a permanent revenue, were it not for the rise and fall of the prices of commodities. Where rents are fixed, that makes no difference to the sarkar but affects the circumstances of the farmers, as in the last example, so far as they are altered by that alone. In countries where the quantity of the produce depends on the seasons, a certain proportion of the amount of three-quarter crops, which are supposed the average, is fixed on for the rent, when their affairs are more materially affected by them as follows:—

Crops.	Gross produce.	Sarkar's share.	Farmer's indispensable disbursements.	Farmer's profits.	Farmer's losses.
Full crop	100	37 $\frac{1}{2}$	37 $\frac{1}{2}$	25	"
Three-quarter crop	75	37 $\frac{1}{2}$	37 $\frac{1}{2}$	"	"
Half crop	50	37 $\frac{1}{2}$	37 $\frac{1}{2}$	"	25
Quarter crop	25	37 $\frac{1}{2}$	37 $\frac{1}{2}$	"	50

If in this mode of assessment, the sarkar's and the ryot's shares were so perfectly regulated that in a series of years the farmer's profits would be the exact equivalent of their losses, it would still be necessary to the sarkar's getting all it could, and ought for reasons before adduced (para. 55) that every ryot should be a farmer for that length of time and that he be honest to pay up the deficiencies of some years by the profits of others. In common, the impossibility of that is provided for, by ascertaining the produce, demanding the overplus in years of advantage, and always endeavouring to collect the amount of the rent in years of loss by which means and the regulating of the assessments annually by the increase and decrease of cultivation, revenue receives in appearance at least what

cannot be obtained under a lease, but will be given up for a much greater advantage accruing from the encouragement of industry.

59. Another mode, if practicable, would be to give villages or divisions of districts, to patels or others, in management or copy-hold, and to tax their rents a certain proportion, which would be the same as allowing a commission of so much per cent upon their collections, and it may be supposed would induce them to encourage cultivation as much as lay in their power. Their tenants could be guaranteed in their property and the increase of extraordinary labour, and each having his estate immediately under his own superintendence, disposing of every field to the best advantage, would realize to a certainty their full amount. If their honesty could be depended upon, this plan would be productive of great advantage to Government without a survey, but revenue would rise and fall with the competition for land, and without being much influenced by the seasons, while the circumstances of the ryots would depend entirely upon them and the demand for its produce.

Crops.	Produce.	Rent.	Farmer's disbursements.	Farmer's profits.	Farmer's losses.
Full crop	100	37 $\frac{1}{2}$	37 $\frac{1}{2}$	25	2 $\frac{1}{2}$
Three-quarter crop	75	40	37 $\frac{1}{2}$	"	2 $\frac{1}{2}$
Half crop	50	15	37 $\frac{1}{2}$	"	2 $\frac{1}{2}$
Quarter crop	25	38	37 $\frac{1}{2}$	"	50 $\frac{1}{2}$

60. The only other, and probably the least eligible, system of revenue that occurs is Government taking the whole management of cultivation into its own hands by employing the patels or others as factors to direct the affairs of villages or divisions of districts, allowing them a commission on the produce and by hiring the labour of all the inferior class of peasants; Government having the means, which individuals have not, of carrying on great improvements, would be induced under this mode to undertake many, because it would solely reap the advantages derived from them; but though this mode be adopted on private estates and might answer for small districts, it would not I conceive in a large territory. By excluding all emulation it would check industry. Were it not for that, and the want of honesty in factors, no plan could bring in a greater revenue to Government, one year with another, but its annual receipts would be more uncertain than that accruing from any other, on account that bearing the whole expense of cultivation, it would change circumstances with the ryots in this respect, that their receipts would constantly be the same, while its revenue would be greatly more or less every year, and in unproductive years it would even be a loser as below:—

Crops.	Produce.	Expense of cultivation.	Revenue or gain.	Losses.
Full crop	100	37 $\frac{1}{2}$	62 $\frac{1}{2}$	"
Three-quarter crop	75	37 $\frac{1}{2}$	37 $\frac{1}{2}$	"
Half crop	50	37 $\frac{1}{2}$	12 $\frac{1}{2}$	"
Quarter crop	25	37 $\frac{1}{2}$	"	12 $\frac{1}{2}$

It would lengthen this digression considerably to be sufficiently particular on the peculiar advantages and disadvantages of each of these modes of revenue management. I only proposed by the foregoing sketch to shew that none of them had escaped my consideration and it may suffice to conclude my remarks on that subject, with what will be fully evinced hereafter: that any one of them would require more revenue servants and accounts and proportionably greater expense of cultivation than the proposed system, that venality is too prevalent to be counteracted where an oath is disregarded, that were the European Collectors always men of integrity and zeal, the multiplicity and intricacy of revenue accounts are such as with unremitting attention would elude the discovery of

abuses. The advantages, therefore, which any of those modes of revenue management may appear on a closer view to have over that intended, not being attainable, I shall return to consider what is still wanting to its completion.

61. Admitting the proportions of rent to the produce resulting from the last calculation (para. 53) are duly regulated, the next question is how to determine the extent of farms. The smaller they are, the incitement to industry, it seems, would be the more general, since the profits of farming would be divided among the greater number, who might thereby rise from indigence to plenty. The consequences of that are obviously so beneficial to the commonalty, to recommend the division of lands as much as possible without prejudice to advantages still more important. There are however objections to the giving every kudi or tenant the few fields he cultivates in rent for a number of years. Being generally scattered or divided by other farms, and seldom two years of the same number or extent, their limits must be always changing, therefore no register could be kept of them, and the transference of them from one candidate to another, necessarily resting with the patels of villages would make them the arbiters of their rent. The extreme poverty of such tenants, in general, not only prevents their undertaking any schemes of improvement, but their recovering any loss of their cattle, the failure of a crop, or other misfortunes, and obliges them sometimes to sell off their whole stock for the discharge of their rent. On these accounts, the giving them grants of their lands would be in vain, and the making them individually responsible to Government, would make its revenue precarious and be detrimental to cultivation.

62. The precincts or boundaries of villages are so marked and well known that disputes about them happen but seldom and the patels generally being in much better circumstances than their tenants are of course more enabled to sustain losses and to carry on improvements. For these reasons, assignments of whole villages would be more permanent, and in favour of cultivation, and since it appears above that the transferring or disposal of lands in rent must inevitably rest with the patels, they would be enabled by that profit, accruing from their bargains with their tenants, or that arising from the cultivating the whole of their villages themselves, to make up for bankruptcies among their tenants and for the losses they might sustain by unproductive years, for which reasons the assignments of whole villages is also greatly in favour of a permanent revenue. The same arguments are in support of giving as many villages in rent to individuals as they can superintend the management of, with vigour but no greater number, and the advantages to be derived from that plan would be, I conceive, in an increasing rate to that extent, after which they would decrease in the same ratio, according to the number of villages beyond that supposed above, on account that the negligence and abuses of servants would then be more and more in proportion. I suppose the advantages from it to increase or lessen in that manner, because the renter of large farms would either have stock of his own to employ or credit to borrow by which he could construct tanks, cut canals, dig wells, and adopt other methods of increasing cultivation in proportion to his means, and because he could make up for losses sustained in one or more whole villages by his profits in others, whereas if a patel of a single village were to lose by it in the aggregate, he would nowhere have an equivalent to pay his rent. The adopting this plan in districts lying waste, may be the most effectual means of restoring them to their former state, as that will require both stock to employ and ability to direct labour when it will be the most serviceable. Since the only way of extending any protection to their tenants would be the obliging them to adhere to their engagements that would induce them to cultivate all their lands themselves which would reduce their tenants to the condition of labourers, an evil it might be difficult to prevent.

63. Taking this view of the subject it appears that large farms are favourable to cultivation and the realization of rents, and that small ones, as more beneficial to the inhabitants in general would be the most productive of happiness to them and favourable to population. The only expedient that has yet occurred to combine the advantages of both, is to assign whole villages to the tenants, in company or to certain of their number, making them independent of one another and separately answerable for their shares of the whole rent of their villages, but

jointly so, in case of bankruptcy. As that is sometimes done now I imagine they can easily provide for all changes and casualties among themselves, unite in any plans proposed for the improvement of their lands and that freed from every sort of control in their municipality or interior polity, they will enjoy such a state in which they will find themselves freed from the numberless vexations and oppressions they have hitherto been used to. Further information may however bring objections to the plan, and suggest another more likely to promote the ryots' happiness and the security of a certain revenue. The several denominations of land held in inam or free gift, likewise the immunities and privileges which certain classes of the inhabitants enjoy respecting the rent and taxes on land, must be the subject of another report.

64. Let it be supposed that an accurate survey and equalization of rents of the village or district in question may be certainly affected by the rules laid down; from the fluctuating state of population and demand for ground, mostly owing to the inhabitants continually changing their situations, they will become in the course of a few years unequal again. It shall therefore be my endeavour now to devise a method for correcting by means of a survey the inequality of rents at any future period. Being very seldom that for a series of years, they are affected by the rise or fall of the price of commodities, all that appears essential to this important matter is to ascertain the difference of the quantity of labour bestowed upon them at any two periods of valuation, for the quality of soil is in a great degree the effect of labour, or tillage and manure, and as aforesaid (paras. 14, 15, 16) certain kinds which are the most productive require, not only that prior to their culture it should attain a specific degree of improvement (which is the necessary effect of some years of cultivation) but that in the seasons they are grown, it should be tilled a certain number of times to rear them with advantage, several fields or plots being for those reasons suited to grow different kinds, and each class of them having its own season, it is plain that if one man's farm entirely consisted of the inferior gradations of soil, he could only grow particular kinds and of consequence, neither he nor his ploughs could be employed during the seasons of sowing, or reaping the others, nor would the cultivation of the inferior kinds yield profit enough for his subsistence. On these accounts, every farm is composed of both kādārambam and nīrārambam and the portions of each denomination contain plots of every gradation. Though the quality of soil may be improved by labour, some fields never can be made fit for wheat or bājra or others of the most productive class; and whatever pains be taken with them they can only attain a certain standard; consequently certain kinds must be generally grown in certain fields and the labour bestowed on them will be in proportion to their use.

65. One tār (or 400 g^s) of the kādārambam, or one saddi (200 g^s) of the nīrārambam, if waste, is reckoned as much as two bullocks, the complement of a plough, can till so as to bring each plot to its natural standard; but after this is done, one plough is equal to as much labour as will preserve double that quantity from degenerating, and no more, because if the quantity of labour of which a plough is capable which at Tiruppattūr is estimated 4,400 single g^s of the kādārambam and 1,700 of the nīrārambam, once tilled, be extended to or spread over a greater quantity of land than its due proportion; it cannot be so often tilled as it requires and will fall in quality according to the deficiency. If labour be so extended that the number of ploughs in use can till the land only three times, it will still be productive, but it will not be so with a less number of tillings or quantity of labour. Whatever portion of his ground, therefore, a farmer cannot plough three times, he abandons it to lie fallow and in a few years it returns to its primitive state of sterility. As previously necessary to the going further into this subject, the annexed table is inserted containing the complement of land and labour &c. to one plough in the kādārambam or nīrārambam, and as being explanatory of what has been said upon it. This table is drawn up from the statement of the averages of soil No. 3 and my own survey of Tiruppattūr No. 6 so that all the proportions of quality and quantity of soil (cols. 1, 2) as well as the produce, expense and rent (cols. 5, 6, 7, 8, 9) are true estimates. The quantities of labour &c. are mere guess but pretty nearly judged

of by the quantity of land they give in the kādārambam when divided by three, and in the nīrārambam when divided by 6, those which at most could be tilled by a single plough in either class.

Sorts or gradations of soils.	Number of guntas of each gradation ploughed.	Number of times every plot is ploughed.	Quantity of labour in each plot or quotient of column 2 by 3.	Gross produce.	Expense of cultivation.	Farmers' maintenance.	Total of the farmers' disbursements.	Rent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Kādārambam.	20 } 18 } 16 } 14 } 12 }	200	7	1,400	20 4 14	10 4 1	7 1 7	17 5 8
	10 } 8 } 6 } 5 } 4 }	300	6	1,800	28 3 5	12 0 1	7 6 7	14 6 8
	3 }	100	5	500	6 7 14	2 4 9	1 8 6	4 2 15
	2 }	100	4	400	3 1 4	1 2 4	0 8 8	2 0 12
	1 }	100	3	300	2 2 14	0 7 2	0 6 4	1 3 6
Total ...	800	25	4,400	67 0 3	26 8 1	18 1 0	44 9 1	22 1 2
Nīrārambam.	20 } 17½ } 15½ } 14 } 13½ }	60	10	600	22 1 0	4 9 0	7 5 0	12 4 0
	12½ } 12 } 11½ }	40	9	360	10 4 1	2 6 0	3 5 0	6 1 0
	10 } 9 } 8 }	50	8	400	9 0 0	2 5 9	3 1 0	5 6 9
	7½ } 5½ }	40	7	280	5 0 0	1 8 2	1 7 0	3 5 2
	5 }	10	6	60	0 7 12	0 3 13	0 2 9	0 6 6
Total ...	200	40	1,700	47 2 13	12 2 8	16 0 9	28 3 1	18 9 12

66. Agreeably to what has been just demonstrated, several plots of various quality are allotted to each plough; and the quality of each can only be carried to a certain standard, their quantity is limited to 800 g^a of the kādārambam, or 400 of the nīrārambam, and giving each plot the full complement of labour it requires when at its standard, the quantity then bestowed on the 800 g^a of the former, is limited to 4,400 and that on the latter is 1,700 single guntas, singly tilled, those quantities being the utmost that one plough or a pair of bullocks can perform. Thence there is no use or advantage in spreading any more than those specific quantities of labour or smaller quantities of land coming under the above various descriptions; but the want of hands, and the increased proportion of the produce to the trouble and expense of cultivation, are reasons for extending it to or spreading it over larger quantities of land. As the kādārambam will not be productive if tilled less than 3 times nor the nīrārambam if less than 6 times, of consequence a plough in the former must never plough more than 1,466⅔ g^a. (the product of 4,400 by 3) nor ever in the latter more than 283⅓ g^a. (the product of 1,700 by 6). Hence a plough in the kādārambam may occupy any number of g^a. between 800 and 1,466 equal to $\frac{1}{6}$ th of the due proportion; and one in the nīrārambam, any number between 200 and 283 equal to $\frac{1}{12}$ th of its due proportion. Of consequence the standard complement of land for 11 ploughs, and the extended complement of 6 ploughs in the kādārambam is the same thing, because the product of 800 by 11, or of 1,466⅔ by 6 is 8,800 g^a. and that quantity of land may be tilled by either 6 or 11 or any intermediate number of ploughs by spreading 26,400 g^a, the standard complement of labour for 6 ploughs over the standard complement of land for 11, which is done by tilling the whole only 3 in place of

5½ times. For reasons above, also relating to the nīrārambam the standard complement of land for 17 ploughs, and the extended complement for 12 ploughs in that class is the same thing, because the product of 200 by 17 or of 283⅓ by 12 is 3,400 guntas and that quantity of land may be tilled by either 12 or 17 or any intermediate number of ploughs by spreading 10,200 guntas, the standard complement of labour for 12 ploughs over the standard complement of land for 17 which is done by tilling the whole only 6 in place of 8½ times. Such is the property of labour in respect to land. I shall now endeavour to explain how circumstances require or direct the distribution of it, and its effects, in which it must be remembered that its proportional quantity is supposed to be fixed upon men or cattle, and though variable, that it is also limited to two extremes in respect to each denomination of land.

67. All the effects deducible from labour in agriculture are necessarily exhibited in my 9th general statement. A careful examination of the headings to each estimate, section and column will facilitate greatly the comprehending what shall be said on their contents as containing points of information that may be generally applied; the object is to discover, by an augmentation or reduction of a number of ploughs upon the same quantity of land or of the quantity of land to the same number of ploughs, the effects upon the quantity of land that a plough may occupy at any particular period. The estimate A exhibits collectively in the first section the effects upon the produce (col. 6) and rent (col. 7) occasioned by the increase or decrease of land (col. 5) to the same number of ploughs (col. 1) whence it is supposed that never less than 800 g^a the standard complement of 1 plough in the kādārambam is either added or deducted in every example, which is minute enough for the general purpose intended. It appears [from] 1st section estimate B that every time 800 g^a are added to, or taken away from the whole (col. 5), it increases or decreases the quantity occupied by a single plough $\frac{1}{6}$ th (col. 9) of the standard quantity (col. 8) while it never tills less than 800 nor more than 1,466⅔. This increase or decrease of land to each plough by 6th occasions a consequent decrease and increase of labour employed upon 800 g^a in an inverse proportion to the standard and extended quantities of land, and between 6th and 11th as in the 11th col., 1st section, because the remainder is necessarily carried to the quantity of land added to the 800 or taken away from the 1,466 (col. 10) while the total is the same as before (col. 13) only thinner or thicker (if the expression may be used) as it is extended to or spread over a smaller or larger quantity of land (col. 13) by its being tilled a greater or less number of times (col. 14).

68. If the produce of land depended entirely on the labour bestowed upon it, it would increase or decrease in the same proportion, but being the joint effect of labour and the soil, it is supposed to proceed equally from the one and the other, and by consequence the amounts of the additions or deductions of the produce in the 16th column, are only half of the additions and deductions of labour in the 12th column, that is, when $\frac{1}{6}$ th of 4,400 the original quantity of labour is taken away from the 800 g^a of land, $\frac{1}{14}$ th of 67-0-3 the original produce is taken from it (col. 6) and the effects are similar in all the other examples so that the produce falls by degrees from 67-0-3 (a) one extreme to 51-7-14 (f) the other extreme which is $\frac{17}{22}$ parts of it, as the land is increased and the labour reduced, or rises from 51-7-15 to 67-0-3 as the land is reduced and the labour increased. The rent (col. 18) being a third of the produce is affected in the same manner. The additions or deductions of land (col. 16) to every plough occasioned by augmentation or reduction of land to the whole (col. 4) being by 6th, so the amounts of the produce in the 20th column are 6th of the produce of 800 g^a in the 17th column and being added to them severally gives the augmented or reduced produce in each example which rises from 67-0-3 (a) 19 the one extreme to 94-9-7 (f. 21) the other extreme, which is $\frac{17}{12}$ th of it according as ground is added from 800 to 1,466⅔ g^a per plough or falls from 94-9-7 to 67-0-3 as the ground is reduced from 1,466⅔ to 800 g^a per plough. The rent (col. 22) being a third of the produce rises and falls in the same manner. Thus while the land tilled by 6 ploughs is increased from 4,800 g^a (col. 5) their standard quantity to 8,800, their extended quantity or the standard of 11 ploughs, and 4,400 g^a of labour (col. 13) is extended from the former

to the latter, the land of each plough rises from 800 (col. 8) to 1,466 g^a, and the produce and rent to 5/12th (col. 22); while the produce and rent of 800 g^a, its original portion, falls 5/22^d of 67-0-3 or the land tilled by the same number of ploughs being reduced from 8,800 to 4,800 g^a and 4,400 g^a of labour being contracted from the former to the latter number, the land of each plough falls from 1,466 to 800 and the produce and rent of each fall 5/12th, while the produce and rent of 800 g^a rise 5/22^d of 67-0-3.

69. The estimate A exhibits in the 2^d section all the effects of augmenting or reducing the number of ploughs to the same quantity of land from 11 (for example) the greatest number to 6 the least number that can occupy 8,800 g^a of land. The quantity of land to each plough does not increase or decrease, it appears, as in the 1st section between the standard (col. 8) and the extended quantity (col. 10) by 6th but in a variable proportion (col. 9); but the increase or decrease of labour to each plough is uniformly by 400 g^a or 1/11th of the whole, viz., 4,400 as exemplified in the 12th col. and estimate C. The produce as before stated rising and falling in half the proportion of the labour, and the latter being increased or reduced 1/11th of the whole, so the produce of 800 g^a (D) must rise or fall 1/22^d in every example col. (16) of the whole standard produce, viz., 67-0-3 (col. 5). As the additional or reduced produce of each plough in the 1st section was an equal proportion of the land or 800 g^a, because the alteration proceeded from the augmentation or reduction of land, so the additional or reduced produce of each plough in the 2^d section is an equal proportion of the labour or 4,400 g^a, because the alteration proceeds from the augmentation or reduction of labour, but that makes unequal proportions (col. 20) of the produce of the 800 g^a (col. 17). Thus it appears that while the produce of 8,800 guntas (col. 5) falls by the reduction of the ploughs from 11 to 6, the produce of every 800 g^a falls from 21/22 to 17/22^d (col. 17) of their standard produce viz., 67-0-3 but the produce of every plough increases from 11/10th to 11/6th of 67-0-3 and vice versa. So of the rent. All the estimates in the 3^d and 4th sections are similar to the corresponding estimates in the 1st and 2^d, only differing in their proportions, the explanation they receive by means of their proportions being prefixed to each number, are therefore sufficient with what has been said for the easily comprehending them.

70. A few examples will show agreeably to this statement of the distribution and effects of labour how calculations may be made for correcting the inequalities of rent that may arise between any two periods of valuation. First, when the number of ploughs are the same and the quantity of ground different. Example 1st for finding at a second valuation the produce of a less quantity of the kādārambam to the same number of ploughs that were at the first. Given 7,200 g^a of land tilled by 6 ploughs and producing 502-6-6 (d. 1, 5, 7,) required the produce of 5,600 (b. 5) and the same number of ploughs. Operation: 7,200 g^a of land divided by 6 (the number of ploughs) gives 1,200 g^a (d. 10) the quantity tilled by each plough of the former ground, and 5,600 divided by 6 gives 933¹/₃ (b. 10) the number tilled by each in the latter. As 800 g^a of land the complement of 1 plough (a. 8) are to 4,400 g^a of labour (a. 13) its due standard proportion, so in an inverse proportion are 1,200 to 2,933¹/₃ g^a of labour the quantity employed on 800 g^a of the former ground (d. 11); and as 800 are to 4,400 so are 933¹/₃ to 3,771¹/₃ (b. 11) the quantity employed on 800 of the latter, because the same quantity of labour is extended to or spread over a greater quantity of land. 7,200 g^a of land yielding 502-6-6, the produce of 800 of the former produces 55-8-8 (d. 17). Since the produce falls from the proper standard, that is when every 800 g^a have 4,400 of labour (a. 11) and rises from the extended standard when 800 g^a have only 2,400 of labour (f. 11) in half the proportion of the labour, the 2,933¹/₃ must be deducted from 4,400 and half the difference, viz., 733¹/₃ must be added to the former which makes it 3,666²/₃, and 3,771¹/₃ being deducted from 4,400, half their difference, viz., 314¹/₃ must be added to the former which makes it 4,085²/₃. Then 3,666²/₃ of labour gives 55-8-8, so 4,085²/₃ will give 62-2-5 the produce of 800 g^a the second valuation, and as 800 g^a gives 62-2-5 so 5,600 will yield 435-6-3¹/₃ the produce required. Taking the whole statement in one view it will stand as follows.

G^a. Pls.

7,200 ÷ 6 = 1,200 g^a per plough first valuation.

5,600 ÷ 6 = 933¹/₃ g^a per plough second valuation.

As 800 : 4,400 :: 1,200 : 2,933¹/₃ labour on 800 g^a first valuation.

As 800 : 4,400 :: 933¹/₃ : 3,771¹/₃ labour on 800 g^a second valuation.

As 7,200 : 502-6-6 :: 800 : 55-8-8 produce of 800 g^a first valuation.

4,400 - 2,933¹/₃ = 1,466²/₃ ÷ 2 = 733¹/₃ + 2,933¹/₃ = 3,666²/₃ for calculation.

4,400 - 3,771¹/₃ = 628¹/₃ ÷ 2 = 314¹/₃ + 3,771¹/₃ = 4,085²/₃ for calculation.

As 3,666²/₃ : 55-8-8 :: 4,085²/₃ : 62-2-5 produce of 800 g^a second valuation.

As 800 : 62-2-5 :: 5,600 : 435-6-3¹/₃ the answer.

71. Example 2nd for finding at a second valuation the produce of a greater quantity of kādārambam to the same number of ploughs that were at the first. Given 7,200 guntas of land tilled by 6 ploughs and producing 502-6-6 (d. 1, 5, 7), required the produce of 8,000 with 6 ploughs (e. 5). Operation—

7,200 ÷ 6 = 1,200 g^a per plough first valuation (d. 10).

8,000 ÷ 6 = 1,333¹/₃ g^a per plough 2nd valuation. (e. 10).

As 800 : 4,400 :: 1,200 : 2,933¹/₃ labour on 800 g^a 1st valuation (d. 11)

As 800 : 4,400 :: 1,333¹/₃ : 2,640 labour on 800 guntas 2^d valuation (e. 11)

As 7,200 : 502-6-6 :: 800 : 55-8-8 prod: of 800 g^a 1st valuation (d. 17).

4,400 - 2,933¹/₃ = 1,466²/₃ ÷ 2 = 733¹/₃ + 2,933¹/₃ = 3,666²/₃ labour for calculation.

4,400 - 2,640 = 1,760 ÷ 2 = 880 + 2,640 = 3,520 labour for calculation.

As 3,666²/₃ : 55-8-8 :: 3,520 : 53-6-2¹/₂ produce of 800 g^a 2^d valuation.

As 800 : 53-6-2¹/₂ :: 8,000 : 536-1-8 the answer (e. 6).

72. Example 3^d for finding at a second valuation, the produce of the same quantity of the kādārambam with a greater number of ploughs than were employed upon it at the first. Given 8,800 g^a with 9 ploughs, yielding 670-1-14 (i. 5, 6), required their produce when there are 10 ploughs. Operation—

8,800 ÷ 9 = 977²/₃ g^a per plough 1st valuation (i. 10).

8,800 ÷ 10 = 880 g^a per plough 2^d valuation (h. 10).

800 : 4,400 :: 977²/₃ : 3,600 quantity of labour bestowed on every 800 g^a 1st valuation val. (i. 11).

800 : 4,400 :: 880 : 4,000 quantity of labour bestowed on every 800 g^a 2^d valuation (h. 11).

As 8800 : 670-1-14 :: 800 : 60-9-4 the produce of every 800 g^a 1st valuation (i. 17).

4,400 - 3,600 = 800 ÷ 2 = 400 + 3,600 = 4,000 quantity of labour on every 800 g^a for calculation, the 1st valuation.

4,400 - 4,000 = 400 ÷ 2 = 200 + 4,000 = 4,200 quantity of labour on every 800 g^a for calculation, the 2nd valuation.

As 4,000 : 60-9-4 :: 4,200 : 63-9-12 the produce of every 800 g^a at 2^d valuation (h. 17).

As 800 : 63-9-12 :: 8,800 : 703-6-15 the answer (h. 6).

73. Example 4th for finding at a second valuation the produce of the same quantity of kādārambam, with a less number of ploughs than were employed on it at the 1st. Given 8,800 g^a with 10 ploughs yielding 703-6-15¹/₂ (h. 5, 6), required the produce when there are 7 ploughs. Operation—

8,800 ÷ 10 = 880 g^a per plough 1st valuation (h. 10).

8,800 ÷ 7 = 1,257¹/₃ g^a per plough 2^d valuation (k. 10).

800 : 4,400 :: 880 : 4,000 labour bestowed on every 800 g^a the 1st valuation.

800 : 4,400 :: 1,257¹/₃ : 2,800 labour bestowed on every 800 g^a the 2nd valuation.

As 8,800 : 703-6-15¹/₂ :: 800 : 63-9-12 produce of 800 g^a the 1st valuation (h. 17).

4,400 - 4,000 = 400 ÷ 2 = 200 + 4,000 = 4,200 labour of 1st valuation for calculation.

4,400 - 2,800 = 1,600 ÷ 2 = 800 + 2,800 = 3,600 labour of 2nd valuation for calculation.

As 4,200 : 63-9-12 :: 3,600 : 54-8-5 produce of 800 g^a 2nd valuation (k. 17).

As 800 : 54-8-5 :: 8,800 : 603-1-11 the answer (k. 16).

[Operation—]

$$3.200 \div 12 = 266\frac{2}{3} \text{ g}^s \text{ per plough } 2^{\text{d}} \text{ valuation (q. 10).}$$

3,200 ÷ 12 = 266 $\frac{2}{3}$ g^s per plough 2^d valuation (q. 10).
 300 : 1,700 : 200 :: 1,700 labour bestowed on every 200 g^s 1st valuation (m. 11).

200 : 1,700 :: 200 : 1,700 labour bestowed on every 200 g 1st valuation (in 1771).
 300 : 1,700 :: 266 $\frac{2}{3}$: 1,275 labour bestowed on every 800 guntas the 2^d valuation.

(g. 11).

11). $1,700 - 1,700 = 0 \div 2 = 0 + 1,700 = 1,700$ labour the 1st valuation for calculation.

$1,700 - 1,700 = 0 \div 2 = 0 + 1,700 = 1,700$ labour the 1st valuation for calculation.
 $1,700 - 1,275 = 425 \div 2 = 212\frac{1}{2} + 1,275 = 1,487\frac{1}{2}$ labour the 2nd valuation for

calculation.

2 400-567-3-12 : 200-47-2-13 produce of 200 g^a the 1st valuation (m. 15, 7).

$2,400 : 567 - 3 - 12\frac{1}{2} : 200 : 47 - 2 - 13$ produce of 200 g the 1st valuation (m. 18, 7).
 $1,700 : 47 - 2 - 13 : 1,487\frac{1}{2} : 41 - 3 - 11\frac{1}{2}$ produce of 200 g^s 2nd valuation (q. 17).

$1,700 : 47-2-13 :: 1,487\frac{1}{2} : 41-3-11\frac{1}{2}$ produce of 200
 $200 : 11-2-11\frac{1}{2} :: 3,200 : 661-0-6$ the answer (q. 6)

3,400 ÷ 12 = 283½ g^s per plough 1st valuation (x. 10).

$3,400 \div 12 = 283\frac{1}{3}$ g^s per plough 1st valuation (x. 10).
 $3,400 \div 16 = 212\frac{1}{2}$ g^s per plough 2^d valuation (t. 10).

3,400 ÷ 16 = 212½ g^s per plough 2^d valuation (t. 10).
 200 : 1,700 :: 3831 : 1,200 labour to every 200 g^s at the 1st valuation (x. 11).

200 : 1,700 :: 283 $\frac{1}{3}$: 1,200 labour to every 200 g^s at the 1st valuation (x. 11)
 200 : 1,700 :: 912 $\frac{1}{3}$: 1,600 labour to every 200 of the 2^d valuation (t. 11)

200 : 1,700 :: 212 $\frac{1}{2}$: 1,600 labour to every 200 of the 2^d valuation (t. 11).

$1,700 - 1,200 = 500 \div 2 = 250 + 1,200 = 1,450$ labour for calc: the 1st valuation.

$1,700 - 1,600 = 100 \div 2 = 50 + 1,600 = 1,650$ labour for the calc : 2nd valuation.

As $3,400 : 685 - 5 - 12\frac{1}{2} :: 800 : 40 - 3 - 8$ produce of 200 g^s the 1st valuation (x, 17).

As 3,400 : 685-8
value at (v. 17).

As $1400:40:3:8::1650:45:8:141$ produce of 200 σ^3 the 2^d valuation (t. 17).

As 1,400 : 40-3-8 :: 1,650 : 45-8-14½ produce of 200 g^s the
As 200 : 45-8-14½ :: 3,400 : 780-1-6½ the answer (f. 6)

The kādārambham gross product

and the difference between the present and a future valuation may be	{ ksd.	109	„	36
	{ nlr.	179	„	71

Increase of the produce ...	288	..	107
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Valuation.

77. This method for raising and lowering of rent suitably to future occasions leads to other consideration of the subject than at first occurred. It has been found that the value of land is materially affected by the quantity of labour, and that the primary cause of it is population but the labour bestowed upon it by any specific number of husbandmen depends on their means of improvement or stock. It may then be that the same number of inhabitants will be more or less capable of improving their lands under different circumstances, and thence that

78. For the foregoing reasons it is concluded that the rents fixed on at the time of survey, should not be increased during the lease, on any other ground, or plea whatever, than that of the probable increase of stock, and as that cannot be regulated by any precise rule deducible from matter of fact, it must necessarily be done with great moderation. When the lease is expired, they may be corrected and augmented as already defined to a certain extent which has not yet been sufficiently noticed. If the number of ploughs in any one village increases till they become in due proportion to the arable ground, they will all be employed on that in preference to the cultivating of what lies waste by reason of the little profit the latter yields at first. When they exceed that proportion the extra ploughs will either remove to other villages where there is arable land for them or they will then cultivate what lies fallow. The best fallow ground is very unproductive at first, and being the refuse of the rest, its quality is commonly so inferior as to leave little probability of its ever being brought to that state of improvement to be classed as *dāyam zamin*.

79. The regulating the payment of rent so as will be most convenient to the inhabitants is of the next importance to its equality. In these districts, three was considered [as] the established number of kists, or revenue instalments in the year, which were understood to be equal portions of the annual settlement, expected to be paid within equal periods of four months each and not at three particular dates. They constituted therefore a general rule without particular stipulations. The collections were constant, and their proportion any week or month, depended on

the crops or the gatherer's information of the tenant's means, for it not being fixed that a specified sum or portion of the rent should be payable on a certain day the former were incessantly pressing for the discharge of the whole, and the latter industriously tried to procrastinate. Besides the payment of the whole (when there was no certainty in the possession of property) being no security to the patels against the demands of the Amildar nor to the inferior ryots against their demands, delay and evasion were the only and necessary subterfuge of all the contributors to revenue. In short the determination of those whose business was to receive, was to collect all they could under any pretence, and the maxim of those who were to pay, was to avoid it by every possible means.

80. In respect to payments the inhabitants may be divided into three classes according to their ability. The first, I shall suppose to consist of those who pay their rents out of the savings of former years and lay up the produce of their farms till the demand for it increases. The second, having no other means, necessarily sell off the produce, reserving only enough for their subsistence and seed for the ensuing crop. The third, if they have no credit, are obliged to part with all and sometimes with their cattle, when they must throw up their farms and work for hire. It was usual to require payment of their rents in proportion to the crops, while they were starting and before they were gathered in. That laid two of the above mentioned classes under the necessity of disposing of the produce of their farms at a great disadvantage, or to borrow money of sowkars and other usurers at a very high interest. In Haidar's time it was common with Amildars to anticipate the revenue several months by mortgaging the districts to sowkars for immediate payment, and binding over the inhabitants to be answerable to them for the amount with a premium of 3 per cent, 3 more for deficiencies in light coins and 2 per cent interest per month which came to 8 per cent for one month, 12 for three, 18 for six, and 30 per cent for 12 months. Thus a great proportion of the produce was monopolized by sowkars: they became the instruments of oppression over the ryots who were thus placed under them; and revenue was deprived of at least half of the profits of the sowkars; for, if added to its actual receipts, the whole would probably have formed a fair and moderate assessment.

81. It has been found during my own management that to prevent those evils little more is necessary than to stipulate the amount of every individual farmer's kist, that the payment of it shall be on or before a certain day, and to regulate these several proportions to the whole by the average monthly produce. In countries where accounts of it in kind are kept, they may be so regulated with the greatest exactness, but from the want of registers where the assessments are made on the soil entirely, it can only be done by the collective opinion of the most intelligent and experienced farmers in every district. I have first ascertained by that means the proportionable quantities of the principal productions that are usually grown in the course of a year and added their amount calculated by their average prices as follows:—

Kinds.	Mans.	Candies.	Price per candy.	Amount.
KĀDĀRAMBAM.				
Bājra	...	125 0 0	1 5 3 $\frac{1}{2}$	190 2 6
Ragi	...	50 0 0	1 5 3 $\frac{1}{2}$	76 0 15
Kodru	...	25 0 0	1 2 3	30 4 11
Sawa	...	15 12 2	1 2 3	19 0 6 $\frac{1}{2}$
Kulti	...	7 15 0	1 9 12	15 3 1
Urdh or Māug	...	4 0 0	2 4 5 $\frac{1}{2}$	9 7 6
Til	...	4 0 0	2 4 5 $\frac{1}{2}$	9 7 6
Rāi	...	...	1 5 3 $\frac{1}{2}$	26 7 12
Thavar	17-20	...	1 8 5	15 5 10
Ballar	...	8 10 0	1 8 5	15 5 10 $\frac{1}{2}$
Erandi	...	8 10 0	1 8 5	15 5 10 $\frac{1}{2}$
Kangni	...	3 2 2	1 2 3	3 8 3
	17-20	260 0 0		427 8 14

Kinds.	Mans.	Candies.	Price per candy.	Amount.
NĪRĀRAMBAM.				
Samba	...	30 0 0	1 5 1 $\frac{1}{2}$	47 6 4
Tayamalli	...	15 0 0	1 5 1 $\frac{1}{2}$	23 8 2
Kārkullata	...	11 5 0	1 5 1 $\frac{1}{2}$	17 8 9 $\frac{1}{2}$
Kammangodi	...	9 7 2	1 5 1 $\frac{1}{2}$	14 8 13
Do.	...	5 12 2	1 5 1 $\frac{1}{2}$	8 9 5
Marādli	...	3 15 0	1 5 1 $\frac{1}{2}$	5 9 8 $\frac{1}{2}$
Sārikānti	...	5 12 2	1 5 1 $\frac{1}{2}$	8 9 5
Sannavinki	...	9 7 2	1 5 1 $\frac{1}{2}$	14 8 13
Man	...	12 5 0	1 4 7	17 2 14
Tur Ragi	...	4 2 2	1 4 7	5 9 9
Jawāri	...	4 2 2	1 4 7	5 9 9
Chinna or Kusamba	...	2 10 0	2 3 13	5 9 8 $\frac{1}{2}$
Gauss	...	...	...	2 5 0
		113 0 0		180 5 8 $\frac{1}{2}$

			Amount.
BĀGĀYAT—			
Nārel	...	...	2 5 0
Tādban	...	...	7 5 0
Mauz	...	...	2 5 0
Tambāku	...	...	5 0 0
Lālmirchi	...	...	2 5 0
Piyāz	...	...	2 5 0
Haldi	...	...	2 5 0
Gūd	...	...	10 0 0
Pānmalla	...	...	2 0 0
Adhrak	...	...	0 5 0
			38 0 0

These being adjudged, the relative proportions of the several productions and the distribution of them among the several months, constitute the next general statement which gives a tolerably just idea of the progress of cultivation in the Tiruppattūr district and of the relative monthly produce of the three agricultural classes, kādārambam, nīrārambam and bāgāyat, which produce is my present subject of enquiry.

82. As in place, here I shall previously observe in respect to the seasons that though the most considerable crops generally happen in the same months throughout the ceded countries they vary both as to time and quantity in every particular district. That is, at an average which is always meant in speaking of matters of this nature. In the Tiruppattūr district the crops are distinguished into two only, and by those are meant the nīrārambam chiefly. The first is Makara including the months Kārtikai, Mārgazhi, Tai and Māsi, beginning about the 16th November and ending the 10th March. The other includes the months of Panguni, Chittirai, Vaiyāsi and Āni, beginning about the 11th March and ending the 12th July. As observable in the statement (No. 10) all the productions of the kādārambam are reaped in the above 8 months and in no others excepting the bājra which is cut down in Arpisi or October. The crops of it are named after the nīrārambam according to the seasons in which they are reaped. The bāgāyat, it appears, is productive throughout the year. The abstract of the statement subjoined shows more concisely the relative produce of each class in every month, and the proportions they

separately or jointly bear to the whole produce, likewise the deviations from them in deducing the proportions of kists or instalments for revenue payments.

Anāj or field productions.							Bāgāyat or garden productions.			
Hindu months.	Numbers and dates of the kist.	Amounts of produce taken from Statement, Kādārambam.	Amounts of the actual produce from the statement, Nīrārambam.	Totals of the monthly produce of Kādārambam and Nīrārambam.	The total reduced to proportions of 1,000 in Rs. or 100 in pags.	Proportions or the percentage the kists are of the rent.	Numbers and dates of the kists.	Amounts of the actual produce taken from the statement.	The monthly produce reduced to proportions of 100.	Proportions or the percentage the kists are of the rent.
Uttirai.	7th Kist 9th May	Rs. A 96-0	155-10	251-10	41-12	5-0	10th Kist 2nd May	16-12	4-7	4
Vaiyāsi.	8th Do. 9th June	45-10	107-6	153-0	25-0	4-0	11th Do. 9th June	13-0	4-12	4
Āni	9th Do. 12th July	45-10	107-6	153-0	25-0	...	...	18-0	4-12	0
Ādi	...	...	...	...	...	...	1st Do. 12th Aug.	18-8	3-10	4
Āvani	...	...	...	...	...	...	2nd Do. 11th Sept.	13-8	3-10	4
Parattāsi	...	...	...	...	...	...	3rd Do. 11th Oct.	19-12	4-7	5
Arpisi	1st Kist 10th Nov.	1,902-2	44-10	1,946-12	324-8	15-0	4th Do. 10th Nov.	18-12	4-9	5
Kārtikai	2nd Do. 9th Dec.	953-13	119-1	1,072-14	178-12	15-0	5th Do. 9th Dec.	6-0	1-10	2
Mārgazhi.	3rd Do. 8th Jan.	733-12	312-9	1,046-5	174-4	15-0	6th Do. 8th Jan.	6-0	1-10	2
Tai	4th Do. 7th Feb.	91-9	803-12	895-5	149-4	20-0	7th Do. 7th Feb.	18-8	5-0	5
Māsi	5th Do. 9th Mar.	141-14	54-12	196-10	32-8	20-0	8th Do. 9th Mar.	147-12	39-15	40
Panguni.	6th Do. 9th April	190-10	104-2	294-12	49-0	6-0	9th Do. 9th Apl	85-8	22-8	24
		4,201-0	1,809-4	6,010-4	1,000-0	100-0		880-0	100-0	100

83. The anāj and bāgāyat are separately classed in the table and each proportioned to 100 on account of the intention that is formed of exacting a ground rent from both and an additional tax on the crops of the bāgāyat. The proportions of the kists in the 5th col. to the whole rent, are not exactly conformable to the proportions of the monthly produce, but regulated in part by two other considerations. The greatest portions of the produce being collected in Arpisi, Kārtikai and Mārgazhi, and the ryots having no time to thresh and clear it of the husk and chaff, nor those whose straitened circumstances require them to sell it off, time to do that with more than half of it; only 15 per cent is required in each of those 3 months, and the remainder in Tai and Māsi, when they have more leisure to convert the produce into money. The kist for Āni is required in advance, because the produce is only 2½ per cent of the whole produce, and it is reckoned advisable to clear accounts with the ryots before it be necessary to give them advances for cultivation, as otherwise they would make demands of it for the discharge of that kist more than for the purpose intended by it. All the productions of the bāgāyat being so immediately productive that they are converted into money as soon as gathered, it does not appear necessary to make any other deviation from the proportions of the produce (col. 7) than to turn them into gross numbers for convenience in accounts and to require the last kist that all collections of every year may be completed by the end or the 12th July. The whole of this may be thought but a gross calculation, but as obvious from the object proposed by it, may be sufficiently particular or correct.

84. It appears by my experience to the present date that a method is now devised for regulating a fair assessment and collection, but as that fixed on for one place will not answer for another, the next stage of my inquiry is, how the rent of each agricultural class can be everywhere duly proportioned to the produce; for, besides the local causes of variety in their proportions, there are general ones; which are only distinguishable in districts or larger tracts of country. For example, some grow only one and others two crops of the kādārambam, or dry grains in the same ground every year, as they happen to be distant from hills or surrounded by them; and one, two or three crops of the nīrārambam, or wet grains in the same ground, according as they are watered by tālābs, springs or rivers, on which circumstances must depend their average quantity, the first thing to be ascertained in estimates of their produce for a series of years. The price of commodities likewise generally varies in every district which must determine the value of that quantity, labourers' wages, the cost of cattle, and of the implements of

agriculture; which being also different in each, must increase or lessen the expense of cultivation; which being a principal deduction from it before the fixing of the rent, must affect it accordingly. These few points of general importance still wanted and all others necessary in reducing the theory of the intended system into practice, may be comprehended in the following arrangement.

85. Heads of information to be comprised in a revenue survey of the ceded countries north of the Kāvēri.

1. Tables of the land measures, also of the weights and measures for different commodities used in every district as in the 1st paragraph.

2. Statements of the relative quantities and prices of dry and wet productions, of occurrences that have affected the demand for them some years back, as exhibited in No. 4 for every district or such number of districts as are nearly the same in respect to situation and the seasons.

3. Statements of the progress of cultivation in every district throughout the year, specifying the sowing and reaping seasons of each kind, with estimates of their monthly produce calculated by their average price by investigation as in statement No. 10.

4. Statements of the gross produce and expense of the cultivation of crops, in each gradation of ground, as in No. 2 deduced from the land survey and from the particulars composing the last mentioned statement.

5. Statements of the average gross produce, and average expense of cultivation of each denomination of soil, as in No. 3 deduced from the last mentioned estimate.

6. Statements of the cost of ploughs, cattle and also the wages of labourers, whether in money or kind, and whatever else is necessary in ascertaining the expense of cultivation.

7. Statement of the farmers' families in every village specifying those whom they contribute to the support of, in part or entirely, as per No. 6.

8. Land survey of the sarkar lands of every village, comprizing the number of guntas, kādārambam or nīrārambam, and ploughs contained in every plot of each farm, with their respective tiryai and mahsūls, or their standard rent and gross produce with estimates of the latter in quantity, and the amount calculated by the average quantities and prices resulting from investigation, proposed by the statement mentioned in the 2nd article with the surplus or rent, entering the bāgāyat in its respective class, that its ground rent may be ascertained as achkat zamin or separately to determine the tax on its crops as in No. 6.

9. Similar survey of the jāri inām lands (benefices or free gifts continued to their incumbents) in every village containing every item in No. 6 with a memorandum opposite to the name of each individual of his grantee, the dates of his sanad, and the conditions of tenure.

10. Abstracts of the survey of the sarkar lands of every district by villages, comprizing the ploughs, quantities of produce and rent of the nīrārambam and kādārambam and total.

11. Similar abstracts of the survey of the inam lands of every district.

12. Kistbandies of the anāj and the bāgāyat of every district, stating how they are deduced from the progression of agriculture required in the 3rd article and the delays subsequent to the harvest of converting the produce into money.

These appear to contain all the heads of information requisite to the regulating an assessment and collection of land rent conformably to the principles established in this enquiry; which, if not calculated for effecting an equality and certainty of revenue, demonstrably and perfectly correct, appear at least calculated for the adjusting both with as much exactness as can be expected from the nature of its produce.

III

Letter—From Capt. THOMAS MUNRO, Assistant Collector.

To—Capt. ALEXANDER READ, Superintendent.

Dated—Tenkaraikōttai, 31st July 1793.

I have at last with no small difficulty got through your summary and shall now make a few observations on it, confining myself chiefly to its defects, for you say you can yourself mark its beauties. In an agricultural investigation the same principles will occur to almost every person: it is not the discovery, but the just application of them that is perplexing. In March last I began to make a few memorandums on this subject at Dharmapuri, but was soon obliged to give up my enquiries by a variety of obstacles among which was that of the absence of the shambogues who were constantly attending the measurers. I saw however that the groundwork of an assessment must be composed of the average produce, expense of labour, subsistence of the farmer, etc., but troubles came thick upon me when I endeavoured to ascertain what the amount of them should respectively be. The farmers being interested in concealing their advantages gave false statements. The grain dealers were no better, because many of them have concerns in land, and the shambogues had lost their accounts. You have surmounted all these obstacles that appeared so formidable to me, and you have almost convinced me that you have discovered a set of general infallible rules for regulating a land tax. I admit the truth of all your principles and even of your calculations with a very few exceptions, but there is still after all a great impediment to the progress of the survey in the difficulty of carrying the principles into practice, because a tedious investigation of the produce and expense of labour etc. in every district must always precede their application. You are right in making the ryots a liberal allowance as the only means of rendering revenue permanent and the country rich. I do not however think it of so much consequence to make a perfect equalization as to take care that no man is assessed too high. Those who have advantages now, have probably long enjoyed them; many have no doubt even paid for them; and to level all lands would be likely depriving them of a part of their property. I would at least allow them to keep their grounds for 5 years at the old rent, warning them that it would then be raised to the proper standard. As to the question of the propriety of increasing rents hereafter, if [it] should be reserved till the effect of the lease is seen, a new settlement could then be made founded on more experience than you now have which ought to be permanent, and revenue should afterwards receive an addition from the land rent such as should arise from bringing waste land into cultivation. To fix the rent upon the soil is certainly for the sake of simplicity of accounts and many other considerations the best mode of any; but the general prevalence of unequal assessment of castes makes me fear that it will not be easily accomplished. It is said that the superior industry of particular castes justifies this distinction. Were it only favourable to Brahmins and some of the higher castes, I should doubt the truth of the position, but when I see Palliwars and many of the lower orders paying scarcely half the kandāyam of Vellālas and Reddies, I cannot help supposing that it is not entirely without foundation; allowing that all the various ryots might be brought to a level, it will not be an easy matter to bring Brahmins and such Moormen as follow no occupation to this standard. If these objections can all be removed your principles will answer and I hope they will, for I remember to have heard that Rayāji, the great Carnatic financier, had made all castes pay the same tirvai except Brahmins whose assessment is only 12 anas; but I forgot to ascertain a very material point, whether he had equalized by taking a medium or by raising all to the highest standard. The medium prices of produce can be found with sufficient exactness to answer the purpose intended but I am not so well satisfied with regard to ploughs; how do you ascertain the number of them in a village or whether they have each four bullocks or two; it is evident that the quantity of labour must vary with the proportion of cattle to the ploughs. The principle which of all others one would think required the most proof, you have assumed as an axiom and have told us as laconically as Euclid could have done, "The produce of the soil increases in half the ratio of

the labour." By what calculations did you discover this? I should draw a very different conclusion from your data, viz., that the produce of labour is not in a standard but in a progressive ratio to a certain degree, for instance, in dry grain as little or nothing is produced by a first ploughing, and no excess arises after the fifth, it appears that this ratio has a rise and a fall, it is therefore probable that at some of the intermediate points between one and five it is more and at others less than half the produce. Suppose it to be half at the third ploughing, $\frac{3}{4}$ th at the fourth and only half again at the fifth, it would then be for the advantage of the farmer to plough four times, but not five, and he would not as in your statement cultivate new ground after third but after the fourth ploughing. If the ratio varies between one and five as it certainly does, is it not probable that it is affected by the soil and that in some places it will be highest after the third and in others after the fourth ploughing. It appears from your investigations that the farmers undervalued the grain. I should also think that you have allowed too much for subsistence and contingencies and my reason for this supposition is the near correspondence of your estimate with the karnams. The flourishing state of Tiruppattūr before the war is a sufficient proof that this was not too high; and, if the ryots would then pay the old Kandāyam under all the disadvantages of being forced to sell their crops on the ground, of being continually liable to the imposition of arbitrary fines, and of having no kind of security for their property, they ought to be much more liable to pay an equal sum now when they are allowed full time for disposing of their crops, and when they know that not a cash above their rent will be demanded from them. Another cause for my supposing your allowance too great is the comparison of it with that of farmers in England. There I believe the landlord's share of the produce varies from a fourth to an eighth, but I have read somewhere that it is in many places $\frac{1}{4}$ th. Government's share was also at one time $\frac{1}{4}$ th. There then remains $\frac{3}{4}$ th for expense of cultivation and the farmers' allowances, the former of these in a country where ploughing is so laborious cannot well be reckoned less than that of the wet grains here 40 per cent. The balance left 20 per cent is what the English farmer has for subsistence and contingencies. The nature of the climate also brings many burdens upon him which are hardly known to the Indian Kumbi, such as coals, clothing, etc. A Vellāla with a thousand pagodas wears nothing but a turban and kambli, he has no house but a hut in which he never lights a lamp. I have too little knowledge of the subject to say positively that you have allowed too much, but, were it ever proved to be so, it is the safe side to err upon for heavy rents ought by every means to be avoided. You have omitted some trifling articles of the farmer's gains by selling cattle and ghee. This is considerable in some districts. The ghee ijāra in this district being near 2 per cent of the ground rent shows that a great quantity be sold. You have also in your account of labourers forgotten some of their allowances: Mandai, kalavāsam and one balla per candy divided among them by the farmer at harvest. There is no necessity for looking after them; their condition will naturally improve with that of their master. When I was puzzling myself some months ago about what the amount of the contingency ought to be, it occurred to me that as the proprietors of mills and the owners of ships charged the interest of the money sunk in houses and vessels, the farmer ought likewise to be allowed interest for his cattle, implements of husbandry, etc., and for any such sum as it might be supposed he reserved to make up for unexpected deficiencies but your method of a percentage is much simpler. I do not imagine that any investigation of revenue affairs so minute, so correct and so original as this fifth report has ever been made by any European in India, but the summary has all the faults of the fourth report and many more. The materials are all in it but they are not arranged. In the hurry of your composition you forgot that every one was not so well acquainted with the subject as yourself, and you have not sufficiently attended to perspicuity as you proceed. You bandy about your own averages and those of the farmers at such a rate that there is no distinguishing the one from the other. There is hardly a paragraph that I was not obliged to read twice and many of them ten times before I could understand them, some of them I could not make [out] till I had read that which followed. This [push afresh?] is so common that it became at last quite familiar to

me and wherever I did not find the solution of a question in its proper place I marched forward to look for it. The other difficulties are not a little increased by the method of pointing. There is at least seven times as many as ever I saw in any printed book, and they often brought me to a pause and made me think the sense had come to a close, when I ought to have gone two or three lines farther for it. After getting through a few pages I paid no attention to them but pushed boldly on in quest of what I wanted in spite of colons warning me at the turning of every corner not to advance. I think in writing there ought to be no point used but a period at the end of every sentence. I think I am now master of your 63 paragraphs but they caused me several headaches and God forgive me for swearing not a few oaths. I am certain that no 63 propositions of Euclid ever took up so much of my time or labour. It would be idle after this to suppose that the heads of Revenue Board men will comprehend one half of them. They will however not think the worse of them for that but they will see enough to make them admit what Sir Charles said of one of the Bālaghāt reports "that great powers by investigation are displayed." It would be endless work to mark all the faulty passages. I shall therefore restrict myself to a few. You will think them plain enough. I do the same now, and I should be surprised that they had ever given me any trouble if I did not recollect that it was often in a subsequent paragraph that I discovered their meaning.

Para. 10. I do not understand "individually equal in the year." You confound a surplus and a fixed quantity, but I imagine you mean the latter.

Para. 16. The words "the mode" should be followed by "of taking a money rent equivalent to a certain proportion of the produce" to make it clear to the reader who has by this time forgotten what you mean by "this mode."

Paras. 23, 24. Supposed average is not plain, it does not readily appear whether it is supposed by you or the ryots; in "generally fall according to the diminished quantity," "fall" should be "rise."

Para. 35. "They" what "they"? This is obscure and the enhanced prices are not explained though I suppose it was found the farmers had underrated when they called them 10 and 12 f. per candy. Constant use of "that" for "this" is puzzling and shows you to be a Scotchman, after all your English education.

The death of farmers after profitable years is no cause why the rent of succeeding ones of scarcity should be deficient, for the children can cultivate the farm or in failure of them the next heirs; as they will become possessed of the property why cannot they make the same use of it as their predecessors.

Para. 36. Something in the pointing of this paragraph alters the sense, for after the words "which would leave them etc." we think the 10½ per cent is already added and that the whole is then said to be but a bare subsistence. However it appears on looking a few lines lower that the 10½ per cent is not included till we come to "then the allowing the said 10½ per cent." The 10½ and 23 per cent are not very plain from its not having been explained in the preceding what proportions of money and grain compose the farmer's expenses.

Para. 44 does not say in what period the 3 to 7 and 6 to 10 ploughings are to be made; [but] says that a plough can till 4,400 and 1,700 and then that it can keep only 800 and 200 in order from degenerating. This ought to be, "it can keep only 800 and 200 at the highest pitch of improvement."

Para. 45. The first sentence not at all evident; it says "because a plough can till no more than 800 and 200 (to the greatest perfection) that it will never till any less." This is true enough, but it is not very plain without the words in the circumflex.

You will say that all this is mere cavilling, that not being able to make any impression on the body of the place I am obliged to attack the outworks. I have already confessed that it is rather arrangement than principles I object to, but if the defects of the former are so weighty and numerous as to make it almost impossible to comprehend the latter, they ought to be pointed out and corrected. I do not mean any satire, for satire is false, but a truth of which I have had sad experience when I tell you that it will cost any other man as much labour to read and comprehend the book as it did you to compose it. I have now done with you as a Collector and shall just let fly one volley at you as a politician.

Talking of the contingency you say, you will endeavour to ascertain what is the smallest sum that will answer this end in order that nothing may be lost to revenue. This is the language of a tax gatherer, not of a politician. Revenue ought not to be all that the subject can pay but only what the necessities of the state require after defraying the expenses of the civil and military establishments and Public Works; it is neither wise nor just to demand more, the remainder will be more beneficial to the country in the hands of the subject than in the treasury of Government. The Company have no right to invest a portion of the revenue in trade. The measure can only be justified at present by saying that the profits are employed in paying off debts contracted in defence of the country. Whenever these debts are extinguished, a remission of taxes ought immediately to be made equivalent to the portion of revenue employed in the investment and the company should from that period carry on their trade with their own private funds. But even if the situation of affairs admitted of a remission being made it could never be fairly and equally extended to all the company's possessions until one uniform system of revenue is established, but we are so far from having anything of this kind at least on the coast that our only system is every man collect what he can.

IV

From—Capt. WILLIAM MACLEOD, Assistant Collector.

Dated—the 18th September 1793.

Remarks on the 5th report.

Para. [11?].—The relative proportions which wet and dry lands in the southern division bear to each other appear to be also 4 to 1 in situations where only one crop is produced; but in such as yield two crops in twelve months the proportion is 8 to 1. Wet grounds watered by tanks are more precarious in their produce than dry lands in general. Some years there will be water enough to cultivate the whole; other years there may not be more than is sufficient for one-eighth, although the dry lands may have produced three-fourth of a full crop.

Grounds watered by the Kāvērī or any river having a constant stream in it ought to be less variable than other descriptions of lands as the produce depends in a great measure upon the attention paid to the repairs of watercourses and of cultivation.

As far as I can trace, there has not been at an average more than 3rds of the grounds belonging to the watercourses of Paramati, Mohanūr and Kāttuputtūr for the last fifteen years, owing to neglect or want of exertion on the part of the Amildars.

Para. 15. Rām Reddi who had been Amildar of Ātūr, Sēdamāngalam, Nāmakkal, and Paramati from the year 1747 to 1768, and appears to have improved those more and managed them with greater ability and success than any other person of whom there is any tradition; used sometimes to grant two or three years in lease, but in general he fixed the rent annually in money, and not only determined the rent of each village but that of each individual in his districts; which was done by his appointing a certain number of persons in every district, on whose judgment and integrity he could depend to inspect the cultivation at certain times of the year, and determine the rent of every individual in their respective divisions. After the accounts had been thus prepared by his mutasaddis, he visited the district, made such alterations as he judged proper and gave a cowle with his own signature to every farmer who paid rent by which means the bulk of inhabitants were secured against oppression.

Para. 23. Gardens should I think rather be farmed for the usual rate of kandāyam and there is not a village without a fixed rate for gardens as well as for their fields. In the southern division the rent of gardens is from 30 to 90 rupees

per balla or gunta when the water is raised, and it is reckoned that the making wells sufficient to water a spot of land of one gunta raises its value three times what it had been. To encourage the making wells, a cowle should be established that the person who made the well should have the land it watered for the first six years for the same rent the ground had paid before, and after that period to pay the usual rate for gardens. Wells sufficient to water a gunta are supposed to cost rupees 240. If the original value of the gunta be 30 rupees and the watering it by wells should raise it to 90 rupees it will require four years at the rate of 60 rupees before the farmer can recover the original cost of his wells. The fifth and sixth years he will gain 120 rupees from his improvement. The great inducement for making wells would be the making gardens a fixed property.

An additional duty should not by any means be put upon the productions of gardens. For although that plan would be an encouragement for the particular individuals who would happen to cultivate garden productions, yet it would become a vexatious impost to a multitude of others who consume those articles.

Para. 24. I imagine the more plentiful crops, the more favourable to the ryots because the expense of cultivation is chiefly in the consumption of grain. Consequently the proportion required for feeding the labourers would in fruitful years be a smaller proportion of the produce than in years less productive.

Para. 25. There might be some plan devised so as to give the labourers a portion of the produce so that in scarce years their pay could not fall short of what it now is but that in years of plenty it should be considerably more than at present.

Para. 26. In the southern districts labourers are allowed by usage 40 Madras seers of dry grain per month and twenty Rāja Gopalli fanams (32½ Madras fanams) yearly. But the farmers in general reduce it to 30 seers per month. From making the expense of cultivation 20.6 and 20.8 per cent, I conceive there is not any allowance made for the number of the farmer's family who may be employed in labour and that it is supposed all the labourers are hirelings which hardly ever happens. On the contrary it is frequently the case that the persons composing the farmer's family are sufficient for all the labour of his lands, and at an average, we may suppose that not more than one-third of the labour is performed by hirelings.

Para. 29. If there be not more than a quarter of the lands lying fallow, I would conclude that the karnam's account of the patel's collection is false. That is, that it is impossible there could be so great a difference as 48 per cent between the actual collection and Tipu's beriz. For I have known the real collection of patels, when taken from the report of each asāmi exceed that given by the patels and karnams by 30 or 40 per cent. But this can only be discovered when recourse can be had to the kanakkupillai's private account, or when the chillars can be suddenly assembled without their having been previously instructed to conceal a certain proportion of what they had paid the patel.

I do not mean to infer that the beriz is a guide for fair assessment but I think that any village in the Ceded countries would yield the beriz; if it contained its complement of inhabitants and cattle or the greatest number of both it contains within the last twenty-years and I imagine upon the same supposition that a majority of villages would yield from 5 to 20 per cent more than the beriz.

There appears to me three causes for the revenue which might have been realized falling so much short of what it ought to have been. First—The want of exertion and ability in managers, in collecting the fair due of Government, and framing regulations for improving the revenue, or in other words for encouraging industry. Second—The general corruption which prevailed among all classes from the Amildar to the ploughman, by which it became the creed of every individual to derive every possible advantage from chicane in embracing every opportunity to impose upon one another and upon the Government. Third—The husbandman not being secure in his property nor in the enjoyment of the fruits of his labour, had no incitement to exert his industry, and under such circumstances would not be inclined to cultivate more lands than was absolutely necessary to defray his current expenses even if he had the means of cultivating more lands.

I look upon the inequality of tafrik made by the patels and karnams to be owing to knavery and partiality, not to ignorance.

Para. 38. I cannot allow that the produce of any village in the Ceded countries has been known by any person now living to have fallen owing to the seasons only to one quarter of a full crop. But the observation may be applied to a particular field, or to particular grains, sown at a certain season which proved unfruitful. But that partial disproportion although perhaps not merely made up by an extraordinary produce of other grains sown at more favourable seasons, yet would be reduced to a much nearer degree than one quarter of a full crop or the produce of the village in a favourable year.

Para. 42. The dividing villages into shares at certain periods as described in A would be a sure mode of correcting inequalities that might prevail among the tenants of villages respectively. To raise or reduce the rent should be regulated by the increase or decrease of population since the period of the last settlement of lease and to secure to the inhabitants that their rents should not at the expiration of a lease be augmented to too high a rate from a false conjecture of their circumstances or other causes; it should be resolved that such augmentation could not exceed a specific proportion of the rents determined upon at the former settlement of lease, for instance, that the Collector should be restricted not to raise the rents above 10 per cent upon the former settlement of any village after the expiration of a lease of five years, not above 16 per cent after a lease of ten years and not above 20 per cent after a lease of twenty years.

Paras. 42 & 43. Besides the improvements derived from employing a sufficiency of hands and of ploughing cattle in cultivation, another material proportion of improvement depends upon manure which article of agriculture being in proportion to the farmer's stock of sheep and cattle not employed in the plough, will cause an increase or decrease accordingly in the production of his fields even if he has the same number of hands and bullocks employed as his neighbour and that his fields are equally extensive and naturally of similar degrees of fertility. This circumstance proves the certain loss of cultivation, which must ever attend any authority or forcible means employed to oblige the farmers to dispose of their cattle or sheep and that the levying of such contributions when absolutely necessary to be made, should be done with particular attention and equity.

Hence it is a fair conclusion that Europeans requiring more animal food than natives; a province furnishing them with animal food will naturally decrease in the number of its cattle unless its inhabitants have some means of replenishing their stock from other quarters.

Para. 49. The inconvenience of persons of property removing from a country in lease, would be obviated by the plan A as there ought not to be any migration of persons of property from a country so regulated; for, the having from authority an established property in land, if not overassessed would be a sufficient inducement to remain in possession of it, which, if properly secured to them, they would consider as their estates. There would be no chance of persons of any description moving, unless the common labourers, and, if the farmers who employ them should have their rents limited and a fixed property in land, it is not reasonable to suppose that their servants should not receive allowances equal to those in neighbouring countries wherein the farmer's property is not so secure.

Para. 52. Obviated by the plan A which appears to prove that it is not only practicable, but the best mode to hold lands immediately from the Government and that an annual revenue would be perfectly secure, because all gain and loss would be in that case equally divided among the tenants of each village in the proportion of the number of their shares which had been previously distributed in the fairest and most impartial manner.

Para. 53. By that system, the revenue would be secure to the Government, but the inferior farmers would be at the mercy of the patels, a circumstance which ought not to be allowed, as the bulk of the inhabitants would to a certainty be oppressed. The patel's profit would be constant, and as constantly applied to bad purposes such as, bribing revenue servants to secure their interests in continuing him in employ, and for concealing his enormities and oppression from their principles. It

is surely fairer that the profits should be distributed among those who have a right to enjoy them than that they should be monopolized by an individual. If the headman of a village should have it in his power to assess the ryots at pleasure, the proposed end of equalization would be relinquished, and it might be said that the property of no individual, that of the patel excepted, in that case be secure.

I would have as in A a patel annually chosen by the tenants of each village for regulating its affairs and being a factor on the part of Government for regulating its rents and circulating public orders and in lieu of all emoluments he might have a certain annual salary proportionable to the revenue of his village.

Para. 55. As in A every farm would become a corporation conjunctly and severally responsible for their engagements with Government. The transfer of landed property ought not to be made without the sanction of the kacheri in which every portion of land should be registered however small it might be, to be a check upon partiality or unfair means of depriving a tenant of his lands.

A few cases might occasionally occur to render it expedient to let villages to individuals, but as there are many chances against such an indulgence being made a proper use of and it being adverse to equalization it ought to be avoided as much as possible.

Para. 56. If the assessments be made with tolerable judgment, the farmers would not require to borrow money to pay their rents. In cases of necessity or unavoidable bankruptcies of individuals the farmers should be allowed advances from the Government, and there should be a proclamation prohibiting the lending of money to such as may have portions of land because that class of inhabitants being advanced money by Government, the sums necessary for their necessities, without paying interest: their being permitted to borrow money from usurers or sowcars, would tend to reduce the public revenue and keep the farmers in a perpetual state of want. The Government would not countenance the recovery of money lent in opposition to its direction; consequently it would be hazardous to lend, and the farmers must prefer borrowing without paying interest. Therefore it is fair to conclude that neither farmers would borrow of sowcars nor would sowcars incline to lend them. It may be objected that the indulgence of lending money free from interest to the cultivators of land would be absurd and thus that other descriptions would borrow through the farmer. To this it may be answered that if the Collector with a little penetration is attentive in getting a knowledge of the conditions of the borrower, there cannot be any great abuse. But supposing that part of what is lent for cultivation be applied by merchants in trade instead of by the farmer to agriculture, what does the public lose by it, allowing that proper security had previously been given. Only the interest of a very small sum of money and it would bear but a very small proportion to the loss which revenue would sustain, if the advancing money for cultivation was discontinued.

It may however be thought worthy of consideration whether or not it would be good policy to receive an interest of 10 or 12 per cent on all advances made by the Government in order to be a check upon abuses as above suggested. But a great objection to this is that it would destroy the idea which it is wished the inhabitants should conceive of the liberality of our Government, which surely ought not to be risked for the interest of a few thousand pagodas.

CONCLUSION.

It is impossible to say your system and plan are not good and fair. But I think that the mode of determining the assessment on account of the variety of calculations necessary, is by much too complicated for practice. You will say it is not, because you have tried it and found it to answer. But I reply that it would have been still more correct to have ocular proof of the ploughing, sowing and reaping in order to ascertain quantities, otherwise the calculation cannot be pronounced positively correct.

Then you will say there is not time to see the production of every field measured and consequently you will adopt a plan which is practicable and the nearest to the truth of any plan that you can devise to be executed in a certain given time.

It is an established axiom that systems are practicable and permanent in proportion to their simplicity, or in other words, that complication tends to destroy practicability and permanency.

The materials from which the accounts of your system are composed being computed partly by the inhabitants and partly by the official persons employed in the survey, are a long computation of productions, prices and expenses. Neither of them can be said to be strictly true, because the inhabitants will always conceal the truth through motives of self-interest and the official persons may be far out in their computation of productions, expenses or surplus, however strict their integrity may be or acute their judgment. If computations, estimates or reports be depended upon to determine the assessment, why not adopt that plan of computation which appears simplest.

The computation of the farmer's maintenance and the expense for cultivation may be easily ascertained at least to be pretty near the truth. But how is the average of the produce to be found out? Those who may know it will most assuredly represent it to be much less than the truth and the surveyors may or may not guess near the truth. And as we must suppose the latter to be less biassed than the former, we may approve of their estimates in preference to that of the former.

Therefore, if the field is measured by the surveyor and estimated as to its annual revenue by him and other chosen persons of experience, that is, determining its being worth a specific annual rent, I do not perceive that any more accounts are necessary which I think would simplify the business of a survey because three articles, the fields, their contents and their rents would constitute their registers without entering into diffuse calculations.

Having by measurement and estimation thus fixed the revenue of a village, I would divide it into shares by the plan A which having been unchangeable for many centuries back, cannot require any argument in support of its expediency.

By this system if particular fields should chance to be over—or under-rated, the loss or gain would be equally divided among the farmers of the village and the surveyor would not have it in his power, if he was inclined to show marks of partiality or animosity to any individual, because the distribution of the lands among the farmers, should be subsequent to the survey. It may be said, on the other hand, although he cannot favour individuals, he may favour the whole farmers of a village; allowing he should, it is a lesser evil than favouring individuals because others in that case would probably be overassessed to make up the deficiency, and besides, it is easier for individuals to bribe without being discovered than it is for a multitude. It is in my opinion hardly possible to levy a bribe among the whole farmers of a village without its being discovered in a short time afterwards.

V

From—Captain W. MACLEOD, Assistant Collector.
Dated—the 27th May 1796.

MEMORANDA OF RULES DIRECTED TO BE OBSERVED IN PUTTING THE TIRVAI OR VALUING LANDS.

1. The tirvai of every field to be fixed upon the spot and all the party must be of one opinion before the tirvai can be determined (1).
2. The kandāyam should be of dry lands equal to the value of one third of the whole produce or between a third and $\frac{4}{10}$, that is to say, lands which may appear to produce at the rate of 20 candies per gunta should be assessed at the price of about eight candies in a cheap season and lands appearing so poor as to produce not more than ten candies should be assessed at rather less than 4 candies because the labour of both may be the same or nearly the same. Lands producing ragi or jawāri as yielding most produce are more valuable than such as produce only bājra or other small grains.

3. Bāgāyat should be assessed at from 25 chakrams (gopally) to 16 chakrams according to the appearance of the soil, the productions commonly reared in it and the number of crops it may yield within a year (2).

4. You are to make no deduction or allowance for teeazgars or eyrewarry, because much abuse has existed in revenue under those two heads. Instead of making a deduction for eyrewarry you are to make an allowance by favoring the ryots according to the distance of the fields from the habitation of the cultivators, not upon the principle of their holding lands within the bounds of a village different from that of their residence (3).

5. The first-rate lands cannot in all villages be of the same value; consequently the best punjai lands in our village will be sixteen chakrams per gunta, while the best in another village should not be valued at more than 10 chakrams.

6. The kandāyam of nanjai should be fixed at from $3\frac{1}{2}$ Gopally fanams to $\frac{1}{4}$ of a fanam according to the appearance of the soil and the chances which may be seen of being watered either for one or two crops in a year, or one crop in two years. Land watered from watercourses being less subject to failure than those watered from tanks, should on that account pay the highest rents—plantations of betel, plantains, turmeric and sugar to be assessed at the highest rate paid for paddy field grounds belonging to the tank or watercourse wherein the plantation may be, and not higher. A zābita shall be made out as an extra assessment for grounds planted with betel, but the first ground rent must always be the same. The other productions are not to pay an extra rent (4).

7. Coconut trees to be assessed at from 7 to 4 Gopally fanams. Such as do not bear, not to be assessed but the number of young or barren trees are to be expressed in the daul (5).

8. Arrack trees to be assessed at from 1 Gopally fanam to $\frac{1}{4}$ of a fanam. Plantations not producing are not to be assessed but the probable time in which produce may be expected, to be inserted (6).

9. Palmyra trees to be assessed at from $2\frac{1}{4}$ Gopally fanams to $\frac{1}{4}$ of a fanam; young or barren trees not to be assessed unless it be the māmūl of the villages to assess unproductive trees on account of the leaves which the Sānārs sometimes sell for the purpose of thatching. The number of trees past bearing should be expressed in the daul for the convenience of knowing on what villages dastaks may be given for palmyras required for public buildings without detriment to revenue (7).

10. Oil trees, tamarind trees, etc., to be assessed according to the māmūl of the village or district.

11. The manigars and kanakkars should attend you while fixing the tīrvai of their respective villages. Individual ryots should be present while the tīrvai of their own lands is determined. As you are providing with a chain for the punjai and a pole for the nanjai you will make trials of the measurements in every village, and should any ryot express his doubts of the measurement of any part of his lands being over-rated by the measuring surveyor, you are always to remeasure such lands and correct its account whenever a correction may upon trial be required.

APPENDIX.

1. The taram parties generally consist of three persons to prevent collusion as well as to secure the greater chance of judicious rates of assessments, especially when they are directed to be of one opinion before they quit each field.

2. The produce of bāgāyat in the Salem district including Mallūr and Bēlur may be reckoned as not less than from 25 to 40 candies of jawāri and bājra per gunta, the average of which is $32\frac{1}{2}$ candies which may be valued in Rākshasa (the cheapest year for grain during the last 12 years) at the average of $2\frac{1}{4}$ rupees per candy, the third of which $24\frac{1}{4}$ rupees being the equivalent of Rāja Gopally

F. A.

chakrams 20-4-0 reckoning the jamābandi exchange at 2,775 Gopally fanams per $\frac{1}{2}$ pagodas and the collection equivalent by the new exchange of a hundred pagodas to be rupees $331\frac{1}{17}$.

If paddy, turmeric, chillies, tobacco, sugar or sundry esculent productions be reared in gardens, the rents might be still higher than chakrams 20-4-0 which it is supposed may be considered as a fair rent for gardens producing ragi or bājra for one crop only.

Punjai fields may be estimated at from 14 candies of jawāri or ragi to 20 candies according to the soil and the season and the average gross produce at 17 candies which may be estimated at $38\frac{1}{4}$ rupees, the third of which being $12\frac{3}{4}$

F. A.

rupees is the equivalent of Rāja Gopally chakrams 10-5-2 per gunta. But as the gross produce of lands in which bājra, kodru, sāmāi, etc., small dry grains only can be reared is supposed to be about $\frac{1}{2}$ or $\frac{1}{3}$ less than that of lands yielding ragi and jawāri; the rents of bājra, etc., lands should be lower in the same proportion.

3. The assessing teeazgars at favored rates was a great abuse and introduced no doubt by revenue servants for the purpose of establishing perquisites for themselves and their friends at the public expense, for if an individual be given lands for three-quarters of what the Government can get for these lands if let to a common farmer, that individual becomes a pensioner because the Government actually contributes a sum for his support amounting to the difference between his assessment and the assessment which another farmer would agree to pay for his lands and yet this loss cannot be known to Government nor to any other people except those who fix the assessment. If it were admitted to assess teeazgars at $\frac{3}{4}$ of a full rent it would be impracticable to distinguish who should or who should not have a pretension to claim the indulgence nor would it be possible to prevent gross impositions in a matter so undefined. Teeazgars consisted of Moormen, Brahmins, merchants, tradesmen or in short of persons without any employ and of persons of any description on trade except farmers.

The teeazgars generally resided in kasbas. Lands held in their names were cultivated by farmers residing in the villages where the lands might be without any assistance from them. Their profit was what the Government and cultivator together might lose. And should the teeazgar desert or be a bankrupt after getting the sarkar wāram the Government would lose his rent although he might have got half the produce without rendering any assistance in cultivating the lands that yielded it. If favored assessments be allowed to teeazgars it would be an encouragement to ryots to give up their lands and get them registered in the name of a teeazgar at a lower rate. The farmer could keep the lands as before and give a bribe for the transaction. Deductions on account eyrewarry or [are?] because farmers cultivate in villages different from that in which they may reside and subject to abuses. The design of favoring eyrewarry must have been in consideration of it being supposed that lands occupied in a village different from that of their residence must be more remote from their habitations than the lands of the village wherein they live. If the lands of another village be equally contiguous to their habitations with lands of their own village there can be no reason for their paying less for them than they should pay for lands of the same description and equally distant from their habitations within the bounds of their own villages. Some villages are so situated that the farmers can with as much convenience cultivate the lands of the neighboring village as that of their own village.

To establish a favored rule of assessment for eyrewarry ryots would be holding out an encouragement for all farmers to cultivate the lands of any other village in preference to those of their own and it would be rather incompatible with the principle of having a fixed rent for each field without regard to the residence or condition of the tenants.

4. Nanjai lands well watered will produce when the soil is fertile from 20 to 35 candies per chey of a hundred guntas, each gunta being 841 sq. ft. The small crop whether of paddy or jawāri in situations where two crops are produced, seldom exceeds $\frac{1}{4}$ of the great crop if that be samba which would make the two crops together amount to 55 candies annually in good soil and a favourable year. The half of which being the sarkar's share would sell in a cheap year for $2\frac{1}{4}$ rupees per candy which would be at the rate of 5 Gopally fanams per gunta, reckoning $331\frac{1}{17}$ rupees to be the equivalent of 2,775 Rāja Gopally fanams. But as lands less fertile cannot be reckoned to produce so great a quantity of grain and as some tank lands may not

The second crop is more commonly valuable.

This calculation is supposed to comprehend kaidūniyam or the equivalent of doll, cotton, oil, &c.

Taking the chances of the failures of crops by which seed and labour is lost, a fanam or $1\frac{1}{4}$ fanams should be deducted from this calculation per gunta.

yield more than three or two crops in the space of three or four years, the average assessment should be not more than from 1 to $1\frac{1}{2}$ Gopally fanams taking poor soil, decayed tanks and unfavourable seasons into consideration.

5. Coconut trees are at an average assessed at not more than 4 Gopally fanams. In the Carnatic they are assessed at from $\frac{1}{2}$ to 1 pagoda each.

6. Arrack trees in Bālāghāt pay from $\frac{1}{2}$ to $\frac{3}{4}$ of a kantarai fanam. In these districts where they are not so productive they are worth about $\frac{3}{4}$ Gopally fanam.

7. Palmyras are assessed in many villages at the average of 2 Gopally fanams each when the soil is fertile and contiguous to a market. But if it be otherwise $\frac{3}{4}$ of a Gopally fanam is as much as can be afforded for the average of productive trees and in many situations where there may be a scarcity of Sānārs productive trees remain unoccupied.

[No. XVIII in the original.]

VI

From—Captain WILLIAM MACLEOD, ASSISTANT COLLECTOR.
Dated—Salem, the 15th February 1798.

THE RULES OBSERVED IN THE DISTRICTS OF THE SOUTHERN DIVISION (SALEM EXCEPTED)
FOR ASSESSING LANDS WHICH MAY BE CLANDESTINELY OCCUPIED BY THE RYOTS.

1st. If lands whether fallow or waste that are not included in a ryot's patta be manured, such land is to pay one quarter of its full rent because it is contrary to rule to occupy lands without a grant and its being manured being a token of occupancy must prevent other farmers from becoming candidates for it.

2nd. If fallow or waste lands be ploughed without a patta or grant, such are to pay a full rent.

3rd. If fallow or waste lands be ploughed and sown without a patta, such are to pay the full rent and one quarter of a full rent as a fine.

4th. If in pōdukāl lands (such as the same ryot may have relinquished the preceding year) a crop is reaped without a patta, the full rent is to be exacted and one half of that sum besides as a fine.

5th. If a part only of a field be cultivated the whole of that field must be considered as belonging to the account of cultivation and its whole rent exacted. That is to say, there can only be one account for each field as registered and if the smallest part is cultivated the rent of the whole field as it stands registered is to be required. For no farmer would offer for a part of another man's field, besides it would be totally impracticable to ascertain the cultivated and uncultivated portions of fields.

6th. If a ryot whose field at the survey was assessed as punjai or dry grain land converts it or a part of it into bāgāyat or garden ground, he should pay the extra assessment of gardens, because the ryots are exempted from the engagements of lease settlements and, having the option of relinquishing or occupying certain lands, they would give up all the garden lands by degrees which had for time immemorial paid higher rents and take up other lands that might be assessed at lower rates which they would convert into gardens and by those means they might hold them at one-third of the rates they might have paid for the gardens they gave up.

7th. Productive trees which either were unproductive in the surveyor's accounts or had been omitted by mistake or design are now assessed upon its being ascertained that a particular individual took the produce.

8th. Articles from which produce had been clandestinely enjoyed for two years are charged two years' rent and the proportion of fines allotted for one year's rent.

It appears requisite for the sake of system to collect rents and fines according to the foregoing cases, because although the ryots had been repeatedly warned not to occupy lands without a patta they still persist in it. If they be not fined,

besides obliged to pay the rents for all lands they may occupy without giving notice of it, there would be no reason to apprehend being detected in occupying lands without a patta. On the contrary they would consider it as a good speculation to cultivate as much as possible without the knowledge of the sarkar.

N.B.—Lands coming under the first and second cases are not included in the accompanying statement [No. 11 appended at the end].

[Enclosure No. 1 to No. LVI in the original.]

PART II—LAND RENT—CORRESPONDENCE.

VII

Letter—from Captain ALEXANDER READ, Superintendent and Collector of
Bāramahal and Salem.
To—EDWARD SAUNDERS, Esq., President of the Revenue Board.
Dated—The 30th December 1795.

Of the enclosures, Nos. 1, 2 and 3 are a correspondence between me and my Assistant of the southern division on his proposed assessment of certain agraḥāram villages in one of the districts under his charge, and the conduct of their proprietors in consequence. With allusion to English tenures Agraḥārams may be considered as freehold and copyhold estates but they are of still higher degrees of property, the one kind being clearly allodial or absolutely free and inheritable and the other unlimited in point of inheritance, also fixed as to the conditions on which they are held. The proposed assessment of those villages and the proprietors objecting to it are the subjects under reference. Admitting the right to alter their assessment on the ground of its having been done under the late Government, the principle on which it has been regulated by Captain Macleod will appear very fair and equitable, and the rates of it compared with those levied upon other castes, extremely indulgent. But as the avowed object of my management is the conferring on the inhabitants a property in the land, it is obvious with a view to that alone that where it is found to have been legally established great care should be taken not to infringe it, on which account I lay the papers I have mentioned before you at present in compliance only with Captain Macleod's request and beg leave to postpone my giving any opinion on the affair in question until maturely formed upon fuller information than I have yet acquired on the subject.

2. The system of revenue establishing in these districts unavoidably affects the immunities and privileges of many individuals, especially those who have enjoyed them for services to be performed which are now unnecessary, or as charities but the rule that has been generally observed in respect to such as have been legally established of commuting what could not with the policy adopted be continued has prevented in my opinion any persons who have fair pretensions suffering by the alterations that have been made. Others the recovery of whose assumptions has rendered it easy to establish the fallacy of their claims, have been deprived of their advantages as a matter of course, and the amount of their peculations appears in my monthly accounts under the head of extra revenue.

3. Nos. 4 and 5 of the accompaniments are other communications from Captain Macleod stating his success in apprehending a notorious robber who has long infested the southern districts, was in custody above a twelve month, and since he having made his escape has done great mischief. Captain Macleod could not have effected this important service but by the promise of liberal donations, and he now requests your permission to reward seven of the persons who have done it by pecuniary presents amounting to 500 rupees, one by a grant of 12 acres of waste land rent free during life and another by a shawl, all of which I think would be well bestowed and hope Board will authorise.

4. The remaining numbers are a correspondence between me and the Commercial Resident which contain nothing essential for your information, but may eventually be necessary as subject of reference, on which account they are transmitted.

[No. V in the original.]

VIII

Circular—from WILLIAM BROWN, Esq., Secretary to the Board of Revenue.
To—Captain A. READ, Superintendent.
Dated—Fort St. George, the 3rd January 1796.

The inhabitants of different parts of the country having in repeated instances proceeded to the Presidency to present their petitions of complaint and having pleaded ignorance of the Regulations (articles 66 and 68) regarding the delivery of petitions to the Collectors in the first instance, the Board desire you will report whether the articles of the Regulations for Collectors have been translated into the country languages and published in the districts under you and whether copies thereof are constantly kept in the kacheries open to the access of all persons as expressly required. In future such publication of the articles in question must be made every six months, which you will consider a standing order.

[No. XXVI in the original.]

IX

Letter—from W. BROWN, Esq., Secretary, Board of Revenue.
To—Captain ALEXANDER READ, Superintendent.
Dated—Fort St. George, the 4th January 1796.

I am directed to transmit for your information copy of two petitions presented to the Board by a number of inhabitants of some villages in the Salem district. Though these people have not delivered their representation in the regular channel of the Collector, yet in consideration of the distance, the nature of their complaint and as the subject is connected with your communication of the 31st [P] ultimo, the Board have been induced to send the petitions for your examination and before they take that reference into consideration they are desirous of being furnished with the result of your enquiries into the rights of the petitioners.

[No. IX in the original, and for its enclosure No. I, see introductory note to this volume.]

Petition—from PERUMAL GAUNDAN, KARUPPU GAUNDAN, MUTHU GAUNDAN, KONDAPPA NAYAKKAN, etc., inhabitants of the villages of Muttalupalaiyam, Pallippatti, Ayōdhyapatnam under the taluk of Vēlūr in the Province of Salem.

To—EDWARD SAUNDERS, Esq., President of the Revenue Board.

That your petitioners usually rented the above said country for 3,760 pieces of gold at the time of Tipu Sultān but in the year 1791 your petitioner rented the same; then they received three-quarter part of the rent money thereof from your petitioner but in the meantime the Hon'ble Company possessed the said country and sequestered it and also upon their examination received the remainder quarter part of the said rent money from your petitioner according to the māmūl and your petitioner rented the same for 1792 and after for the year 1793; they let out the country to your petitioner [for] 1,090 pieces of gold more than the latter year

whereupon your petitioner unable to deliver them so much they sent for your petitioner and were committed to confinement and troubled your petitioners to take the same as above mentioned rent for the year 1794 and the amount of the two years' rent as māmūl becomes 7,520 pieces of gold and further the amount of the increased sum 2,180 pieces of gold, altogether to the amount of 9,700 for which they without leaving your petitioners to eat or drink anything for about eight or ten days, troubled your petitioners to give their signature to them for which your petitioners answered them that your petitioners were not able nor cultivated any more than the usual in the time of Sultāns and upon which they very much troubled your petitioners to consent to give them under your petitioners' signature for the amount of 9,700 pieces of gold for which your petitioners sold their cattle &c., and discharged the said sum by which all of your petitioners were reduced very much; while this case being so they sent for your petitioners and confined them again and troubled very much to give them more 1,980 pieces of gold for the year 1795 than the last year's rent which is unable and unreasonable custom to your petitioners and upon your petitioners speaking about it they take the fine for the speeches, but your petitioners is as usually cultivating the punjai or grains the rent money thereof will produce upon sufficient rain or not, your petitioners are not obliged to discharge the rent of the said country.

Therefore your petitioners by not suffering the unreasonable troubles of a Captain Macleod came to your honour's foot to get relief for their grievance after an examination by your honours, &c., for which act of humanity your petitioners as in duty bound shall ever pray.

[No. XXX in the original.]

X

Letter—From Major A. READ, Superintendent.
To—the Assistant Collectors, Baramahal and Salem Districts.
Dated—Tiruppattur, the 15th January 1796.

I herewith transmit you copy of a circular letter from Mr. Secretary Brown requesting we will report whether the articles of the Regulations for Collectors have been translated into the country languages and published in the districts under us and whether copies thereof are constantly kept in the kacheries open to the access of all persons as directed.

2. The Regulations were sent out by me for your perusal and every paragraph connected with our mode of management referred to in my instructions to Mr. Graham [in] June 1792 when I delivered over to his immediate charge the division whose settlement was first completed but though it was not returned to me for more than a twelve month, I am not certain if it went in circulation or not and if it did, I am persuaded that having no writers in your employ the first year and been so constantly busied since you cannot have had time to copy it, much less to render it into any one of the country languages. I conclude therefore that you neither have English copies of the Regulations or [sic] published the articles particularised in the Secretary's letter and as I know not when my writers will have spare time to make copies of the whole Code and am sure that I shall never myself have time to translate it. I herewith transmit each of you a copy of the articles in question adapted to the obtaining system with the same in Hinduwi drawn up in the form of an advertisement of which I shall circulate copies to all the Tahsildars with orders to paste them up in their kacheries and to publish the same always on the 1st of Chittirai and Āswijam, that is, every six months pursuant of the orders we have received.

Though I have done so much on a supposition that owing to the above circumstances it is necessary you inform me on the points contained in the Secretary's letter in respect to your several divisions.

ENCLOSURES.

No. 1.

Be it known to all Tahsildars, mustājirs, manigārs, patels, karnams, karaiārs, kndis and other inhabitants of the Bāramahal, Salem and other taluks of the Hon'ble Company.

That every petition or application relating to any matter of revenue either verbal or written will be received and heard by the Collector of the petitioner's division whether Captain Macleod, Mr. Munro or Mr. Graham, or by the Superintendent of all the taluks, Major Read, when either the petitioner's prayer will be granted or the reasons of its dismissal assigned and written on the back of the petition, leaving it to the party to seek further redress if he thinks fit of the gentlemen composing the Revenue Board at Madras.

That numerous petitions being daily presented from different quarters to that Board who have not sufficient means of decision before them, they are under the necessity of making constant references to the Collectors that to remove this inconvenience all petitions being regularly signed and dated must first be presented to the Collector in whose districts the subject of complaint or representation may occur or, if the petitioner prefer it, to the Superintendent who will either afford redress or satisfaction to the parties aggrieved or if the claim or fact be deemed inadmissible will subscribe or affix to the petition the causes of dismissal and return it to the petitioner who if he should think proper may afterwards lay it before the gentlemen composing the Board of Revenue at Madras; that any petition or application which has not been previously presented and dismissed by either the Collector or Superintendent will not be received or heard by those gentlemen but that if the above process be attended to they will then receive it and being enabled from the consideration of both sides of the question to decide thereon will finally reject the prayer of the petition or confirm such part as they may judge admissible.

That if any petitioner having first laid his petition before the Collector of his taluk and afterwards before the Superintendent without its being duly attended to and the causes of dismissal assigned as aforesaid, he shall afterwards represent such neglect to the Revenue Board and [if] it be found that his complaint is well grounded, such Collector and the Superintendent will both incur the Board's severest displeasure however trifling the cause, and if on the contrary it shall appear that the complainant has been guilty of mis-representation and that his petition has not been previously presented to the Collector or the Superintendent he shall either receive an adequate punishment for such an offence from the Board or be sent back to his taluk for that purpose to be made an example on the spot as circumstances may determine.

No. 2.

To the Tahsildars of Districts severally.

The enclosed advertisement is sent for your, and for the information of all the people of your district; you are therefore directed to paste up the original in your kacheri and copies of it at all places of resort in every kasba, also to publish it in every village by beat of tom tom immediately upon receiving it.

You are further directed to have fresh copies of it pasted up in the room of such as may be torn off or worn out by the weather and to publish it every first of Chittirai and first of Āswijam on pain of being removed from your office.

As the intention of this advertisement may not be sufficiently understood by all the ryots, you will likewise explain to them upon every occasion that whoever is aggrieved must first lay his complaint before the Collector of his division that there is no occasion for him to leave his district in order to come and complain to me until he has endeavoured to obtain redress for [from?] his Collector, which, unless I be near, cannot be done without detriment to his own affairs and consequently of some to the sarkar; but that if he have very cogent reasons for apprehending that the ground of his complaint would not be admitted by his Collector, he may in that case come to state his grievances to me with his reasons for coming to me in preference. You must further acquaint them

that as many have lately experienced their going to Madras in the hopes of redress before they have first endeavoured to obtain it of their Collector or me is of no avail for the reason given in the advertisement.

[No. XXVII in the original.]

XI

Letter—from Captain THOMAS MUNRO, Assistant Collector.

To—Major A. READ, Superintendent.

Dated—Sankaridrug, the 22nd January 1796.

I received the Regulations for Collectors in 1792, but having then neither English writer nor leisure and also expecting that to prevent mistakes one translation would be sent for the three divisions I made none of my own. Many of the most material paragraphs were however entered in the instructions to Tahsildars, but that respecting petitions was omitted by mistake.

[No. XXVIII in the original.]

XII

Letter—from Major A. READ, Superintendent.

To—Captain MACLEOD, Assistant Collector, Southern Division.

Dated—the 27th January 1796.

Of several people from your districts who have been to lay their causes of complaint before the Revenue Board and referred by it to me for redress are some of the manigārs of the Mural hōbli and the enclosures Nos. 1 and 2 contain the representation of Kondama Nāyar who appears to be the principal among them.

2. Desirous of bringing forward all possible objections to the survey that may appear in the hope that by answering them full now, no question in regard to the propriety of our measures may remain to be decided on after our time. I have examined these people on every point relating to the subject of their complaints and the papers referred to are the results of my inquiries which my mutasaddis have drawn up for them in Hinduwi.

3. As in all representations of complaint I can entertain no doubt that everything therein stated is exceedingly exaggerated but the persons whose emolument is affected by any new arrangement being the proper channel of information in respect to its defects or the abuses practised by those who must necessarily be entrusted to carry it into execution, there is probably some ground for everything that Kondama Nāyar has stated. I can believe, for example, that our mutasaddis are servile and depraved enough to enhance the measurement and valuation of lands either to ingratiate themselves with us or to supplant a rival and it is equally certain that if they are not employed in the way it appears you do as checks upon one another they will be easily suborned to lessen both. From the same reasons that they are ready to extend our plan in one instance beyond the point we wish on the great plea which they so often pervert, "the good of the sarkar", I can very easily imagine that having deceived us in regard to the assessment they may next think it incumbent upon them to induce consent on the part of the ryots by severities which never were sanctioned or desired.

4. With all the advantages we possess in executing the functions of our department we must employ people in the detail, and whatever sagacity or precaution we may use it would be the height of conceit to say that none of them can impose upon us. These circumstances considered there is not a point of Kondama Nāyar's representation that I do not think deserving our attention as abuses to be constantly guarded against.

5. Whether they have been practised or not in the Mural hōbli the statement No. 2 of its settlements for six years which is drawn up entirely from his and the other patel's recollection proves to be pretty correct for opposing the rents of the

villages in it the first three of that number when converted into stars with their rents in your roll of those years, they make the following comparison :—

	Villages.	Years.		
		F. 1198	1202.	1203
By the patel's account	Eyudgopatam [Ayodhyapatnam ?]	169	183	190
	Varadam, atti	91	95	154
	Muttampatti	172	157	180
	Pallippatti	1,121	1,221	1,473
	Total	1,553	1,641	1,997
By your rent roll	Eyudgopatam [Ayodhyapatnam ?]	168	172	234
	Varadampatti	81	96	152
	Muttampatti	182	164	183
	Pallippatti	1,034	1,289	1,586
	Total	1,465	1,671	2,155

If their report of their rents the following three years be equally near the truth those of the first and third maizās have been nearly trebled, that of the 2nd has been quadrupled and that of the 4th more than doubled under our management.

6. Now if they have been fairly measured and valued this is a singular proof of the inequality of former assessments, of the consequent necessity there was for the survey and of the advantage accruing from it to revenue by a mode of assessment universally admitted to be legal and equitable, but if they have not been fairly surveyed it goes to disprove all that I believe and wish to establish. I must therefore call upon you to inform me if you have conformed to the rules I sent for your guidance in conducting the survey and in what respects you have deviated from them that I may be enabled to form some judgment of it without going to survey those villages myself which my business here will not permit without much inconvenience.

7. The great increase of their rents is no matter of surprise to me on account of the inequalities I have known to subsist. I can, therefore, admit it rather as a proof of the patel's discontent than as one of rack-renting but the best criterion we have to judge by independent of the survey is the correspondence which the present rents may have with the patel's rents during the last four or five years could they be ascertained, because they are the natural results of the quality of the land and the demand for it. If you cannot procure the detail so far back you can no doubt get their rent roll for last year, that is, previous to the survey but if that should interrupt the routine of business you may have intended the detail of one village may suffice and that of Varadampatti the most desirable as that whose rent has been raised the most I wish besides to have a general statement of the hōbli in the form No. 3 with any additional columns or information you can afford time to give.

8. There is one part of our settlement which I must request you to explain very particularly in addition to the rules you have adopted for the measurement and valuation of lands which is the mode usually taken by you or your people to dispose the ryots to agree to the settlement proposed. As leading to the information I want, I shall first state a few points that must necessarily be antecedent to such a settlement.

9. The patel's tīrvai to the kudis, or underrenters generally results as before observed from the usual produce of the soil, the demand for it, the skill of the manigār or patel and the ability of the kudi or ryot. Owing to the three last mentioned causes it may in some places be more and in others less than the standard rate of the same description of ground generally were it possible for human investigation to ascertain that to the greatest exactness, but I imagine it

would seldom prove to be greatly wide of it and however wide of that it might prove upon comparison it would be necessary to yield to the condition of the kudi so that the demand for ground seems to depend more on his ability than the produce of the soil, and the demand for it constitutes its actual though not its intrinsic value. For these reasons the established tīrvai of the ground or that which the kudis pay to the patels may be taken under all circumstances as the worth of the soil. To be the better understood I shall call this the true or the 1st tīrvai.

10. The object of the survey should be the ascertaining this tīrvai. We know it to be in the karnam's accounts and the ryots themselves could inform us what it is but it being the interest of both to conceal it, the karnams would show as false accounts of it and the ryots conceal the truth. This renders our valuation as well as the measurement of the lands necessary. The survey then is clearly an endeavour to attain the truth without the means of local experience and entirely by hypothesis. Where to begin and how to proceed pointing out the immediate necessity of establishing some principles for it as a guide it was my first endeavour to ascertain them and I believe they are incontestably fair and equitable. The application of them appeared difficult but the rules deduced from them are evidently as simple as the nature of the subject will admit. Any rules in such a business must be difficult and the application of them more so notwithstanding the advantage of daily comparison of soils and of consequence the survey being liable to error it is not to be wholly depended upon. The result of it may be considered the second tīrvai.

11. We of course propose to establish the tīrvai thus found and if it approaches that period by the kudis they will seldom object to it unless they are instigated by the patels who may always be expected to dispute it, because the difference between that and what they previously paid to the sarkar was their emolument. But if it be very different from the patel's tīrvai or that paid before the kudis they will dispute it and joining with the patels they will pretend that they paid much less than they actually did. This false tīrvai may be considered the 3rd.

12. Now this tīrvai I shall suppose is generally opposed to the 2nd tīrvai. The one I reckon below and the other above the 1st or true tīrvai which they endeavour to conceal. What I call samjhāish is the act of our settling with the ryots in which we propose the 3rd tīrvai to them and they oppose the 2nd to it. If they be hard [hard ?] pressed they will quit their ground and come up to the 1st. When their bargain with the patel has been a good one or their circumstances will admit they will come above it, that is, they will agree to a composition which may be styled the 4th tīrvai and something more than they paid to the patel rather than leave the lands they have cultivated for a number of years or all their life, but if pressed beyond that they will abandon them and go to another district in quest of better terms, that is, they will fly oppression.

13. The good of the ryots as well as the advantage of revenue being the object of our endeavors, it is clear that we should never press them so hard as to bring them above the 1st description of tīrvai. It is true that we cannot be sure when they rise above it but they never will do that without some compulsion which should never be used. Nothing but fair arguments should be tried and when they fail we may be pretty sure that what we demand is above the 1st or the established tīrvai which I consider the true one. The milder we are with them the more they will keep below it but the difference being a gain to them it is the less a matter of regret.

14. This discussion which you may think very diffuse is entered into with the view of obtaining from you the more particular information as to your mode of samjhāish for the people who have been lately to Madras have reported, I understand, what is stated in Kondama Nāyar's representations that it is made wholly by confinements and stripes which I am sure from what I have said are not only unnecessary but would tend to defeat the end we propose by forcing the ryots to bid above the worth of their lands.

15. The patels who alone compose the complainants will of course always object to over-tirvai and litigate every stage of our settlement, because it deprives them of their emoluments which as appears in the accompaniment No. 2 have in many places been very considerable. If they choose to leave their villages rather than accede to the terms finally proposed, they should be permitted to go and settle elsewhere, for it must be considered an indivisible [invariable?] rule never to use compulsion. But when it is found that their plan is to carry off the chillars or under-renters along with them as a means of reducing you to their terms, there can be no doubt as to the propriety of confining the patels who have come here to complain. Conceiving stripes are unnecessary ever in such cases, I must prohibit them throughout my jurisdiction until you make the expediency of such severity appear.

16. The patels and other superior renters being the class of people, and I hope the only class that will suffer by the survey, it is natural for them to oppose it with all their influence and it is no crime in them to do so; therefore their struggles to preserve their advantages deserve to be treated with every possible indulgence, and in my opinion very liberal allowances should be made to them as a compensation for discharging the functions of their official situations, which would make up for the difference they find from the new system. This matter shall hereafter be submitted to the consideration of the Revenue Board. In the meantime, let me remind you of your promise to send me your Regulations in respect to the ūligamāniyams.

Returning to the subject of Kondama Nāyar and the other complaints from Mural hōbli, I request to know what abatement you think proper to admit of your settlements with them for the five years in lease, and to know what objections you may have to the restoring their farms to them, if they agree to that of the current years only, to which they seem inclined upon condition that they be permitted to leave them with all their cattle and effects at the end of it.

ENCLOSURES.

No. 1.

Translation of the representations of Kondama Nāyar, mustājir or renter of Pallippatti, etc., villages in Mural hōbli, Bēlūr district, Southern division of the Ceded Districts.

I have rented Pallippatti, Tailāgaudanūr, Valayakkāranūr, Dāsināyakkannpatti and Perumāpālaiyam, total five villages in the Mural hōbli since the year Kilaka, 1789, to the current year 1796. There were then 200 ploughs in them and their rent was 2000 chakrams. Your settlement in Paridhāvi, 1791/2, was likewise 2000 chakrams but exclusive of sibbandi. In Ānanda, 1794/5, when 20 ploughs having deserted there were only 180 left, their rent was raised to 2,756 chakrams but I consented to it on account of the high price of grain all that time.

The current year Rākshasa, 1795/6, and in the month of Ādi they began to survey those villages. In surveying they don't pay a proper regard to the soons or outlets and inlets of the sides of fields they include all the kalar and banjar or sterile and waste lands and they make no deductions for rocks, wells or hedges, their endeavor being to make the measurement as much as possible. They are equally incorrect in ascertaining the taram or class of fields, for like Muhammad Khān formerly an Amildar of that district they enter the 2nd and 3rd into the 1st. Owing to those two causes of increase, one in the measurement and the other in the valuation, our rents are greatly raised so that though as Muhammad Khān and his mutasaddis used to say, "Our māmūl tīrvai was 18 chakrams before and being now reduced to 14 and 12 great favor has been shewn to us" yet the fact is that it is now doubled and trebled.

If you ask the mutasaddis why they regulate the assessment so unfairly their answer is, "We know perfectly that what you say is true and how to correct it but in regulating the taram, we must please our master. If we do not, he will order other people to survey your villages and if their measurement or valuation

exceed ours their survey will be approved and we shall be punished for neglect on which account we show the increase that others would and you may go where you may please to complain."

The Collector first sends a party to perform a survey and that is followed by a second and a third each endeavoring to out-do those who came before them. Enquiry being made into the causes of the difference in their surveys those who are to blame are confined for three or six months and afterwards they are ordered upon the same business.

A penalty is immediately imposed upon any ryot who ventures to dispute the measurement or valuation of the mutasaddis.

The Collector came to our hōbli in Kārtikai or November when his people formed two kacheries and all the manigārs, ryots, etc., were summoned to attend. Every farm being surveyed the number of guntas and the class of the soil composing each were ascertained as above. Chits were then prepared for every ulavadai or individual farm and every five or ten ulavadai being formed into karais or corporate farms chits were likewise made out for them, also for the manigārs who collect the rents of the ulavadai by means of the karaiārs.

Being then called in to sign the rāzināmās certifying our consent to the assessment, we requested to be informed of their contents when they were read to us and we objected to them as exceeding our utmost ability. It was alleged they were made out according to the survey and we were pressed to agree to them in the meantime with the assurance that the Collector would afterwards favour us. Every agreement being made use of in vain to prevail upon us to agree to such enormous demands, we were then confined and beat and seeing no remedy we at last consented and signed them.

When the pattas were delivered in by the Collector we also represented to him that we had been compelled to sign the proposed terms but that we could not possibly perform them and begged he would therefore permit us to decline them. He desired us to accept of the pattas at present and come to Bēlūr when he promised to satisfy us. According[ly] we accepted of the pattas and went to him again on his arrival at Aitampuram but receiving no satisfaction many people went across the river to settle there and we have come to you to state our grievances in the hope of redress.

No. 2.

Statement [No. 15, appended at the end.]

No. 3.

Statement [No. 16, appended at the end.]

[No. XXXI in the original.]

XIII

*Letter—*from Major A. READ, Superintendent.

*To—*Messrs. MUNRO and GRAHAM, Assistant Collectors, Ceded Districts.

*Dated—*the 29th January 1796.

I herewith transmit you copies of letters I addressed to Captain Macleod and the Board of Revenue the 29th and 31st ultimo, on the subject of ināms and request every information you may be prepared to give on each description mentioned in the former with a statement of all the agraḥārams and shrotriyams, that may be in your respective divisions specifying your rules of assessing them where alterations have been made by you respectively in their rents or conditions of tenure.

2. I likewise enclose you copies of a letter to Captain Macleod dated the 27th instant with a request that you will severally inform me how far you may have followed the rules I sent you in Hinduvi which had been carried into practice by my surveyors, afterwards distributed among the three divisions and in what respects you may have deviated from them with the reasons for such deviation. I must further request some account from you of your usual mode of samjhāish as particularly as you can in answer to the last nine paragraphs of my letter to him the 27th.

3. I will trouble Mr. Graham likewise for his sentiments upon the subject of the several queries put to Messrs. Munro and McLeod of the 19th instant on the exchange, that being a subject on which I conceive our collective opinions (however we may feel ourselves deficient) of great importance especially to the ryots.

[No. VIII in the original.]

XIV

Letter—from Mr. J. G. GRAHAM, Assistant Collector.
To—Major A. READ, Superintendent, Ceded Districts.
Dated—Rayakōtai, the 29th January 1796.

I remember that among many other papers and documents received from you on delivering over to my immediate management the districts composing the northern division one was the Standard Regulations for the conduct of Collectors, but having considered it as a copy left with me for my own particular guidance I did not, of course, think it necessary to forward it to your other assistants nor had I been so instructed, could I at that time when there were no English writers have accomplished it. Neither had I the means of obtaining translations into the country languages for the purpose of making known to the inhabitants at large the mode prescribed for redressing their grievances. But if I may be allowed to form a judgment from the time which has been uniformly devoted by us to this branch of our duty, the considerate spirit of their Regulations was at an early period anticipated by them and the Board will no doubt think an official mistake excusable on the part of persons who had just entered on the functions of a situation, to obtain a competent knowledge of which required time and assiduity.

[No. XXIX in the original.]

XV

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.
To—Major A. READ, Collector.
Dated—Viraganūr, the 31st January 1796.

I have to acknowledge the receipt of your letter dated the 27th of this month accompanying the representation of Kondama Nāik, the falsity of which in general I shall take an opportunity to prove in a few days after the transmission of the jamabandi upon which I am now employed and will be forwarded in a couple of days.

2. I have already noticed to you the dissatisfaction which Kondama Nāik was disseminating among the ryots since my last writing to you. I find that he assembled at Pallippatti several head farmers of the Mural hōbli and of different villages in the Salem Tahsildaries upon whose credulity having imposed a belief of their suffering grievances and of the knowledge and influence he himself had acquired by travel; many of them have been persuaded to accompany him to Tiruppattūr to lay their complaints before you.

Such as have gone made collections from the under-farmers for some purpose. For example, Valli Gaud of Viripatti collected by a tafrik twelve rupees. The ryots of which village having positively refused to accompany him gave me this information.

I submit to you the propriety of permitting such a miscreant as Kondama Nāik to range about doing all the mischief he can.

[No. XXXII in the original.]

XVI

Letter—from Captain WILLIAM MACLEOD.
To—Major ALEXANDER READ.
Dated—Viraganūr, the 12th February 1796.

I mentioned in a former letter the steps which Kondama Nāik of Pallippatti was taking to prevail on the farmers of Mural hōbli and the Salem district to unite in opposing the lease settlements and to repair to complain to you at Tiruppattūr. After his return first from Tiruppattūr and Madras he assembled several principal ryots at Pallippatti, many of whom having accompanied him must ere now have reached you. The chief person from the Salem district is Sēri Gaud of Malla Mūppanpatti in the Mēlmāgāna hōbli who had been accustomed to act as an Amildar of the hōbli and still retains considerable influence among the chillars. In December he prevailed on the farmers of four villages to go off along with him to the Sankaridrug district where he remained for a month until the chillars began to leave him and return to their villages. Upon his late conference with Kondama Nāik, prior to his departure for the Baramahal, he advised the farmers of the Mēlmāgāna and Karuppūr hōblies not to pay any rent before his return and that they should go off in small parties to complain to the Superintendent; similar measures were recommended by Kondama Nāik in the Mural hōbli which probably may be observed by some of the inhabitants who are guided by their influence. I beg leave to observe that there appears a necessity of either punishing these two men or by confining them to prevent their further mischief. For if they are permitted to counteract so openly public measures (which are adopted and I am confident will not fail with tolerable attention to the establishing them) I cannot answer for the result of their private influence.

The Brāhmīns who had gone to Madras having imposed on several Brāhmīns of other agraḥārams a belief of their particular success at Madras and of being supported by the servants of your kacheri have lately persuaded those of several agraḥārams who received their pattas six months ago to join them in preferring a complaint to you respecting their assessments. Those who went to the Presidency circulating a report that they only were to benefit by a new arrangement ordered for the agraḥārams and that those who might not complain could not derive any advantage from it. The Brāhmīns and Sūdras who went had gone in defiance of the spirit of your proclamation which was published in their respective villages prior to their departure.

[No. XXXIII in the original.]

XVII

Letter—from Captain THOMAS MUNRO, Assistant Collector.
To—Major ALEXANDER READ, Collector of the Baramahal.
Dated—Māmundi, the 14th February 1796.

I have received your letter of the 29th January with copies of those addressed to Captain Macleod. I shall reserve my answer on the subject of agraḥārams and shrotriyams for a few weeks till the survey of Mallasamudram is finished when I shall be able to give a statement of the whole of them and shall for the present confine myself to the other points of the correspondence.

Para. 6. The Hinduwi rules for surveyors transmitted by you have been invariably followed in the central division.

Para. 7. In some instances where the patels have preferred the improvements of their villages to other considerations the rents imposed by them on the ryots for four or five years would be the safest guide for regulating the settlement in lease. The proportion of patels who have acted in this manner is however very small, for they have in general either to satisfy their own rapacity or that of their employers, paid no regard to any principle of equity in their assessments. Under the former Government whenever

it was known that any of them were rich and often merely on suspicion, though the fact was otherwise, heavy fines were levied upon them and they in turn reimbursed themselves at the expense of the ryots. It frequently happened that the sum was too great for the whole villages to raise; recourse was then had to a sowkar, probably an agent of the Amildars who advanced the money wanted upon a joint bond of all the inhabitants. To discharge this bond the patel was often constrained for a number of years to collect money without any rule wherever he could find it, and the village by this means at length fell to decay.

Head patels who had interest at the kacheri frequently contributed to get the management of six or eight villages all of which they over-assessed both for the purpose of enabling themselves to purchase a continuance of their situation and to lighten the rents of their own village. In it they sometimes made a general reduction and sometimes only a partial one for the benefit of their relations. If the karnam did not concur with their views they removed him and appointed one of their own who entered in his public accounts only the amount of what the patel paid to revenue, not of what he collected from the ryots. The private or true account was concealed and the low valuation introduced by the patel was considered as the standard till they were removed and supplanted by rivals who, knowing these circumstances, again raised the favoured villages to their real value or even beyond it, and in their turn brought their own villages as much below it. As they were displaced as often as the kacheri thought it more advantageous to employ other men to the particular villages to which they belonged always shared their fate, one year flourishing under easy rents and the next the inhabitants driven away by oppression. From these causes and many others which it is unnecessary to particularise, the rents of most villages were scarcely ever stationary for more than a few years but were perpetually fluctuating from a degree much below the just standard to one far above it. The whole country might therefore be divided into the following classes of villages.—Such as have been raised by patels above the fair rent; such as have been reduced by patels below it; such as having been ruined by the exaction of heavy fines or exorbitant rents were necessarily reduced but having by long indulgence recovered their losses are now in a condition of being raised; such as having been necessarily reduced are not yet able to bear any interest; and such though very few as are fairly assessed.

I have found these irregularities more prevalent in the four divisions of Sankaridrug than in other places because the patels being so near the head kacheri had a better opportunity than those of other districts of intriguing there and turning out each other. The number of them employed at one time as managers of several villages varied from two or three to twenty or thirty and by this constant struggle for power the state of most of the villages of that district have been entirely changed within the last ten or twelve years so that many have fallen to one quarter of their former rent while others have risen in the same proportion.

Paras. 8, 9. The observations on this first rate of assessment are very just when it is not influenced by the causes above mentioned.

Paras. 10, 11, 12 and 15. All that is here said respecting the survey valuation and the false one or demand of the ryots always occurs in the course of making the settlements.

Paras. 14, 15. The means used to prevail upon the ryots to agree to what is supposed to be the fair assessment vary according to circumstances, but the general principle is to compare the survey valuation, the rent formerly paid and the terms now demanded by the ryots, and to be regulated in fixing the medium by the actual ability of the ryot as far as it can be discovered. If the ryot's demand corresponds nearly with his former rent and the survey valuation, it is accepted. If his former rent is considerably under the survey and if his demand is only equal to his former rent or is even below it, if it appears that he can afford no more, it is accepted. If his former rent is below the survey and if it is known that if pressed heavy upon him it is lowered even though he should agree to pay it [*sic*]. In every case when he agrees to pay his former rent and this rent exceeds the survey it is lowered because that he is rich and industrious and will no doubt fulfil his engagement, and if he dies his lands will not be so productive in other hands. The reduction of

rents is easily settled but when they are to be raised more discussion is required. The lands to be raised are usually either such as once paid a high rent but were lowered through the influence of friends or necessarily from misfortunes or such as have never paid more than their present rent but having been originally received as waste have been permitted from favours or neglect to remain at the first valuation. If the ryot's demand comes near the survey the business is settled and his rent is raised in two or three years but never at once to the fixed standard. If he does not agree to any increase, the survey valuation is explained to him, the karnam's accounts of the high rents formerly paid by his land are produced and he is told what is paid for such lands as his own by the neighbouring ryots; if he still persists in his refusal and it is known from the report of the inhabitants that he can pay but holds out merely from obstinacy, he is desired to give up the land to any other person who is willing to take it; if such a person is present it has generally the effect of bringing him to the terms proposed but if as it frequently happens no such man can be found because every one has as much of his own as he can cultivate, it becomes necessary either to give it to him below its value or to leave it waste, both modes are adopted as occasion answers. If we were always to give way it would encourage every ryot to insist on having his farm much below its worth. The land is therefore sometimes ordered to remain waste. This keeps them in check because every man is apprehensive that his own may be selected for this purpose. In some particular instances where the patel has great influence over the ryots he lays a plan for bringing the kacheri to his own terms. He says he does not care how much the village paid some years ago or how it is estimated by the survey, that he will give a certain sum for it and no more. If this is greatly below the proper assessment it is answered that no bargain can be made with him for the whole village but only for his own lands and that those of every ryot will be settled separately. One or two of the ryots are then called to have their rents fixed but they say that they are poor people and cannot agree to anything till they are sure that the patel by keeping his farm is to remain among them, that he lends them money and supports them all during several months in the year and that if he goes away they must follow him; the rest all tell the same story though many of them are probably richer than him, application is again made to him but he adheres to his first proposal. When neither the arguments of the kacheri nor of the ryots of other villages can produce any effect, he and his ryots are desired to relinquish all their lands; they of course refuse to comply. There is no resource then but to confine the patel till he consents to pay something near what is reckoned the fair valuation; the ryots then without any further trouble follow his example.

In making the settlements after the rents of two or three ryots are settled, they assist in settling those of the rest. The patels and ryots of other villages many of whom are always present on such occasions are also usually employed for this purpose and nothing is ever finally concluded without taking their opinion. I have sometimes thought that it would be best to leave the assessment to the ryots themselves but it did not answer on trial. In entering upon a new district the first village will rate itself very fairly because the ryots conceive that you will not admit an assessment below the actual value of the lands, but the ryots of the next village encouraged by seeing that their neighbours had received their own terms venture to rate their village a sixth or eighth under what it ought to be. If this also is agreed to the third village will go still farther from the true valuation. Neither can the ryots of other villages be always trusted because besides partiality to relations they have often lands of their own under the names of their servants who are supposed by the kacheri to be independent farmers. But as far as is consistent with guarding against these influences, ryots are everywhere employed as much as possible in settling the assessment. I have always inculcated to every person engaged in it that the object is not an increase of revenue but to regulate the rents in such a manner that they may be collected with ease and without ever distressing the inhabitants.

I have not the least apprehension of the failure of any ryots who have stock to cultivate their lands; my fear is only for those who have none; and of this description

there are a few in almost every village and it is often difficult to discover them; for many of them from ignorance agree to rent, which though not half of what is given by their neighbours for the same kind of land is more than they can discharge, for some of them do not raise grain enough for their subsistence, and therefore cannot possibly pay any rent unless they earn something by working as coolies. Some have only one bullock and others have none, but hire a pair for a few days during the ploughing season. The rents of such men are always very low both to enable them to pay them and in the event of their death to render it easy to find another cultivator for them. Let any people of this description or any other should after every precaution have been over-assessed. I always before leaving any village desire the karnam, patel and principal ryots to give me a list of them. If there are two parties in the village, which is often the case, I get a list from both. I direct the Tahsildar also to make inquiries during [sic] and to draw up one at his leisure of every man that he suspects will not be able to pay his rents throughout the lease. If he is an intelligent man his list is more to be depended on than any others because he knows better than my own kacheri the condition of the ryots; he is not swayed by partialities like patels and karnams and as he is more interested than any other native in realizing the rents of his district he will for his own sake take care to insert every man who is over-rated. His list takes several months to complete. It is then compared with the other; those ryots who have been inserted merely from favour are struck out and a remission is granted to the rest.

Paras. 15, 16. The ryots are never hindered from going where they please if they don't like the terms of the settlement but there are some occasions when constraint must be used; for example, when they will neither relinquish their lands nor agree to pay the rents imposed on them. This exertion of authority should be avoided as long as possible but it must sometimes be resorted to when all other means have failed. It is the consciousness of this that keeps the ryots within bounds and makes them consent to pay according to their ability. Were it to be proclaimed that no man is to pay more rent than he agrees to nor to give up his ground unless he chooses, this would be depriving the sarkar and leaving it entirely to the direction of the ryots.

In Mr. Hurdis' letter of the 30th January my attention is called to your letters of 31st March and 5th November 1794 and 3rd October and 11th November 1795. The first of these letters I think I never received and to the rest I have already replied as far as my information on the subject of them goes.

[No. LI in the original.]

XVII

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

To—Major ALEXANDER READ, Superintendent.

Dated—Viraganūr, the 18th February 1796.

I have been lately so much employed in business which required more immediate dispatch that I was obliged to defer until now to reply to your letter of the 27th of last month on the subject of Kondama Nāik and others who had been preferring complaints to the Revenue Board.

2. I noticed in a former letter that Kondama Nāik, I believed, had been pitched and prevailed upon by the Brāhmins as a fit character to accompany them; that by observing their suggestions and endeavouring to prejudice the more ignorant part of the inhabitants against a regulated plan of assessment, the nature of their own complaints might have a stronger appearance of plausibility and attract greater attention.

3. You remark in the third paragraph of your letter that those whose emoluments may be effected by it are the best channels of representing the defects of any new arrangement. I admit the truth of that observation and it is no less true that there will always be more opponents against than advocates for any innovation

that may restrain the perquisites of a great number of individuals, particularly when they happen to be of the leading class. Any new scheme will meet with some opposition because proselytes cannot be expected until the effect be made to appear which must be subsequent to its execution.

4. Servants are certainly very servile. I am as much aware of their servility as I am guarded against their frauds. That those employed with me have not had the power of being severe and that severity or compulsion has not been practised, you will, I hope, readily believe. Having the responsibility of collecting the assessments made under my immediate charge there seems little probability of my allowing people to be compelled to agree to rents they might not seem able to pay.

5. I have never found a difficulty in prevailing on the farmers to agree to what appeared reasonable. On the contrary I have been apprehensive sometimes that they might consent to more than they could afford and on that account at the settlement of every village, if the rent be considerably raised by the survey. I allow a remission of 5 or 10 per cent to be distributed by the farmers themselves according to their circumstances when all assembled.

6. I am not so conceited as to say that I will answer for collecting all the settlements made under my direction, that I may not be imposed upon by servants or that the settlements I make might not be done with better judgment, but I feel no hesitation in avowing my confidence of success in what I have done. I am not averse to reply to the objections that may be found against the survey nor apprehensive of losing the countenance of my superiors upon a discussion of complaints that may relate to myself.

7. I believe the collections of settlements from survey will approach the amount of settlements as nearly as they do proportionally in situations where the settlements are made in large farms, notwithstanding it might be expected that the losses from failures must bear a proportion to the number of creditors.

8. You desire me to state how far I have attended to your rules in the assessments. As this would require very diffuse explanations and take up more time than I can well spare, I trust you will be satisfied with my saying in general terms that your principles are attended to and that you will believe that even this letter with its accompaniments must have interrupted other business. You direct me to procure, if possible, the patel's collections in the Mural hōoli prior to our individual settlements having commenced. This would be very desirable, but on account of the various methods and periods of making this private assessments it would be impossible to obtain any accurate knowledge of their amount. One farmer might pay the patel ten rupees in money at different periods, another might pay the equivalent of that sum partly in money and partly in grain, a third might pay entirely in grain, a fourth in sheep and a fifth might give him a cow. An attempt to discover these clandestine collections would be frustrated because there are strong motives for their being concealed, such as the attachment or fears of the farmers in respect to the patels but more particularly the ignominy of giving such information which would at once incur the indignation of the manigār and expose their own corruption.

9. It may be asked why they submitted to private contributions. I see no reason for it except that they must have enjoyed some unsanctioned advantage at the expense of revenue which the patels had in their power to deprive them of, or what is nearly the same thing that they found it their interest to keep on good terms with the patels who possessing the means of purchasing their appointments from year to year from the superior revenue officers, whatever their merits might be, were continued uncontrolled in the absolute management of their villages or more properly districts, many of the large villages south of Tappūr having had twenty smaller villages depending on them. In our management a separate manigār or patel is generally appointed to each small village and all of them independent of one another. The head patel who formerly had charge of twenty villages has now not more than one village nor does he retain the charge of that any longer than he may appear worthy of being entrusted.

A manigār at present has not the power of making assessments and if he be detected in making private contributions he is fined, obliged to refund the amount to those upon whom it had been levied and removed from his appointment. These circumstances being considered it is not to be wondered that our management should be opposed by the head farmers; many of whom having during the former Government of these districts enjoyed emoluments of from 500 to 1,000 rupees yearly are now reduced to the annual pay of 50 or 60 rupees.

Much of their influence among the under farmers still continues, but it is wearing fast away and probably in two years more none of it will remain.

10. The despotic power formerly exercised by the head farmer in these districts is unknown in the Carnatic. A head farmer of Sankaridrug is still in confinement for having, assisted by the farmers of his village, murdered in cold blood another farmer to satisfy private resentment after our Government was in possession of Sankaridrug.

11. The head farmer of Attanūr in the Sēdamangalam district so late as eighteen months ago hired two inhabitants of his own village to murder a pandāram for suspicion of witchcraft.

12. The life of an inhabitant was not safe who presumed to oppose the patel of his village or inform against him.

13. The tīrvai of the patels including public and private collections cannot be ascertained for reasons already stated.

14. The tīrvai of the valuing party is the scale by which I regulate the assessments, but when the increase may appear too great adverting to the extent of the land, its situation and the general appearance of the soil, I reduce the surveyor's tīrvai but upon their scale to what it may appear the village can afford.

15. To yield to the circumstances of individuals I allow the remission of 5 or 10 per cent as already noticed and even exclusive of that, I sometimes make further remissions in the rents of particular individuals upon being satisfied as to its propriety or necessity from the representation of the farmers when assembled at the time of settlement. A widow with a large family, an orphan or a farmer who may have met with some misfortune would require particular indulgences which it would be ungenerous to withhold. These deductions however both as to persons and amount are made by special reference.

16. The valuing surveyors first consider how the average rates of a village should be in comparison with other villages attending to its distance from a market, the general appearance of its soil, its healthiness in respect to situation and the expertness of its farmers.

17. In the detail of a village they consider to the best of their judgment the apparent degrees of fertility of the various fields, the productions commonly reared in them and the distances of fields from the habitations of its cultivators.

18. Sainjhāish or the act of reconciling the farmers is made by argument, never by compulsion or stripes which is a gross falsehood unsupported by a solitary instance. It is somewhat singular that upon the bare evidence of such a vehicle you would prohibit what had never existed; because if accounts of such unwarrantable conduct had not before reached you, doubts might have occurred respecting its veracity.

19. There are now several fields in amāni in the surveyed districts for which the farmers did not agree to pay the survey rent. I always gave the ryots whenever they seemed disposed to decline agreeing to the money rent, the option of giving the wāram instead of money rent; but a few cases excepted I found they preferred the money rent settlements which in such cases is a decided proof of the assessments being below the farmer's estimate of the equivalent of rents in kind. The wāram or the Government's share of the produce is the ground work of all assessments of land rent. The Government share of dry grains is from 40 to 50 per cent, but of paddy it is from 50 to 75 per cent.

20. I conceive the business of a survey or of a Revenue officer to be to ascertain what the due of Government may be and to collect it to the fullest extent, only guarding against a risk of cramping industry and agriculture.

21. The increase of land revenue is effected chiefly by two causes: the restraining abuses and the extending cultivation. The latter may sometimes be the effect of the former; either will increase the revenue and both will operate doubly towards it.

22. If during a number of years a revenue continues rising under the same management, while at the same time the productions of land continue in a regular progression to fall in price, is it not a fair conclusion to be drawn that under these circumstances cultivation must have been extended and that no great defect could have existed to limit the progress of agriculture?

23. I see no objection against the patels who went to Madras retaining their farms except Konda Nāik who is a dangerous person to be allowed to remain in the village of Pallippatti after the repeated irregularity he has committed as reported to you at different times in prevailing on the farmers or rather compelling them to resist all orders and refuse to pay their rents. By the others retaining their farms I mean their own lands, because I was obliged to appoint new manigārs to their respective villages in December, when I discovered they had not been present to collect the first kist of the season. As to leaving their villages they have not the smallest idea of it unless Konda be allowed with impunity to practise mischief among them.

24. Much allowance ought certainly be made for the opposition of the patels, but it should not be extended too far particularly to Konda Nāik who has in so public a manner deluded others to oppose all order and regularity.

25. Notwithstanding what I have said of patels, it is not to be supposed that I am prejudiced against them collectively, far from it, I consider the majority of them as a respectable body of men and deserving of as liberal allowances as the revenue may afford. Without that they will be indifferent of the prosperity of their charge. Their allowances when there may be time to make a general arrangement of them should be a percentage on the collections of their villages, but without admitting the idea of permanency being attached to their appointments and much less that of hereditary right which would be subversive of good policy and re-establishing a feudal system that ought to be abolished.

26. By the accompanying statement of the assessments of Mural hōbli you will be enabled to judge how it stands in comparison with assessments in the Bāramahal. In my opinion it requires no abatement. Although the complainants had agreed in common with the other farmers to their assessments, it is a matter of no consequence that they may be permitted to quit their villages if there be any among them who really wish it, but I believe they would consider it rather as a punishment than an indulgence to keep them to their word.

27. Assessments being too low, I suppose to be rather unfavourable to agriculture. A farmer who can support his family on the produce of ten acres of land besides paying his rent may not be disposed to enlarge his farm; but if it should appear he ought to pay a higher rent for his ten acres he must cultivate more land or be satisfied with a smaller profit than he had before. The raising rents to a certain measure tends to extend cultivation.

28. Improvements in agriculture and high rents reciprocally promote each other. I have always observed that the farmers who paid the highest rates of assessments were the most industrious and the most skilful and on the other hand that those who paid the lowest rates of assessments were the most sluggish and ignorant.

29. It will be remembered that the lands in these districts had never been surveyed; at least there is no tradition of their having been measured. The farmers had a gross estimate of their cultivation but that was falsely computed to conceal their agriculture. The limit of their former assessments was the amount which manigārs and farmers choose to pay, not what might have been the due of Government. The bribes and extra fees they paid become a much greater burden from the irregular manner in which they were collected than a greater amount would be if levied regularly at certain periods.

30. In the Carnatic, agriculture is measured every season which is certainly a very proper regulation. There I understand the average per cawny of dry grain lands is including sibbandi and several other collections from three-fourth of a

pagoda to 1½. If the average be so high as three-fourth of a pagoda per cawny or acre which I believe is nearly the same, it is a higher rate than the lease settlements will make the southern districts.

31. For every other information I beg to refer you to the accompanying statement of Mural hōbli No. 1, my reply to Konda Nāik's representation No. 2 and a short sketch of his character, No 3.

ENCLOSURES.

No. 1.

Statement [No. 17 printed at the end.]

No. 2.

The complaint of Konda Nāik once manigār of Pallippatti in the part of Salem district called Mural hōbli, now attached to the Tahsilāri of Bēlūr, against the Assistant Collector in the southern division and the servants employed in the survey.

Observations by the Assistant Collector, Captain William Macleod.

Copy from Major Read's translation.

1. I have rented Pallippatti, etc., five villages in the Mural hōbli since the year Kilakā (1789) to the current year 1796. There were then 200 ploughs in them and the rent was 2,000 chakrams.

Your settlement in Paridhāvi, 1792-93, was likewise 2,000 chakrams but exclusive of sibbandi. In Ānanda when 20 ploughs having deserted there were only 180 left, their rents were raised to 2,756 but I consented to it on account of the high price of grain at that time.

I understand that Konda Nāik did rent Pallippatti or rather a part of it since the year Saumiya, 1789-90. The means by which he obtained that appointment in some measure marks his character No. 3.

I cannot say how many ploughs there may have been then in Pallippatti, but I am told that by a kanakkapillai of that village that there are now 225 which I believe is not by any means exaggerated when the present cultivated portion of its lands in No. 1 is considered. The rent of it in Kilaka including kandāchār lands was 1,610 Gopally chakrams; but the registered value of kandāchār lands in that amount was not I am told more than 100 chakrams, although these lands were in real value about a third of the village. It was raising the rent of kandāchār lands to the rate paid for other lands that made the difference of increase in 1205 above 1202. Kandāchār lands were such as had been allotted to peons in lieu of pay and were registered in accounts at a quarter or a fifth of the rate paid for other lands of a similar property. The peons who seldom cultivated these lands themselves, let them out to the farmers of the respective villages making the best bargain they could of either money rent or rent in kind.

2. The current year Rākshasa, 1795-96, and in the month of Ādi they began to survey these villages. In surveying they do not pay a proper regard to the soons or outlets of the sides of fields; they include all the kalar and banjar or sterile and waste lands and

2. In measurements every ryot attends or is warned to attend the surveyor when measuring his fields. In like manner he is desired to attend the party which values.

Every ryot has a right to object to the measurement and to have his land

they make no deductions for rocks, wells or hedges, their endeavor being to make the measurement as much as possible.

measured over again if he suspects it to be unfavorably false; frequent instances in consequence of such suspicions occur of a second measurement being made, but no instance has happened of a farmer having represented such a suspicion without a trial being made to satisfy him.

Deductions are always made for rocks or sterile portions of fields and also for as much ground at the ends of fields as the cattle when in the plough may require to turn in.

Hedges and wells are never taken into the account. Small portions of fallow lands which had been usually considered as comprehended in the area consequently attached to a particular field, are of necessity included in the account of these fields respectively; because no farmer would ever occupy a small spot of ground that might be encompassed by another man's hedge. Were they left out of the amount, it would be giving so much land for nothing as the farmers would cultivate them after the survey and if (which would not be probable) that was found out, it must entirely change the accounts. If such a thing was admitted the quarter or half of every field would be found fallow the year of the survey. No description of fallow land but this which is a mere trifle is ever included in the settlements and probably not more than half of one per cent.

3. They are equally incorrect in ascertaining the taram or class of fields. For like Muhammad Khān formerly Amildar of that district they enter the second and third in the first.

3. In valuation it will no doubt often occur that lands which paid a low rent will be assessed at a much higher rent.

Manigārs, kanakkapillais, their relations and others whom they might wish to favor generally had the best lands but registered as in the lower gradations.

These differences which from favor are designed to be removed by the survey so far as the judgment of those employed can effect it or at least the orders they receive. It was a common practice with manigārs when picked against any unfortunate farmer of their village to invent deliberately some pretext of distressing him and by such means force him to quit the village. Immediately upon his lands being unoccupied they would be given to another person whom the manigār might wish to favor at perhaps a

In the Salem district all fields are included.

4. Owing to these two causes of increase one in the measurement and the other in the valuation, our rents are greatly raised. So that though Muhammad Khān and his mutasaddis used to say our māmūl tīrvai which was 18 chakrams is now reduced to 14 and 12, great favor has been shown us; yet the fact is that our rents have been doubled or trebled.

5. If you ask the mutasaddis why they regulate the assessments so unfairly, their answer [is that] we know perfectly what you say is true but we must please our master; if we do not, he will order others to survey your villages, and if their measurements or valuation exceeds ours their survey will be approved, and we will be punished for neglect on which account we show the increase that others would and you may go where you please to complain.

6. The Collector first sends a party to perform a survey and that is followed by a second and a third, endeavoring to out-do those who came before them. Enquiry being made into the causes of the difference in their surveys, those who are to blame are confined for three or six months and afterwards they are ordered upon the same business.

7. A penalty is imposed upon any ryot who ventures to dispute the measurement or valuation of the mutasaddis.

8. The Collector came into our hōbli in Kārtikai or November when his people formed two kacheries and all the manigārs, ryots, etc., we [re]summoned to attend. Every farm being surveyed, the number of guntas and the class of the soil

quarter of the rent paid by the former tenant. Abuses of this nature were so current that there was hardly a revenue servant employed from the Amildar to the peon who did not derive an emolument from similar frauds which continued uncontrolled while the collusion was general.

4. Their rents it is true are raised but that is chiefly owing to their having been a great proportion to kandāchār lands in their villages which were formerly valued as a quarter or fifth of a full rent. The kandāchār lands were in general cultivated by the farmers of the respective villages not by the peons who received such a proportion of the produce or an equivalent as the farmers would account for or agree to. At present the kandāchār lands are intended to be assessed equally with other lands. Farmers may say their rents are doubled without considering the grain or money they paid to the kandāchār peons or the value of private contributions levied from them.

5. This remark I suppose to be his own invention.

To prevent favor or pique, each valuing party is composed of three of the most skillful judges of land.

They are directed to be of the same opinion as to the rate of valuation of each field before they quit it. Each valuing party is provided with a chair to make trials of the measurer's accounts in each village or to remeasure any lands that the farmers may express apprehensions of being short of the measurer's accounts.

6. This is partly replied to in the last paragraph. Trials are often made to prevent the surveyors from being inaccurate and from being bribed. Measurers have been detected in receiving bribes for false measurements. The necessity of punishing them in such cases is obvious.

7. Totally false.

8. No compulsion was ever used to make any individual sign an agreement; so far from it that every farmer at the time of settlement has had it in his option to give up the whole or any portion of his lands I can solemnly aver

composing each were ascertained as above.

Chits were then prepared for every ulavadai or individual farmer and every 5 or 10 ulavadais being formed into karais or corporate farms. Chits were likewise made out for them. Also for the manigārs who collect the rents of the ulavadais by means of the karais; being then called to sign the rāzinānūs certifying our consent to the assessment, we requested to be informed of their contents. When they were read to us and we objected to them as exceeding our utmost ability, it was alleged they were made out according to survey and we were pressed to agree to them in the meantime with the assurance that the Collector would afterwards favor us. Every argument being made use of in vain to prevail on us to agree to such enormous demands, we were then confined and beat; and seeing no remedy we at last consented and signed them.

When the pattas were delivered to us by the Collector we also represented to him that we had been compelled to sign the proposed terms but that we could not possibly perform them and therefore begged he would permit us to decline them. He desired us to accept of the pattas at present and come to Bēlūr where he promised to satisfy us. Accordingly we accepted of the pattas at present and came to Bēlūr where he promised to satisfy us. Accordingly we accepted of the pattas and went again to him on his arrival at Ettāpūr, but receiving no satisfaction many of the people went across the river to settle there and we came to you to state our grievances in the hope of redress.

No. 3.

Konda Nāik is native of Bālāghāt, he came first to the Salem district about the year 1781 when the Amildar of Salem appointed him kāvalkār (similar to talāri or watchman) of Pallippatti. In the year 1784, he purchased from the servants of the Amildar the management of the tamarind farm of Pallippatti which before that period had been annexed to Pallippatti and farmed by its manigār Perumāl Gaud. In the year 1786, he prevailed on Perumāl Gaud to give up to him the renting of six small villages depending on Pallippatti but inhabited by Malayālam or hill people. By the farming of these small villages, he acquired in the course of two or three years property enough to treat his benefactor Perumāl Gaud with particular ingratitude by corrupting the Amildar to give him the renting of the half Pallippatti which till that period, 1789, was entirely under the management of Perumāl Gaud; even the six Malayālam villages were held by Konda Nāik under Perumāl Gaud against whom Konda Nāik gave on this occasion a false charge for which the Amildar of Singipuram put Perumāl Gaud in fetters in which situation he remained for a fortnight or three weeks when Konda Nāik sent him a message that if he would consent to give up

to him five or six of the largest villages depending on Pallippatti and swear in the pagoda he would ever be his friend, he would intercede with the Amildar to release him. Perumāl Gaud knowing the influence which Konda had with the Amildar and seeing no other alternative to effect his enlargement, was obliged to submit to the terms which were dictated by Konda and by which Perumāl Gaud had the renting only of that part of Pallippatti inserted in the accompanying statement [Enclosure No. 1] under the name of Sukkampatti; the greatest portion (Pallippatti) became the farm of Konda Nāik whose reason for admitting Perumāl Gaud as a partner was the influence which he knew Perumāl Gaud had among the under-farmers, which he apprehended might be turned against him if Perumāl Gaud was entirely excluded from having a share in the farm which he and his forefathers had managed.

In the same year, 1789, his friend the Amildar appointed him head manager of Sherwaimalai * (Shevaroy's) which appointment he retained until the year 1792. It is supposed that his extra collection from Sherwaimalai alone was from 500 to 1,000 rupees yearly.

He had also the particular charge of some kandāchār lands in Pallippatti by which he enjoyed considerable perquisites.

Taken from the reports of the inhabitants.

[No. XXXV in the original.]

*The range of mountains north of Salem inhabited by hill people and consisting of forty or fifty villages.

XIX

Letter—from Major A. READ, Superintendent.

To—Captain THOMAS MUNRO, Assistant Collector.

Dated—Tirupattūr, the 22nd February 1796.

A considerable number of the ryots of the Ōmalūr district have been here, and as you will find in the accompanying paper, to represent the following as matter of grievances.

Nanjayya, the Tahsildar's materialment [measurement?] of them.

His fining them unjustly.

His cheating them in the exchange. His withholding receipts for their payments and a few of them complain of having been over-rated this year in their assessment. And you will likewise observe they accuse him and others of your kacheri,

Of peculations,

Of receiving bribes,

Of defrauding the sarkar and them in grain transactions,

Of not paying his debts.

Since they acknowledge generally that their settlement this year is moderate and they don't appear to have anything of much consequence to complain of, I have prevailed upon them to go back to their villages by promising that everything shall be enquired into and justice done them, but such is their aversion to the Tahsildar that they would not agree to that till I consented to the appointment of an amīn to receive their rents. I therefore request you will appoint some person in whom you can confide for that purpose. In the meantime, I have sent one Kuppu Rāo, mutasaddi of my kacheri to act until he arrives that there may be no delay in their payments and directed the Tahsildar to place the sarishtadār, the shroff and the rest of the district sibbandi under him. He is also directed to receive the collections of Kuppu Rāo as they are made and to proceed in the execution of such other duties as you may have allotted him.

The satisfying these people and other complaints from the Salem districts requiring it, I shall very shortly leave this on a visit to the southward when I make no doubt of effecting the purpose without any difficulty.

[No. XXXVII in the original.]

ENCLOSURE.

Representations of the inhabitants of Ōmalūr in the Central divisions of the Ceded districts.

1. Puduppatti Vella Gaud. The time of paying my kist was late. I therefore borrowed of some merchants to pay what I owed to the sarkar; after that I collected the money from the ryots and repaid the merchants.

The Tahsildar Nanjayya asked me why I gave pagodas in payment; seeing I was to pay rupees there would have been a loss to me of fourteen rupees in the exchange, he ordered me and the karnam to receive an hundred stripes and dismissed the karnam from his employ.

2. Araganūr Wutta Gaud, etc., and complaint.

Enādi Ponna, sāyer renter, had the six undermentioned people as his hāzar zāmīn:—

Araganūr	...	...	...	...	...	...	...	Wutta Gaud.
Enādi	...	...	...	...	...	...	...	Mutta Pillai.
Kongampatti	...	...	...	...	...	...	...	Ranga Nāik.
Kukampatti	...	...	...	...	...	...	...	Taila Gaud.
Dārāpuram	...	...	...	...	...	...	...	Vella Gaud.
Tumilipādi	...	...	...	...	...	...	...	Mārka Reddi.

Ponna, the aforesaid renter, was late in paying kist; consequently the claim of the sarkar devolved on us as his hāzar zāmīn. We delivered Ponna to the sarkar; the Tahsildar did not require the money of Ponna but demanded it of us. Ponna was put in confinement and we were obliged to pay as follows:—

Araganūr	...	...	...	...	...	...	...	RS.
Enādi	...	...	...	...	...	...	...	63
Kongampatti	...	...	...	...	...	...	...	63
Kukampatti	...	...	...	...	...	...	...	63
Dārāpuram	...	...	...	...	...	...	...	63
Tumilipādi	...	...	...	...	...	...	...	23
Total	...	...	...	...	...	...	...	338

Having according to this tafrik collected from us, he liberated Ponna; but gave us no chit whence we could compensate ourselves from Ponna, and we have lost our money.

3. Mēchchēri Pāchā Gaud.

The sāyer renter Ponna at the end of fasli 1203 and [owed?] a balance to the sarkar of 100 pagodas which balance I, being security for it, collected from Ponna and paid to the sarkar in 1204 fasli.

Of this sum, seventy he carried to its proper account and thirty to liquidate the balance of Ponna's first kist in fasli 1205; he claimed of me thirty as the balance due on account of the 1203 kist and I paid it; until this day he has given me no acknowledgment of it.

4. The repairs of tanks—he took money of the sarkar with which he purchased grain to pay the oddars instead of the money; thence arose a profit to him.

5. Of the money given by the sarkar to the Tiruchengōdu, Tāramangalam, &c., &c., pagodas, he embezzled part and gave the other to the churches; the karnam made a memorandum of two thousand rupees Nanjayya gave on these two accounts and by means of one of the Munro's kacheri explained the matter to him, but until this time he does not understand the business; if this business be inquired of Rama Rāo and Venkata Rāo, they will explain it.

6. He also took from us Dārāpuram hamlet Kanjānyakkampatti Muduja, renter of the late karnam Subbayya's lands for which he paid 70 Gopally chakrams to the sarkar over and above the rent, twenty candies of grain at 4 rupees per candy—total 80 rupees; as [for] the ceremony of Mēchchēri pagodas he took from Pāchā Gaud two candies of rice at 10 rupees per candy and 20 rupees in money, total 40.

7. From Gumpattayya for pattakār, he took 10 rupees. Ponakkappatti Mokka Gaud gave three rupees to Nanjayya's brother Tommayya; the pretence was as a fine because he had not paid his kist in time.

8. Pētādapatti Perumāl Gaud gave to Tommayya 11 rupees on pretence of fine, 6 rupees for being late in paying his kist, 5 for cultivating more ground than expressed in his patta.

9. Tāramangalam Palani Ananda Gaud paid a fine of 5 rupees for being late with his kist not paying it the day it was due.

10. Dasavilakku Pugani Gaud paid a fine of 5 rupees for not paying his kist the day it became due.

11. Pāppambādi Kuppa Gaud paid a fine of 5 rupees for being late with his kist, not paying the day it was due.

12. Mānattāl Wutta Gaud. Nanjayya purchased of Wutta Gaud twenty candies of grain and paid him the price, but owes him for the carriage of it to his house, four rupees.

13. Sevāpatti Tonda Gaud paid five rupees as a fine not paying his kist the day it was due.

14. Sēvadi Kanava Gaud gave Nanjayya Chetti, Nanjayya's gumāsta, 10 rupees for Nanj-
ayya at the time he came to understand the state of the village.
15. Araganūr Wutta Gaud gave Tommayya three rupees at his request.
16. Kukampatti Taila Gaud gave Nanjayya Chetti for Nanjayya 10 rupees.
17. In like manner he received from many people; we have explained few only of the tricks
of Tahsildar Nanjayya. If you will come to the taluk the whole will be made known to you.
18. Nanjayya being constantly [. . . ?] by Mr. Munro, the people cannot be under his
oppression, he frequently by terror making the ryots speak falsehood instead of truth; thus
Araganūr Wutta Gaud said he gave a bribe of 10 rupees to Venkata Rāo and Krishna Rāo.
19. Kukampatti Taila Gaud said, he gave to Venkata Rāo twenty, to Krishna Gaud twenty
rupees.
20. Cherawadi Venkatarāya said, he gave Venkata Rāo seven pagodas.
21. Gundukkal Muttu Pillai said, he gave Venkata Rāo 20 and Krishna Rāo 20 rupees.
22. Dasavilakku Kondayya Gaud said, he gave to Venkata Rāo 25 and Krishna Rāo 25
rupees.

23. This in my taluk and in every village he did, by his oppression caused the ryots to
speak falsehood instead of truth and if any one objected to what he desired, he expostulated
with them in the following manner:—

- 1st by beating;
- 2nd by tying their hands behind them,
- 3rd by abuses, oral and instrumental,
- 4th by spitting on them,
- 5th by bastinado on the soles of the feet,
- 6th by confining them 2, 3 and 4 months.

In consequence of which last, cultivation was stopped and we were nearly ruined.

24. He represented things falsely to Mr. Munro and as is before stated, he by taking in
this manner got near two thousand rupees as a present from Mr. Munro; the truth Mr.
Munro does not understand.

25. Enādi Komari Dāsari an inhabitant, hāzir. In 1203 fasli the tirvai of my land was
five kantarai chakrams. In 1204 fasli, Venkata Rāo went and surveyed the land and settled 18
chakrams as my rent; it was too much; therefore I was obliged to sell my corn, bullocks and
stock to pay my rent; this was not enough and I was thence obliged to sell my daughter for
four rupees.

In 1205 fasli, I was a beggar and begged from village to village; my land is unoccupied.
The Tahsildar has claimed the rent but I have nothing.

26. Tāramangalam Sānār Nallatambi
Chinna Gaud
Kermuka
China Chamma.

In 1204 fasli [they] rented toddy tope for 40 chakrams kantarai; in 1205 fasli, the rent
was settled at 80 chakrams. They went to inform Mr. Munro their tirvai was too great and
were explaining this case to Mr. Munro when Nanjayya drove them away.

27. After this kind are many complaints against Nanjayya in Ōmalūr, Tāramangalam
Edappādi and Tiruchengōdu; the ryots of these taluks are troubled much, some of the Tiru-
chengōdu ryots have already fled to Tipu's country and three or four thousand are now wait-
ing on our side of the river; we having seen the Collector's istiyārnamā and understood it,
have agreed to come here and make our complaint.

28. The Tahsildar aforesaid in collecting the grain for the company's granaries charged
Mr. Munro 4 rupees and 12 annas per candy; he only paid 4 rupees to those ryots of whom he
bought it and took it in the name of Tirtagiri Sōma Nāik karnam by whose contrivance he
received 4 rupees and 12 annas per candy from Mr. Munro; having received the money he gave
to several of the ryots 3 rupees and 12 annas only per candy; this was explained to Mr. Munro
who told them what had happened was passed, when next he procured grain for the granaries
he would flog them.

29. In our taluk Gopally chakrams are the currency. If we take a rupee to the sarkar it
is received at 6 Gopally fanams and 12 annas, but if we take it to the bāzār we get 9 Gopally
fanams and 8 annas; this is a great loss to us, the difference being 2—12 in every rupee.

30. The price settled for our best sheep is four for a pagoda by the sarkar; among the
ryots two only are given for a pagoda; thus we lose a pagoda and even few. Mr. Munro had
given on this account two guntas of waste land as an inām, as yet it is not cultivated, at this
time a settlement of two rupees for every gunta is made on this inām land. Mr. Munro says
he will bear the expense and we are to pay the sarkar its tirvai.

31. In the survey of the Dharmapuri taluk the first price was given for the best ground,
a second price for an inferior sort and so on; if the Ōmalūr, etc., districts be so settled we
shall be satisfied.

32. The Tahsildar has conducted himself with great cruelty towards us and our ryots; if
he be discharged we can stay, if not we cannot live under his power.

[No. XXXVIII in the original.]

XX

Letter—from Major A. READ, Superintendent.
To—Captain MACLEOD, Assistant Collector.
Dated—Tirupattūr, the 24th February 1796.

Your letter of the 31st ultimo and 12th instant have been duly received and
the accompanying representation of the ryots from the Malmāgānam and Karup-
pūr hōbbies may be admitted as evidence of what you therein state of Konda Nāik
and Sēri Gaud's endeavors to bring them here to complain. Supposing them
to be the principal instigators to their coming hither for that purpose, I have
considered the propriety and the tendency of their doing so and can neither think
them very culpable or feel any apprehension as to the consequences. This may
require a little explanation.

2. I take it for granted their lands have in some instances been rated very
low for several years back in the sarkar assessments and that their advantages
have been in proportion. These advantages, you may say, have been obtained by
concealment or intrigue with the servants of the sarkar, but those means were in
a great measure allowable when assessments being regulated by no rule of equity
or moderation, no limits were set to their demands. If that receive assent what
excuse have they now that we profess to regulate their assessments by rules which
they will allow themselves to be fair and reasonable for litigation? the answer is
that being like all other men they want to maintain their own importance and to
preserve all other advantages they may possess. As the readiest means of effecting
these purposes, they allow the fairness of our rules of assessment, but they dispute
the application of them and to give the desired weight to their arguments they
collect in a body as evidence in support of them. If they are miscreants for doing
this, all mankind under the like circumstances would be the same. In other
countries they would take up arms in such a cause and I am of opinion that were
an equalization of rents attempted in England, a revolt would be the consequence.
Think not that I am vindicating the patels and condemning the measure we are
carrying into effect. An equalization of rents would be a very proper measure in
Great Britain and no doubt many wish for it as much as for equal representation,
but Government is not bold enough I suppose to make the trial against the opposi-
tion it would meet with from the landed interest. In this country Government is
strong enough to do any thing that its policy may dictate and however it may
operate against the prejudices or the interests of the inhabitants, they seldom or
[n]ever have recourse to any other means of redress than appealing to a superior,
taking refuge in the hills or migrating to some country adjacent. From these
considerations it appears that we should observe the feeble efforts they make with
great indulgence and rather seem to admit at times the reasonableness of their
requests than always oppose them with obstinacy or severity.

3. While I profess such moderation towards them, I feel no regret at their
having gone to Madras or come to Tirupattūr to state their real or their imaginary
grievances, for I am as desirous they should come forward with representations
of them as I am hopeful of their always obtaining redress when they are
truly aggrieved. Confident that whatever we do ourselves is proper, I invite
every inquiry and anxious to establish our system on true principles enter with
pleasure into every discussion by which they may be elucidated. It is true that
such inquiries and discussions may prove interruptions to us in the ordinary
routine of business, impediments to the settlement in lease, a temporary detriment
to cultivation and of some loss to revenue. But I think any trouble, time or
expense well applied in quest of such important truths in the administration
of justice or in conciliating the minds of a people so tractable and inoffensive as
the inhabitants of this country. So far in reply to your two last letters.

4. The principal causes of complaint in the accompanying representation are,
it appears, the following:—

- (1) The heaviness of their assessments.
- (2) The compulsory means used to induce compliance.
- (3) The being fined unjustly.
- (4) Impositions in the purpose [purchase?] of sheep for the sarkar.

- (5) The receiving no compensation for the use of their milch cows.
 (6) The being obliged to pay the amount of their rents in a coin different from that in which their settlements were made by which they are losers.

It further appears by their account that sepoy are employed in collecting and guarding them, but I trust that [it] is like many other circumstances they relate without foundation.

5. After waiting some time for your reply to my letter concerning the Mural hōbbi, the ryots became importunate and I anxious to prevail upon them to return to their villages. Both they and the ryots of Mēlmāgānam or Karuppūr hōbbies, who came here after them pressed for a definitive answer and I as earnestly avoided it, [being] aware that however inclined to meet them a little way any advance must be made with the greatest precaution as the encouraging litigation would soon render all our endeavors to effect an equalization of their rents abortive.

6. Finally, I could only prevail so far with them as to agree to pay five of the eight kists of the current year which amount to four fifths of their settlements for the whole of it and they would only agree to that upon my promising to follow them for the purpose of inquiring on the spot into the causes of their complaint before the sixth kist falls due, and my specifying that in a kaifiyatnāmā of which every man has a copy by way of information to their Tahsildar and other revenue servants.

7. On their way back they either met with a man from their districts which excited in them some apprehensions or they conceived that for another reason it would be of service to take some person about me along with them who might occasionally explain their case to you or their Tahsildars.

That being a matter of little consequence I likewise agreed to it and sent by him a line to you on the subject which I suppose you have received by this time.

8. The Brāhmīns who went to the Board and I believe others that you say they invited to join them are here, several things have delayed an inquiry into their case but I propose that shall be the next I undertake.

9. These matters and complaints of a similar nature from the central division laying me under the necessity of moving southward I have given intimation of it by an advertisement signifying that no persons will be heard but in their own taluks nor any complaints upon the score of assessments until they be previously laid before the Collectors of divisions and their answer obtained which it is hoped will prevent those consequences which might otherwise be expected from my appearing at this time in your neighbourhood.

ENCLOSURES.

No. 1.

Representation of the kudis belonging to the Mēlmāgānam and Karuppūr hōbbies in the district of Salem.

Villages.	Names.	
Mallamodapatti	Jadaya Gaud	1
Alagāpuram	Krishna Gaud	1
Gollappatti	Guruva Gaud	1
Vellālapatti	Nalla Gaud	1
Karugalvādi	Timma Gaud	1
Aiyamperumāpatti	Chinnayya Gaud	1
Dalavāypatti	Adaikala Gaud	1
Murungappatti	Alaga Gaud	1
Muduthrai	Virabadra	1
Tirumalagiri	Sri Rāma Gaud	1
Kudis belonging to the above ten villages		65
	Total ...	75

1. The surveyors appointed by Captain Macleod in the year Rākshasa in the month of Ani or June compelled us the kudis of these places to agree to pay revenue on account of our lands twice or triple the sum we had heretofore paid the sarkar; that is, so much more than

we had paid in the years Kilaka or Paridhāvi. But we pleaded inability of paying revenue so much. Of which Sarvōttama Rāo and Venkatēsayya Sarishtadars of Captain Macleod not being satisfied, they stationed some of the above kudis on the middle of a road to stand on one foot and on others laid hard stripes and required our rāzināmā, at the same time promising that, if we should now at least agree to the terms they mention, in future after enquiring into our circumstances, [they] will lessen our burthens accordingly. To which, for fear of more troubles and punishments and likewise giving belief to the saying of their further considering of our circumstances, we reluctantly agreed.

2. Five months after (during which time we the kudis were under the deepest expectation of hearing from the kachēri the produce of the promise the Sarishtadars vowed) the piādas, etc., arrived and demanded a quarter of the settled revenue. The moment we heard this, the people of the following villages deserted their dwelling and betook to a place called Kanjanalle Chittragoil:—

Alagāpuram.	Kardāsapatti.
Savudāpuram.	Uttamasōlapuram.
Mallamudanapatti.	Erumāpālayam.
Amadānapatti.	Nallavirapatti.
Aiyamperumāpatti.	Periyēri.
Karugalvādi.	Kuppūr.
Madukarai.	Tirumalagiri.
Murungappatti.	Talavetti.
Tōlūr.	Kālavetti.
Vellālapatti.	&c.

The purpose of our betaking to that place was to consult among ourselves to the following purport, viz., "Now the tax upon us being very great we are not able to pay the amount which if we represent to the kachēri people, they give no cognizance to what we say. "What shall we do more? who shall we go to, to lay all these our grievances before? Every one we have hitherto went to gave us no redress. Very well! we will continue here few more days and see whether anything more shall occur. In the meantime if the kachēri people should come hither to enquire the reason of our staying at such a place we will answer them all that has happened and the inability we are under to pay the revenue the sums they require, and should they after giving attention with justice to what we say, give us favorable promises we will go again to our villages, if not we will take our ways each man where he pleases." With these reflections we continued the same place about 25 days.

3. At such a time as this it was kārkaṇ Sēshayya, Shaikh Muhammad, piāda, a tōti and talāri, proclaimed by beat of tom tom in each of the villages we belonged to as follows: "Know all that whoever are now deserted the villages should they not come again to it in three days' time in order to pay revenue according to the settlement by the survey their houses will be knocked down and burnt with fire."

This was the first time.

After five days another proclamation was to this purport by the same people, viz., "Know all that those that are deserted should they arrive and take their own residence within to-day or to-morrow, well and good, but should they not, let it be known that their wives, children, etc., and cattle will all be pressed and transported to Madras."

4. In the meantime Mir Ahmad the Tahsildar accompanied with two guards of sepoy and kachēri peons of Salem arrived on a sudden in the middle of the night and entered the place of our concealment with an attention to surprise us all and to fasten every one of us with cords. In which event some only of us were caught but the rest made their escape, of those that were taken the following were wounded by the sword, viz.:—

Tōlūr.	Sidda Gaud.
Mugampatti.	Kula Gaud.
Ditto.	Narasinga Gaud.
Ditto.	Alaga Gaud.
Vellālapatti.	Pakikuppa Gaud.
Maduturai.	Nallatambi Gaud.
Ditto.	Mudali.
Ditto.	Mula.
Aiyamperumāpatti.	Uma.
Narasajippatti.	Periyatambi.
Maduturai.	Nallatambi.

The first mentioned one and the two last mentioned were the most wounded, the former not being bound nor looked after is now with an appearance of perishing entirely, and the latter being bound by the kachēri people are on the recovery. Some were charged by the

bayonets, some knocked by the sōtas or crooked sticks so that blood gushed from us, several of us had our teeth drawn and others frightened out of wits. In this manner the whole of us that were taken (which amounted to 35) were tied two by two facing back to back and carried under escort to Salem and placed there in the guard for the space of 4 or 5 days. After which they severed us in two parts, one composed of those that are very ill, ignorant and the poor amounting 24 were released; and the other part which still remained in prison were such as are gandas and karnidars. Those that remained behind were all plastered over with chanam and spotted with red loam and charcoal in order to create us the spectacle of sport and revile. Thus we were led through every street, the prison thieves on the van and the kachēri peons surrounding us with drawn swords in hand. At the end of this event we were all taken under a tope adjacent to the kasba where we were kept for about 10 ghadis at which interval of time we reflected thus: "What shall be done to us? Will they carry us to the gallows or will they bring the sword to sever off our head from the body? What is our crime?" Thus we questioned the peons and by-standers, who answered that all these were owing to our ill-fortune.

About this time the Salem Tahsildar coming down thither stood apace and looked upon us. We no sooner saw him we all prostrated ourselves at his feet and paid obeisance and requested of him his mercy on us.

He ordered us all immediately to go and bathe and clean ourselves and then produced us to the presence of Captain Macleod who asked us whether we are now sensible of our faults; on which we answered that we are now quite well instructed and for the future we will do better. After which he gave us leave and bade us go.

5. It was not long after that we left Captain Macleod that he sent out a guard of about 50 or 60 sepoy to be situated on the limits which divides Salem from surrounding districts with an order that if they should apprehend any one person going out of the bounds of Salem, to fire at them with their firelocks.

6. This news we no sooner heard we changed our course from going to our homes towards the Kāvēri river and arrived at a place called Kādampatti which is on this side and on the border of it. Intending now to cross the river, we approached the side of it; but Mr. Munro having ordered that no boats are to be there, we were all at loss how to cross it. In the meantime of our standing mute and gazing about us, we were surprised by the Tahsildar of the district, who came and confining us under escort sent us to Sankaridrug. Where we were met by Mr. Munro who after enquiring into all our circumstances gave us a promise that he will write to Captain Macleod to deduct from our revenue 10 per cent and that we may now go to our homes and continue to be under the Collectorship of Captain Macleod, but if in case that will not be complied with you may afterwards go where you please. To which we answered that the end of our enjoying the comforts of our country is come and that our sole wish is to leave it entirely; furthermore we will give now all that our land produced the present year if you will be so good as let our wives, children, etc., and cattle go along with us. Mr. Munro then promised us the second time to write to Captain Macleod on this head.

7. Leaving Mr. Munro, about half the number of us went to our dwellings and the other half remained still at Sankaridrug. One month past without any occurrence, when the istiyār-nāmā arrived in the district and orders given to have it proclaimed by beat of tom tom as follows: "Know all that whoever has complaints, representations or petitions they go to their own division Collectors, but should it happen that no redress is given by them, to try it by going to the Superintendent kachēri." Our karnams named Vayyāpuri and Ārumugam being at Salem about that time wrote to us as follows: "As you are now under great grievance I would wish you to take this advice that in consequence of this new istiyār-nāmā you had better come to Captain Macleod, then go elsewhere to represent it; for there is hopes that Captain Macleod will, after making allowance for those that are dead and deserted and a small proportion of yours, comply with your requests. But should you not and go elsewhere, the Collector will not diminish a cash in the amount of the demand of revenue and will continue thus as long as his Collectorship exists." This manner the proclamation is given by beat of tom tom.

8. Though these occurrences discovered themselves to us somewhat favourable, our minds being quite biassed by our former sufferings, we left our country and as we were on our road the Salem Tahsildar accompanied by two horses, some sepoy and some piādas, rode close behind with an intention to take us back; but it happened we got sight of him soon enough to make our escape, some straight on by the main road and some through jungle, etc. Thus we are arrived at Tirupattūr.

Note.—That in our pattas it is mentioned that we are to give so many Gopally chakrams for so many star pagodas; of consequence when we carry Gopally chakrams it is not accepted of at all but should we carry star pagodas the kachēri people choose only two out of ten and give back the rest as bad coins and lastly should we go with rupees which we got at the bazaar for 9½ Gopally fanams each, they take them at the rate of 7½ fanams which brings us a loss per rupee [of] 1½ Gopally fanam. Of which we represented to Captain Macleod, who

gave out orders that there shall be no other coin but star pagodas for the future collected. But this order gave no avail to the kachēri people who still continue to collect rupees. We have heard say that they sell the rupees for star pagodas.

We buy at the rate of three sheep per pagoda but the sarkar buy it by casting lots on the kudis at six sheep per pagoda.

We have lent our cows and calves to Commanding Officers which are not returned but when they have become too decrepit and old. We hear [they] say that there is a rupee allowed to every calf that is dead. But to the contrary we have never received a cash for those of ours that are dead.

No. 2.

Representation of Chinna Gaud of the village Ayyānperumāpatti in the Salem district.

The tirvai of this village increased as follows, viz. :—

Kilaka or fasli 1198,	chaks	600.
Pardhāvi or fasli 1202,	chaks.	600.
Pramādicha or fasli 1203,	chaks.	800.
Ānanda or fasli 1204,	chaks.	1,000.

Rākshasa (in the month of Āni, having surveyed the land made it out to) fasli 1205, chaks. 1,500.

To which my son who then had the management of the village affairs pleaded his inability. But Sarvōttama Rāo, the Sarishtadar, giving no heed to what my son said exposed him the whole day to the heat of the sun and in the midst of an open road to stand on one foot; and besides laying very hard stripes on him demanded a fine for his conduct to the amount of 12 rupees. All which my eyes not suffering me to look any longer I went bowing myself at his feet imploring patience, but the Sarishtadar disdainfully refusing to comply with my request reached out his leg and gave me a powerful kick which has been the cause of my losing a tooth. In compliance to the fine he laid upon my son, I gave him 4 rupees which after ten days he returned back to me. The following are witnesses to those transactions, viz.,

Mallamodanpatti Massi Gaud.

Kuppa.

Muhammad 'Ali Khān.

Ayyānperumāl.

No. 3.

Representation of Ayyānperumāl of Sukkumpatti, Muttu of Valasaiyūr, Rāma of Pallippatti, Venkatadāshi of Pallippatti of District Belūr.

Nārāyana Rāo the Tahsildar arrived at these villages about the beginning of February and demanded the kist, to which we answered that the managers and ryots of these villages are gone to Madras and the remnant of us are only their relations and household servants and who are not able to pay the required demands. The Tahsildar then made this reply. "The wives and relations of those that are gone to Madras should they pay the kist it is well and good, but should they not, it must be remembered that the women among you shall suffer, their breasts be squeezed with a pair of sticks tied in the form of a pair of pliers, the men shall be confined with their legs fixed to wooden stocks and their houses shall be burnt with fire. And the man that shall give us information of those that are gone to Madras of their coming again to their villages shall be rewarded with the sum of 5 rupees and whoever shall apprehend any one of them and bring them to the kachēri shall have 10 rupees."

No. 4.

Representation of Nulla Gaud of Vellālapatti in the District of Salem.

These thirty-three years I gave no more than 13 Gopally chakrams for my piece of land which contains only one gunta of kādārambam. But Muhammad Khān Munshi who after surveying it made it out to three guntas and the tirvai of consequence to 36 chakrams and charging me with having hitherto cheated the sarkar, laid a fine amounting to 4 pagodas.

[No. XXXIV in the original.]

XXI

Letter—from Mr. J. G. GRAHAM, Assistant Collector.
To—Major ALEXANDER READ, Superintendent, Ceded Districts.
Dated—Vellakkadai, the 26th February 1795.

1. Being desired to state the manner in which the survey of the districts assigned to me has been conducted, I hope the following account will be deemed sufficient for the present till the taluk of Rāyakōttai, the last in the northern division, shall be finished when more leisure and more complete information will enable me to arrange my ideas and give that full attention to the subject which its great importance requires.

On taking up the survey where you left off, and increasing the number of surveyors to the full complement it appeared of consequence to establish some check on the conduct of those employed, who I was sensible, notwithstanding our utmost vigilance would have many opportunities of gratifying that propensity which is in general the leading feature in their characters. This object it was thought might in some degree be attained by administering on oath in the usual form and to the following purport.

"That they would conduct themselves with the strict impartiality, neither enhancing the value nor increasing the extent of the lands from a hope of obtaining public favour or to gratify private enmity; nor on the other hand by accepting a bribe subject themselves on detection to exemplary punishment and dismissal."

Having received from you a party of surveyors who had been employed on three eastern districts those entertained by me were obliged to attend them for a month or till they were reported qualified to act by themselves which was ascertained by assigning them a field irregular in its form and consisting of a number of soons or offsets. The mode of measurement and valuation will appear from the annexed appendix* which contains a translation of the series of accounts required to complete the survey of each village being nine in number.

2. It has been my uniform endeavour to impress on the minds of the principal people employed under me that the object of the survey was not so much to obtain an increase as to establish an equalization of assessment.

3. It was determined that the mode of measurement, valuation and structure of accounts transmitted by you as exhibiting your own practice should be followed unless when circumstances demanded a deviation therefrom.

4. That in all cases where it appeared the valuation of his lands exceeds the ryot's ability, a reasonable deduction should be made consistent with our knowledge of his circumstances and the rent he had hitherto paid.

5. That when the ryot expressed a wish to relinquish a part of the lands which he had hitherto cultivated, policy required that such request should be complied with.

6. That the lands so relinquished if not disposed of to others, should be kept in reserve for future applications and that accurate accounts of the situation, extent and value of such unappropriated lands should be deposited with the Sarishtadar of each district and the village accountants.

7. That if during the interval between the period of samjhāish (a term applied to the mode of reasoning practised with each ryot before the rent is finally settled) and the delivery of his cowle patta, any ryot should persist in giving up his farm, it should not be forced upon him provided he made such declaration in presence of the collector.

8. That, however, it appearing reasonable that he should account to the sarkar for its share of the produce already in his possession and money rents only being received, every method, compulsion excepted, should be used to induce him to take cowle for one year at the expiration of which, should he still persist, the farm should either be disposed of to another or remain unappropriated.

* Note.—The appendix is printed at the end.

9. That his accepting of this cowle, though differing from the others, should not occasion any difference to him in such abatement of his rent as an investigation of circumstances at the close of the year might render necessary.

10. That provided it did not appear the ryot had neglected his farm, of which a judgment would be formed, from the state of the neighbouring fields, no rent should be demanded for that portion of it, which casualties in his family, among his cattle, a scarcity of water or any public calamity compelled him to leave uncultivated.

11. That one of the first questions to be put to each ryot should be, whether he cultivated on his own bottom or was in partnership with others, if the latter, that such partners should also be summoned to the kacheri as the means of preventing future altercation on pretence of an ignorance of engagements entered into by their principal.

12. That in instances when any officers [*sic*] the principal ryots having refused to obey the repeated orders of the collector to attend the kacheri for the purpose of fixing his lease assessment, should nevertheless in contempt of such orders continue to cultivate his lands and clandestinely carry off the produce, the Tahsildars should be instructed to seize on the produce and after having strictly performed all engagements which might have been entered into with the inferior husbandmen to appropriate the residue for the use of the public.

13. That when it appeared the rent of a village would be less according to the survey valuation than the amount of the former temporary settlement, such increase having arisen from one person's bidding against another, either from a motive of personal enmity or a hope of profit, the assessment of such village should be made the last in the district.

14. That when the inferior ryots preferred holding their lands on batāi kandāyam engagements with the patel or substantial farmers they should not be considered valid unless committed to writing and countersigned by the collector; and that such engagements may be entirely at the option of the former, they shall be entered into for one year only.

15. That, however, such engagements should be discouraged as much as possible, and the ryots by every means induced to hold their lands immediately from the collector because they may rest assured that an equitable division of the produce will seldom take place and that on some pretext or other the patel will defraud them of their right.

16. That vārapattu lands, or such as being situated under tanks and included in no village, have always had their rents paid in kind, from which mode to swerve, such lands must either be placed under amāni management or rented to some principal inhabitant at a greater advantage than if the ryots could be made individually to pay kandāyam for their respective portions.

17. That the dividing of lands of the above description, which belong to villages, among karaidārs, manigārs or village collectors appears to be a bad system, since being in a manner forced upon them, it affords a plea for remission and, what is worse subjects the poor ryots to oppression, for it cannot be doubted that being responsible for the rents the latter will be made to assist with their ploughs in cultivating these lands and neglect thereby their proper farms. This truth is fully exemplified in the circumstances of the village of Pungam Attippādi for which ever since its survey annual remissions have been found absolutely necessary owing chiefly to the vārapattu lands having been included in the karaidār's jannā.

18. That the dividing of the ryots and the rents of one village into several karais or collectorships appears to be a bad system, in as much as it creates separate interests, occasions endless disputes and a consequent difficulty in realizing the collections.

19. That responsibility being attached to the person of an individual is likely to give less scope for intrigue and the detection of abuses more easily effected.

20. That the patel of a village unless disqualified from incapacity shall have the option of becoming sole collector of the village rents.

21. That when the patel declines such appointment, it shall be offered to the inhabitant who pays the highest rent or, in the event of non-compliance, to some neighbouring farmer.

22. That where the smallness of the rents of a village may induce the incorporation of two or more into one collectorship, it shall contain such villages as are nearest to each other.

23. That it being necessary to ascertain deductions before the jamābandi of the current year can be made out, and the urgency with which its early transmission is required, not admitting of a reference, service ināms shall be allowed to the village collectors in the following proportions.

Village rent.	Service inām.
Pa. 100	6
200	9
300	12
400	16
500	18
600	20
700	22
800	24
900	26
1,000	28

24. That these ināms shall be determined by the valuation of the lands actually under cultivation at the time of the survey; but that as an encouragement to the patel's exertions in increasing the number of inhabitants and improving the waste lands, an additional allowance shall be made him proportioned [*sic*] to the number attained in consequence of such improvement.

25. That a deduction from the valuation of the patel's own farm shall constitute his service inām.

26. That the patel having now become a servant of the public and consequently subject to removal for misconduct; and it being meant that the inām shall be attached to the office not to the person, its exact situation, extent and value shall be ascertained.

27. That this being a temporary expedient subject to the approval of the Superintendent of the Board of Revenue and finally of Government, the patel shall, if required, pay the money rent of such inām into the treasury.

28. That he shall with this view receive two pattas, one containing the rent of his farm after the deduction and the other with an exact definition of the situation, extent and value of the fields composing his inām binding him expressly to observe the above condition.

29. That should it be necessary in consequence of the patel and other inhabitants of a village having declined to act as collector, to appoint a person who rents none of the lands of the said village, such person shall nevertheless be entitled to the same inām as if he were a lessee.

30. That for this purpose one of the ryots of said village shall receive two pattas which pattas shall together contain the amount of his assessment. One shall direct what portion of his rent he is to pay the sarkar and the other point out that he is to give the residue in instalments equal to the kistbandi to the village collector appointed by it; that the person nominated to the collection under these circumstances shall enter into an engagement to pay the amount of his inām in case the issuing of his salary monthly from the treasury should be preferred.

31. That where patels enjoy sthala-ināms which have devolved to them from their ancestors, they shall perform the duties of village collector without any further gratuity unless the value of such ināms should be less than those enjoyed by the other collectors when a portion of sarkar land shall be added equal to the difference.

32. That when the value of ināms of the above description exceeds the scale allotted for the other collectors, they shall nevertheless be allowed to retain them as heretofore without deduction.

33. That such ināms being considered as hereditary estates and consequently, unless in cases of treason, unalienated privation of the sarkar land only, should any have been annexed shall follow on the malversation of a village collector in his official capacity.

34. That each ryot before he receives his cowle patta shall declare without reserve whether he has any reason to suppose that either in the measurement or valuation of his lands, any partiality has been practised, on what ground such a supposition rests and on whom his suspicions are placed.

35. That each ryot shall have distinctly read to him in the language he understands and in full kacheri, the situation, extent and value of his farm both in kantarai and star pagodas as deduced from the survey.—The rent he paid last year, the increase if any which he has consented to give during the lease, the division of that increase among the three first years and the succeeding permanent revenue which he is to pay annually.

36. Having finished the survey of Krishnagiri, Jagadēv, Mahārājagarh, Kāvēripatnam, Kambainellūr, Kallāvi, Muttūr and Singārappēt, by the end of last October and determined to include the rents of each as deduced therefrom in the jamābandi of the current year, it became necessary to make a circuit through these districts for the purpose of distributing about 5,000 cowle pattas as the means of giving confidence to the ryots and also of ascertaining the exact sums to be entered in the jamā. The very tedious form observed in explaining to the ryot the nature of his cowle previous to his receiving his patta and the attention indiscriminately given to what he might have to say on the subject of his farm, which however frivolous was thought of importance as involving his future comfort, gave full employment for one month. The subsequent delay in transmitting the jamā and kistbandies with their accompaniments has been unavoidable, nor need any other reason be assigned, then the time necessarily taken up in adjusting the detailed rent of so many villages whose revenue system was entirely changed, and in almost every one of which some alteration affecting the whole structure of accounts in their progress from particulars to abstracts took place, the surveyors were during this period employed on the Virabadradrug district.

37. I mentioned on a former occasion the reasons which induced me to suspend the promulgation of the cowle for waste lands, apprehending that a knowledge of the terms, if circulated before the rents of the arable lands on which depended the efficient revenue were fixed, would greatly obstruct the progress of the survey by inducing a dereliction of a considerable portion of them and thereby causing a loss to revenue. I even thought it would be good policy to restrict this indulgence to those only who should become lessees more especially if they were of that description of ryots, who from a former pre-eminence of situation or some other cause, held their lands on terms far below their value, but who must now in consequence of the equalization of rent obtained from the survey, pay considerably more to Government; they would by this means have had it in their power to acquire whatever little profits might have arisen from occasional bargains with the inferior ryots who would also benefit from obtaining small plots of land on a more favourable cowle than the survey prescribed, and consequently better suited to their circumstances.

38. We have all experienced the interruption to the collections arising from the practice of migrating from one village and from one district to another so common in these countries, and each of us has attempted to devise the means most likely to discourage or prevent it. To all, I believe, objections have been made and so long as deep-rooted prejudices remain, it appears impossible to prescribe a remedy which will prove effectual. Some degree of restraint appears unavoidable to check this restless spirit, which seems to be equally inimical to the interest of the state and to that of the individual; this salutary restraint the latter may call oppression, but its good effects may afterwards induce him to think better of it.

Of this the last Government was so sensible that they limited the period of migration to one month, after which it was strictly prohibited and the person disobeying the mandate was compelled to return.

39. I find that towards the close of the last Government, a few of the patels in this division had engaged on written or verbal assurances of remuneration from the Amils to build tanks at their own expense from the hope of obtaining, when the work was finished, an assignment of a portion of the lands brought under cultivation as inām. It appears but reasonable that where the state actually has or is likely to derive much benefit from the improvements of individuals, the latter should have some share in the advantages which themselves have created—one-eighth of the lands, if the tank was built on the old foundation and one-sixth, if the tank was entirely new, appears to have been the proportions allowed for this purpose. If their ināms will scarcely produce an equivalent to the interest of the money originally disbursed on the tank which must be the case where grain happens to be so cheap as at present; this appears to be a good bargain for the sarkar and certainly preferable to the mode of reimbursing out of the treasury, since dependence must either be placed on the uncertain accounts produced by the patel or on a survey of the work by a mutasaddi in compacts, perhaps, with the former; or being guided by the present rates and present appearance of the tank will not make sufficient allowances for contingent charges and the effects of time. Such ināms, to make the bargain still better for the public, should be situated either in the highest part of the land or that which is farthest removed and the most difficult to be watered. Being convinced of the justice of their claim, I propose, as no provision has yet been made by the survey, to recommend that a remission shall be made at the end of the year in the rents of the patels who are thus circumstanced at the above rate, or in any other proportion, which may be thought preferable, and I have given them an assurance to that effect.

40. It being my intention when the survey is finished, which it is hoped may be effected by the end of April, to make another circuit for the purpose of investigating ināms in general, whether under the denomination of pagoda, uliga, bhattavarti, agraharam, sarvamāniyam, shrotriya, etc. I have been satisfied with making a temporary settlement for one year of the villages which come under the description of the three last, at half the full valuation of their lands as deduced from actual survey, provided such settlement was not less than the rent paid for each last year, by which under such circumstances I was guided. Where erasures, interlineations or a too modern date in their sanads created doubts of their right to the inām, an asāmiwar samjhaish or individual assessment took place on the same terms as the sarkar villages.

41. The farmer of the customs having acceded to the same terms as last year with the additional exemptions, no alteration whatever has taken place in this branch of revenue. It is probable that, had they been rented out by districts, an addition on paper might have been made to the settlement of the current year; but having already experienced the bad consequence of creating an emulation to which some are excited merely from having an opportunity of gratifying private pique, and having observed that applications for remissions generally follow, this farm has been continued to one person who has sufficient influence to divert the channel of trade in some degree into these districts and on whose circumstances and regularity of payments entire confidence may be placed. This appears to be the proper head under which to mention the many obstacles amounting nearly to an annihilation of the foreign trade, formerly carried on to the mutual advantage of both countries which have been created in consequence of the very impolitic measures adopted by a neighbouring Prince who has, I am told, prohibited the importation of goods into his dominions by Baramahal merchants under the severest penalties.

In regard to the detail of the customs, you have already been furnished with the exports and imports in fasli 1203, the particulars of the farmer's collections in 1204 and the sāyar tirvaidditam or established rates of imposts in each district and on every article of traffic.

42. Of the licenses or least productive branch of revenue, I have also given you all the particulars which have come within my knowledge; they will appear to be considerably diminished this year, but that arises from some of the items which were before improperly classed, such as serina or inām quit rent and the tādabans or palmyra groves, etc., having been transferred to the land rent. The shop tax, house rent and several other heads seeming to require arrangement, I have given the farmer's pattas for the current year only, by this means leaving an opening for the operation of any future system of which a communication of our united ideas on their subject may induce the adoption. I have thus endeavoured to explain the principles which have hitherto guided me in the progress of the survey. "I trust it will appear, that obtaining the ryot's free consent to his rent as the only means of contributing to his future comfort, on which depends the prosperity of the country together with the permanent and regular realization of revenue, has been a leading object."

If the small increase of settlement obtained from the survey should create any surprise or disappointment, it is only a proof that we had before nearly ascertained what the division can pay, and as already observed our object under that conviction has been to equalize the assessment; it should also be remembered that in the year Pramādicha or fasli 1203, the rents of these districts were on an average raised upwards of 10 per cent. I shall only further remark that though objections may be made to natives in official capacities holding grants of land, these have been overruled in my mind from the very great scarcity of inhabitants and consequent striking extent of waste and unappropriated soil, which appears in two-thirds of this division. The increase of rent to which each ryot has given his consent being divided among the three first years of the lease that time may be given him to improve his farm; the full assessment will not appear before the third year when it becomes permanent. I do not however imagine that the total increase will exceed 10,000 pagodas.

Appendix [printed at the end].

[No. LII in the original.]

XXII

Letter—from Captain THOMAS MUNRO, Assistant Collector.
To—Major ALEXANDER READ, Collector of the Baramahal.
Dated—Sankaridrug, the 28th February 1796.

I have received your letter of the 22nd instant with a copy of the complaints exhibited by several of the inhabitants against the Tahsildar of Omalūr, but as in almost every instance here stated the Tahsildar acted by orders given by me while I was on the spot myself and after the fullest investigation, I shall give a short reply to each of the charges in order that if you should hereafter think it necessary to examine the parties yourself, you may the more readily comprehend the motives by which the conduct of both have been governed.

First charge.—It is false that the Tahsildar refused star pagodas in payment, he received and carried them to account; but it being afterwards discovered that the ryots had paid their kist in rupees I sent for them with Weida Gaud and the karnam; on examination it appeared that the whole of the kist except a small part was ready at the stipulated day and that this also was paid a few days afterwards but that the patel and karnam not choosing to take any part to the kacheri as it would have deprived them of the profit on exchange left the whole kist in the village and paid a.p., not borrowed from a sowkar but kept by themselves for this purpose, to the Tahsildar and that they returned in a few days to the village and collected the rupees which were waiting for them; had the karnam advanced either a sowkar's money or his own in consequence of the ryots not being able to pay their kist at the proper time no questions would have been asked but the crime was in keeping back the collections that he might employ his own money; by this transaction he gained 35 rupees for which and many other peculations amounting

to several hundred rupees and for false accounts, I ordered him to be punished and discharged; the patel received no punishment but a few hours imprisonment.

Second charge.—The patels were both security for his person and his kists and therefore when he failed I called upon them; but on the Tahsildar representing that Vella Gaud and Mārka Reddi could not well afford to pay their shares, I remitted a part to the former and the whole to the latter.

Third charge.—The same Ponna was continued in 1203 because Pāṭchā Gaud being his mal-zāmīn and being as I knew well able to make good any deficiencies it was indifferent to me who the renter was; after two or three of the kists had been paid he complained to me that Ponna squandered his collections and then called on him for assistance. This having been proved I consented that he should place people of his own at the chokies to receive the customs from Ponna; at the close of the year however there was a balance outstanding of thirty pagodas and on examination it appeared that he had actually deducted this sum from the collections in order to pay himself for a private debt due to him by Ponna; I of course made him refund this money because I conceived that no part of the produce of the customs ought to be applied by the renter or his security to the payment of the private debts while the kists remained undischarged.

Fourth charge.—It is very common to pay oddars partly in grain. Whatever the Tahsildar purchased for the tank of Dārāpuram is entered both in the accounts of the district and division kacheries; he can [not] gain by the transactions, for the profit, if any, will be carried to the credit of revenue when the accounts of the tank are closed.

Fifth charge.—Only 500 rupees passed through the Tahsildar's hands to be disbursed for the ceremony of the Swāmi churches and the whole of this sum has been faithfully accounted for by him; as to the two thousand rupees, Venkata Rāo was concerned with a party of discharged Sarishtadars and karnams in drawing up a list of peculations against him to this amount, but he knew too well the falsity of them that he abandoned them all except a few amounting to 3 or 400 rupees not one of which he could substantiate.

Sixth charge.—Subbayya karnam here mentioned was dismissed by me for many offences; the ground of 70 gopally chakrams rent was taken from him because he never paid the rent of it; the 20 candies of grain was the produce of inām the owner of which being dead the karnam had applied to his own use for two years; I made him refund it and carried it to extra revenue.

Whenever the Tahsildar is confronted with Pāṭchā Gaud he will have no difficulty in proving that his part of the charge is false.

Seventh & eleventh charges.—These fines were taken by my orders and carried to extra revenue, it was not for a delay of one day but of many. The kists had come in long before I desired the Tahsildars to give me a list of those who had not paid and finding them all patels or servants of the kacheri, I desired him to fine every man 1/5 of his balance.

Twelfth charge.—The Tahsildar paid Wutta Gaud according to the written agreement between them.

Thirteenth charge.—Answered in the 7th.

Fourteenth charge.—I make no doubt of Nanjayya Chetti having received the ten rupees, but I am very certain that he did not give them to the Tahsildar. He recommended himself to me about three years ago by bringing forward some charges against my own kacheri. Since that time he has been frequently employed in examining extra collections and patels, but he is always guilty of so many little peculations that I have frequently been obliged to dismiss and once to punish him. I have made him refund above fifty rupees but he still owes a hundred.

Fifteenth charge.—Answered in 7th.

Sixteenth charge.—Answered in 14th.

Seventeenth charge.—Requires no answer.

Eighteenth to twenty-third charges.—As to his making the ryots give false evidence respecting bribes I did not depend entirely either on his or their assertions. I had many collateral proofs, one of which of some weight was the confession of the parties who received them; as to sureties they were never exercised without

good reason. When a village was backward in kists, when it was known that the patel and karnam had made an extra collection of three or four hundred rupees and when they would neither produce the money nor give any account of what they had done with it, severity became necessary and it was never exercised without my leave; as to its having stopped cultivation the reverse is true; the removal and punishment of these plunderers of the ryots has brought Ōmalūr which could not pay its rents either in 1202 or 1203 to a higher state of cultivation than ever it is remembered to have been, perhaps than ever it was at any former period.

Twenty-fourth charge.—Whatever presents the Tahsildar has received from me have appeared in the revenue accounts except one of 100 pagodas which will be entered whenever the Superintendent answers a reference made to him to know whether it should be inserted under extra revenue or charges extra.

Twenty-fifth charge.—The Tahsildar has nothing to say to this charge, the land was worth 24 pagodas, but in consideration of Komari being a dāsari he got it for 18; if he quits it many other people will be glad to take it; his selling his daughter has nothing to do with his rent; his trade is to pick up orphans and sell them and also his own daughters when he can get a good bargain.

Twenty-sixth charge.—The total rent of the toddy topes was lowered but in settling the detail the equalization doubled the rents of some of the headmen because they had not before paid one-half the proportion of the poorer sort. They complain to me every time I go to Tāramangalam, but I am still convinced that the settlement was fairly made.

Twenty-seventh charge.—None of the ryots wish the Tahsildar removed except such as have been found guilty of extorting money from the lower classes and forced to refund it.

Twenty-eighth charge.—Notice was given to all the ryots that grain was wanted for store but none of them would come forward with an offer except the Tirtagiri [Sōma Nāik] here mentioned and Gōvinda Chetti a shopkeeper of Ōmalūr who made proposals for the greatest part of the quantity wanted which I agreed to. On hearing this Gōvinda Reddi and some other patels came to me and said it was hard that a shopkeeper who paid no rent should benefit by this contract and requested that I would recall it and give it to them. I told them they were too late and that if they wished to gain by such transactions in future, they must come forward with an offer. With respect to flogging I had never the least idea of it, for their only fault was in neglecting their own interest. It is however not improbable but that they may have threatened to flog Gōvinda Chetti if he ever again made a contract without their leave.

Twenty-ninth charge.—Too absurd for an answer.

Thirtieth and Thirty-first charges.—The sheep ināms are fully adequate to the purpose for which they are allotted; but as the ināmdār very often neither furnished the sheep nor paid the money, the Tahsildar is now directed in case of his not furnishing the sheep to collect the money and pay it to the ryot who does.

Thirty-second charge.—The same people who settled Dharmapuri settled Ōmalūr and they did on terms at least as favourable to the ryots [as] they had good reason for doing so. They were well paid, for Ōmalūr was the Bank from which all descriptions of revenue servants drew their supplies still lately.

It is remarkable that in all the above charges Gōvinda Reddi of Arūrpati and Chinnarāya, karnam of Mēchchēri, who were the instigators of them all do not appear. These two men assembled all the disaffected patels and karnams at Mēchchēri to concert measures for getting rid of the Tahsildar; they first marched through the country in a body and forced all the patels who had remained in their villages to join them; they then returned to Mēchchēri and made them all swear in the pagodas to pay no rent while the Tahsildar continued in office so that for the last three weeks every pcon sent out for the kist due has constantly returned without a single rupee and with the answer that they had sworn to pay none. It may be asked how these two men should acquire such influence in the district; they acquired it during Tipu's Government when they were employed as myrmidons by the Amildars to extort money from the inhabitants; by exerting it on the present occasion and by perhaps persuading some of the more ignorant that they would

obtain for them a considerable remission of their rents they prevailed on them to be guided by their directions. They have taken such good care to secure my kacheri, that they have it in complete subjection and there is no body in their way but the Tahsildar. Govinda Reddi wishes him dismissed to prevent an investigation of his collections from the ryots, his village being now the only one in the district which has not undergone a thorough examination and Chinnaraya wishes to recover 400 rupees of exactions from the ryots lately refunded by him which he cannot venture to do while the Tahsildar holds his place. Omalūr is by far the most flourishing and improvable district of the central division and if these two men are deprived of all authority I have not the least doubt of its paying an increase of 6 or 700 pagodas above its present rent in four or five years.

[No. XXXIX in the original.]

XXIII

Letter—from Captain THOMAS MUNRO, Assistant Collector.
To—Major ALEXANDER READ, Collector of the Baramahal.
Dated—Sankaridrug, the 28th February 1796.

Having observed in the course of the present survey that what are usually called gardens compose a very small part of the cultivation of the Ceded districts and being convinced that an extension of them might at a future period contribute greatly to the prosperity of the country, I have, therefore, drawn out the heads of a cowle which after receiving the corrections and additions, which your knowledge of the subject will suggest, would, I think, tend much to stimulate the inhabitants to engage in such improvements.

This cowle is only to regard the future and to have no experience [sic] to rents already settled.

(1) The rent of betel gardens watered by tanks or nallas made at the expense of the sarkar to be the same as that of the first rate of paddy grounds in the village. Where they are watered by tanks or wells dug by the ryots, to pay the same as the first rate of dry grain.

(2) The rent of plantain gardens to be the same as above.

(3) The rent of mango, lime, orange, tamarind and other fruit trees when planted thick as in topes to pay the same as above. When straggling in grain fields to make no addition to the usual rent of the ground.

(4) The rent of cocoanut to be in every respect the same as that of betel gardens.

(5) No rent to be demanded for palmyra trees but the ground to pay the same that it would have done had they never been planted.

(6) Wherever a ryot by digging a tank or a well converts dry ground into wet he is never to pay more than the first rate of dry ground in the village.

The duration of the cowle to be unlimited at least so far that no addition should ever be made to the rents of the gardens unless at the same time and in the same proportion that a similar addition is made to the rents of the class of dry or wet ground in the village to which they belong.

An objection may be raised to this cowle on the supposition that gardens requiring more labour than the usual dry and wet grains; they might by employing an extra number of hands deprive the sarkar of the direct revenue which would have arisen from their cultivating waste lands, but the disproportion between the labour of gardens and paddy grounds is not so great as may at first sight appear. Cocoanut trees, though they require more for the first four or five years, require less afterwards and other trees in the same manner, though they demand more at one time, take less at another, so that upon the whole I imagine that paddy fields require as much labour as gardens. But were it even true that a number of hands would be diverted from the cultivation of waste ground to that [of] gardens, the loss of revenue which might be said to the result of this measure, could be only temporary and would be much more than repaired by establishing a number of

substantial farm[er]s in the country—who would pay their rents at all times without difficulty instead of having a needy race as at present where the smallest accident obliges to abandon their farms by an increased demand for manufacturers and by the cultivation of waste lands, which would in time become necessary to supply the increased consumption which would be the consequence of the growing wealth of the inhabitants.

It is not to be supposed that the cowle here proposed or any other will produce any sudden change on the condition of the country. This must be the work of many years. The bulk of the people are too poor to attempt any improvements and those who are not so must be incited to it by more certain prospects of advantage than they now have.

[No. LIII in the original.]

XXIV

Letter—from Major A. READ, Superintendent.
To—Captain MACLEOD, Assistant Collector, Salem District.
Dated—Salem, the 21st March 1796.

I arrived here yesterday and have deferred answering your letter of the 18th ultimo till now that I occasionally return to the subject of it.

As the person whose province is to enquire into the complaints of the ryots from your districts, candor demands that I subscribe in opinion to your remark that, having the responsibility of collecting the assessments made under your immediate charge, there is little probability of your allowing people to be compelled to agree to rents they might not seem able to pay, which, I dare say, every one will admit for the credit of a settlement should depend on the realization. Some other observations may be made which will give weight to yours and the weight it ought to have with all who are to judge of your conduct.

The merit of realizing settlements depends on their approach to what is really the due of Government according to the rules of assessment, for if they be greatly less, what difficulty can there be in realizing them. Now as ours are certainly more than double the settlements of any former Government, they must be generally very near it and, inequalities that are unavoidably considered, they are doubtless in many instances above it. With that defect we realize the whole every year; notwithstanding as you observe, it might be expected that the losses from failures must bear a proportion to the number of creditors and within less than one per cent. I will venture to say that such exactness under such a system of management is without example and a singular proof of their being well regulated. I have much however to say on this subject and every branch of the survey which must be deferred.

2. While we agree in a matter so important to revenue and so satisfactory to you in particular as its immediate agent, I observe we differ a little in another; for though I should believe that the ryots have never been forced under your management to consent to the raising of their rents, it appears to me from causes already stated, which I believe will always operate more or less under the most vigilant Collector, highly proper that I should prohibit compulsion in making settlements; especially as in the act of settling the servants of revenue are inclined and often have cause to think the ryots unreasonable in not acceding to terms that to their conviction are moderate and the opposition is often owing to the efforts of a few or of only one individual.

3. I hold it as an opinion that while no engagements exist between the ryot and the sarkar, they are perfectly free and that the sarkar being proprietor of the land, they have not then any claim upon it. On that principle I apprehend that at such a time they may refuse to rent it and the sarkar may refuse to give it in rent. I believe that in the Carnatic an idea prevails of the right of cultivation, but I never heard it defined. I believe however it is only admitted on shrotriyam lands. The right of occupancy may be allowed where

there is no sign of term or terms understood, but that is done away the moment a sign is fixt for it. It seems to me impossible that they both can subsist at the same time. Rent is surely the sign or condition of occupying the sarkar lands in this country and hitherto that has usually been granted from year to year. On this ground I maintain that, when the sarkar and the ryots cannot agree, they should be permitted to quit and that when their disagreement may be fairly imputed to any one of them like Konda Nāik, he may be expelled. The ryots are desirous of reducing their rents as much as possible and unwilling to leave them. The sarkar only wants a proposed assessment and is unwilling to lose them. Thus mutual interest binds and when free scope is left to its operations, their consenting to pay what I called in a former letter the true tirvai will commonly be the result of their contention. If the struggle should end in their favour, it occasions some deviation from our plan of equalization, but it is not a matter of much regret. This will appear a digression as our sentiments on this head appears to be the same, but I approve the embracing every opportunity of discussing these matters.

4. To return to the present discontents in the Mural and Karuppūr hōblies, I have perused with great attention your observation upon the complaints of Konda Nāik, etc., and as I mentioned before, can have no doubt all they have stated relative to the survey is greatly misrepresented. Their silence in regard to the kandāchār lands, the raising of whose rents to the level of other lands accounts in a great degree for the increase and discovers their design in one instance to deceive. That is what I would expect and look upon as one of their little efforts to keep what they may consider their good for [the] time in having concealed so long. I have hopes that with the information your observations contain, I shall be able without another survey of the Mural hōbli to convince the ryots of their having in general been misled and to satisfy them of their unreasonableness. As the doing that will require the assistance of the people principally employed in the survey, I request you will send them hither with the detail of it for that purpose.

5. As you assure me that all they say of their having been fined, beat, compelled to sign their rāzināmās and afterwards promised as to remissions, is false, they shall be required to prove their allegations and in the event of not doing that they shall certainly be punished; that, while they enjoy the advantage of appeal, they shall at the same time experience that no award will be given till after investigation and proof, and learn to their cost the consequence of false representations. To do this, it is necessary that you send hither Sarvōttama Rāo, Venkatēsayya and others of your kacheri, who may have been employed in settling with them. I had summoned the ryots upon understanding they had already paid up their kist for this month, but learning that is not the case I have sent them a second order not to come till it is completed.

6. I request that with your mutasaddis you likewise send the evidences you mention to prove your charges against Konda Nāyar, for if all this trouble turn out to be unnecessary and to be the effect of his machinations, I think the banishing him the district where his influence prevails will be [the] best punishment he deserves.

7. The Karuppūr and Mēlmāgānam hōblies being in this district, I suppose that all the people except Sarvōttama Rāo and Venkatēsayya must be here; but if there be any of them your way send them and if you have any information to give relating to their complaints, I wish you to favour me with it as soon as you can, for I ought to know all that can be urged in support of the measure complained of to be on a par with them.

[No. XXXVI in the original.]

XXV

INQUIRY CONCERNING THE SURVEY OF THE MURAL AND PUDUR HōBLIES.

1. Konda Nāyar and Perumāl Gaud state that Gōvinda was first sent to measure their fields in Pallippatti and Sukkampatti when Venkatāchalam having informed that his measurement was not correct (according to the karnam's accounts) he and Rāma Pillai were sent to measure them a second time. The two gaudas affirm that having attended Gōvinda, they can vouch for his measurement being correct consequently that Venkatāchalam's and Rāma Pillai's are erroneous. That is a matter that can only be determined by another measurement. After that in Āvani or August, Muhammad Khān was sent to ascertain the taram.

2. Being asked how he ascertained the taram, he says they first examine the mudal taram or first rate field which he observes has two tarams of that class, one is the kudem and the other the hal. The former is procured from the karnam's accounts and is what they call the māmūl, the latter he says is merely according to the judgment formed by the mutasaddis along with them of the quality of the soil. Being asked if he could not form any such judgment of it, he said "yes" but being desired to explain how he could not he could only say that he made a guess, but seemed to have no rule for a guide and at last confessed that he did not understand it. Being asked what use was made of those two kinds of taram, it appears that the hal taram being raised or lowered to correspond with the māmūl taram nearly, that was better as the basis of the taram of the village. That being settled, they set out to examine the other fields classed into 2nd, 3rd, or 4th taram. Enquiry is again made of the karnam respecting the māmūl taram and the mutasaddis form their judgment of the hal taram but what rules he cannot tell. He does not even say that any comparison is made between the 1st and the inferior kinds. Being asked for what purpose he was sent along with the mutasaddis, he answers to look after them and to see that they did not register the 1st for the 2nd or the 3rd for the 4th; when being asked how he could do that if he could not distinguish them himself, he observed that he compared the soil and could tell from that its gradations from good to bad. This is the first instance of his having any rule or idea to guide in the business on which he was employed. Should the mutasaddis who accompanied him be able to give a more satisfactory account of their method, dependence may be placed upon their valuation. That as Konda Nāyar and Perumāl Gaud assert they should enter the 2nd and 3rd in the 1st is what was to be expected from the survey and that is the most likely to happen in their own farms which of course were under-rated. The mutasaddis along with him were Kuttiayya, Rāma Pillai, Perumāl Pillai, Venkatasubbayya, Venkatāchalam Pillai. Upon further inquiry it appears that the fixing of the taram into the 1st, 2nd, 3rd or 4th class is all they do and that the practice is to make the ryots agree by touching the ezhattāni as a token of assent to their having done so properly in every field before they quit it. By this there is only one of four points to determine, that is, of which taram a field shall be classed which by the method observed must be a very gross estimate and often very wide of the true one or such as might be approached by a nicer regard to the quantity of the produce.

3. The gaudas' assertion of the mutasaddis having acknowledged their measurement and valuation to be both unfair cannot be enquired into till they arrive.

4. The gaudas complain of their rents being doubled and trebled by the survey but have said nothing of the kandāchār zamīn which by the karnam's confession was in Pallippatti, 145 guntas, each gunta being 65 bāms square and rated at 283 chakrams in Kilaka, but in Paridhāvi at 560, in Pramādicha 912 and in Ānanda those lands were assessed with the sarkar zamīn. The peons who remained the beginning of Nala or 1205 were 10 in number, 4 of whom remained and 6 of whom have deserted; some proof that the profits of one set of farmers are now taken for the sarkar. Supposing that the kandāchār zamīn was assessed at $\frac{1}{4}$ of other land, that accounts for 849 of the increase which added to the Kilaka bēriz 2,820 makes 3,669 chakrams or star pagōdas 1,359. That being 260 more than

the assessment complained of, suppose that of the kandāchār zamīn be only doubled and added to the Kilaka bēriz 2,820 chakrams, double 283 is 566 and the account in chakrams 2,386 or star pagodas 1,254 which is still 155 more than this year's assessment, viz., 1,099-11-60 [sic]. This is accounted for by there being only 4 dākhili villages under Pallippatti now and there having been 13 in Kilaka.

The 9 excluded are:—

Sukkampatti	...	...	...	...	...	615	8	0
Williambutty [Velampatti]	...	...	...	...	...	671	6	7
Tādanūr	...	...	...	...	...	70	0	11
Kuppanūr	...	...	...	...	...	169	9	15
Achchānkuttappatti	...	...	...	...	...	119	1	11
Aramanūr	...	...	...	...	...	180	8	9
Pudūr	...	...	...	...	...	62	6	6
Kattirippatti	...	...	...	...	...	123	6	9
W [. . .]	...	...	...	...	...	45	6	15½

Chakrams ... 2,089 5 14 [sic]

Total star pagodas ... 734 44 27
Take the first difference from that sum, viz. ... 260 0 0

Excess ... 474 0 0

Take the second difference ... 155 0 0

Excess ... 579 0 0

The kandāchār zamīn he rated at only double. To the bēriz of the current year ... 1,099 10 11

Add that of the 9 differences ... 734 44 27

Total 1,205 ... 1,8 4 9 38

Deduct Kilaka balance ... 1,254 0 0

Difference ... 580 0 0

which upon the Kilaka bēriz is 46 per cent.

The complainants having asserted that if ryots disputed the correctness of the survey they were fined; they are now called upon to prove it, but upon inquiry it appears that anything done to them was on other occasions and particularly for non-attendance at the time of surveying their land and of consequence deservedly.

5. Having complained that when they were required to sign their rāzīnāmās and objected they were confined, beat and fined; they are required to prove their allegations. Mutta Gōvinda steps in and says that when his rāzīnāma was handed to him to sign he objected to sign it till he heard the contents. Being required a second time to do it he still refused till he should know its contents when Sarvōttama Rāo made Amildar give him several slaps on each cheek and pushed him out of the tent. He was then called in again and obliged to stand on one foot for about a ghādi and told he should stand on it till he should pay a fine of 3 rupees. On giving the 3 rupees he was ordered to stand on the other leg and asked if he had come to his senses. Saying yes, the rāzīnāmā was given to him a third time when he signed and was then allowed to go to his house. Mutta Gōvinda, Karuppa Gōvinda, Anai Gōvinda, Perumālu, Kolandai Gōvinda are witnesses to what he has declared.

Jivan Rāo, Sarvōttama Rāo's gumāsta being called upon to speak to the first he denies that [he] was struck but acknowledges that he was forced to stand upon one leg and fined 3 rupees for making iskkal or murmuring at his increase of rent. The same he says being reported to Captain Macleod, he ordered the 3 rupees to be sent to the Tahsildar to bring to account. Four of the witnesses who are present assert that he was beat and struck out among the tent ropes. Both parties being required to swear, they swore to the truth of their allegation, he to the contrary and that Mutta Gōvinda was punished for investigating [sic] others to complain.

Kolandai says that being at the kacheri as the ryots were called to sign their rāzīnāmās Nāgala a ryot of his village told him he objected too and would not have

his kait or the terms offered which telling to Sarvōttama Rāo he ordered them both to stand on one leg until Nāgala produced 2 rupees and for refusal and Kolandai 3 for reporting it, after that they went away and their kait being included in Mutta Gōvindakarai. Nāgala has thrown up his kait. Andāri, Kuppa Gōvinda, Karuppa Gōvinda, Perumāl, Anai Gōvinda are witnesses.

Jivan Rāo acknowledges that they were forced to stand on one leg and both fined for complaining, but says it was on account of having complained after Nāgala's rent had been reduced and he had appeared satisfied. They state his rent was never altered but that another Nāgala having complained his rent was altered. He being sent for says that never was done to him, that it appears the accuser's deposition is false and all that can be gathered from their story is that Nāgala was averse to the taking his patta on the terms offered, for that was the time he was called upon to shew whether he objected or not and it was then he objected and compulsion was used.

PUDŪR.

Kolkar Nallar Variyan a ryot of Eripudūr complains that some waste land which had formerly cultivated being entered in his patta and being certain that he would not be able to cultivate it last year he represented his case to Sarvōttama Rāo and desired it might be erased whereon he was forced to stand on one leg to pay a fine of 2 rupees and to accept of his patta without alterations. Alagappayya, Ranchay, Chella, Taivaigani were witnesses.

Jivan Rāo says he does not remember the circumstance but that waste ground was given to ryots who desired it in Purattāsi and that afterwards in Māsi it was erased from the pattas of whoever had not cultivated it or did not wish to keep it. Kolkar and others of the Pudūr ryots say that option was never left with them that if it had he would have thrown it up.

[No. XLIV in the original.]

XXVI

Letter—from Major A. READ, Superintendent and Collector of Bāramahal.

To—Assistant Collectors, Bāramahal and Salem.

Dated—Salem, 11th April 1796.

1. Proposing to state the progress of the survey and settlement in lease I herewith transmit you a draft of my intended report made out from your kistbandi of the current year and letters on the subject in September last with a wish that you would correct any inaccuracies in it and add such information as may be satisfactory to the Board.

2. As you may observe I propose to include all the districts that are surveying or not begun yet in the jamābandi of 1206 and shall be happy if you can enable me to give the Board assurance of that being done. If you could without much trouble or delay add the intended increase of the districts that are surveyed and the expected increase of those not surveyed I wish much for it to show the ultimate amount of revenue from them all. That may be of some importance to ourselves from this being the first report I shall have made on the progress of the survey and that being a great means of the increase of revenue from them in the course of the three last years.

3. Add the dates at which you expect to finish the survey of every district.

I request your answers as soon as possible.

[No. XL in the original.]

[NOTE.—The progress reports of the Assistant Collectors are printed at the end.—Statements Nos. 19, 20, and 21.]

XXVII

Letter—from Major A. READ, Superintendent, Baramahal.
To—Captain W. MACLEOD, Assistant Collector.
Dated—Salem, the 27th April 1796.

1. I have hitherto delayed the calling of the ryots of Mural hōbli who came and complained to me in the Baramahal for the purpose of establishing their charges against such of your kacheri as were employed in settling with them until they should pay up the first five kists according to their promise and that being now done the Tahsildar has brought them. Having omitted the bringing of the karnams who are necessary, I am now waiting for them.

2. In the meantime, I wish you to send such of your kacheri as were employed in procuring their consent to the settlement, for though I place the fullest dependence on the assurances given of your own intention to use no compulsion in that transaction, the conduct of people under us is even to be questioned especially when charged with acting contrary to the instructions given them and though the whole may prove subject of litigation every occasion must be embraced of showing the people that they have an appeal and that attention will be paid to their complaints.

3. I likewise request you will take this opportunity of exhibiting specifically such charges as you may think proper to prefer against Konda Nāik, Sēri Gaud, etc., and send such persons as may be necessary to substantiate them that at one and the same time they may see the injured redressed and delinquents punished. Loose not a moment in sending off your mutasaddis that the ryots and the Tahsildar may be delayed as little a time as possible.

4. I have purposely postponed my entering into any inquiry yet concerning the complaints from the Mēlmāgānam and Karuppūr hōblies that there may be no impediment to the collections but wish in the meantime for your remarks upon their representations;

[No. XLV in the original.]

XXVIII

Letter—from Captain W. MACLEOD, Assistant Collector.
To—Major A. READ, Superintendent.
Dated—Kannanūrpati, the 28th April 1796.

1. I have been favoured with your letter dated yesterday and conformably to your directions, I send two gumastas who were present during the settlement of the Mural hōbli. They can prove the assertions of Konda Nāik to be totally false in what regards compulsion being used in any stage of the settlements.

2. Head farmers upon being detected in persuading the under-farmers to recede from their agreements, have been occasionally fined but such fines were rare and trifling in amount as will appear on reference to the list of fines.

3. Sometimes leading men may have been detained for one or two days in the kacheri for similar reasons or until they might refund unauthorised articles of collection made from the under-farmers, but that stripes were ever inflicted at a settlement is entirely out of the question.

4. Complaints against official people are at all times more likely to meet with belief than to be discredited, at the same time that the impression they may make is more easily received than removed, however clear the falsehood may be proven. To pass over such crimes with impunity would be encouraging an open counter-action and resistance to public measures. On which account I feel the fullest confidence in your seeing the necessity of punishing those who may appear to be the chief instruments of making false representations or of spreading discontent and delusion among the more ignorant.

I shall shortly send you some remarks on the complaints from Karuppūr and Mēlmāgānam.

[No. XLVI in the original.]

XXIX

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.
To—Major ALEXANDER READ, Superintendent
Dated—Kannanūrpati, the 3rd May 1796.

I forward herewith some charges against Konda Nāik which, if proved, either wholly or in part against him will, I trust, render him in your opinion an object deserving punishment. Having already repeatedly given my sentiments regarding him, it is [un]necessary now to trouble you with repetitions.

ENCLOSURES.

No. 1.

CHARGES AGAINST KONDA NAIK, LATE MANIGAR OF THE VILLAGE OF PALLIPPATTI IN THE MURAL HOBBI, BELUR TAHSILDARI.

First: For deserting from his village and going to Madras without giving any intimation of such an intention either to the Superintendent or the Assistant Collector, although he was at that time, the beginning of December 1795, the proper manigār appointed to Pallippatti, which occasioned much delay and inconvenience in collecting the rents of the village.

2nd. For having enticed the following manigārs to accompany him to Madras by which means he impeded the collections of other villages as well as of his own:—

Perumā Gaud of sukkampatti,
Karuppa Gaud of Ayōdhyapatnam,
Muttu Gaud of Mettupatti.

3rd. For assembling the ryots of the Mural hōbli after his return from Madras and his first return from Tiruppattūr and disseminating discontent among them; also by imposing a belief upon them that he had brought directions from the Board of Revenue to the Superintendent to reduce their rents, thereby prevailing upon a considerable number of them to accompany him back to Tiruppattūr, in consequence of which they were drawn 60 or 80 miles from their habitations and a stop was put in a great measure to the collections of their village.

4th. For sending messages to Sēri Gaud of Mallamūppanpatti, Alaga Gaud of Murugampatti, Virabadra, Madurai and several others of the Karuppūr and Mēlmāgāna hōblies acquainting them of his having been at Madras and inviting them to hold a conference with him at Pallippatti. In consequence of which conference the said Gaud with several others and fifty or sixty under-farmers from the Salem district either accompanied or immediately followed Konda Nāik in his second excursion to Tiruppattūr.

5th. For having sent agents from Tiruppattūr to prohibit any collection of rent during his absence, in consequence of which several head farmers hid themselves; notwithstanding they had got considerable sums of money from the under-farmers, who were in the villages and were on the point of going to pay their kists in the kacheri when they were prevented by his message.

6th. For having endeavoured by verbal and written messages to prevail on Palani Gaud of Valapādi and Pachchaimuthu Gaud of Singapore the two leading Gauds of the Bēlūr hōbli to join him in the cabal with ryots of the Bēlūr district. But these two men were too sensible of Konda Nāik's proposal being improper and paid no attention to his scheme.

7th. For making false complaints against the Assistant Collector and the person employed with him in the survey by which means an unfavourable impression might have been given at Madras regarding the mode observed in making settlements.

Evidences to support the above charges:—

1st. The petition of Konda Nāik to the Board of Revenue.

2nd. Do. do. do.

3rd. The kanakkappillai of Pallippatti, Viripatti, &c., villages; Muhammad Khān, the present Tahsildar, and the accompanying Nos. 1, 2 and 5.

4th. The Tahsildar of Salem and the evidences he can produce; also Nos. 3, 4 and 5.

5th. The kanakkappillai of Sukkampatti and Virappa, a peon in the Bēlūr kacheri, and others who will be produced by the Tahsildar of Bēlūr.

6th. Palani Gaud of Valapādi. The Tahsildar of Bēlūr and No. 3.

7th. A comparison of his complaint and what he may substantiate, also with the Assistant Collector's reply dated the 18th of February last, and its accompaniments.

From—Captain W. MACLEOD.
Dated—Kannanūrpati, the 2nd May 1796.

OBSERVATIONS ON KONDA'S CHARACTER.

A short sketch of Konda's character accompanied my letter of the 18th of February last to which on this occasion I beg particularly to refer.

He appears to have been selected by the Brāhmīns of Bēlūr and Ātūr as a desperate subject to accompany them to Madras with the view of their own complaints against the survey making the stronger impression by getting Sūdra ryots to engage with them in objecting to it.

Although Konda was a subject under Tipu Sultān's Government in the year 1791, he was the chief guide in conducting Sēl Nāik to plunder Salem and the most active person in discovering to his banditti the places where the property of the inhabitants had been.

When the English army had been in the southern districts in 1790, the inhabitants of the Salem district removed much of their effects to the hill Sherwaimalai as a place of security, but the greatest part of their property had been plundered and a large share of the plundered part is supposed to have fallen into the hands of Konda Nāik from his connection with hill people.

No. 2.

From—the Kanakkan of Viripatti.
Dated—the 20th January 1796.

Valliya Gaud, the brother of Nāt Gaud, who went with Konda to Chennapatnam, has remained at Krishnagiri; Konda of Pallippatti has returned and has been lately prevailing on Nāt Gaud to send the ryots of Viripatti to Krishnagiri to complain, upon which Nāt Gaud assembled the ryots and directed them to accompany Konda. But the whole of the ryots replied to Nāt Gaud's proposal that they would not on any account leave their village. When Valliya Gaud went to Madras he carried 12 rupēes with him which was collected by a vari from the ryots.

No. 3.

From—the Kanakkappillai of Pallippatti.
Dated—the 21st January 1796.

Konda has returned from Krishnagiri and upon his arrival assembled the following persons:—

- Lakshman Gaud of Perumālpālaiyam
- 2 Karaivālas of Perumālpālaiyam.
- 1 Ryot do.
- 1 Karaivāla of Pallippatti
- 2 Ryots do.

He is scheming some plot to set the ryots wrong.

No. 4.

From—Venkatāchalam Pillai.
Dated—Pallippatti, the 24th January 1796.

Konda Nāik and Perumāl Gaud are making much bandobast here. The former sent for me to read a kamma which came from Sēri Gaud of Mallamūppanpatti the contents of which was to this effect.

"We made a kūttam here before and came back on Mr. Munro's cowle; if we again make a kūttam the sarkar will by some means get hold of us; on this account I have ordered it so that the farmers of Karuppūr and Mēlmāgāna are not to pay any money and I and forty others will come to the bill of Sukkampatti (near Pallippatti) where you can join us. But how does it happen that there is no reply to the letter written to Palani Gaud of Valappādi, you ought to get his answer."

Konda wrote to Sēri Gaud that he would send another message to Palani Gaud and advising Sēri Gaud not to fail to meet at the place appointed.

Konda receives vōlais * from several places.

* Letters written on palmyra leaves.

No. 5.

EXTRACT OF A KAIPIYATNĀMA FROM THE KANAKKAPPILLAI OF PALLIPPATTI, DATED 15TH FEBRUARY 1796.

To prevail on the ryots to follow him to the Bāramahal, Konda assured the ryots he would get their rents made as low as they had been in Tipu Sultān's time and that if he could not carry that point by his second trip to the Bāramahal he was resolved to go again to Chennapatnam where he was sure of succeeding. The following is a list of the chief persons he took from the Mural hōbli the second time he went to Krishnagiri:—

- Venkata Nāik, karaikār of Perumāpālaiyam
- Karrat Ponnayya, ryot of do.
- Annāmalai, ryot of Mūlakkādu
- Shembo Gaud, ryot of Achamatipālaiyam
- Mūka do. do.
- Palli Kolla, ryot of Pudūr
- Muttu Gaud, manigār of Mettuppatti
- Rām Dāsari, ryot of do.
- Tani Tada do. do.
- Ishi Perumā do. do.
- Perumā Nāik do. do.

495½ rupees and 17 pagodas had been collected a few days ago from Pallippatti and its dependencies and the karaivālas were setting out with it from their villages to the kacheri when five men arrived from the Bāramahal with strict orders from Konda Nāik not to pay any money during his absence upon which the karaivālas disappeared with the money in their possession. The karaivālas did not show themselves again until their cattle had been seized upon as a security.

No. 6.

FROM THE KANAKKAN OF PALLIPPATTI, DATED 30TH JANUARY 1796.

Konda is ready to go to the Bāramahal with as many of the ryots from Mural hōblis as are willing to follow him. I hear he has prevailed on Sēri Gaud and several others from the hōblies of Karuppūr and Mēlmāgāna to follow him. The following is a list of those who go from this village.

- | | |
|---------------------|-------------------------------------|
| Māpillai Gaud | } From Pallippatti and Perumāpatti. |
| Lakshman Gaud | |
| Vengayya Gaud | |
| Chinna Tiruma Gaud | |
| Pani Peruma | |
| Taila Gaud | } From Taila Gaudanūr. |
| Alagappa | |
| Alagappa Karaivāla. | |
| Picha | |
| Kuppa | |
| Chinna Muttu | |
| Muni Ayya | |

[No. XLVIII in the original.]

XXX

INQUIRY INTO CHARGES AGAINST KONDA NAIK.

First Charge.

"The taking upon him an appointment under the sarkar (the patelship of Pallippatti) and leaving it without permission from the Collector thereby causing great inconvenience in the collections." He says in his vindication, Pallippatti and the dākhilli pattas being surveyed I was ordered with all the ryots of them to the kacheri. First 13 of us went when we were informed of the taram of our villages and the tirvai of each with a request that we or iron pen in testimony of our agreeing to it.

We observed that being unable to discover by the taram and tirvai of each the total bariz of our villages even, we could not judge by them of our individual rents and till then we could not possibly agree to the taram.

Being asked what proof he could give of either he or the other ryots being able to judge of their individual rents from being informed of the taram only, he says all the ryots of the 5 villages in question can answer for themselves. Lakshmana Gaud, Bōri Nāik, Motta Gaud, Ella Perumā Gaud, Selambu Gaud, Māpallia Gaud, Perumā Gaud and 9 other ryots present reply as witnesses to the truth of his allegation. Sitā Rām, gumāsta to the Sarishtadar likewise says it is impossible for them to form any idea of the tirvai from being informed of the taram only.

On this Venkatēsa ordered us and the rest of the ryots who by that time had arrived into confinement and we were kept there all night when we were permitted to go to the river to eat our victuals. Venkatēsa then sent us word by Venkatāchalam karnam to agree to the taram and touch the ezhuttāni. Still objecting as to a thing we could not understand, Venkatēsa then told us that the amount of the 5 villages should be reduced [to] 400 chakrams which we should deduct from our respective rents as we might think proper.

Sitā Rām confesses that they were confined to the kacheri and the maldārs placed over them during the night.

Venkatāchalam and Subbarāya karnams were then directed to distribute the sum of 400 chakrams among the farmers of the said 5 villages. After this was done Venkatēsa required us again to touch the ezhuttāni in token of razāmandī and assured us that further indulgence should be shown us.

Subbarāya karnam who is present says he was employed to make a distribution of 500 chakrams upon the assessment of the said 5 villages and by mistake made one of 700. When that mistake was discovered by Venkatēsa he was displaced but said it would do but the ryots had been previously told he says what according to that calculate their rents would be farm by farm.

We repeated our total ignorance of what they had done and yielding to their importunities touched the ezhuttāni. We were then told to return to our villages and went our way.

About 8 days after Captain Macleod with the kacheri came to Mārikōvil close to Pallippatti when we were all ordered thither and given our pattas.

We then desired they might be first read in order that we might know what we were each to pay but we were told not to be importunate on that score and receive them, Captain Macleod assuring us that he would come that way again in a few months and would show indulgence to such as might appear to require it. Therefore we accepted of our pattas.

All the ryots present deny that any such communications respecting their individual rents was ever made to them. Subbarāya says it was made to Ayyam perumāl Gaud, Taila Gaud, Pichikuppa, Sellaya Gaud, Kolandai Gaud, Lakshman Gaud, Rangayya Gaud, Chinnatamma Gaud, Venkata Nāik, Kari Nāik. As necessary to establish the fact those people are sent for and in the meantime Konda Nāik is sent into the fort and the other ryots to the kacheri to be laid under restraint that they may not communicate with the above on their arrival. Being arrived it appears after a long examination that they were first informed of their taram and desired to touch the ezhuttāni which some say they did and others that they did not but those who did cannot explain why nor does it appear they understood anything from their being told the several rates of the taram. After that the karnams Venkatāchalam and Subbarāya were employed to make the proposed reduction of the 500 chakrams from the amount of Pallippatti, etc., 5 villages, viz., 4,382 chakrams their only rule for which seems to be the doing it in prop[ortion] to the difference between last year's rents and the rents by the survey. As before mentioned they deducted 700 in place of 500 which reduced them generally 4 per cent more than was intended or afterwards allowed. Before the correction they were all called in again and every man being told what his individual rent was to be he was again requested to touch the ezhuttāni which it seems they all did without murmuring except Sella Gaundan, Chinna Mutta, Muniya and Venkata. As Tella Gaundan's rent had been 63 chakrams and was raised to 100 he refused to

agree on which he was forced by Venkatēsa to stand for about an hour upon one leg. He was then assured by Venkatēsa that if he would agree great favour should be shown him when having hopes that would be done and being tired of standing on one leg he agreed and touched the ezhuttāni after which he went to Captain Macleod and stated to him that it was impossible for him to pay the rent required mentioning as a reason that rocks and hedges were included in this measurement of his farm which never could be rendered productive. In consequence of this, he says Captain Macleod went to examine his farm and promised him a deduction. After that about two months, he says, the kacheri came to Mārikōvil when they were all sent for to receive their pattas when he refused his farm not knowing what his rent was to be, but Venkatēsa telling him to give no trouble he accepted it. On the morning he found his rent was fixed at 100 as before (98). The kacheri being moved to another village he immediately went after it and represented to Venkatēsa that both he and Captain Macleod had promised him a reduction but that none was made; Venkatēsa then went to Mr. Macleod and represented the matter to him. He then sent for the surveyors and asked if they had included the unproductive ground. On their saying no, he said that there is no occasion to make any deduction. Accordingly he was ordered away; upon reference to the daftars it is found that his rent this year is 75, in 1206, 98 chakrams. Being asked how that has happened the karnam says the reduction has been made since and that a chit is in his possession which the ryot refused saying that if no greater reduction was to take place it was of no consequence. Chinna Mutta says that his rent last year was 18½ chakrams and it is raised this year to 26, the ensuing year 34, on which account he refused to touch the ezhuttāni. On that he says Venkatēsa ordered him to stand on one leg for about an hour until he agreed. Muniya's rent last year being chakrams 30 and this year 60 he asserted that he could not pay double. He was then told to go out with the karnams and make the distribution of the deduction. That making his rent 50 he still complained. It appears that it was the first time or on his objecting to the taram that he was forced to stand on one foot. Venkatēsa's rent the last year having been 18 and the present 50 he complained but being promised a reduction of 10 he agreed. On getting his patta he was disappointed in finding his rent was 45. He says he would not have agreed to any terms offered if he had not known that his being made to stand on one foot would have been the consequence. On inquiry of these ryots who came last from their villages it appears that the 4 or 5 head ryots only were those confined and they were only confined for an hour or two so that Konda's story of their being confined all night is false.

The ryots who have been kept all night at the kacheri to prevent their forming a plan of controversy with the others in the villages being sent for they are asked who among them objected to their rents, where they were required to touch the ezhuttāni in token of consent. It appears there were only the three following whose account is much the same and may be generally stated thus:—

Pallippatti.	Rent. Fasli 1204.	Rent by survey.	Deduction.	Rent. 1205.	Rent. 1206.
Non-contentants—					
Yerra Perumā Gaud	47	90	20	70	90
Mutta Gaud	44	80	14	56	70

Being informed of those points as they now acknowledge before they touched the ezhuttāni, they objected, but being promised that when the collections should begin their case would meet with farther consideration they agreed. Being asked what objections they made upon their pattas being given them Yerra Perumā Gaud says he asked Venkatēsa if the same rent was expressed in it that he objected to before and told that if so he could not pay it, when he told him that a deduction would be made two months after upon inquiry into their condition. Sitā Rām being asked as to the truth of what they have deposed, he says that what they have said about the taram, the mode of making up the accounts by the survey, the deductions and future settlements is all correct but as he was not

present at Mārikōvil he does not know what was said at giving away the pattas. The above points being now ascertained that were derived yesterday, and from the mouths of the very people who denied them Perumā Gaundan and Muttu Gaundan are each ordered 12 stripes for having asserted two falsehoods in particular, viz., their having been confined all night and their not being informed even of the total rent of their several villages at the time of receiving their pattas.

About two months after when it was near the time of collection we all went to Captain Macleod at Ettāpūr where he then was to represent the impossibility of our paying up our rents. On approaching the kacheri he was informed that we were the Pallippatti, etc., ryots who had come to petition him about our rents, when we were told that our business was settled at Mārikōvil and we were ordered away. Seeing that we could obtain no redress Konda Nāik, Perumā Gaud, Bella Gaud, Vella Gaud, Sinna Vella Gaundan, Muttu Gaundan, Perumā Nāik, Palamalai Nāik, Venkatarāma of seven villages and I went to Madras.

It appears that all who are meant by Konda Nāik are Taila Gaundan, Pichikuppan, Chillamba Gaud, Lakshman Gaud, Vengayya Gaud, Tirumal Gaud, Venkata Nāik, Konda Nāik, Muttu Gaundan, Yerra Perumā Gaud, for those were the only ryots of Pallippatti and the four subordinate villages that went to Ettāpūr. They all went to Captain Macleod's tents about 8 o'clock at night but of their number Taila Gaundan was the only person who went and spoke to him. He says he told him of his promise to remit a part of his rent and his inability to pay it up. The answer he got was that it was done and that no further remission could be made. Kolandai and Valli Gaundan who are not present got the like answer. All the rest who remained outside seeing the result of his representation concluded that they would not be more successful and went hence again. Sītā Rām says he saw them at Ettāpūr, but was not present at the audience they had of Captain Macleod nor does he know what answer they got.

Konda Nāik being now sent for from the fort, he is asked what information the mutasaddis gave him before they required him to touch the ezhuttāni or afforded him his patta when he made the following deposition. All the ryots of Pallippatti, etc., 5 villages, being ordered to the kacheri we were told that the tīrvai of the first taram was 14 chakrams, of the second 12 chakrams, third 8 chakrams, fourth about 7 chakrams that the bēriz of our village in Ananda was total 2,700 chakrams and by the survey it was to be in Rākshasa 3,300. Being told that we were required to touch the ezhuttāni, but I complained it was too much and would not agree to it. Then I was ordered out of the tent and made to stand 5 ghadis or 2 hours upon one leg. The others likewise refusing to agree all of them were ordered into confinement and we remained so till 9 o'clock the next day.

Sītā Rām says that he was ordered out of the tent and forced to stand a ghadi upon one leg, also that the other karaikārs being obstinate they were served so. He has prevaricated about these being confined.

We were then called in again and told that a considerable deduction was to be made from the valuation by survey and when ordered out with the karnams to divide it, the karnam told us it was 700 chakrams. Venkatāchalam Pillai then told us all to sit down and leave the distribution to him. He then told me that last year my bēriz was 70 chakrams, this year it was to be 100 and that the following year it was to be 110. I don't know what the other ryots were told at this time but I understood afterwards that they were informed of nothing but of the sum said to have been deducted from the estimated rents by the survey. After this we were taken into the kacheri when Venkatāchalam reported what he had done to Venkatēsa who was angry with him about it. After that we were again asked to touch the ezhuttāni when I replied that I would not, that my rent was too high and that I did not understand what they were about. I was on this drove out of the tent. The other ryots were then called in and I suppose they agreed for coming home, they told me they had. Some days after this Captain Macleod came to Pallippatti when I objected as before, but was persuaded by Venkatēsa to accept of my patta. We went after that to represent our case at Ettāpūr to Captain Macleod but he was in his tent, none of us went in to speak to him, and being told we were the ryots of Pallippatti we were drove away.

The ryots who confessed yesterday their being informed as to their individual rent previous to taking their pattas are again called to confront Konda Nāik as to that fact. Besides which he has as far as relates to himself confessed that he knew the rent of his own farm in place of which he did not know he said the total rent of any one village. To avoid the like trouble again by their asserting falsehoods 12 stripes were ordered him and the others are directed to remember the example.

Second Charge.

For having enticed the following manigārs to accompany him to Madras by which means he impeded the collections of other villages as well as of his own.

Perumā Gaud of Sukkampatti.
Karuppa Gaud of Ayōdhyapatnam.
Muttu Gaud of Mēttappatti.

I instigated no person whatever to go along with me. Venkatarāma ryot of Tādanūr told me that you had excused some person part of his rent that he was not able to pay and of course I formed the expectation that you would re[mit] a part of mine and of others that complained. On that account we set off to you at Tirupattūr but hearing that you were gone to Madras we went there.

Being asked what he has to oppose the witnesses against him, he says that he always objected to the assembling in a crowd of people.

Venkatarāma is present and says he was the first person. Muttu Gaud of Mēttappatti deposes that Konda sent twice for him and when he went told him he was going to Tirupattūr to complain of the heaviness of his rents and desired that he would go along with him. Other two ryots say they were employed the part of Konda to carry Muttu Gaud and Perumā Nāik. Palani Gaud of Attapādi district says Konda sent a message to him informing him that a number were going to Madras to complain and inviting him to accompany them. Malli Gaundan of Rantipatti says he sent a similar message to him by a tōti.

Third Charge.

For assembling the ryots of the Mural hōbli after he returned from Madras and his first return from Tirupattūr and disseminating dissatisfaction among them, also by imposing a belief upon them that he had brought direction from the Board to the superintendent to reduce their rent and authority prevailing upon a considerable number of them to accompany him back to Tirupattūr. He says "on my return my stay at home was only two days, I asked no person whatever to go back with me. Some people asked me what was done at Madras in their business and I told them I had brought a letter to you about it but could not tell what was in it."

Subbarāya karnam says that on his return he assembled the inhabitants of Perumāpālaiyam, Dāsināyakkanpatti, Pallippatti, Tailagaundanūr, Valayakkāranūr, Valasaiyūr, Sukkampatti, Mūlakkādu, Vēlampatti, Sēlattānpatti, 10 villages. All the ryots present being desired to depose what they know of the matter, they corroborate what is said in the charge.

Fourth Charge.

For sending messages to Sēri Gaud, Virabadra Gaud and several others of Karuppur and Mēlmāgānam hōblies acquainting them of his having been at Madras and inviting them to hold a conference with him at Pallippatti in consequence of which the said Gaudas and several others and 50 or 60 under-farmers from Salem district either accompanied or immediately followed him in his 2nd excursion to Tirupattūr.

I did send them messages to that effect but not till after I had received intimation from them of their discontents.

Fifth Charge.

For having sent agents from Tirupattūr to prohibit any collection of rent during his absence in consequence of which several head farmers hid themselves,

notwithstanding they had got considerable sums of money from the under-farmers who were in the villages and were on the point of going to pay their kists in the kacheri when they were prevented by his message.

Answer.—I only sent word to the ryots to keep their money until our return, when we would pay up all our rents at the same time. Perumā Gaud who was at Tiruppattūr might have sent orders of a different tendency.

All the ryots of Pallippatti declare severally that the money was in readiness to send when they received a positive order from the Nāik not to pay a cash to the sarkar as, if they did, all his endeavour would avail nothing.

Sixth Charge.

For having endeavoured by verbal and written messages to prevail on Palani Gaud of Valappādi and Pachchai Muthu Gaud of Singapur the two leading Gaudas of Bēlur hōbli to join him in the above with the ryots of the Bēlur district.

Answer.—I sent word to Palani Gaud that the people at Salem were making a kūtām that it would not be proper for us to join in it but that if he wished it we might go together to complain.

Palani Gaud says Konda sent him such a message by a dāsari but that he returned no answer.

[No. XLIX in the original.]

XXXI

INQUIRY INTO SAMJHAISH.

Dated 4th May 1796.

Jivan Rāo [says] the taram of a village being ascertained it is reported with the survey of it to Captain Macleod. He alters it by his own rules and the ryots being then called are informed of the taram of their village generally, that is, that the 1st is 10 chakrams; the 2nd 8 and the 3rd 5 when they are asked if they agree to those rates. Jivan Rāo says over and over that that is all they are told before their rāzināmās are required of them. It appears that being told no more they cannot possibly judge of what they are to pay because at that time they are not told of the number of the guntas in their farms of each class and if they were informed of that they could not cast it up.

Thus it is plain that their consent to a thing is asked which they cannot understand and it certainly is necessary to understand a thing before a man can from his will on conviction give consent to it. This is told to Jivan Rāo and whether he comprehends the reasoning or not he says that after agreeing to the taram of which they are thus informed they are required to touch the pen in token of their consent which is called rāzāmandī. Then the accounts of the several rates as found in the survey and the total being ascertained C[aptain] M[acleod] makes and then adjustment which Jivan Rāo says is always a reduction. That being done they are again called and informed what the total rent of their village is and at the same time of the second reduction which they are directed to make themselves with the assistance of the karnam when they go with a mutasaddī who takes the tafsīl with him for the purpose. After that a comparison is made with their kandāyam the preceding year and when a considerable difference appears, half or other proportion of it judged proper is deducted but the whole is put on the kandāyam of the ensuing year. What passes on that occasion is called samjhaish. The ryots present being asked in what manner they were informed of the taram, they acknowledge that it was just as described by Jivan Rāo and mention that on being asked if they approved Mutta Gaundan objected observing that as nothing could be understood from that he desired to have the tafsīl of it. Then it was they say that he was struck, forced to stand on one leg and fined on which all the others touched the pen as desired in token of rāzāmandī. On that they were kept about the kacheri some days when they were told that Captain Macleod had

reduced their rents so much per cent every village, but they were not told then how much the total rent even of their village was before or after that reduction. They then asked what they were to be assessed individually but were told that it was not yet ascertained. Then they asked Karuppa Gaundan and Venkadāsaiya karnam who were to make the tafrik of the reduction how much the total bēriz of the village might be to which they replied that by and by they would know at the time of receiving their pattas. Here it appears that the āsūmiwar account was never made out in the kacheri or if made out it never was taken out for the business of the tafrik which they say was made upon the rent roll of last year. If so the survey went for nothing. On the day of their pattas being delivered to them they were called into the kacheri and every man being given his patta was told to go out with it. At that time not a man knew though rāzāmandi samjhaish had been made what he was to pay to the sarkar and it was not till they went back to their villages that many of them were informed of it by their karnam or somebody else that could read. In order to ascertain the fact Karuppa Gaundan the ryot employed with Venkadāsaiya in making the tafrik and the kacheri tafsīl account are sent for.

6th May 1796.

The ryotwar account prepared in the kacheri and the ryot Karuppa Gaundan being brought it appears upon inquiry contrary to what had been asserted before, that Venkadāsaiya karnam having brought the accounts of Ayōdhyāpatnam and Mēttuppatti prepared in the kacheri, Karuppa Gaundan, Venkadāsaiya and Arunāchalam were appointed to make the tafrik of the reduction ordered by Captain Macleod. After at least an hour's inquiry it is ascertained that all the ryots being assembled they were individually informed of the amount of their kandāyam the last year, the present by the kacheri accounts and what it was to be after the reduction. Perumāl first confessed that the karnams told him that last year his rent was 19 chakrams, that by the survey it was 117 and that in consideration of so great an increase of his rent it was to be reduced to 20 making it 97 his present rent. That it appears is the only rule by which the tafrik was made. It being asked who besides the three persons above asserted at making it, they say that all went and came that pleased but Rāmadāsa Gaud was the only man who assisted in the tafrik of Mēttuppatti, that Karuppa Gaundan assisted in that of Ayōdhyāpatnam. It being asked what remained to be done after their tafrik before giving the pattas, it appears that the kacheri people finally settled the permanent settlement by deducting when necessary and requiring the proper assessment. That Perumāl's being raised to 97 only 50 was required the present year and the 97 every year after. The pattas being then made out were distributed and no objections made. This inquiry being ended and Karuppa Gaundan and Venkadāsaiya who occasioned it by false representation being convicted from their own confession of falsehoods are ordered 20 stripes each as an example to others.

[No. XLVII in the original.]

XXXII

Letter—from Mr. J. G. GRAHAM, Assistant Collector.

To—Major ALEXANDER READ, Superintendent, Ceded countries.

Dated—Daulatabād, the 10th May 1796.

Having explained in the 37th paragraph of my letter on the subject of the survey dated in February last, the reasons which induced me to postpone the promulgation of the cowle prescribed for waste lands, I have deferred pursuing the subject till now, that the conclusion of the survey renders those reasons of no longer force and the commencement of the ploughing season calls for an immediate determination on adopting the terms which appear to be best calculated for these districts.

2. The uniform preference given by the poorer class of ryots to the moderate cowle which the rents of villages on the system of annual settlements had it in their power to grant for the waste lands annexed to their farms and the comparatively small number of candidates who have hitherto appeared for holding them under the prescribed terms, induce an opinion that they will not answer for the northern division.

3. Keeping constantly in view that after the third or fourth year, the lands which they cultivate merely for a subsistence and which they could formerly hold from year to year without any or very little additional assessment will be liable to be rated at their full valuation. I apprehend that it will be difficult to convince the ryots whose circumstances will not admit of a competition with the more substantial husbandmen that the prescribed cowle will at all benefit them, should they once enter into engagements to pay the full rent at the periods specified in the cowle and it is probable that many among them who may be tempted on account of the two or three years exemption to accept of it will, when the half or full kandāyam is demanded, relinquish the lands on the plea of inability and either cultivate the fields of lessees or till by stealth a few sequestered spots with the hope of its passing unnoticed.

4. I find that the cowle usually granted by the patels for waste lands ran from two kantarai fanams to two chakrams per tār, which it seldom exceeded, should this mode be adopted and the circumstances above stated incline me to recommend it, an immediate and considerable revenue will accrue to Government which will be the more acceptable as it will be cheerfully paid by the ryots each according to his ability.

5. The embarrassment which we experience from the migrations of the inhabitants and the plea of inability to perform their engagements urged by those who accepted the lease terms on the supposition that they would not be forsaken by their partners and labouring servants requires your early attention. And this being the season at which numerous applications for lands may be expected I am particularly anxious that you will communicate your own and my colleague's sentiments on the subject of this address.

[No. LIV in the original.]

XXXI

Letter—from Major A. READ, Superintendent.
To—Captain MACLEOD, Assistant Collector.
Dated—Salem, the 12th May 1796.

1. As the tankwar and stalawar hisāb or jarīb patta of such villages as it may appear necessary to survey again is necessary to the ascertaining whence any inaccuracies of measurement may have proceeded, I request that you will send me the jarīb pattas of the Mural hōbli which your surveyors who are arrived inform me are in your daftars. They have likewise written for them in the enclosed kamma to obviate any difficulty or delay in finding them.

2. The Tahsildars of the districts in which the hōblies of the complainants are, have my particular directions to proceed in collecting the 6th kist and I imagine that by the time the 7th falls due I shall be able to determine whether any remission should be made them or not. This you may observe by my remarks on balances outstanding in the notes to my general statement, is the mode I adopted in the Bāramahal last year, and I shall shortly address you fully on that subject.

3. As very important to the investigations on which I am about to enter, I am particularly desirous of being made acquainted with your mode of fixing the tīrvai and I request you to furnish me with as good an idea of it as you can that I may be the better able to judge whether your rules have been attended to or not by the people you have sent me in fixing the tīrvai of the complainants.

[No. XVII in the original.]

XXXIV

Letter—from Capt. W. MACLEOD, Assistant Collector.
To—Major READ, Superintendent.
Dated—the 24th May 1796.

Attached to the Viraganūr district there are two ranges of hills inhabited by Malaiālis, the one to the eastward of Tammampatti is called Pachchaimalai, that to the westward of Tammampatti is called Muniūrmalai and Anjiūrmalai. Muniūr and Anjiūr comprehend the east end of the great Sēdamangalam range called Kollimalai. Pachchaimalai has about 50 villages on the hills and Muniūr and Anjiūr together have upwards of seventy villages aloft; the villages are small and not containing above from 4 to 10 families each. Attached to these hills are several villages on the plain which are called kombas. Some of these kombas are inhabited by the same castes of Sūdras as the other villages on the plain, others are inhabited by the Malaiālis or hill caste and some by both castes. The kombas have been generally but not at all times under the Malaiāli manigārs in the same manner as the pattas of tāigrāms used to be under the manigārs or patels of kasbas.

In the course of the survey all the kombas or lands on the plain were measured and settled the same as other villages, only lower in rent and the farmers had expressed repeatedly their satisfaction at being made independent of the headmen on the hills because they would know how much they had to pay which was never before the case. The kombas of Pachchaimalai, Muniūr and Anjiūr were settled since the jamābandi of 1205 was made out, consequently the assessment from the survey does not commence before 1206 so that the upper and lower parts of the hill hōblies are assessed in 1205 as they had been in 1206. Surveyors were sent up on Pachchaimalai and made an assessment by nazar andāzi to which the ryots' pattas expressive of bēriz of each village in 1206 after which they returned perfectly satisfied to their hills.

The Malaiālis of Muniūr and Anjiūr were not so docile. While their kombas were measuring they refused paying their rents saying that if the kombas were taken from them they could not live but as I went to Tammampatti at that time I found no difficulty in prevailing upon them to come down when they were told that as every village on the plain was made independent of one another they could not complain of their kombas being put on the same footing. They appeared satisfied, their kombas were settled independently and they after this paid a kist as usual. They had agreed then to come to me at Nāmagiripēttai (which is near the foot of their mountains) to settle their bēriz for the five years, for I had by that time been done with the Tammampatti country.

Finding they did not come to Nāmagiripēttai as they promised I sent for them, but the three head men sent me word by one of their own people that they could not prevail on the gaudas of villages to quit the hills and that was the cause of their not being punctual. After this I wrote them a samjhāish letter pointing out that although they behaved ill in not coming to the kacheri I would forgive them and desiring a few of them to come and make sawāl jawāb. They returned for answer that they would come down it, their bēriz was made 500 chakrams less than before and the kombas made dependant on the hills. About the same time the Tahsildar wrote me they had stopped up with thorns the communication between the hills and the low country and refused to admit the peon he sent to demand their kist. This peon was sent to me and I sent him back again to the hill with a cowle containing every agreement I could to convince them they were wrong and to prevail on them to be rujua. The peon was not admitted further than a station half way up the hill where they had two or three fellows with pikes—they told him they would have no terms but to get back their kombas and reduce the rents of 1205—500 chakrams less than 1204. After this I directed the Tahsildar to come to Tammampatti and send some of the chief ryots who were acquainted with their head people to persuade them to come and speak to him and to make them sensible how unreasonable it was for them to behave so ill in refusing to pay this year the rents they had agreed upon which was not more than they paid last year. The Tahsildar writes me he has had no success in prevailing on them to come to their senses and that he is sure argument will not do and that it will

be necessary to send a party of armed men up to zabti a paddy crop which is nearly ripe. I have desired him once more to send to them to tell them they would no longer be treated with and that should they for this last time persist a party of sepoys would be sent up.

I shall have his answer in a few days and wish you to allow me to send up the guard at Tammampatti which will be sufficient to bring them to order. They shall have the most positive orders not to use arms except in defence. About ten years ago they were refractory in the same manner when 20 kandāchāram peons with matchlocks was a sufficient force to reduce them without any loss. As you may perhaps wish to know if there is anything like hereditary right among them it is proper to acquaint you there is no such thing and that having the māniyam of their several nāds depended on a good address or being able to bribe the Amil.

There is one head farmer at Tammampatti whom I desired to be confined because it has been proved against him that he had recommended them to be refractory as a means of getting their kombas back. I am in hopes that this monitor who has got a considerable farm free from them on the hill for having some years ago lent them money (being in Limbo) will bring them to order.

Some of their kombas had been mortgaged for a sum less than a quarter of the annual value. I will thank you for your leave in this business with as little delay as convenient.

[No. L in the original.]

XXXV

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

To—Lieutenant-Colonel READ, Superintendent.

Dated—Salem, the 19th November 1797.

In respect to the agraḥārams being valued in the gross I thought that was the best mode at the time, the Brāhmīns thought so too and told me so notwithstanding some of them choose to alter their sentiments with the view of turning the change to their own advantage in the confusion it would occasion. My reasons, although often before repeated I shall here recapitulate. Every agraḥāram is divided into shares or swāstyams. They had been heretofore in the habit of considering certain portions attached to certain individuals. Ever since they were resumed by Tipu they paid a specific rent, the rent of every swāstyan was the same. I considered whether it was better their rent should be subject to the extent of cultivation or whether it should be specific and fixed. I saw all the objections you observe that in some agraḥārams they would have more favourable assessment than in others, but I thought that was of little or no consequence as the object then was to have fixed rents. I supposed that any inequality that might be occasioned by fixing the rents in the gross was of little consideration in comparison to the advantages which would accrue both to the sarkar and to them by having their rents fixed which precluded any opening to abuse. I saw that if their assessments were made to depend on the reports of cultivation, their rents would often be reduced to a quarter of what they should be. For although their frauds will be found out while you and I are looking after them, who is to find them out when a Dubash is at the helm? May they not then be assessed at quarter of what we would require of them and the decrease imputed to that of cultivation. All natives consider it as charity to favour Brāhmīns at the expense of the sarkar. They are flattered by being called charitable and would think the revenue of any Government well bestowed if it was all given away in feeding Brāhmīns, who being the expounders of Divinity naturally cherish all superstitious ideas that can tend to benefit themselves and reprobate all systems that may not leave openings for their practice of abuse. The Salem Brāhmīns have been encouraged to change the mode of settlement. They reckon Nāranappa a staunch friend to their views; they know that as far as his representation of their case will go he will not allow a change to be for the worse.

I will send you memoranda of the reports made by the surveyors who accompanied yours in surveying them before you make out their jamābandi for this year.

When at leisure look over the accompanying columns and write any remark in them that occurs regarding the grāmawars, etc., to clear up doubts or knots.

[P.S.] Your writer wrote me about sending the Tahsildar's account current according to the directions of the account and of the Board of Revenue for October of which he said you sent me a copy dated 7th November 1796. I have looked over the letters and can find none of that date. What is it he means?

ENCLOSURE.

1. In the articles of chillar ināms such as bhattavarthi and khairāti, it is I suppose intended to separate the sāguwali from the banjar in the same manner as of whole villages which may be in inām.

2. The dēvastāns ought to have money independant of the state of cultivation in the same manner as the pay of karnams and manigārs and to be deducted yearly from the jamābandi. Without such an arrangement some of the sibbandi of a pagoda might not have anything. The manigār of the village where their ināms might be could at any time by intrigue cause the whole land of an individual to be left fallow. To have them on a proper establishment they should get all their pay and other expenses in cash without depending on the cultivation of particular lands. I am therefore of opinion that every dēvastān which has sibbandi ought to have a tasdik and that the amount ought to be deducted from the jamābandi.

Their ināms in land ought of course to be resumed in this case. Some of the dēvastāns have had no particular lands appropriated to them but by the amount of the tasdik being deducted from the line as proposed above. In the grāmawar it will be difficult to show this in land so as to correspond with the statistical statement already given in. If you approve, tasdiks might be given in for the whole dēvastāns for 1207 and their ināms resumed.

3. There are three ways in which the resumed agraḥārams are settled.

1st. The plan with which I started of a gross valuation of the sāguwali and banjar and allowing about $\frac{1}{3}$ of remission for the banjar and favouring them or about $\frac{1}{3}$ of whole valuation as the perpetual assessment. Salem, Chinnagiri, Belūr, Ātūr and Viraganūr come under this description.

2nd. By allowing them $\frac{1}{3}$ of the sāguwali lands of the preceding year as inām (free of any rent) if they preferred it to the gross assessment of the whole that was proposed to them. The agraḥārams of Sēdamangalam and Nāmakkal come under this method, in consequence of my getting your directions to that effect when at Kannanūrpatti in April 1796. There are in those two districts some that have got $\frac{1}{3}$ of the sāguwali in inām and others that had preferred the whole at one-third of the valuation.

3rd. Valuing each field and making them pay two-third rent of all the cultivation I was in the Paramati district when I got your orders for this and the agraḥārams of that district are settled accordingly and also four agraḥārams in Ātūr whose Brāhmīns had gone to the Presidency to complain.

4. Must the cattle and population inserted in the statement of 1206 be adhered to or may correct accounts of them (if procured) be inserted in the grāmawars?

5. Paramati was settled for 1207 for which year I suppose its grāmawar must be made out, not 1206.

6. The bēriz of 1206 is to be entered, not that of the year at which the rent of the lands cultivated in 1206 may attain its full. Suppose a cowlo is given for lands in 1206, which is to pay double in 1208 what it yielded in 1206, that is to compose the totals not that of 1208.

[No. LV in the original.]

XXXVI

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

To—Lieutenant-Colonel READ, Superintendent.

Dated—Salem, the 15th February 1798.

I forward herewith an English statement in an abstract of the result of the examiner's report of the accounts of the karnams of the Sūdra villages of the Salem district for 1206.

The heading of the several columns will I fancy sufficiently explain the nature of them together with the separate explanation of the principles by which the account is made out and enable you at once to decide on the articles you may wish to be collected.

A Hinduvi translation accompanies.

ENCLOSURES.

No. 1.

The rules . . . for assessing lands, which may be clandestinely occupied by the ryots [paper No. VI on page 68, ante].

No. 2.

Statement [No. 11, appended at the end].

[No. LVI in the original.]

XXXVII

Letter—from Lieut.-Col. A. READ, Superintendent.

To—Captain W. MACLEOD, Assistant Collector.

Dated—Tiruppattūr, the 10th March 1798.

I have much to observe in answer to your letters of the 15th ultimo, the 26th January, the 11th June [1797 P] and their accompaniments but as circumstances will not admit of that at present I shall confine my remarks principally to your rules for the assessment of land clandestinely occupied.

2. Your fines or demands of a quarter rent for manuring, of a full rent for ploughing, of a full rent and a quarter for ploughing and sowing fallow or waste lands not entered in the ryots' pattas; also those of a rent and an half for lands relinquished the preceding year and of the whole rents for fields that have been only cultivated in part are on the same principle with the rules in my code viz. "That every ryot who occupies land shall pay the rent of it and whoever takes it in grant shall pay its rent whether he occupies it or not" and whether perfectly equitable or not, they are certainly necessary under the present mode of management. The main objections to them appear to be the difficulty of ascertaining the facts and the injustice that may often be done the ryots from our mutasaddis being generally the only persons who inquire into and decide upon such matters when disputed. Only one thing can palliate these objections, which is, the necessity that mode involves of adopting rules by which the servants of Government may retail out the lands and collect the cultivators' rents with the precision of farmers.

3. I cannot approve of your demands upon the occupants of wet lands in the same extent.* "If a ryot" you say "whose field was at the survey was assessed as punjai or dry grain lands converts it or a part of it into bāgāyat or garden ground, he should pay the extra assessment of gardens, because the ryots are exempted from the engagement of lease settlements and having the option of relinquishing or occupying certain lands, they would give up all the garden lands by degrees, which had for time immemorial paid higher rents." I am forced to suppose from your knowledge of cultivation that the above expresses more or less than was intended for gardens or plantations of betel leaf, plantains, sugarcane, etc., last only from one to five or seven years at farthest and they are commonly removed after that on account of their exhausting the soil to fresh ground. Besides they are occasionally enlarged, contracted or relinquished according to the various causes of fluctuation in agriculture. Were proofs wanting to establish a fact so universally known I can aver that one or other of the gardens of betel, etc., below the tank at this very place has to my certain knowledge changed situations almost every year during our management, but its being generally the case is evident from Captain Graham's annual investigations of balances outstanding, many of his remissions being on account of certain grounds on which gardens stood at the time of the survey having been rated in his jamābandi accordingly

* The first part of this quotation is answered in the 15th para

and their not being able to afford so high a rent now because they produce only paddy, for which reason he has been obliged to strike off the extra assessment. These circumstances demonstrate that no particular lands can have paid the high rents you mean from time immemorial and that such as are occupied by gardens at present cannot always pay them. I am willing to believe that you must be aware of facts so incontrovertible, but doubts are again excited by your letter of the 11th June where you say "In the same manner that the assessments of nanjai and punjai are field by field supposed to be permanent, so it appears to me the assessments of gardens may be, for as the ryots have the option of relinquishing or occupying lands whether nanjai or punjai so they have an option of relinquishing or occupying gardens." From this it must be inferred that you mean the same fields on which gardens stood at the time of the survey or now stand shall always pay the same rents respectively, for that is the case with the nanjai and punjai and you say gardens should pay them in the same manner which they cannot do.

4. As mentioned in former letters the entry of the garden in place of the nanjai and punjai or field rates was an error that had crept into the survey and which it has been my endeavour since to correct by directing that all our extra assessment or difference between that of nanjai and bāgāyat should be struck off, and only the punjai and nanjai rates entered in our registers and demanded. Those directions have been complied with in the central and northern divisions and I am concerned to find that it has not been done in yours. As appears by all you have said upon the subject you differ with me as to the propriety of the measure and being always more earnest in quest of truth than tenacious in regard to my authority, I shall cheerfully answer such other arguments against it as I find in your letter of the 11th June.

5. Your reasons for extra assessing gardens are these—their being in low situations, their vicinity to villages, their producing two crops in the year, the enhanced value of their productions. All these amount to this that the profits arising from them being greater than those from punjai or nanjai, they can afford higher rents. I admit of that and what you further observe, viz., "That the channels of advantage to revenue should not be shut up." But the grand object of the survey was "a permanent settlement to prevent the discouragement of industry by taxing improvements." As appears in my investigations for ascertaining an equitable mode of assessment in 1793 it was found that a permanent settlement must necessarily be made on the land and not on the crops, consequently that the extra assessment of gardens must be dispensed with, but as they were so much more profitable than other lands it was then resolved to secure what would be thereby lost to revenue by some other modes and those which occurred were the demanding a fixed proportion of the field rent for every kind of garden production, while upon the ground which was to shift with the situations of gardens or the taxing their productions. Accordingly by the rules for the survey all the lands were to be assessed as punjai or nanjai with a regard to their soil, situation or produce, etc., and, as I informed you in my letter of the 27th August last, it was my intention to secure to revenue what might thereby be lost to it by granting farmers licences to tax them according to established rates for the different products to be levied upon them at the time of sale and paid by the merchants. That plan has had a fair trial this year in the Baramahal and much has been acquired on excise duties which will facilitate the showing how revenue may be increased without any additional land tax as the country advances towards a state of improvement.

6. You exemplify very clearly that where the extra assessment of gardens is demanded as in your division, the remitting it must be attended with some loss to revenue that the ryots will give up the high assessed lands and be constantly looking out for lands of which the assessments may be the lowest but as already proved the assessments of gardens field by field cannot be permanent like those of punjai and nanjai and the coming upon every man who digs a well or makes any improvement with an additional assessment is discouraging to industry and agriculture. When that assessment is not exacted and the average rents or due proportions of them are demanded for waste lands the ryot has no inducement to change his situation, revenue cannot sustain any loss by his doing it and

of consequence it is not a thing which gives the Collector any trouble or uneasiness. Were there any doubt about that, it could easily be shewn by the rules of the survey that where the assessments have been regulated by them, it is more advantageous for the ryot to rent the land whose rates are the highest than to cultivate waste and pay no rent at all.

7. Thus you will find that as I have often mentioned my plan consists in having the rent or hire of land fixed upon every individual field, in allowing perfect freedom to the cultivator and in giving him the free use of the soil, in having all imposts so regulated as to avoid as far as possible every interference with the cultivator all demands upon the consumer, monopolies and restrictions and to secure the merchants against the impositions of tax gatherers.

8. If you be convinced from the foregoing of the propriety, policy and necessity of dispensing with the extra assessment of gardens, I desire it may be done throughout your division and that as before directed your survey may be corrected by striking it off in all your accounts and entering no other but your field rates in your survey registers. If on the contrary you conceive that the consequent loss cannot be compensated to revenue, that it is too considerable to sacrifice for the ends expected from the abolition of the assessment, that you can demonstrate the practicability of making it permanent field by field like that upon other lands and warrant the fairness of collecting it. I request you to explain all these matters that forming a mature judgment of the measure I have hitherto thought the most expedient, I may adopt your opinion and order the assessments to be made again where they have been remitted or confirmed in the opinion I have all along maintained, I may require your conforming without further delay to my instructions.

9. Proceeding in my examination of your rules for assessing lands clandestinely occupied, I come to that of productive trees which either were entered as unproductive in the surveyor's accounts or omitted by mistake or design. You say these are now assessed upon its being ascertained that a particular individual took the produce. If it be meant that such trees are now rented out for the current year it is highly proper, but if meant that the individuals who gathered the produce before they were entered in the public accounts as productive trees are obliged to pay the amount, I disapprove of that because a man might as well be fined for picking berries that grow wild in the jungle are considered as common and no person's property.

10. The articles from which produce has been clandestinely enjoyed for one or two years not being specified I cannot form any opinion as to the propriety of fining persons who may have enjoyed them for that time, but think it must depend much upon the intention of the sarkar respecting them having been published or not for if individuals appropriating them to their own use, has not been introduced, they may have been considered common like the produce of trees to which it appears no claim has been laid until lately, but as you observe the headings of the several columns in the statement containing the result of your surveyor's examination of the karnam's accounts of cultivation in the Salem district for fasli 1206 will assist in explaining the nature of them, I may yet be enabled to decide in regard to the collection of the fines proposed.

11. The following abstract of the statement just alluded to will facilitate the intended inspection and references:—

PUNJAI OR DRY GRAIN LANDS		Raja Gopally chakrams.	Totals of heads.
1st head—Cultivation made without pattas consequently not included in the jamābandi—			
In fasli 1206, gulis 73-2½	rent	381 1 14½	
Fines for do.	amount	57 4 4½	
In fasli 1205	rent	71 6 5½	
			510 2 8½
2nd—Lands omitted at the survey, that is, by omitting one or more chains in the account—			
In fasli 1206, gulis 10-3½	rent	63 2 15	
In fasli 1205	rent	32 0 0	
			95 3 6 [sic]

3rd—Gardens occupied without pattas, that is, clandestinely cultivated and therefore not entered in the jamābandi—		Raja Gopally chakrams.	Totals of heads.
In fasli 1206, gulis 11½	rent	15 5 10	
Fines for do.	amount	5 1 4	
In fasli 1205	rent	5 9 0	
			26 6 4
Total punjai			632 2 2½

NANJAI OR WET LANDS.

4th—Cultivation made without pattas, consequently not included in the jamābandi—			
In fasli 1206, gulis 868-8	rent	85 0 14½	
Fines for do.	amount	17 4 15½	
In fasli 1205	rent	42 8 ½	
			145 3 14½
5th—Lands omitted at the time of the survey, by the omissions of one or more ropes in the account of the measurement—			
In fasli 1206, gulis 260-11	rent	35 7 1½	
In fasli 1205	rent	24 2 9½	
			59 9 11
Total nanjai			205 3 9½

SUNDRIES.

6th—Trees either omitted at the measurement or returned them as productive and now proved their produce was taken—			
In fasli 1206, No. 610	produce	124 9 1	
In fasli 1205	produce	63 2 8	
			193 1 9
7th—The difference of rent from lands which were converted into nanjai from punjai—			
In fasli 1206, gulis 340	rent	25 3 6	
In fasli 1205	rent	0 0 0	
			25 3 6
8th—The difference of rent from lands which have been converted from punjai into gardens—			
In fasli 1206, gulis 41-12½	rent	411 7 7	
In fasli 1205	rent	38 2 4	
			449 9 11
9th—Village taxes which ought to have been included in the karnams' accounts—			
In fasli 1206	amount	35 2 8	
In fasli 1205	amount	5 4 0	
			40 6 8
10th—Portions of fields which were left fallow for which the ryots were credited in the jamābandi contrary to rule—			
In fasli 1206, gulis 44-15	rent	258 15 ½	
In fasli 1205, gulis 651-3½	rent	59 2 13½	
			317 3 13½ [sic]
11th—Lands which had been occupied by being either measured or ploughed and ought to have paid rents—			
In fasli 1206, panjai gulis 14-10½	rent	45 6 10½	
In fasli 1206, nanjai gulis 140-10	rent	7 7 11	
In fasli 1206, garden gulis 2	rent	1 5 0	
			54 9 5½
Total sundries			1081 4 4½

ABSTRACT TOTALS.

Punjai.			
12th—In fasli 1206, gulis 143	rent	748 2 7½	
Fines for do.	amount	57 4 4½	
Fasli 1205, nanjai	rent	103 6 12½	
			909 3 8½

				Raja Gopalli chakrams.	Totals of heads.
<i>Gardens.</i>					
In fasli 1206, gulis 42-10½	...	rent	...	428 8 1	
Fines for do.	...	amount	...	5 1 4	
In fasli 1205	...	rent	...	44 1 10	
					478 0 15
<i>Nanjai.</i>					
In fasli 1206, gulis 2,261½	...	rent	...	213 1 14½	
Fines for do.	...	amount	...	17 4 15½	
In fasli 1205	...	rent	...	67 0 10	
					297 7 8½
<i>Trees.</i>					
In fasli 1206, No. 610	...	rent	...	124 9 1	
In fasli 1205	...	rent	...	68 2 8	
					193 1 9
<i>Village taxes.</i>					
In fasli 1206	...	amount	...	35 2 8	
In fasli 1205	...	amount	...	5 4 0	
					40 6 8
Grand total					1,919 0 ½

12. The propriety of demanding the rent for lands cultivated without the occupants having previously obtained grants of them in 1205 and 1206 coming under the 1st, 3rd, 4th and 11th heads in the extent their occupancy may have been proved, appears undoubted from the soils having a proprietor in the Company from the Company's right to a rent from whoever cultivates it being universally acknowledged and from its being everywhere the custom to pay it, but as the mutasaddis write "their having been cultivated is controverted in many instances" and though what happened in 1206 may have been generally ascertained from the state of the lands, if the investigations were so early as June or July '97. It is certain that unless in a few cases what happened in 1205 could not have been determined from the state of the land at so late a period, consequently that the substantiating points in dispute must depend on information and the occupants and karnams who are the ablest are the least likely to give it.

13. Apprehending that the lands coming under the 2nd & 5th heads were entered in the farmer's pattas, name by name, with their respective rents affixed, I think it would be illegal to demand more than the rents expressed in their pattas in consequence of its having been discovered that they contain a greater quantity of land than it was then thought they contained because they did not rent them by the guli or the gunta, but by the field or more properly in the gross and were as ignorant of the exact quantity of land they contained as of the exact quantity of grain they would produce.

14. The propriety of demanding the produce of trees discovered to have been productive since the survey in the extent that its having been collected can be proved may appear to be established on the same grounds as that of demanding the rents of lands cultivated without permission, but though the right of the sarkar to all the products of the soil cannot be disputed no person is conscious of infringing another's property, who brings fruit from the jungle or fish from a river or tank not given in rent and trees the license of collecting whose produce is not yet given to any one, appears to be much the same besides which it appears impossible to ascertain the quantity or amount of their produce, the gatherers being the only persons who know it and the last who will give a true account of it. It seems nevertheless proper to make the demand with a regard to what certainly was collected that people may have the less inducement to conceal information of such trees from us.

15. The encouragement of industry and improvements was undoubtedly the object of the lease settlements and doubtless that must be our object still, whether lease settlements suit the condition of the ryots in these districts or not. I therefore consider the propriety of your demand of the difference between the

rents of lands from punjai into nanjai and bagayat coming under the 7th and 8th heads as depending upon the following circumstances—1st. Where the present occupant having constructed a tank, dug a well or brought water from a river to his farm has converted any part of his dry land into wet or garden, I think the difference ought not to be demanded. 2nd. Where such occupant has supplied his lands by means of a trench cut from a neighbouring tank, I think no difference of rent should be demanded of him, but that if others have sustained a loss by his draft of water from the tank, he should be obliged to make it good to them. 3rd. Where lands entered in the survey register as punjai are now nanjai or bagayat and not occupied by the person who made the improvement, I think the difference of rent may be fairly demanded of the present occupant, but that not demanding it would be more correspondent with what was intended by the lease and a greater encouragement to such improvements would [be] individual's and not the sarkar benefit[ing] then by the industry of others. That would have been a certain effect of the lease, it would be no great subject of regret and if that is not permitted our registers of the survey will very soon be of little use, whereas they may otherwise be of the greatest use as a perpetual standard of assessment and limit to demand.

16. It appears by your Hinduvi statement that your village taxes making the 9th head consist of those exacted upon shops, tradesmen, house rent etc., paid by the old inhabitants, also of similar demands upon others who have settled in the villages the last year or two. I feel much objection to the levying any taxes upon the inhabitants for years past that were not entered in our accounts demanded or intended to be demanded before. However such impositions may be justified by right or custom. I think it much better to finish every year's accounts, if possible, within itself and always to let the publication of the sarkar's demands precede their falling due or the collection of them.

17. I suppose the portions of fields left fallow for which the ryots were credited in the jamabandi making your 10th head to be waste lands, which they either did not or pretended not to have agreed to and were not able to cultivate in 1206. As they were credited the rents of those fields, of course, it would not be proper to demand them now. It was contrary to rule you observe to credit them for such lands, but the reduction of the jamabandi the current year is a strong proof of its propriety or the putting it entirely in their own free choice to apportion the quantity of land they take in farm to their stock at the time of settlement, for distress and defalcation are the sure consequences of permitting the smallest influence to induce their taking more lands in farm than they ought, which our mutasaddis ignorantly think tends to the increase of cultivation.

18. You may observe that my remarks upon exacting the foregoing demands bear a regard to two different modes of management. These are both founded upon a perfect knowledge of the sources and detail of revenue, also on equity and justice. But one consists in a constant watchfulness and attention on the part of the Collector to that detail and the progress of cultivation with an endeavour to promote industry and improvement, which require that settlement be made with the cultivators of the soil and the farmers of licenses to levy customs or duties on commodities to the exclusion of intermediate agency as far as practicable in every branch of revenue; the other, in leaving all that detail, the progress and improvement of cultivation to the inhabitants themselves and that settlements should be so far in the gross as may be most conducive to the freedom and security of individuals and the permanency of revenue. The one is calculated to bring the most revenue to Government at first and under the management of a Collector who has a perfect knowledge of his department, good ability, great assiduity and continued health, it may serve to accelerate improvement; the other is best calculated for moderate qualifications on the part of the Collector and will more certainly produce increase of cultivation, manufactures and revenue at a future period. From this view of both it appears that one being brought to its utmost height it must generally after that decline, though it may sometimes advance or be stationary according to the character and exertions of the Collector and that the progress of the other depending less on the vigilance of Government it must be more equal in rising and may attain a height which it is impossible at present to determine.

I consider the first of the modes that I have thus generally defined as applying more to the management of the southern districts than to that of the other divisions, and whether as one to be continued or as the ground work of one to be adopted hereafter; your rules and investigations are very useful and important as constituting an addition to our knowledge of facts which must be the foundation of whatever system may be finally adopted, on which account every communication of the kind is considered an acquisition to the common stock and if I can find time for it I mean to state all the heads of information that may occur in the routine of forming the jamābandi for general enquiry and discussion.

[No. LVII in the original.]

XXXVIII

Letter—from Lieut.-Col. A. READ, Superintendent.

To—Captain MACLEOD, Assistant Collector.

Dated—Tirupattūr, the 20th March 1798.

Your answers to my letters of the 27th January and 12th May 1796 requesting to be informed if you had adhered to my rules for the survey and wherein you might have deviated from them, not being entirely satisfactory and the being unable to account for your assessments considerably exceeding in general those of the other divisions made me resolve in 1796 to survey a part of the Salem district whose inhabitants had complained that I might form a proper judgment of your assessments. But the pressure of other business not permitting to superintend it myself, I was forced to trust the conduct of it to the two mutasaddis you sent me and three others from my own kacheri, who it may be supposed served as checks upon one another. As a main object of it was the ascertaining the result of the different methods that might be practiced by our two kacheries, they were directed to make separate surveys and the accompaniment is a comparative statement of them in distinguishing which I shall make use of our respective appellations.

2. Your total rent of the agraḥāram and aramane swāstams together is pagodas 6,484-8-73 and my total of their rent is 3,762-7-77. If yours be taken as the standard of comparison, mine is 42 per cent less, and if mine be taken as the standard, yours is 72 per cent more. As either way the difference is very considerable, the ascertaining whence it arises is a very important subject of enquiry.

3. In your letter of the 18th February [1796] you say "The tīrvai of the valuing party is the scale by which I regulate the assessments, but when the increase may appear too great adverting to the extent of the land, its situation and the general appearance of the soil, I reduce the surveyor's tīrvai, but upon their scale to what it may appear the village can afford." You afterwards mention that the valuing surveyors consider how the average rates of a village should be in comparison with other villages, attending to its distance from a market, the general appearance of its soil and its healthiness in respect to situation.

4. The above quotations are selected on account of their showing more than any other part of your letter what things as belonging to or proceeding from the soil are meant to be drawn together into the mind of the surveyor to form a ground work for his valuation from which deviations are made according to the circumstances of the cultivator. The situation of a village is certainly important, but either that or the average rate of the neighbouring villages is, I conceive, a very indifferent basis of assessment, for when ascertained the application of it must be extremely difficult. I understood from your people at Salem that the tarams or four descriptions of soil were the basis of their assessments and though the ascertaining them may also be difficult the application of them consisting in comparison of the soil, it appears to be more practicable than that of the average rate of villages.

5. In your memoranda of rules transmitted me in May, you say the kaṇḍāyam should be of dry lands equal to the value of one third of the whole produce or between a third and four-tenths, that is, lands which may appear to produce at the rate of 20 candies per gunta should be assessed at about 8 in a cheap season, and lands appearing so poor as to produce not more than 10 should be assessed 4. Bāgāyat (you say) should be assessed at from 25 to 16 gopalli chakrams and the kaṇḍāyam of nañjai should be fixed at from $3\frac{1}{2}$ to $\frac{1}{4}$ gopalli fanams according to the appearance of the soil.

6. Here it is plain that you have conformed in part to my rules in taking the estimated gross produce for the basis of your valuation of the dry, but in nothing else, for the rates you have fixed upon for the gardens and wet lands are not what I sent for your guide and the basis of them is not explained nor does it appear what proportions they may be of the gross produce. I grant that anything we can fix upon for a basis is extremely vague, but the produce is certainly the best as a separate estimation of it is made for every particular field and it must be correct in proportion to the skill of the surveyor. The great differences in the rates of different fields show plainly that the averages of the neighbouring fields or villages must in general be very wide of their proper rates and cannot apply to particular fields so well as those deduced from the estimated produce of each. I am reasoning however from the data before me only, which is deficient. You may be able to explain your rules more fully and to my satisfaction.

7. As the Hinduvi statement I sent you in 1794 forms a digest of my investigations of the subject the preceding year and contain the rules by which my people have made their assessments, it may be sufficient to observe that an equal division of the crops between the sarkar and the ryots being the rule of assessment throughout India it was first taken as the basis of my assessments but that rents in kind not being desired it was proposed to convert them into money rents by reducing the estimated full crop to the average crop and putting on that the average price of years (not the price of a cheap or a dear season) to constitute the rent which discovered that the prevailing opinion or theory of assessment was erroneous, that the tīrvai or supposed equivalent of half the dry crops was nearer a third and the sarkar's rent or supposed equivalent of half the wet crops nearer two fifths of the average crops than one half as generally imagined which being raised and lowered according to the descriptions of lands compose the following table of proportions where you will observe in one column the common estimates, in the next their valuation according to my estimated averages and in the third the proportions of the sarkar's and ryot's shares of the produce according to my rules for the survey.

Descriptions or situations of land.	Common estimate.		Common estimate corrected.		Proportions by the survey.	
	RYOT'S.	SARKAR'S.	RYOT'S.	SARKAR'S.	RYOT'S.	SARKAR'S.
Dry.						
1st on a plain ...	$\frac{1}{4}$	$\frac{1}{4}$	64	36	68	32
2nd in a village ...	$\frac{1}{2}$	$\frac{1}{2}$	64	36	68	32
Wet.						
1st supplied by a superior river ...	$\frac{1}{2}$	$\frac{1}{2}$	53	47	55	45
2nd do. by inferior river ...	$\frac{1}{2}$	$\frac{1}{2}$	57	43	60	40
3rd do. by superior tanks ...	$\frac{1}{2}$	$\frac{1}{2}$	60	40	62 $\frac{1}{2}$	37 $\frac{1}{2}$
4th do. by inferior tanks ...	$\frac{1}{2}$	$\frac{1}{2}$	60	40	62 $\frac{1}{2}$	37 $\frac{1}{2}$
5th do. by tanks & wells $\frac{1}{2}$...	$\frac{1}{2}$	$\frac{1}{2}$	65	35	67	33
6th do. by do. $\frac{1}{2}$ do. $\frac{1}{2}$...	$\frac{1}{2}$	$\frac{1}{2}$	68	32	70	30
7th do. by do. $\frac{1}{2}$ do. $\frac{1}{2}$...	$\frac{1}{2}$	$\frac{1}{2}$	70	30	72 $\frac{1}{2}$	27 $\frac{1}{2}$
8th do. by wells less than 18 feet ...	$\frac{1}{2}$	$\frac{1}{2}$	74	26	75	25
9th do. by wells more than 18 feet ...	$\frac{1}{2}$	$\frac{1}{2}$	80	20	80	20

The sarkar's rates in the middle column being only a correction of the māmul rates or those usually demanded of the ryots by the farmers or the immediate lessees of the cultivators according to my calculators and the survey rates and those in the right hand column being nearly the same, but generally less than the māmul, you will perceive that where my rules have been adhered to the ryots

cannot pay more than they formerly paid to the farmers, though the sarkar never received so much before our time as till then the sarkar never had been the immediate lessee of the cultivators. Having stated the proportions of the gross produce which it was intended should constitute my full rents without adverting more particularly to the method of estimating them or to all the circumstances which in the act of samjhāish or settlement require the modification of them to the circumstances of the ryots or cultivators, I shall proceed to an examination of the accompanying [statement].

8. As facilitating the intended comparison of the two surveyors I shall make it by extracts and shall begin with the agra-hāram lands, vide columns 1, 2, 3, 4, 5, 6, 19, 20, 21, 22 and 23.

Surveys.	Punjai or dry.					
	Gullis.	Full crop in Candies.	Average crop	Amount in gopalli chakrams.	Rent in gopalli chakrams.	Rent in pagodas.
Superintendent's ...	912-10½	9,334-12	6,417-6-1	14,780-1-1	4,899-6-2	1,765-28-4
Assistant's ...	912-10½	9,372-7	"	18,744-7-0	9,372-3-8	3,377-18-58
Superintendent's more.	"	"	"	"	"	"
Superintendent's less.	"	37-15	"	3,984-5-15	4,472-7-6	1,611-15-54 [sic.]

From there being no room for a difference of opinion probably in respect to the measurement of the land, our surveyors may have agreed as to the alienated and resumed quantities of arable, fallow and waste, for it appears the same measurements have been made use of by both. Their estimates of the gross produce are likewise nearly corresponding, but you will observe mine has made a deduction from the dry of 5/16th to reduce the full to the average crop, a rule which it appears is not observed by your people. All the surveyors say it is only practicable to estimate a full crop or what land will yield in the most plentiful years and, I conceive it must be necessary to fix on that, as any quantity between the two extremes cannot be determinate. My average price 23 Gopalli fanams being put on the average crop gives its supposed amount. Your price though only 20 fanams being put on the full crop makes its amount greatly exceed that of the average quantity. As I take only a third of my estimated average produce and you take an half of your estimated full produce, hence it is that your rent pagodas 3,377-18-58 is 1,611-15-54 or 91 per cent more than my rent pagodas 1,765-28-4, that mine is 33 and yours is 63½ per cent of the average produce.

9. Let us see what difference there may be in the—

Surveys.	Nanjai or wet.					
	Gullis.	Full crop.	Average crop.	Amount in gopalli chakrams.	Rent in gopalli chakrams.	Rent in pagodas.
Superintendent's ...	36,235	4,756-13-15	3,983-6-23	9,539-9-8	3,550-5-13	1,279-21-68
Assistant's ...	36,235	5,290-16-3	"	10,681-0-15	5,290-8-7	1,906-27-40
Superintendent's more.	"	"	"	"	"	"
Superintendent's less.	"	544-3-8 [sic.]	"	1,021-4-7 [sic.]	1,940-2-7 [sic.]	627-5-52

(Vide columns 7, 8, 9, 10, 11 24, 25, 26, 27 and 28.)

What was observed before of the land measurements applies throughout the statement, but your estimation of the crop is nearly an eighth more than mine and the difference is considerable when mine is reduced by the deduction of 5/32 to an average crop. This difference is somewhat compensated by my having calculated the amount of my average crop at 24 and you having calculated your full crop at only 20 gopalli fanams per candy. But that is lost again by my taking only 37½ per cent of my estimated produce as rent on account

of all the lands being watered by the 3rd description of reservoirs and your taking 50 per cent of your estimated produce as rent which makes your rent pagodas 1,906-27-40, that is, 627-5-52 or 52 percent more than my rent 1,279-21-68. Taking your estimated gross produce as the standard, your rent is 50 per cent of it, but taking my average produce as the standard, it is 55 and my rent is only as already mentioned 37½ per cent of that average quantity.

10. Having sufficiently shown in the foregoing the process of our respective deductions from the produce, so particular a comparison of it in assessing the aramane swāstyams may be dispensed with; I shall therefore confine it to the results of our different methods. Vide columns 33, 35, 38, 40, 50, 52, 55, 57.

N.B.—The produce is reduced to star pagodas.

Surveys.	Punjai.		Nanjai.	
	Estimated equivalent of the gross production.	Rent.	Estimated equivalent of the gross production.	Rent.
Superintendent's ...	1185-40-40	397-43-37	858-27-10	319-4-48
Assistant's ...	4476-14-32	738-6-23	924-2-56	462-1-17
Superintendent's more	"	"	"	"
Superintendent's less	[3] 290-13-72	340-8-1	65-20-46	142-41-49

By this it appears your rent of the punjai 738-6-38 is 340-8-1 or 85½ per cent more than my rent 397-43-37; that taking my estimated produce as the standard, your rent is 62 and mine 33 per cent of it and that taking your estimated produce as the standard, your rent is 50 and mine only 27 per cent of it. It likewise appears that your rent of the nanjai 462-1-17 is 142-41-49 or 44 per cent more than mine 319-4-48. Thus yours is 54 and mine 37½ per cent of my estimated produce.

11. These several comparisons are only by way of taking a fuller view of the two surveys. The principal points are these. Your rent of the dry is between 91 and 85 per cent more and your rent of the wet between 52 and 44 per cent more than mine. It is to be considered that neither the assessments made by your people or mine are those which would in probability be the fixed ones as they have not been modified or reduced according to the circumstances of the farmers or occupants of the land. But as you have observed "the tirai of the valuing party is the scale by which you regulate your assessments and 5 or 10 per cent of it is the remission you commonly make to yield to the circumstances of individuals" which you put on again the 2nd and 3rd year to bring them up to full rents as proposed by my rules for the survey. I look upon the comparison that has been made as showing pretty exactly the relation between our settlements and as accounting for the assessments of your division so considerably exceeding those of the other two divisions.

12. That you may see the great differences there are between them I shall insert the following extract from my statistical statement for Fasli 1206 which exhibits at once the rates of population, stock and assessment in each division and the data or sources whence they are deduced.

		Southern division.	Central division.	Northern division.	Total.
Con- tents.	Plains in miles ...	1,743	1,753	1,676	5,172
	Hills in miles ...	405	263	693	1,271
	Total in miles ...	2,148	2,021	2,279	6,448
Inhabitants		1,74,718	1,93,875	1,77,570	5,46,163
Stock.	Cattle ...	2,20,661	1,80,297	1,57,693	5,67,651
	Sheep ...	2,25,479	1,73,534	1,63,912	5,67,925

	Southern division.	Central division.	Northern division.	Total.
Cultivation				
Dry, acres	3,18,130	4,07,906	8,06,674	10,32,800
Wet, acres	25,399	17,718	26,321	69,438
Total, acres	3,43,529	4,25,624	8,32,995	11,02,233
Land rent				
Dry, Pagodas	1,92,728	1,04,983	86,745	4,44,456
Wet do.	76,387	30,482	42,542	1,49,411
Hills do.	6,620	290	5,744	12,654
Total do.	2,75,685	1,35,755	1,35,031	6,06,371
Rates				
Population per mile	81	95	79	85
Cattle per mile	107	90	70	88
Sheep per mile	105	88	72	87
Dry rent per acre	0-27-20	0-18-16	0-12-53	0-20-37
Wet rent per acre	3-0-20	1-32-35	1-27-53	2-10-30

By this your assessments both dry and wet are generally 50 per cent more than those of the central and 100 per cent more than those of the northern division and evidently they cannot be much ascribed to your division being better peopled or stocked than the other divisions. It may be more fertile and the products of the soil may bring better prices; but until you account for it fully, I must ascribe it to your having deviated from my rules of assessment, as appears from the foregoing review and of consequence your having taken a greater share of the produce than was intended.

13. I have already shown in my 5th report how my rules which are the result of laborious enquiry were founded on true principles and I told the intention of demonstrating in what manner they have been applied and the facility with which that has been done by the people of my own kacheri. But having to report on my Assistants as well as my own conduct and being obliged to account for the great differences of our assessments which could not have happened, had the survey been every where carried on by the same rules, I must request you to shew on what principles yours are founded and in what manner they have been applied. I am sensible this cannot be done without interruption to other business, but you will consider, I hope, the predicament in which I shall be if unable to account satisfactorily for the rates of assessment being double in one division what they are in another division of the districts under my management. As a further consideration you may depend on it that from the desire the Company has of ascertaining the value of their possessions in India the impossibility of doing that otherwise than by a survey and the novelty of the undertaking, you may be certain that every information on the subject will be highly acceptable to the Revenue Board for whom it is desired.

14. Being enabled by the comparison that has been made to judge of your assessments particularly of the relations they bear to my own, I shall now revert to our correspondence in 1796 upon agraahars and examine such points respecting settlements with Brahmins and other inamdars as remain unanswered. As containing my sentiments on the measure very early in our management and showing what I originally thought would be the consequences of the survey, I shall here cite what I wrote to the Board in December 1792 on the subject.—

15. "The vast disparity between the real produce of some lands and their rates as registered in the revenue accounts may, in many instances, be the effect of improvement in cultivation, but since conformably to the usage of annual settlements their increase of value by that means ought to have been added to the settlements of every succeeding year. It is even in those instances and in others by impositions less excusable owing to false entries procured by favour or collusion. According to the information, I have yet acquired, it is so considerable in all those formerly held in exclusive right or conditionally also in the villages of several farmers who have acquired themselves, or whose families have long maintained an undue influence in their districts regulate them by the standard rules or those established by prescription immemorial, would increase the revenue to perhaps a quarter or much greater proportion of what has ever been brought to the

public account. That increase would make no change in the condition of the petty farmers from its being levied as just mentioned upon the superior classes who would murmur of course at such a diminution of their income, but could not deny the legality of the measure, yet from the generous tenacity with which our nation views proprietary claims, even those which were established by fraud, and have been continued by the indulgence or ignorance of succeeding Amildars may be deemed admissible, and such as originated in grants of perpetual tenure may be thought fairly entitled now to the portion they enjoy of their ancient possessions since escheated."

16. Though it appears from the above how much I was disposed to respect rights of every kind, and I have always shown in our correspondence since the same disposition, it is very evident that the survey was contrary to my general acceptance of them, the very object of it being an equalization of the demands of Government by taking more from some and less from others. To illustrate this we may consider generally the several landed tenures—(1) inams held by sanads, (2) those formerly held by the same tenure but since escheated and in part restored, (3) others originally of the same tenure but since resumed and notwithstanding still held by their incumbents at favoured rates, (4) inams held in perpetual tenure free of service but on condition of paying a quit-rent, (5) those held on condition of services to be performed, some paying and others not paying a quit-rent as they may be deemed adequate to the support of the incumbents, (6) sarkar lands paying reduced rents, the remitted portion being allotted as part payment to the incumbents for services performed, (7) sarkar lands held from year to year that owing to the inability, ability or address of the occupants, also to the corruptness of revenue servants had long paid a low rent.

17. We have never made a question as to the continuance of the two first agraahars and bhattavarttis where the incumbents have proved their right by sanads or bhogottars. If we acknowledge their rights and think we should act unjustly if we were to infringe them we must allow that Tipu has done injustice in depriving the agraahar Brahmins composing the third class of their inams; but if we do not think it our duty to redress the injury he did them, can we refuse to let them keep what portion of their heritable property they had the address to retain in spite of him? And are we not if we insist in taking that portion from them the instruments of his injustice? These arguments are strongly in favour of continuing the settlements made with them by Tipu's Amildars in 1788-89. In the proportion that we raise their rents above those settlements we execute his orders; and if his orders are legal, we may follow his example and consider all inams in the country as sarkar lands. The fourth class are the shrotriyams, khairati and bhattavartti lands, not escheated concerning whose tenures no question has been made. The fifth are zamindars', patols', karnams' and other municipal servants' inams, the claims to which many people think are established by long possession. I think, however, they depend on the performance of the services for which they are given and that they may be done away without any injustice when those services are not required. The sixth are atavani and kandachar lands of which I have the same opinion. Though any other right to the seventh class or sarkar lands than that of cultivation on the terms annually imposed by the sarkar cannot be admitted, it is not altogether unfounded for the advantages held by many farmers over others had been acquired by their improvement of the soil and by long possession. It was the same with all the other descriptions of people who lost by the survey, for whatever distinctions we make they suffered in proportion to the magnitude of their losses and not in proportion to our estimation of their rights. The execution of the survey was certainly therefore very equivocal operation. It may be considered a violent encroachment of the private or a legal recovery of the public property. Many have lost the advantages they have enjoyed but none have got any and yet it is declared to be for the general benefit. It has been a struggle between right and policy.

18. These general remarks may be exemplified in what we have done in respect to the inamdars whose rents being raised have occasioned both of us so much trouble. In writing to me upon this subject in October 1794 you stated the following query—"should their assessment remain as it was fixed by Tipu's mutasaddis as

an indulgence in consideration of their aghrahars having been in inām? or if that indulgence be deemed too great, what proportions of such assessments as Sūdras pay should be deducted from their rents on account of their being Brāhmins who are favoured in every part of the country and must be favoured to be able to live?" I kept no copy of my answer and cannot recollect what my instructions were but I am confident that in whatever respect I may have conceived their case to depend on our justice or moderation, I must have given you the fullest latitude to decide upon it. As appears by the result you determined that their right of inheritance being annulled by Tipu's order to resume their lands, we had the same power to regulate their assessments as those of sarkar lands and that deeming their former assessment over-indulgent, it was proper to raise it with a due regard to their caste and condition. Tipu's right to deprive them of their property being on the principles I have explained of an equivocal nature, an indulgence in consideration of their aghrahars having been in inām seems to have consolidated in my opinion their claims and those of the sarkar and reconciled their pretensions to the policy of the measure, for though I felt inclined at first to admit of their claim to whatever portion they might have retained of their heritable property in their lands, I never objected to your rules of assessing the aghrahars in the Salem District which in December 1795 and January 1796 were from one-third to one half of the Sudras' tirvai; otherwise, [it will be] the option of a rent equal to a third of their value or half of their lands. Without questioning then the propriety of those rules, I shall proceed to examine and compose the settlements that have been made with them for the sarkar.

19. They were annual it appears from 1784 to 1789 or fasli 1198 when they were fixed. This, I am assured, was the case with all the resumed aghrahars in the southern districts but as they paid an additional assessment as darbar expenses to Tipu's Amildars I required one in 1792 of 5 per cent as charges collection which was supposed to have made our demand upon them about equal to what they had paid the four preceding years. That made their settlements for the aghrahars and aramane swastyams together in fasli 1202 amount to pagodas 1490-41. In fasli 1204 you raised them to 1,622-35-77, in 1205 to 2,339-39-11 and your demand upon them for 1206 being 2,950-2-58 which is almost double that of 1202. It was natural for them to complain and not improbable that it would have borne very hard upon them. On those accounts and the doubts I had as to the portions our settlements might be of the produce, I resolved to continue that of 1206 till their villages could be surveyed.

20. The subjoined deductions from the statement of the survey show the proportions which our demands, of them as jōdi or quit-rent for the aghrah lands alone in 1205 and 1206 or of the gross produce as estimated by our different parties of surveyors.

Aghrahams.	Demands of quit-rent.		Assistant's survey.				Superintendent's survey.			
			Produce.		Quit-rent.		Produce.		Quit-rent.	
	Fasli 1205.	Fasli 1206.			Fasli 1205.	Fasli 1206.			Fasli 1205.	Fasli 1206.
	P. F. C.	P. F. C.	P. F. C.	Per cent.	Per cent.		P. F. C.	Per cent.	Per cent.	
Kamalapuram	357 18 6	470 25 87 [sic]	1,341 22 59	26½	35	541 34 24	42½	55		
Pottipuram	178 28 47	235 18 34	531 7 12	33	44	291 18 58	60½	80		
Kirapāmbādi	133 22 33	183 15 42	486 10 7	23½	38	267 6 35	42½	68		
Alagasamudram	79 12 71	107 30 1	208 24 50	37½	50	122 28 70	65	87½		
Varikalampatti	45 17 4	57 37 4	737 15 5	20	25	649 35 62	30	38½		
Pūtūr	325 37 16	423 20 14	1,020 34 41	32½	41½	624 22 77	52	67½		
Vīrānam	298 15 43	420 26 0	1,074 7 52	28	39	583 42 41	51	72		
Kandalampatti	78 40 27	114 13 32	225 18 68	35	50	131 32 72	60	88		
Total	1,475 11 77 [sic]	2,013 6 14	6,128 4 2 [sic]	28½	39	3,012 2 32 [sic]	49	68		

21. It appears by this that their quit-rents of 1205 are from 20 to 37½ per cent of your estimated produce and from 30 to 60 per cent of mine; also that their rents for 1206 are from 25 to 51 per cent of your produce and from 38 to 88 per cent of mine.

Your estimates of the produce being, as I understand, those of full crops, I thence infer that the proportions deduced from your survey are only calculated for plentiful years, and mine being the average produce that my proportions are calculated for a series of years. If that be admitted, we must consider them with regard to lease settlements as rated from 3rd to 7th and generally about half of the rents Sūdras pay which is rather higher than proposed by your rates. Though that may not be the case, I think their present settlement may as well be fixed in consideration of their lands having been as inām until I am satisfied with regard to the causes of the differences appearing in our assessments or some general policy be determined on in respect to ināms. If one I have in contemplation be adopted, the rents of aghrahars must in conformity be raised considerably more than they are at present.

22. This settlement of pagodas 1,475-11-77 being the assessment of the arable portion of the aghrah lands only, it comes to pagodas 848-38-70 for 888 gulis of the dry which is rs. 11-18 per acre and pagodas 626-18-7 for 33,925 guntas of the wet which is rs. 42-51 per acre and as supposed, it is one half of the rents paid to them by the Sūdras or half of what they may draw from them if under their own management. It is therefore implied that the other half of what they may receive is what is appropriated for their subsistence while their lands remain in the same state of cultivation as at the time of survey the Brāhmins' portion of their produce will increase if they improve them, but it will diminish if they suffer them to become less productive. Their settlements when these lands had been only surveyed in the gross being for all the aghrahars and aramane swastyams and the said portion of them 1,475-11-77 being for the whole of the arable fallow and waste of their aghrahars exclusive of the aramane swastyams in fasli 1205, it was consequently pagodas 848-35-70 for 1,042 guntas or fanams 9-44 per dry acre and pagodas 626-18-7 for 33,039 guntas or fanams 38-10 per wet acre. Then it was and as it is now in respect to the fluctuation of their income according to their industry, but formerly they had it more in their power to increase their income from their having spare land on which to employ additional hands and stock. By bringing the fallow and waste into the same state of improvement as the arable is at present, they might have drawn from them pagodas 448-30-75 which added to 2,952-18-19 makes 3,401-4-14 and with the sayar 3,460-33-27 of which their settlement would be 43 per cent in place of 59 and their income 57 in place of 51 as at present.

23. It was upon the above ground that you proposed in your letter dated the 18th March '96 to allot a certain proportion as ½, ⅓ or ¼ entirely free of rent of the various aghrahars of soil (by lot) to such as might object to the mode proposed and preferred having the specific portion free rather than pay the assessed rate on the whole lands. I considered that when the lands were all in a state of cultivation like the aghrah portions of the villages in question half or one-third the Sūdras' tirvai for the whole and half or one-third of the rent-free were equivalents, but supposing your Sūdras' tirvai rather to exceed half the produce, I desired the option might be given the Brāhmins of one-third tirvai or half their lands agreeable to your own rule in December '95. I grant that, as I have stated above, one-third of lands which are part cultivated and part waste, is worth as much more to the Brāhmins than the third of the tirvai, as they may draw from the waste given to them in addition to the third of the arable. But a greater part of the waste being commonly unfit for cultivation and the Brāhmins frequently having no stock to employ upon it, I still think there must be a very great difference between the offers you made them, viz., two-thirds of all the land, one-third of the land rent-free. The same proportions of the arable and its tirvai being certainly equivalents, no difficulty can arise I think about settlement of it with the Brāhmins and to avoid any in the settlement of arable and waste together, I recommend your assessing all of the latter included in their pattas at the average village rate or such proportions of it as you may think proper to demand of them and they may agree to.

24. Your settlements of pagodas 2,339-39-11 in fasli 1205 which I continued in 1206 being for the whole of the aghrah lands and aramane swastyams and

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1,475-11-77 being demanded as the quit-rent of the agraḥārs only, the remainder 864-30-36 was consequently demanded as the rent of the aramane swāstyams. It having been thought reasonable the Brāhmins should rent the whole as they held a part on such favourable terms, they were required to include those lands in their pattas. They paid up the whole demand upon them in 1205, but complained they had lost 236 pagodas by it. I was desirous of ascertaining the fact but the want of a particular survey made it impracticable and the demand upon them being continued until they paid up the amount in 1206 also complaining as before of their loss. They have been constantly told in regard to their settlement of the present year that the survey of their villages being completed, they might expect an answer to their representations, but other calls upon my time having prevented my examination of the survey they are still in suspense. In the meantime the aramane swāstyams have been cultivated partly by the Brāhmins but chiefly by other ryots without any specific agreement. This is an irregular business and we must now settle it as may be practicable.

25. According to my people's survey in 1206 their assessment ought to have been pagodas 630-27-43 and their consequent loss that year was 234-2-71, but by your survey their settlement ought to have been 1,040-9-42 and their consequent gain was 175-14-8. I must continue to think, till the principles of your valuation are explained to me, that your assessments are only calculated for plentiful years and mine for a succession of years and till then I shall be entirely at a loss as at present how to decide in litigations of this kind in your division. Your settlement of 1205, viz., 864-27-43 being the medium of our two assessments it is perhaps nearly what it ought to be. On that principle it may be fair to continue it and that having continued all your settlements of the Salem district for faslī 1205 without alteration makes it in some degree necessary to do so. I shall accordingly order the amount to be partitioned among the fields comprising these lands in the proportions of their assessments by my people's survey. When that is done which will take my kacheri ten days, the pattas of the present occupants shall be filled up and sent for distribution.

26. The Brāhmins having so long complained of their having lost by their being made answerable for the rents of those lands, I think it fairer to settle with the cultivators or present occupants than to continue the same demand of the Brāhmins, for our settlements ought always to be made without constraint and I am much concerned that as the lands being occupied and the year so far advanced, the ryots cannot have the option of taking or leaving them after knowing the demands upon them. By way of reconciling them to the measure they shall be informed that full permission shall be given them to throw up or relinquish their lands as they may think proper at the end of the year.

27. You state in your letter of the 4th May '96 that "In the Nāmakkal and Paramati districts there are agraḥārs which have sanads from Tipu Sultān for half māniyams which do not pay above a quarter rent for the resumed portions" and in your letter of the 22nd of that month that "it would be found difficult or perhaps impossible to make advantageous settlements of the resumed portions of ināms, because the influence of the ināmdars would draw the ryots to their lands or probably they would prevail on many to leave the village; in short they would use all their art to reduce the revenue of the resumed lands." My proposed settlement of the inām villages in the Salem district fully replies to the above and is briefly this—"Determine the portion of the Sūdras' tīrvai you mean to require as rent or quit-rent whether of agraḥārs, aramane swāstyams or wastes, publish the terms you offer to Brāhmins or Sūdras at the beginning of the year, put it entirely in their option to accept of or reject those terms and make distinct settlements with them severally of each description of land". Adherence to these rules will obviate all the litigations and discontents which a different method necessarily adopted from the want of particular surveys has involved: Where that is followed, there is room for jealousy on the Brāhmins' influence for the more stock that is employed on a specific quantity of land the better for the occupant and the community; and when they cannot occupy any lands without paying a rent for it, they can have very little interest in preventing other people from cultivating it. If they have any, they

cannot prevent their cultivating somewhere else, which they must do and as they cannot avoid paying their rent, it is much the same thing to revenue where they cultivate.

28. In the last of the letters just referred to you state two questions respecting the mode to be observed in settling agraḥārs or half māniyams for which there are sanads from Tipu Sultān, viz., 1st. "If they are to get exactly the half of their villages as had been designed by the sanads, or if they are to get the precise portion of lands expressed in their sanads and not more or less." 2nd. If the resumed portions be assessed at a full rent of Sūdras, the Brāhmins who have Tipu's sanads will, in that case, not be more favoured than those whose agraḥārs were entirely resumed and had no portion restored to them. To make a distinction in favour of such as hold sanads for ardhāmāniyams, suppose they have the option of renting the resumed shares at $\frac{1}{4}$ th of the Sūdra kāndāyam."

29. Their sanads being equally intended for their security and preventing further alienations of the sarkar lands, any deficiency should certainly be made up to them and any excess resumed. While impressed with the opinion that your Sūdras' tīrvai is generally higher than was intended, I think that only $\frac{1}{4}$ th of it may be demanded of the Brāhmins for the resumed portions; but conformably to my general plan of remission, I think that $\frac{1}{4}$ ths of one found by my rules for the survey is a sufficient encouragement for Brāhmins or others to turn farmers.

30. Almost two years having elapsed since I advised on your giving the Ātūr Brāhmins the option of paying one-third of the tīrvai of all their lands or taking one-half of them rent-free until such time as the pleasure of the Board might be known respecting them, I shall suppose that your settlements with them have been made long ago. This letter being already very long and many things delayed on account of it, I shall now bring it to a close with a few remarks on the state of landed property and on the revenue system in this country and give you a sketch of a plan by which I think the former might be completely established and the latter greatly improved.

31. I was about to say that people in general have very little scruple but it will be more correct to say they have no scruple whatever to the appropriating of the public property to their own use. Under that circumstance honour among the higher and responsibility of situation among the lower ranks appear to be the only security for the management of public affairs with any fidelity or attention to economy. Those ties being weakened by every remove from the head and its ability to investigate extremely limited, hence it is that, as in this country where the Sovereign is the lord of the soil, public and private property are so intermixed that every art and deceit are practised on the part of the inhabitants, suspicion and violence on the part of Government and its servants either to secure their own or encroach on the property of another. When it is desired that justice shall be done, the sarkar is the prosecutor and judge, and its agent either enforces its claim or is suborned to give it up in the certainty that he can easily elude enquiry, or manage to conceal the truth. The different effects of an opposite system suggest the remedy, if Government will relinquish its property in the soil and be satisfied with a smaller proportion of the produce.

32. It appears that in all countries where rights are the best understood and established, the increase of that portion of private income usually demanded for the support of Government is considered no hardship or injustice, and that it is only the seizure of the whole or some very considerable part of it that is looked upon as a violation of right or infringement of property. In observance of that, I think, on the fair principle that every subject should contribute towards defraying the expenses of the Government under which he lives, that a moderate quit-rent might very properly be demanded of lands hitherto held rent-free and that the quit-rent paid by other lands favourably-assessed might be raised. I likewise think on the principle that all subjects should equally contribute to the public revenue in proportion to their ability, that all those quit-rents might be very gradually raised to $\frac{1}{4}$ ths of the Sūdras' tīrvai. I would do it very gradually, because all innovations however politic they may be, especially the raising of taxes, are severely felt when they are not gradually introduced.

33. Though I did not know in December '92 when I wrote the aforementioned letter to the Board that our assessment would be the Sūdras' tirvai or so high that none but the cultivators could afford to pay it, I apprehended too great an increase of the public revenue would be an effect of the survey and suggested as a remedy in such an event—"The dispensing of the whole or part of the acquired overplus among the petty farmers by a reduction of the sarkar's and increase of the ryot's share of the produce". What I thought then would be optional appears now to be necessary for the prosperity of the country. Though you have already given a different opinion on this point, I shall here state the probable effects of thus lowering the rents of the sarkar and raising the rents of all inām lands to four-fifths of the present assessment for your further consideration.

	Pagodas.
34. The Sūdras' tirvai of the sarkar lands last year being	4,99,474.
4ths of it is	3,99,517
and the Sūdras' tirvai of the inām lands being	1,08,483
4ths of it is	86,786
making together	4,86,308
The total of both paid to Government last year being	5,15,517

The diminution revenue would sustain when the rents of inām lands would be raised to their height could not exceed ... 29,214

It would be less in proportion to the consequent increase of cultivation.

35. This measure might be considered an infringement of right but, as before observed, it would only be if gradually made that kind of it that is common in countries where the rights of individuals are the most respected and it might with equal justice be considered the bestowing upon the inhabitants in general a property in the soil which those who pay the present sarkar rates of assessment cannot be said to have, as they can only subsist like labourers and others cannot live by cultivation.

36. All the lands being reduced to one denomination and held by one common tenure, the distinction of sarkar and inām and the various descriptions of inām would be entirely done away, which would simplify accounts and prevent fraudulent alienations and all such litigations as we have been troubled with in settling the ināms.

37. The lands now denominated sarkar lands being assessed a lakh or 20 per cent less than at present and that much being added to the profits of farming, people who cannot now subsist by it would have inducement to turn farmers and employ their stock in agriculture which would further conduce to its increase.

38. The great number of small farms at present being reduced and an intermediate class of substantial farmers introduced, would lessen the expense of collection and as they would certainly live better than farmers can do at present, it would increase the demand for manufacturers.

39. The increase which the private revenue would receive would enable the farmers to keep the tanks in repair and to defray all the expense of their religious ceremonies without the aid of Government. The income of the Brāhmins and others who hold their lands at present rent-free or at very favoured rates would be forced to turn their minds to agriculture or other occupations, as their income would be reduced by the gradual increase of their rents, which would be converting an idle and unserviceable race into industrious and productive subjects.

40. Lands becoming more valuable, they might in many places become saleable for one or half a year's purchase at least, which would discharge the balances of defaulters and at all events the farmers would be able to pay up their own rents without a second assessment which would add to the establishment of personal property and permanence of revenue.

41. You may observe that my remitting 20 per cent of the present assessment to Brāhmins and other sukhavāsīs, who have abilities to direct or stock to

employ in agriculture and cannot otherwise live by that occupation, is partially adopting the above plan as the only remedy of the present parsimonious system which we have fallen into. It appears as if having given too close an attention to the minutiae, the general effect had escaped our observation but that being now observed it will be easily corrected. The matters previously under consideration having so naturally led to the subject, I have embraced the opportunity of mentioning how, I think, a general reform may be effected by extending our plan of equalization to all the different castes and occupants of the soil that I may have your opinion in regard to its immediate and future consequences.

Enclosure.

Statement [No. 18, appended at the end.]

[No. LVIII in the original.]

XXXIX

Letter—from Captain W. MACLEOD.

To—Lieut.-Col. READ.

Dated—Salem, the 29th April 1798.

I have to answer your letter of the 10th of last month. I regret that other business of more pressing a nature does not always admit of more promptitude and of being more diffuse in replying to your letters.

In your second paragraph the objections you state in respect to fining farmers who may clandestinely occupy lands can seldom exist. The facts which seem to you difficult to be ascertained may, I think, be very easily discovered so far as relates to the truth of a ryot being charged with having occupied lands without a patta and so long as the references and representations of ryots are attended to. It would be absurd to suppose that a system in revenue can be rendered perfect in which a regular and impartial investigation to every representation of the inhabitants could be dispensed with. The ryots will never pay what they may conceive to be an unjust demand without making a reference and if a Collector is so deficient in the powers of investigation or so insolent as to leave the decision of such causes to his servants, he ought not to be considered adequate to his charge.

2. In a great variety of instances articles have been remitted in the southern division in consequence of the representations of ryots appearing to deserve remissions of fines and rent charged to their account by the persons employed to compare the state of cultivation with the karnam's accounts of it. The examiners have not the power either to collect or fine; they only report; a copy of their reports is sent to the Tahsildar of the district with instructions respecting the collection of rent or fines and orders to postpone the collection of any item of which the ryots may seem desirous of making a reference. If, after this explanation, you should still be of opinion "that the mutasaddīs are the only persons we employ in enquiring into and deciding upon such matters," I can furnish as many cases as would fill quires of paper to show that the mutasaddīs are not permitted to judge on causes of that nature.

As to rules "by which the servants of Government may retail lands and collect the cultivator's rent with the precision of farmers", I am not aware that any mode can be devised by which the rents could be collected with fewer advantages than that which is now practised.

Third para. To be properly understood, I shall class gardens under two heads—one perpetual and the other temporary. In the paragraph you allude to I meant perpetual gardens, that is, gardens which are assessed at rates that can be afforded every year so long as they may be cultivated. You misunderstood me in supposing I could mean temporary gardens, such as, betel-leaf, plantain, sugar or tamarind, for I perfectly knew that although those productions were according to former usage assessed at higher rates than the best paddy fields, a temporary assessment

which could stand for only one, two or three years, would not answer the purpose of a survey assessment, for which reason I have assessed such temporary productions at only the rates of the best paddy field land in the same situation so that what is a paddy field this year may pay the same rent after being converted into a sugar or betel-leaf plantation every year. In speaking of gardens I always mean such as are watered by *ettams* or *pikotas* which in Malabars is called *punjai tōttam* to distinguish it from gardens which are watered by tanks or running streams called *nanjai tōttam*.

4. In a letter which I began sometime since, but from various interruptions has not yet been finished, I shall fully explain my reasons for judging it a good policy to demand the rents of wet lands and of gardens from lands which may have been converted into such from dry or *punjai* lands after the survey. As already observed, I am confident of the necessity of changing the situations of betel-leaf, sugar-cane and turmeric plantations every one, two or three years and having foreseen that necessity at the commencement of the survey, no alteration has yet occurred to me as necessary on account of the culture of those articles. Your remark is therefore inapplicable where you observed "those circumstances demonstrate that no particular lands can have paid the high rents, you mean, from time immemorial and that such as are occupied by gardens at present cannot always pay them, etc." We appear to differ, because we give the same name to different things. What you call gardens I call paddy fields and having assessed them as paddy fields, I had no occasion to alter the assessment of them. I find it incomparatively more rare to hear of *punjai tōttam* being given up than of the less valuable land adverting to the proportions of each. Nor is it at all to be doubted but they are I may say almost all cultivated for many successive generations and without one year's interruption.

5. 4th and 5th *paras*. What I call *bāgayāt* or gardens is assessed at rates lower than *nanjai* generally is. The measurement is that of *punjai* and the assessment is commonly that which used to be the fixed assessment per *guntā* of first rate *punjai* lands. It is not an assessment which I devised for, in some situations it was called gardens and in others it was called the first or the highest degree of *punjai* lands. The question occurred to me why was this called the first sort of lands? The answer was that it was not only the best soil but that the lands were watered by a *pikota* which gave it a double advantage by which higher rents were afforded. In some situations the same kind of lands, that is to say, all land which is watered by a *pikota*, whatever the production may be, not such as may be watered by tanks or constant streams were called *nanjai* and to give one denomination to one class of land that had three names—I called them gardens. The reasons which occurred to induce me to separate this class of land from *nanjai* and *punjai* are these. *Pikota* gardens are of a different nature from either *nanjai* or *punjai*. They are much more valuable than *punjai* in every situation and rather less valuable than *nanjai* in most situations on account of the labour required to raise the water. They partake of the qualities of the *nanjai* or *punjai*, either according to the reasons or the practice best suited to the ryot's inclination; rice, betel-leaf, plantains, etc., *nanjai* productions may be reared in gardens watered by a *pikota* and so may *ragi*, *jawāri*, etc., *punjai* productions. But there are other productions which are peculiar to *pikota* gardens and require a certain quantity of water without the danger of being flooded, such as tobacco, chillies, onions, garlic, greens, etc., which would grow neither in rice fields nor in dry fields. A farmer is sure of his crop in a *pikota* garden in any season which is not the case respecting either a *nanjai* or a *punjai* crop. He finds employment throughout the year in a *pikota* garden and there is no disappointment in respect to the quantity of his productions as may be in *nanjai* or *punjai* cultivation.

6. You observe "that the grand object of the survey was a permanent settlement to prevent the discouragement of industry by taxing improvements, etc." My idea of the intention of the survey is that it was to ascertain the value of the country by an investigation of its revenue sources and forming therefrom a system which might secure to the public a permanent revenue or an increasing revenue at an average of years; at the same that it should secure the inhabitants against the violation of certain rules and engagements so calculated as to remove all ambiguity

whatever and to encourage industry without giving, if practicable, an unnecessary opening to reduce the revenue. When the survey was begun, it was then supposed that each farmer or rather society of farmers could be prevailed upon to adhere to lease engagements in paying year after year the stipulated rents of all the lands they might take up, in which case the revenue could not suffer or decrease and all newly occupied lands would yield an increase to revenue. If that system could have been followed up, there could have been no objection whatever against allowing all lands and assessments to remain at the same rates and in the same classes as they might have been at the survey. But as it has been found expedient to absolve the farmers of lease engagements, I conceive that it will be necessary for the purpose of guarding as much as possible against giving the ryots an opportunity to reduce the rents of the country unnecessarily by the indulgence allowed them to have it established as a rule that the rates of assessment of the lower class or classes of land should be raised to the rate of the higher class into which the circumstances which are allowed to mark a superiority may have determined its transfer from a lower to a higher degree and not otherwise. For, if this be not done, the greatest part of the higher assessed lands will be given up by degrees according to the progress made in bringing to a high state of improvement or fertility of such lands as may have been rated at low assessment. Although I had on former occasions adverted to this point, I shall on this also endeavour to make my meaning understood.

7. All lands are distinguished in the survey by *nanjai* and *punjai* and in the southern division gardens, which have been already explained, make a third class. Those on three classes have each their averages in every village and those averages of *nanjai* or gardens might always be taken as the measure of assessment for all additional lands converted into *nanjai* or gardens from *punjai* which is the lowest valued class. If land, which at the survey was rated as *punjai*, be turned into *nanjai* or gardens, it should pay the average of *nanjai* or gardens, because without this check the ryots, having the unlimited privilege to give up lands could, by changing the occupancy of the higher assessed lands for such as might be rated at lower assessments, reduce the rents very considerably. Nor is it possible to form an adequate idea of the extent to which the revenue could be reduced by that operation in the course of ten or fifteen years. They can certainly manage to turn a great porportion of the land now called *punjai* into gardens and *nanjai* and nearly in the same rate, they would be found to abandon the cultivation of what was assessed at the survey as *nanjai* or gardens. For they would doubtless discover that it would be more to their advantage to transfer their stock and labour to the cheapest lands, provided those cheap lands can be improved to an equal degree of fertility with those they give up and without being liable to any augmentation of rent.

8. Let it be supposed that at the survey the *nanjai* of a village is 50 acres at 6 rupees per acre and that the *punjai* is 200 acres at 1½ rupees per acre. The ryots may convert 5 acres every year for ten years into *nanjai* or gardens either from their *punjai* occupied at the survey or from the newly occupied *punjai* lands. It is well known that *nanjai* and gardens require at least thrice as much labour and stock as *punjai* lands, consequently it must follow that nearly as much stock will be withdrawn from the *nanjai* which was assessed at 6 rupees as may be required for the newly made *nanjai* or gardens which are assessed at only 1½ rupees per acre. In the course of ten or fifteen years they may improve into *nanjai* or gardens 50 acres of their lands which were assessed as *punjai* and pay only 75 rupees and they may in the same space of time relinquish the whole of the original *nanjai*, 50 acres which paid 300 rupees at the time of the survey and admitting they may occupy 50 acres which were uncultivated and in the *punjai* class at the survey in lieu of the 50 they gave up at 1½ rupees per acre, their rents would then be 375 rupees instead of 600 which was at the survey. The result would be that in this case they gradually reduced their rents to 37½ per cent less than that had been settled at the survey; at the same time their stock and productions may have been rather increased than diminished after the survey and the extent of their cultivation continues to be the same.

9. So long as the assessment of the lower classes of lands may not be raised, when the lands are improved into higher classes and so long as the ryots may have the choice of relinquishing whatever land they choose, the effects stated in the above example cannot be said to be exaggerated unless the following queries can be answered in the negative.

Are there any lands among those registered and assessed at the survey as punjai which can be converted into nanjai or gardens?

Would ryots prefer to cultivate lands assessed at low rates rather than such as are assessed at high rates, if the low rated lands can be made to be equally productive with those which are assessed at high rents?

10. In my opinion there should be either two or three classes constantly kept up in the registers varying in regard to the arrangement of classes only when punjai, the lowest class, might be improved into gardens or nanjai. By such means if a piece of ground be converted into gardens or nanjai, it or such part of it, as would undergo this improvement, ought to pay the average rent of gardens or nanjai instead of the former rent. Nanjai or gardens being both high classes should not undergo any change, however highly they might be cultivated. The original assessment of punjai lands would be stationary so long as it would continue in the class of punjai.

11. The objections which appear against my proposal are these. First, that if an additional rent is charged on improvements, it will prevent or at least discourage improvement and industry; second, that it would change the registers of the survey. In regard to the first objection I have already endeavoured to demonstrate the expediency of adopting the proposed amendment on the rules of the survey not with the view of deriving a public advantage from improvements, but merely to obviate the losses which, without this check, revenue must sustain in being deprived of the advantages resulting from former improvements in nearly the same proportion as future improvements might be advanced. Nor do I think that this amendment would, upon the whole, operate against improvements, for if it be not adopted, the beneficial effects of ancient improvements must be given to decline; and admitting that the decline of old improvements may not be so extensive as the progress of new improvements, yet the public revenue is likely to decrease so long as it may be to the principle that the inhabitants shall have the option of giving up any land they choose and that the rents of the lowest class as had been fixed at the survey is not to be changed, even if such land be transferred by improvement to a higher class.

12. Respecting the second objection, I do not see that any material obstacle could occur against an annual adjustment of the register being made for transferring punjai into nanjai, especially if the adoption of the measure appeared necessary. It would regularly exhibit the cause of improvements and fix the attention of the revenue servants in all the causes of increase and decline of land revenue.

13. It may be argued that the design of the survey is given up, if the rate of rent fixed on for a particular field at the time of the survey be raised and that to do it would be impolitic. But it is to be remembered that at the beginning of the survey it was supposed that the lands then occupied would not be abandoned, in plainer language, that such lands would all yield perpetual rent. Now as this idea of getting constant revenue for the same lands is given up to accommodate the farmers who are to pay only for the particular lands they may choose to occupy every year, it seems to me not less reasonable than politic, that if, at the period of the survey, there existed different classes of land which possessed peculiar properties by which the scale of assessment was determined upon, so the rates of rent should be required after the survey in regard to the rent of nanjai being demanded for nan [pun?]jai, although it may have been improved into nanjai subsequent to the survey, when being punjai it was assessed as such. Nor could this create among the ryots any doubts regarding permanency, because they would know exactly beforehand the terms on which they might convert punjai into nanjai or gardens to be the average of the rent of those classes at the survey and not more. Let the rent of every field be what it was fixed at the survey, not subject to any

augmentation, unless it is improved into a higher class and when it may be improved into a higher class, its assessment instead of being uncertain is specific by becoming the average at the survey of the class to which it may be transferred.

14. If that be not done, it may be found a few years hence that one half of what is at present nanjai and gardens will be unoccupied; consequently unproductive; and that a corresponding greater extent of land now called and assessed as punjai shall have been converted into nanjai and gardens.

If you should not judge it proper to admit of a class of denominated gardens to appear in the statements of the southern division, gardens by which I mean lands watered from a well without any relation to the productions may, with your approbation, be thrown into the nanjai class without changing the assessments as they stand.

15. I think it not impossible but the foregoing discussion may bring upon me the imputation of having only the ideas of a penurious landlord which are more absorbed in devising modes to increase revenue than directed to improve a country or the condition of its inhabitants, yet I cannot refrain from submitting my sentiments from an apprehension that it may hereafter be found necessary to adopt what I have proposed for the purpose of putting a stop to a progressive decrease of revenue during a series of years.

16. In regard to your suspecting that I protracted the execution of your orders, I have only to observe that the delay you allude to originated from our misunderstanding each other, and although it may be possible that we sometimes view the same object in different lights, I cannot doubt but you will, on every occasion, rather approve of a candid declaration than a suppression of opinion. For in all discussions you have required candour, and I have much to hope from your good opinion, it cannot be supposed that I will wantonly follow a line of conduct which might incur your disapprobation.

6th para. The rents of what I meant by gardens are sufficiently permanent rather more so than the rents of nanjai or punjai generally are. I do not understand how it could happen by the rules of the survey that the ryot could find it more advantageous to pay rent for the highest assessed land than cultivate waste for nothing.

8th para. I am convinced of the permanency of the rent of what I mean by gardens as already explained. It is nothing uncommon for ryots to apply for takavi for making wells and agreeing at the same time to pay half the garden rent of the village the second year and the full rent the third year. The whole difference between that and the punjai rent is remitted in the first year and half that difference the second year after the garden cultivation commences. Such is generally allowed to be a fair cowle, because the rate of garden assessments is simply what had formerly been the assessment for the first punjai land or in their own language the avval taram which is double or triple the average.

9th para. The produce of trees here alluded to was taken by individuals who prevented the produce from being common by the exclusion of others. Had the produce been common "like berries in jungle" one individual could not be called upon for the rent of what had been taken.

10th para. The interdict against occupying lands not included in the pattas was repeatedly published in every village.

12th para. The doubts you entertain here, were always removed before any collection was made. It can always be ascertained in every village whether or not any particular field was cultivated for at least two years back. The appearance of the land determines it in regard to the past season. In respect to a more remote season it must be decided by proofs and evidences which must be clear and positive to warrant any demand being made.

13th para. The remark you make here is agreeable to my opinion. No additional rent has been charged or collected for the time past, but it seems right to enter the difference in future accounts, otherwise it would be admitting a precedent against correcting frauds or errors in the survey. I do not, however, allow any addition to be made in the accounts of the rents, unless the fraud or error should appear too conspicuous to overlook it.

14th para. Answered in paras. 4 and 5.

15th para. Discussed in paras. 4 and 5. It has in many cases occurred that small tanks were constructed by which other lands were rendered unproductive by being flooded, although the flooded lands were otherwise capable of producing rent.

17. The carrying on the detail of such lands as may be transferred to a high from a low class may be done as regularly as that of cultivated and uncultivated land which must be indispensably necessary so long as precision is required in revenue management. The registers of the survey must always be useful, because they are the ground work of the land rent. They determine the average of each village and on a reference to them the improvement or decline of agriculture can at any period be ascertained by comparing its state with that of the survey. The comparison is kept complete and always prepared for inspection by the insertion of the changes occasioned by improvements of bringing low classes of land into higher classes. The classing of land will never occasion any doubt. Nanjai is such as may be watered by running streams from rivers or tanks, gardens are such lands as are watered from wells and punjai is all such land as may neither be watered by running streams nor wells. Lands which at the survey were in the first two classes cannot be raised and lands in the last or lowest class cannot be raised, unless when improved into either of the two first and then the average of the village which decides the assessment is the perpetual standard to limit the demand. By such means the assessments would be fixed on the particular lands and classes of land not on the productions for there is a great variety of productions reared in each class.

16th para. The articles referred to in this paragraph were only collected for one year that for which the investigation was made. They consisted of house-rent and sundries which ought to have been inserted in the jamābandi and must have been purposely omitted by the karnams.

17th para. The ryots should not have been credited for portions of fields they may leave fallow on the principle that there can be only one account for one field as it stands in the register, or that if a farmer cultivates a part of a field, he ought to pay the rent of the whole. If this rule was not followed up, it would be necessary to measure almost every field in the country each year between the time of cultivation having ceased and that of the jamābandi being made out or to rely on the karnam's accounts of the several portions of fields that might be left uncultivated. The first method would be impossible, and if the second was admitted, where could be the use of employing any other measurers than the karnam? I had formerly understood from you that you were also of opinion that each field should have but one account. This paragraph has no relation with giving the ryots the option of relinquishing whole fields as may suit their choice or circumstances. It was stated only to show you that the mutasaddis had credited the farmers for what I supposed might not be your intention, not with an idea that what had been remitted should be again collected.

18th and 19th paras. You observe—"There are two modes of management, one involving much detail and investigation and another which leaves the detail and progress and improvements of cultivation to the inhabitants themselves and that settlements should be so far in the gross as may be most conducive to the freedom and security of individuals and the permanency of revenue. That the one is calculated to bring the most revenue to Government at first, etc. That the other is the best calculated for moderate qualifications and will more certainly produce increase of cultivation, manufactures and revenue at a future period. From this view of both it appears that one being brought to its utmost height, it must generally after that decline according to the character and exertions of the Collector and that the progress of the other depending less on the vigilance of Government, it must be more equal in rising and may attain a height which it is at present impossible to determine."

I readily admit that detail may be made too complicated but I do not think that the detail practised by any of us is prejudicial to improvements or cultivation. On the other hand I suppose it is far more favourable than that which would leave it promiscuously to zemindars or head inhabitants to dispossess a farmer of his land without any just cause or put it in his power to exact more rent than had been agreed for or had been fairly due, for such a power being inimical to security

or freedom seems not to be conducive to the permanency of revenue. It is by a knowledge and practice of detail that a Collector can be expert or qualified to judge of expedients for removing obstacles or preventing subsequent difficulties. I imagine that revenue, cultivation and commerce are more likely to suffer losses under gross management than detail management. Under the one there must be either a scramble or conjecture or abuse which are rather detrimental either to public revenue or private property; under the other there seems to be a less chance of the existence of those objections, because the knowledge acquired by keeping up detail tends to point out defects, which otherwise might remain undiscovered and of course unremedied.

You also observe that "I consider the first of the modes thus generally defined as applying more to the management of the southern districts than to that of the other divisions and whether as one to be continued or as the groundwork of one to be adopted hereafter. Your rules and investigations are very useful and important as constituting an addition to our knowledge of facts, which must be the foundation of whatever system may be finally adopted, &c."

It would appear from your conclusion that you think the mode practised in the southern division is not so well calculated for the future improvement of the revenue as that which is practised in the other divisions. If you suppose that is the case, I shall be glad to be favoured with an explanation of your reasons, for I feel very confident that such an idea is not founded on solid ground or that your meaning should have had a different construction. I do not conceive that there is so material a difference in the modes practised among us as to affect the future prosperity of agriculture and commerce in one situation and not in another; or in plainer language that the practice in the southern division is such as to obstruct future improvements and cause a decrease of revenue, while that in the other divisions "is calculated to make revenue more equal in rising and attain a height which it is impossible at present to determine."

You are in possession of the material requisite to make a comparison of the progress of the revenue of the three divisions for the last six years, and if I am not much mistaken, the result of it would not lead you to make the conclusion alluded to, unless it be laid down as a general maxim that a rising revenue must be indicative of its future decay and vice versa, which would imply that the Collector whose revenue may increase during a series of years must be less attentive to the future prosperity of his country than one whose revenue may be either stationary or declining.

There must be a considerable degree of speculation in judging of what is to come. Future events are rather supposed to bear a semblance to past occurrences than to be of a nature diametrically opposite to experience.

If as I do not think it were supposed that more investigation or minute detail which is the means of getting a trifle more revenue is carried on in the southern than in the other divisions, the relinquishing of that investigation and detail only leaves matters where they were, or should have been if no such investigation had ever taken place. While it existed it would be of some use, but its being given up as occasioning only a comparative loss in regard to the period of its being in practice, could be no argument against its effects not more than it would be to say that a man possessing a certain income should decline receiving a particular portion of it, because from its receipt being more precarious than the rest by an extraordinary attention required to obtain it, its being received might operate against the increase of this fortune.

[No. LIX in the original.]

Solar.	Lunar.	Solar.			Lunar.			Solar.			Lunar.			Solar.			Lunar.		
		Began.	Length.	Whole days.	Began.	Length.	Whole days.	Began.	Length.	Whole days.	Began.	Length.	Whole days.	Began.	Length.	Whole days.	Began.	Length.	Whole days.
Chittirai	Chaitram .. Vaishākhā, Inter- cal. yr.	A 1785. 10th April.	30 20 5	30	1785. 10th April.	29 57 0	29	1786. 9th April.	31 21 15	31	1786. 30th Mar.	30 12 40	30	1787. 10th April.	31 41 16	30	1797. 20th Mar.	29 38 30	30
Vaiṣāṣi	Vaiśākham ..	10th May.	31 2 7	31	9th May.	29 50 18	30	10th May.	31 29 10	31	29th April.	28 42 30	29	10th May.	31 10 10	32	29th April.	28 27 52	29
Ani	Jyēṣṭham .. Āṣāḍham, Inter- calary.	10th June.	31 7 0	32	8th June.	28 30 15	29	10th June.	31 20 0	32	28th May.	29 42 15	29	11th June.	31 6 10	32	18th May.	29 9 37	29
Āṣāḍham	Āṣāḍham ..	12th July.	31 14 0	31	7th July.	29 29 0	29	12th July.	31 24 8	32	26th June.	30 12 45	30	13th July.	31 16 0	32	16th June.	29 30 0	29
Śrāvaṇa	Śrāvaṇam, Inter- calary.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15th July.	30 16 0	30
Āṣvini	Śrāvaṇam ..	12th Aug.	32 42 0	31	5th Aug.	30 36 0	30	13th Aug.	30 32 15	31	26th July.	29 14 30	29	14th Aug.	30 45 2	31	11th Aug.	28 31 45	29
Perai	Āṣvini ..	12th Sept.	30 10 8	30	4th Sept.	29 14 0	30	13th Sept.	30 21 15	31	21st Aug.	29 8 0	30	14th Sept.	30 9 13	30	12th Sept.	29 46 18	30
Ārdrā	Ārdrapadam ..	12th Oct.	29 29 0	30	4th Oct.	29 57 52	29	14th Oct.	29 11 12	30	23rd Sept.	30 25 27	30	14th Oct.	30 29 13	30	12th Oct.	29 30 30	29
Kāṛṭika	Ārdrā ..	11th Nov.	29 41 0	29	3rd Nov.	29 55 48	29	13th Nov.	29 11 0	29	23rd Oct.	29 44 30	29	13th Nov.	29 3 11	29	10th Nov.	30 25 0	30
Mārgaśīrṣa	Mārgaśīrṣam ..	10th Dec.	26 39 9	30	2nd Dec.	30 18 52	30	12th Dec.	29 21 2	30	21st Nov.	30 31 37	30	12th Dec.	29 47 10	30	10th Dec.	30 3 30	30
Tai	Puṣyam ..	1786. 9th Jan.	30 20 0	30	1st Jan.	29 32 15	30	11th Jan.	29 32 1	30	21st Dec.	30 15 13	30	11th Jan.	30 50 0	29	9th Jan.	29 42 30	30
Māsi	Māgham ..	8th Feb.	30 41 2	30	31st Jan.	29 50 0	30	9th Feb.	30 12 3	31	1787. 20th Jan.	29 27 15	29	S.Y. 8th Feb.	30 8 6	30	8th Feb.	29 12 15	29
Pauṇḍrī	Pauṇḍram ..	10th Mar.	29 50 0	30	1st Mar.	28 32 48	29	11th Mar.	30 22 0	31	19th Feb.	28 7 25	29	10th March.	29 8 0	30	8th Mar.	29 20 21	30
			363 15 31 364			354 24 8	354		305 15 31	306		354 24 8	355		360 25 31	365		354 12 24	364

No. 1—cont.

Comparative statement of 9 Hindu Solar and Lunar or Civil years showing how the latter is accommodated to the former and their correspondence with the Julian year—*cont.*

MONTHS.			KĪLAKA, 1788-89.						SAUNYA, 1789-90.						ŚADHĀNANA, 1790-91.						
Solar.	Solar.		Lunar.		Whole days.	Solar.		Lunar.		Whole days.	Solar.		Lunar.		Whole days.	Solar.		Lunar.		Whole days.	
	Began.	Length.	Began.	Length.		Began.	Length.	Began.	Length.		Began.	Length.	Began.	Length.		Began.	Length.				
Chittirai	...	1788. 9th April	31 12 45	31	...	1788. 7th April	29 27 30	29	...	1789. 9th April	30 44 34	31	...	1789. 9th April	31 46 0	31	...	1790. 10th Mar.	30 14 7	30	...
Vaiśākham, Inter-calary.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Vaiśākham	...	10th May	30 20 30	32	...	6th May	29 17 37	30	...	10th May	31 44 29	31	...	10th May	31 26 0	32	...	5th April	29 36 21	30	...
Jyēṣṭham	...	11th June	31 17 45	31	...	5th June	28 56 45	29	...	10th June	31 27 23	32	...	11th June	31 21 30	32	...	5th May	23 44 37	29	...
Aślādham, Inter-calary.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3rd June	29 54	...	...
Āhādham	...	12th July	31 11 35	32	...	4th July	29 31 15	29	...	12th July	31 28 21	31	...	13th July	31 26 7	31	...	13th July	28 45 0	29	...
Śrāvānam, Inter-calary.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	C.	1,064 49 45	...	...
Śrāvānam	...	13th Aug.	31 41 39	31	...	2nd Aug.	30 3 45	30	...	12th Aug.	31 12 22	31	...	13th Aug.	30 55 0	31	...	11th Aug.	29 28 15	29	...
Bhādrapadām	...	13th Sept.	30 17 25	30	...	1st Sept.	28 46 30	29	...	12th Sept.	30 15 33	31	...	13th Sept.	30 8 7	31	...	9th Sept.	30 13 7	29	...
Pūrattāsī	...	13th Oct.	31 11 35	30	...	30th Sept.	29 39 15	30	...	13th Oct.	29 33 20	30	...	14th Oct.	30 2 26	30	...	9th Oct.	29 45 7	29	...
Āṣvījayām	...	12th Nov.	29 27 45	29	...	29th Oct.	28 43 45	29	...	12th Nov.	29 33 34	30	...	13th Nov.	29 23 5	29	...	7th Nov.	29 47 15	30	...
Kārtikam	...	11th Dec.	29 8 39	29	...	23rd Nov.	29 3 30	30	...	11th Dec.	29 36 3	30	...	12th Dec.	29 29 5	30	...	7th Dec.	23 44 30	29	...
Mārgaśīram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1791.	...	...	...
Tai	...	9th Jan.	29 57 37	29	...	23rd Dec.	30 37 0	30	...	10th Jan.	29 30 25	29	...	11th Jan.	29 5 0	29	...	5th Jan.	29 47 30	30	...
Māsī	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Panguni	...	7th Feb.	92 5 45	30	...	27th Jan.	29 31 1	29	...	8th Feb.	29 45 12	30	...	9th Feb.	30 5 21	30	...	4th Feb.	29 7 3	29	...
...	...	8th Mar.	30 21 31	31	...	25th Feb.	30 44 15	30	...	10th Mar.	30 15 21	30	...	11th Mar.	30 6 0	30	...	5th Mar.	29 17 1	30	...
...	...	...	365 15 31	365	...	...	354 24 8	354	...	...	365 15 31	365	...	...	355 15 31	355	...	...	354 34 8	354	...

[illegible]

No. 2.—STATEMENT of the annual expense of cultivation [and] produce of the principal productions of the Karamahal as they are classed by the inhabitants; also of their usual *tirvai* or rent according to the quality of the soil in which they may be grown showing how the circumstances of the farmers in cultivating each kind are affected by the season.

[Referred to in paragraph 21 of paper No. I and in paragraphs 20, 21, 23,

STATEMENT of the annual expense of cultivation [and] produce of the principal productions of the Baramahal which they may be grown showing how the circumstances of

A	B	Expense of cultivation in years of the							
		C							
		First year.							
		Digging.	Manure.	Aguti seeds. 1 Candy.	Plantain. Roots. 800	Betel cuttings 100 Bundles.	Bamboos. 800 Bundles.	Wages.	Total.
(a) Pānmalla or Betel leaf.	1	16 0 0	48 0 0	4 0 0	4 0 0	48 0 0	40 0 0	240 0 0	400 0 0
	2	16 0 0	48 0 0	4 0 0	4 0 0	48 0 0	40 0 0	180 0 0	340 0 0
	3	16 0 0	48 0 0	4 0 0	4 0 0	48 0 0	40 0 0	120 0 0	280 0 0
		Ploughs.	Manure.	Cuttings of cane. 60,000.	Digging.	Watering.	Hire of the Press.	Hire of Cattle.	Hire of Betel.
(b) Gannā or sugar cane.	1	10 0 0	4 0 0	15 0 0	20 0 0	56 0 0	4 0 0	8 0 0	8 0 4
	2	17 5 0	4 0 0	15 0 0	20 0 0	56 0 0	3 0 0	8 0 0	6 0 2
	3	5 0 0	...	15 0 0	20 0 0	56 0 0	2 0 0	4 0 0	4 0 2
		Digging.	Manure.	Plant. 40 RS [ital]	Digging.	Watering.	Curing.		
(c) Tambākn or tobacco.	1	10 0 0	...	2 0 0	9 6 0	1 6 0	...	...	...
	2	10 0 0	...	2 0 0	9 6 0	1 6 0	...	...	...
	3	10 0 0	...	2 0 0	9 6 0	1 6 0	...	...	...
		Digging.	Manure.	Cuttings. 600	Digging.	Watering.			
(d) Chillies.	...	12 0 0	2 0 0	12 0 0	...	12 0 0	...	...	...
	...	...	...	...	...	...	...	...	...
		Digging.	Manure.	Seed. 120 M.	Digging.	Watering.			
(e) Piyās or onions	...	12 0 0	8 0 0	19 2 0	...	48 0 0	...	...	...
	...	...	...	...	...	...	...	...	...
		Digging.	Manure.	Aguti seeds. 56 karunis.	Plantain. Roots 200.	Betel cuttings 40 Bundles.	Bamboos. 200 Bundles.	Wages.	Total.
(f) Pānmalla or betel leaf.	1	4 0 0	12 0 0	1 0 0	1 0 0	12 0 0	10 0 0	40 0 0	80 0 0
	2	4 0 0	12 0 0	1 0 0	1 0 0	12 0 0	10 0 0	30 0 0	70 0 0
	3	4 0 0	12 0 0	1 0 0	1 0 0	12 0 0	10 0 0	20 0 0	60 0 0
		Tillage.	Manure.	Cutting of cane. 15,000.	Digging.	Watering.	Hire of the press.	Hire of cattle.	H. Contingencies.
(g) Gannā or sugar cane.	1	4 5 0	1 0 0	3 7 8	5 0 0	14 0 0	1 0 0	2 0 0	1 0 0
	2	3 3 12	...	3 7 8	5 0 0	14 0 0	0 7 8	1 5 0	0 7 8
	3	2 2 8	...	3 7 8	5 0 0	14 0 0	0 5 0	1 0 0	0 0 0
		Plough.	Manure.	Ragi seeds. 10 kurunis.	Ballar. 3 Ballas, 1 kuruni.	Tuvar.	Weeding.	Wages.	Labourer's share, 15.
(h) Ragi	1	2 5 12	...	5 0 0	...	1 0 0	1 5 0	3 0 0	...
	2	2 5 12	...	5 0 0	1 0 0	...	1 5 0	3 0 0	9 0 0
	3	2 3 0	...	5 0 0	...	1 0 0	1 5 0	3 0 0	8 0 0
	4	2 2 2	...	5 0 0	1 0 0	...	1 5 0	3 0 0	7 0 0
	5	1 7 4	...	5 0 0	...	1 0 0	1 5 0	3 0 0	6 0 0
		Plough.	Manure.	Bājra.	Ballar.	Tuvar seeds.	Weeding.	Wages.	Labourer's share.
(i) Bājra	1	1 4 10	...	2 8 0	...	1 0 0	...	1 5 0	4 5 0
	2	1 3 0	...	2 8 0	1 0 0	1 0 0	...	1 5 0	4 0 0
	3	1 1 7	...	2 8 0	...	1 0 0	...	1 5 0	3 5 0
	4	0 9 12	...	2 8 0	1 0 0	...	...	1 5 0	3 0 0

Note.—Portions of this statement are lost in the original.

24, 30, 33 and 85 of the annexure to paper No. II.]

as they are classed by the inhabitants; also of their usual tirvai or rent according to the quality of the soil in the farmers in cultivating each kind are affected by the season.

greatest produce.							Produce in years the most favourable to cultivation.					
							E					
D												
Second year.	Third year.			Fourth year.	Four years' amount.	Average of one year.	First year.			Second year.		
Wages.	Adbrak Seeds. 80 Mans.	Wages.	Total.	Wages.			Mauz.	Tarkāri.	Total.	Mauz.	Tarkāri.	Total.
220 0 0	40 0 0	200 0 0	240 0 0	280 0 0	[1140 0 0]	260 0 0	40 0 0	10 0 0	50 0 0	40 0 0	10 0 0	50 0 0
[150] 0 0	40 0 0	140 0 0	180 0 0	120 0 0	[860] 0 0	300 0 0	30 0 0	7 5 0	37 5 0	30 0 0	7 5 0	37 5 0
[110] 0 0	40 0 0	100 0 0	140 0 0	90 0 0	620 0 0	155 0 0	20 0 0	5 0 0	25 0 0	20 0 0	5 0 0	25 0 0
						Total.		Gud, coarse sugar.				
...	...	...	...	...	...	129 0 0	...	Mans.	Amt.	...	...	...
...	...	...	...	...	...	115 5 0	...	1200 0 0	360 0 0	...	...	...
...	...	...	...	...	...	108 0 0	...	900 0 0	270 0 0	...	...	...
...	...	...	...	...	...		...	600 0 0	180 0 0	...	...	...
						Total.	...	Mans.	Amt.			
...	...	...	...	...	...	23 2 0	...	320 0 0	160 0 0	...	...	...
...	...	...	...	...	...	23 2 0	...	260 0 0	130 0 0	...	...	...
...	...	...	...	...	...	23 2 0	...	20 0 0	100 0 0	...	...	...
...	...	...	...	...	...		...	...	...	...	...	...
							...	Mans.	Amt.			
...	...	...	...	...	...		...	320 0 0	64 0 0	...	...	...
							...	Mans.	Amt.			
...	...	...	...	...	...		...	1920 0 0	288 0 0	...	...	...
Wages.	Adbrak or ginger.	Wages.	Total.	Wages.	Amt.	Average of one year.	Mauz.	Tarkāri.	Total.	Mauz.	Tarkāri.	Total.
40 0 0	10 0 0	40 0 0	50 0 0	40 0 0	210 0 0	52 5 0	10 0 0	2 5 0	12 5 0	...	...	12 5 0
30 0 0	10 0 0	30 0 0	40 0 0	30 0 0	170 0 0	42 5 0	7 5 0	1 8 12	9 3 12	...	...	9 4 1
20 0 0	10 0 0	20 0 0	30 0 0	20 0 0	130 0 0	32 5 0	5 0 0	1 2 8	6 2 8	...	...	6 2 8
						Total.						
...	...	...	...	...	...	32 2 5	...	300 0 0	60 0 0	...	...	...
...	...	...	...	...	...	23 1 4	...	225 0 0	45 0 0	...	...	...
...	...	...	...	...	...	27 0 0	...	150 0 0	30 0 0	...	...	...
...	...	...	...	...	...	16 7 12	...	Ragi	Amt.			Amount.
...	...	...	...	...	...	16 7 12	...	C. C. B.	45 0 0	45 0 0	...	...
...	...	...	...	...	...	13 4 0	...	...	45 0 0	45 0 0	2 2 0	6 7 8
...	...	...	...	...	...	14 1 2	...	...	40 0 0	40 0 0	...	...
...	...	...	...	...	...	12 8 4	...	...	35 0 0	25 0 0	...	5 2 4
...	...	...	...	...	...		...	...	30 0 0	30 0 0	...	...

No.

Statement of the annual expense of cultivation [and] produce of the principal productions of the soil in which they may be grown showing how the circumstances of

		Produce in years the most favorable to cultivation.										Eventual	
		E								F		G	
		Third year.				Fourth year.				Four years' Produce.	Average of one year.	Full crop.	Three-quarter crop.
		Adbrak or Ginger.	Mauz.	Pān or leaf.	Total.	Mauz.	Pān.	Total.					
(a) Pānmalla or betel leaf.	1	160 0 0	0 0 0	960	1180 0 0	30 0 0	480 0 0	510 0 0	1790 0 0	447 5 0	260 0 0	260 0 0	0 0
	2	120 0 0	0 0 0	720	885 0 0	22 5 0	360 0 0	382 5 0	1342 5 0	335 6 4	200 0 0	200 0 0	0 0
	3	50 0 0	0 0 0	480	590 0 0	15 0 0	240 0 0	255 0 0	895 0 0	323 7 8	155 0 0	155 0 0	0 0
												Total.	
(b) Gannā or sugar cane.	1	...	...	...	...	...	...	...	...	360 0 0	129 0 0	129 0 0	0 0
	2	...	...	...	...	...	...	...	...	270 0 0	116 5 0	116 5 0	5 0
	3	...	...	...	...	...	...	...	...	180 0 0	108 0 0	108 0 0	0 0
(c) Tambāku tobacco.	1	...	...	...	...	...	...	...	...	160 0 0	23 2 0	23 2 0	0 0
	2	...	...	...	...	...	...	...	...	120 0 0	23 2 0	23 2 0	0 0
	3	...	...	...	...	...	...	...	...	100 0 0	23 2 0	23 2 0	0 0
(d) Chillies	1	...	...	...	...	...	...	...	...	64 0 0	...	...	...
	2	...	...	...	...	...	...	...	...	...	...	...	...
	3	...	...	...	...	...	...	...	...	...	...	...	...
(e) Piyūz or onions	1	...	...	...	...	...	...	...	...	288 0 0	...	...	...
	2	...	...	...	...	...	...	...	...	...	...	...	...
	3	...	...	...	...	...	...	...	...	...	...	...	...
(f) Pānmalla or betel leaf.	1	40 0 0	15 0 0	240	295 0 0	7 5 0	120 0 0	127 5 0	447 5 0	111 8 12	52 5 0	52 5 0	0 0
	2	30 0 0	11 2 8	180	221 2 8	5 6 4	90 0 0	95 6 4	335 6 4	83 9 1	42 5 0	42 5 0	5 0
	3	20 0 0	7 5 0	120	147 5 0	3 7 8	60 0 0	63 7 8	223 7 8	55 9 6	32 5 0	32 5 0	0 0
(g) Gannā or sugar cane.	1	...	...	...	...	...	...	...	...	90 0 0	32 2 8	32 2 8	0 0
	2	...	...	...	...	...	...	...	...	67 5 0	29 1 4	29 1 4	0 0
	3	...	...	...	...	...	...	...	...	45 0 0	27 0 0	27 0 0	0 0
(h) Ragi	1	Tuvar	Amount.	...	...	...	...	...	...	...	...	...	...
	2	...	...	...	...	...	...	...	...	51 7 8	16 7 12	14 8 0	0 0
	3	...	...	...	...	...	...	...	...	51 7 8	16 7 12	14 8 0	0 0
	4	...	...	...	...	...	...	...	...	46 0 0	15 4 0	13 7 4	0 0
	5	...	...	...	...	...	...	...	...	42 2 4	14 1 2	12 6 7	0 0
(i) Bājra	1	Tuvar	Amount.	...	...	...	...	...	...	...	...	...	...
	2	...	...	...	...	...	...	...	...	29 2 8	7 8 2	7 3 7	0 0
	3	...	...	...	...	...	...	...	...	26 0 0	7 1 8	6 7 4	0 0
	4	...	...	...	...	...	...	...	...	22 7 4	6 4 6	6 1 1	0 0
	5	...	...	...	...	...	...	...	...	19 5 0	5 8 4	5 5 0	0 0

2—cont.

Bāramahal as they are classed by the inhabitants; also of their usual tirvai or rent according to the quality of the the farmers in cultivating each kind are affected by the season—cont.

expense.		Eventual produce.				Rent.	Consequences to the farmers.							
		H				I	J		K		L		M	
Half crop.	Quarter crop.	Full crop.	Three quarter crop.	Half crop.	Quarter crop.	...	Full crop.		Three-quarter crop.		Half crop.		Quarter crop.	
							Profit.	Loss.	Profit.	Loss.	Profit.	Loss.	Profit.	Loss.
260 0 0	0 260 0	0 447 5	0 391 5	10 835 6	4 279 6	14 80 0	0 107 5	0 ...	51 5 10	...	...	4 3 12	...	60 3 2
200 0 0	0 200 0	0 335 6	4 293 6	11 251 7	3 209 7	10 60 0	0 75 6	4 ...	38 6 11	...	...	8 2 13	...	50 2 8
155 0 0	0 155 0	0 223 7	8 195 7	13 167 3	2 139 8	7 50 0	0 18 7	8 ...	...	9 2 3	...	8 7 14	...	65 1 9
129 0 0	0 129 0	0 360 0	0 315 0	0 270 0	0 225 0	0 80 0	0 151 0	0 ...	106 0 0	...	...	61 0 0	...	16 0 0
116 5 0	0 116 5	0 270 0	0 236 2	8 202 5	0 168 7	8 60 0	0 93 5	0 ...	59 7 8	...	...	26 0 0	...	0 7 8
108 0 0	0 108 0	0 180 0	0 157 5	0 135 0	0 112 5	0 50 0	0 22 0	0 ...	...	0 5 0	...	23 0 0	...	45 5 0
23 2 0	0 23 2	0 160 0	0 140 0	0 120 0	0 100 0	0 40 0	0 96 8	0 ...	76 8 0	...	...	56 8 0	...	36 8 0
23 2 0	0 23 2	0 130 0	0 113 7	8 97 5	0 31 2	8 30 0	0 76 8	0 ...	60 5 8	...	...	44 3 0	...	28 0 5
23 2 0	0 23 2	0 100 0	0 87 5	0 75 0	0 62 5	0 20 0	0 56 8	0 ...	44 3 0	...	...	31 8 0	...	19 3 0
...	...	...	...	...	...	20 0 0	...	...	...	...	...	...	...	...
...	...	...	...	...	...	40 0 0	...	...	...	...	...	...	...	...
52 5 0	0 52 5	0 111 8	12 97 8	14 83 9	1 69 9	3 22 5	0 36 8	12 ...	22 8 14	...	...	8 9 1	...	5 0 18
42 5 0	0 42 5	0 83 9	0 73 4	2 62 9	4 52 4	6 17 5	0 23 9	0 ...	13 4 6	...	...	2 9 4	...	7 5 10
32 5 0	0 32 5	0 55 9	6 48 9	7 41 9	9 34 9	10 11 5	0 11 9	6 ...	4 9 7	...	...	2 0 7	...	9 0 6
32 2 8	0 32 2	8 90 0	0 78 7	8 67 3	0 56 2	8 20 0	0 77 7	8 ...	26 5 0	...	...	15 2 8	...	4 0 0
29 1 4	0 29 1	4 67 5	0 59 0	10 56 6	4 42 1	14 15 9	0 23 3	12 ...	14 9 0	...	...	6 5 0	...	1 9 6
27 0 0	0 27 0	0 45 0	0 39 3	12 33 7	8 28 1	14 12 5	0 5 5	0 ...	...	1 4 0	...	5 7 8	...	10 3 12
12 2 8	0 12 2	8 51 7	8 38 8	2 25 8	12 12 9	6 20 0	0 15 0	12 ...	4 0 2	...	...	6 4 2	...	15 9 6
12 2 12	0 12 2	8 51 7	8 38 8	2 25 8	12 12 9	6 18 0	0 17 0	12 ...	6 0 2	...	...	4 3 6	...	13 9 6
11 4 4	0 11 4	8 46 0	0 34 5	0 23 0	0 11 5	0 16 0	0 14 6	0 ...	4 7 12	...	...	4 4 4	...	12 8 12
10 6 5	0 10 6	5 7 3	12 40 2	4 30 1	11 20 1	2 10 0	0 12 1	2 ...	3 5 4	...	...	4 5 3	...	11 9 3
9 7 15	0 9 7	3 7 3	8 34 5	0 25 8	12 17 8	8 8 5	4 12 0	0 9 6	12 ...	2 3 9	...	4 5 7	...	10 6 12
5 8 13	0 5 8	13 4 3	10 29 2	8 9 6	14 6 4	7 3 2	18 0 0	0 3 4	6 ...	...	...	3 4 1	...	15 1 0
5 4 4	0 5 4	4 1 4	26 0 0	0 5 0	13 0 0	6 5 0	10 16 0	0 2 8	8 ...	...	...	8 4 4	...	13 6 5
4 9 12	0 4 9	12 3 8	4 22 7	4 0 7	11 3 10	5 6 12	14 14 0	0 2 2	14 ...	...	...	8 6 2	...	12 1 11
4 5 4	0 4 5	4 3 8	12 19 5	0 6 4	9 7 8	4 8 12	12 12 0	0 1 6	12 ...	...	...	6 7 12	...	10 8 0

Statement of the annual expense of cultivation and produce of the principal productions of the soil in which they may be grown showing how the circumstances of

A		B							
		C							
		First year.							
		Plough.	Manure.	Harik 1 Can.	Tuvar 2 Kurunis 2 Ballar.	Weeding.	Wages.	Labourer's share.	
(j) Harik	Tuvar	1	1 4 4	...	0 8 0	1 8 0	0 7 8	1 1 4	4 8 0
	Tuvar	2	1 3 0	...	0 8 0	1 8 0	0 7 8	1 1 4	4 0 0
(k) Sawa	Erandi	1	1 0 4	...	4 0 0	1 4 0	1 1 4	3 1 12	...
	Erandi	2	0 9 2	...	4 0 0	1 4 0	1 1 4	2 9 0	...
(l) Rai	Erandi	1	2 7 0	...	Rai seed 20 m. 20 s.	Erandi 1 Ku. 2 B.	Wages.	Labourer's share.	
	Erandi	2	2 4 0	...	0 2 8	0 1 0	1 5 0	9 4 8	...
	Erandi	3	2 1 0	...	0 2 8	0 1 0	1 5 0	8 4 0	...
	Erandi	4	1 8 0	...	0 2 8	0 1 0	1 5 0	7 3 8	...
(m) Kulti or gram		1	...	...	Seed 10 Ku.	Wages.	Labourer's share.		
		2	5 8 0	...	6 8 0	6 4 0	0 2 0	...	...
		3	4 8 0	...	6 8 0	5 0 0	1 8 0	...	...
		4	3 5 0	...	6 8 0	5 0 0	1 3 5	...	...
(n) Urdh		1	4 12 0	...	Seed.	Wages.	Labourer's share.		
		2	4 0 0	...	0 4 0	0 6 4	1 6 0	...	...
(o) Thi		1	0 6 4	...	Seed.	Wages.	Labourer's share.		
		2	0 5 4	...	0 4 5	0 6 4	2 0 12	...	...

KARTIK FASAL OR CROP.

	Ploughs.	Manure.	Seed 10 kurunis.	Weeding.	Labourer's share.	Total.		
(p) Paddy	1	1 4 14	...	0 6 0	0 9 0	2 9 8	5 7 6	...
	2	1 3 0	...	0 6 0	0 9 0	2 4 0	5 2 0	...
	3	1 1 6	...	0 6 0	0 9 0	2 1 0	4 7 6	...
	4	1 0 4	...	0 6 0	0 9 0	1 8 14	4 4 2	...
	5	0 9 14	...	0 6 0	0 9 0	1 8 4	4 3 2	...
	6	0 9 0	...	0 6 0	0 9 0	1 6 12	4 0 12	...
	7	0 8 12	...	0 6 0	0 9 0	1 6 4	4 0 0	...
	8	0 8 6	...	0 6 0	0 9 0	1 5 10	3 9 0	...
	9	0 7 4	...	0 6 0	0 9 0	1 3 5	3 5 12	...
	10	0 6 10	...	0 6 0	0 9 0	1 2 4	3 3 14	...
	11	2 5 14	...	0 6 0	0 9 0	1 0 14	3 1 12	...
	12	6 8 4	...	0 6 0	0 9 0	0 9 4	2 9 12	...
	13	0 4 8	...	0 6 0	0 9 0	0 8 0	2 7 5	...
	14	0 4 4	...	0 6 0	0 9 0	0 7 8	2 6 12	...
	15	0 3 12	...	0 6 0	0 9 0	0 7 0	2 5 12	...
	16	0 2 6	...	0 6 0	0 9 0	0 4 4	2 1 10	...

Baramahal as they are classed by the inhabitants; also of their usual tirvai or rent according to the quality of the the farmers in cultivating each kind are affected by the season—cont.

greatest produce.							Produce in years the most favourable to cultivation.						
C						D	E						
Second year.	Third year.			Fourth year.	Four years' amount.	Average of one year.	First year.			Second year.			
WAGES.	ADHRAK.	WAGES.	TOTAL.	WAGES.			MAUZ.	TAREAKI.	TOTAL.	MAUZ.	TAREAKI.	TOTAL.	
...	...	...	...	...	...	9 0 8	...	...	30 0 0	24 4 0	...	...	
...	...	...	...	...	...	9 4 4	...	...	27 0 0	21 6 0	...	...	
...	...	...	...	...	...	5 8 8	...	...	Sawa.	Amount.	...	...	
...	...	...	...	...	...	5 3 3	...	...	20 0 0	16 0 0	...	...	
...	...	...	...	...	...	5 3 3	...	...	17 10 0	14 0 0	...	...	
...	...	...	...	...	...	Total.	...	...	Ra seed.	Amount.	...	...	
...	...	...	...	...	...	17 0 0	...	...	47 10 0	47 2 8	...	...	
...	...	...	...	...	...	15 6 8	...	...	42 0 0	42 0 0	...	...	
...	...	...	...	...	...	14 3 0	...	...	36 3 0	36 7 8	...	...	
...	...	...	...	...	...	12 9 8	...	...	31 2 0	31 5 0	...	...	
...	...	...	...	...	...	Total.	...	...	Kulti.	Amount.	...	...	
...	...	...	...	...	...	4 6 8	...	...	19 0 0	13 0 0	...	...	
...	...	...	...	...	...	4 0 4	...	...	8 10 0	11 5 5	...	...	
...	...	...	...	...	...	3 4 0	...	...	7 0 0	9 1 0	...	...	
...	...	...	...	...	...	2 8 5	...	...	5 5 0	6 8 4	...	...	
...	...	...	...	...	...	Total.	...	...	Urdh.	Amount.	...	...	
...	...	...	...	...	...	8 5 14	...	...	6 0 0	9 6 0	...	...	
...	...	...	...	...	...	2 6 14	...	...	5 5 0	8 0 0	...	...	
...	...	...	...	...	...	Total.	...	...	...	...	...	...	
...	...	...	...	...	...	4 3 12	...	...	8 0 0	12 8 0	...	...	
...	...	...	...	...	...	2 6 12	...	...	6 10 0	10 4 0	...	...	

VAIYABI FASAL OR CROP.

Plough.	Manure.	Seed 2 B. 2 Ku.	Weed- ing.	Labour- er's share 1/10.	Total.	Total of amount.	Grain	Amount	Sale of Straw.	Amount whole Produce.
0 3 6	...	0 1 6	0 2 4	0 6 6	1 3 6	7 0 12	K. K. B.	P. F. A.	P. F. A.	P. F. A.
0 3 0	...	0 1 6	0 2 4	0 5 8	1 2 2	6 4 2	23 0 0	27 6 0	2 1 8	29 7 8
0 2 10	...	0 1 6	0 2 4	0 4 12	1 1 1	5 8 7	20 0 0	24 0 0	2 0 0	26 0 0
0 2 6	...	0 1 6	0 2 4	0 4 6	1 0 6	5 4 8	17 10 0	21 0 0	1 8 0	22 8 0
0 2 4	...	0 1 6	0 2 4	0 4 3	1 0 6	5 3 2	15 15 0	18 9 0	1 9 0	20 8 0
0 2 1	...	0 1 6	0 2 4	0 3 14	0 9 9	5 0 5	15 3 0	18 3 0	1 6 0	19 0 0
0 2 0	...	0 1 6	0 2 4	0 3 11	0 9 5	4 9 5	14 0 0	16 8 0	1 4 0	18 2 0
0 1 15	...	0 1 6	0 2 4	0 3 9	0 9 2	4 8 2	13 10 0	16 2 0	1 3 0	17 5 0
0 1 11	...	0 1 6	0 2 4	0 3 1	0 8 6	4 4 2	13 0 0	15 6 0	1 2 0	16 8 0
0 1 8	...	0 1 6	0 2 4	0 2 13	0 7 15	4 1 13	11 5 0	13 5 0	1 1 0	14 6 0
0 1 6	...	0 1 6	0 2 4	0 2 7	0 7 7	3 9 3	10 5 0	12 3 0	1 0 0	13 3 0
0 1 4	...	0 1 6	0 2 4	0 2 3	0 7 1	3 6 12	9 0 0	10 8 0	0 9 0	11 7 0
0 1 0	...	0 1 6	0 2 4	0 1 14	0 6 8	3 4 0	8 0 0	9 6 0	0 8 0	10 4 0
0 0 15	...	0 1 6	0 2 4	0 1 12	0 6 5	3 3 1	6 15 0	8 1 0	0 8 0	8 9 0
0 0 14	...	0 1 6	0 2 4	0 1 9	0 6 1	3 1 1	6 5 0	7 5 0	0 8 0	8 3 4
0 0 9	...	0 1 6	0 2 4	0 0 15	0 5 2	2 6 12	5 15 0	6 9 0	0 6 0	7 5 0
...	...	...	...	...	...	...	3 10 0	4 2 0	0 6 0	4 8 0

of the Bāramahal as they are classed by the inhabitants; also of their usual tirvai or rent according to the quality of the farmers in cultivating each kind are affected by the season—*cont.*

expense.		Eventual produce.				Rent.	Consequences to the farmers.							
		H				I	J		K		L		M	
Half crop.	Quarter crop.	Full crop.	Three-quarter crop.	Half crop.	Quarter crop.		Full crop.		Three-quarter crop.		Half crop.		Quarter crop.	
							Profit.	Loss.	Profit.	Loss.	Profit.	Loss.	Profit.	Loss.
1 7 13 6 3 12	4 9 10 5 7 12	28 9 0 25 8 0	21 6 0 19 3 6	14 4 0 12 9 0	7 2 0 6 4 8	9 0 0 8 0 0	10 7 8 9 3 12	...	4 3 13 3 6 14	...	...	1 3 13 1 4 12	...	6 7 10 6 2 9
4 5 3 4 1 4	3 4 12 3 2 3	20 8 0 18 2 0	15 6 0 13 6 8	10 4 6 9 1 0	5 2 0 4 5 8	9 0 0 8 0 0	5 9 8 4 8 6	...	1 0 7 0 6 2	...	...	3 1 3 3 0 4	...	7 2 1 6 6 11
12 2 12 11 4 8 10 6 0 9 8 0	9 5 12 8 0 8 8 5 4 8 0 0	54 0 0 48 0 0 41 0 0 38 0 0	40 5 0 36 0 0 31 4 13 27 0 0	27 0 0 24 0 0 20 9 14 18 0 0	13 5 0 12 0 0 10 4 15 9 0 12	13 0 0 16 0 0 14 0 0 12 0 0	19 0 0 13 3 8 13 6 12 11 0 8	...	7 5 4 6 0 8 4 7 15 3 6 0	...	...	3 2 12 3 4 8 3 6 6 3 8 0	...	14 0 12 13 0 3 12 0 0 11 0 0
3 1 14 2 6 8 2 2 12 ...	2 5 6 1 9 10 1 7 2 1 5 12	13 0 0 11 0 8 9 1 0 6 8 4	9 7 8 8 2 14 6 8 4 5 1 3	6 5 0 5 5 4 4 5 8 3 9 2	5 2 8 2 7 10 2 12 4 1 7 0	6 0 0 5 0 0 4 0 0 3 0 0	2 3 8 2 0 4 1 0 6 1 12 0	...	...	0 0 14 0 0 8 0 0 10 0 3 1	...	2 6 14 2 1 4 1 7 4 1 5 10	...	5 2 14 4 2 0 3 4 6 2 8 0
2 4 10 2 1 4	1 9 14 1 7 4	9 6 0 8 7 0	7 2 0 6 0 6	4 8 0 4 0 0	2 4 0 2 0 0	6 0 0 5 9 0	0 0 12 0 0 4	...	...	1 1 7 1 5 4	...	3 6 10 3 1 4	...	5 5 14 4 7 4
2 9 9 2 4 0	2 3 2 1 8 13	212 8 0 10 4 0	9 6 0 7 8 0	6 4 0 5 2 0	3 2 0 2 6 0	6 0 0 5 0 0	2 4 4 1 7 4	...	...	0 9 1 0 6 3	...	2 5 9 2 2 0	...	5 1 2 4 2 13

[Achil.]

[illegible]

No. 3.
[Referred to in paragraph 28 of paper No. I and in paragraphs 24, 30, 33, 35—38, 45, 65 and 85 of the annexure to paper No. II.]
ESTIMATE of the average expense and produce of the several gradations of soil in the Anaj Zamini or cultivated ground, not including Bagayat, deduced from the foregoing statement of the several kinds that may be grown in each.

Annual expenses of cultivation.										Annual produce.										Eventual expense.										Eventual produce.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Gradation.	Regt.	Bagra.	Rel.	Total.	Average.		Regt.	Bagra.	Rel.	Total.	Average.	Full crop.	Three quarter crop.	Half crop.	Quarter crop.	Full crop.	Three quarter crop.	Half crop.	Quarter crop.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Arval Zamin or first sort of ground.	20	16	7	12	16	7	12	51	7	829	2	864	0	0	0	0	0	0	0	0	51	7	816	7	1214	8	0112	2	8	8	1251	7	838	8	225	8	1212	9	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	18	16	7	12	16	7	12	51	7	829	2	864	0	0	0	0	0	0	0	0	51	7	816	7	1214	8	0112	2	8	8	1251	7	838	8	225	8	1212	9	6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	16	15	4	0	7	1	8	15	6	838	2	012	7	5	43	0	0	28	0	0	48	0	0	0	12	7	311	4	5	6	9	540	0	0	30	0	10	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
	14	14	1	2	6	4	0	14	3	034	9	811	6	8	42	4	0	22	7	44	9	1204	6	435	0	011	6	810	4	15	8	7	7	6	4	1535	0	0	8	7	8																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	12	12	8	4	5	8	4	12	9	831	6	010	5	5	34	5	0	22	5	036	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
Duyam Zamin or second sort.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														</

[Referred to in paragraph 27 of paper No. I and paragraph 30, 38 and 40 of the annexure to paper No. II.]

Abstract statement of the lands, produce, farms and rents of the kasha of Tirupattūr by the karnams or registers of that village.

Kāṣāram or lands for culture of dry grains, etc.														
Kudi or farmers.	Nāgar or ploughs.	Avai zamin guntas or guntas of 1st ground.	Tirvai or rent of the 1st ground.	Duyam zamin guntas or guntas of the 2nd ground.	Tirvai or rent of the 2nd ground.	Suyam zamin guntas or guntas of the 3rd ground.	(9)	(10)	Jamla or rent of the 4th ground.	Jamla or rent of the 4th ground.	Jamla or rent of the 4th ground.	Hāl or present rent.	Kul- bādi guntas or guntas of cultivated ground.	Kul- bādi guntas or guntas of waste ground.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
a. Venkataswami	3	600	24 0 0	200	6 0 0	...	...	...	2 0 8	1,064	32 6 8	1 5 0	964	100
b. Periyaswami	2	100	4 0 0	100	3 0 0	100	...	...	2 5 0	562	11 5 0	1 5 0	3-2	170
c. Periya Kutti	2	400	16 0 0	200	6 0 0	222½	...	...	1 8 8	332½	26 6 0	1 3 8	701½	131
d. Chulamba	1	...	...	300	9 0 0	...	...	...	2 1 0	486	10 8 8	1 4 4	378	108
e. Arunachalam	2	300	12 0 0	125	3 7 8	222½	...	...	...	727	19 0 0	1 8 8	332½	108
f. Periyaswami	2	250	10 0 0	...	...	...	...	...	...	378	15 0 0	1 8 8	431½	208
g. Shaikh Haidar	6	1,200	48 0 0	300	9 0 0	...	...	...	0 7 0	2,270	74 0 0	10 6 4	2,168	141
h. Yella	1	350	14 0 0	...	...	...	...	...	0 9 0	561½	16 1 0	0 6 4	561½	102
i. Puravi	2	300	12 0 0	400	12 0 0	240	...	...	...	743	17 9 0	3 2 8	540	100
j. Shaikh Farid	3	325	13 0 0	225	6 7 8	100	...	...	1 9 12	1,173½	27 9 12	8 5 0	255	70
k. Waj	3	300	12 0 0	200	6 0 0	650	...	...	2 0 0	702½	30 0 0	9 5 0	1,193½	210
l. Muhammad Husain	3	300	12 0 0	200	6 0 0	250	...	...	1 9 0	538	14 2 0	4 2 8	432½	120
m. Anacha Ganda	3	300	12 0 0	200	6 0 0	250	...	...	2 6 0	531½	27 1 0	10 8 0	561½	111½
n. Lakshman Ganda	3	350	14 0 0	350	10 5 0	200	...	...	2 0 0	699	18 0 0	8 0 0	573	126
o. Tatta Kutti	2	350	12 0 0	200	6 0 0	200	...	...	1 4 8	379½	7 8 0	4 2 0	378½	...
p. Damma Ganda	2	300	12 0 0	200	6 0 0	200	...	...	0 9 8	298	4 0 8	2 2 0	298	...
q. Anantayya	1	200	8 0 0	210	6 4 0	...	...	...	...	419	11 4 0	7 3 8	414	...
r. Govinda	1	200	8 0 0	210	6 4 0	...	...	...	...	...	...	...	...	...
s. Yanga	1	200	8 0 0	210	6 4 0	...	...	...	...	...	...	...	...	...
t. Mira Sahib	1	...	...	...	...	...	...	...	...	...	...	...	...	...
u. Kutta	1	...	...	...	...	...	...	...	...	...	...	...	...	...
v. Mirza Sahib	1	...	...	...	...	...	...	...	...	...	...	...	...	...
w. Kondaya Naina	1	...	...	...	...	...	...	...	...	...	...	...	...	...
x. Pillarayya	1	...	...	...	...	...	...	...	...	...	...	...	...	...
y. Mutayya	1	...	...	...	...	...	...	...	...	...	...	...	...	...
z. Muna	1	...	...	...	...	...	...	...	...	...	...	...	...	...
a. Anna Kutti	1	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Nasrin Miran	1	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Husain Muhammad	1	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Angalinga	1	...	...	...	...	...	...	...	...	...	...	...	...	...
e. Kondaya Babat Shaikh Haidar.	1	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	51	5,903	236 0 0	2,819	84 4 0	2,610½	...	...	28, 2 4	15,258½	411 7 12	271 5 12	18,184½	2,073½

THE PARAMAHAL RECORDS

No. 5—cont.

Abstract statement of the lands, produce, farms and rents of the kasha of Tirupattūr by the karnams or registers of that village—cont.

Nirāmbam or lands for the culture of wet grains, etc.														
Avai zamin guntas or guntas of 1st ground.	Tirvai or rent of the 1st ground.	Duyam zamin guntas or guntas of the 2nd ground.	Tirvai or rent of the 2nd ground.	Suyam zamin guntas or guntas of the 3rd ground.	Tirvai or rent of the 3rd ground.	Chāram zamin guntas or guntas of the 4th ground.	Tirvai or rent of the 4th ground.	Jamla or total of the 4th ground.	Jamla or total of the 4th ground.	Hāl or present rent.	Jamla or total of the 4th ground.	Bhār guntas or guntas of water ground.	Jamla or total of the 4th ground.	Jamla or total of the 4th ground.
(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
a. Venkataswami	140	19 0 0	...	162½	16 2 12	...	...	1,023	35 8 12	8 5 0	302½	...	1,366½	...
b. Periyaswami	170	21 1 0	...	99	9 0 0	...	...	3,221½	38 1 0	33 5 0	272½	...	874½	...
c. Periya Kutti	55	7 8 8	...	514	5 0 4	...	...	1,631	20 1 0	19 2 12	163½	...	599½	...
d. Chulamba	50	7 0 0	...	301	8 0 4	...	...	1,154	14 2 4	14 3 12	115	...	601½	...
e. Arunachalam	120	16 8 0	...	60	6 0 0	...	...	337½	34 8 8	30 8 8	337½	...	1,074½	...
f. Yanga	100	14 0 0	...	151	15 1 0	...	...	220	32 7 0	29 7 8	320	...	577½	...
g. Shaikh Haidar	60	8 4 0	...	83½	8 3 4	...	...	1,038	16 5 8	11 8 12	129	...	3,308	...
h. Yella	308	43 1 9	...	67½	6 7 10	...	...	1,504	17 0 12	12 8 12	1,088	...	717½	...
i. Puravi	55	7 7 0	...	44½	4 4 8	...	...	1,227	14 4 10	13 8 12	274	...	1,017	...
j. Shaikh Farid	132	21 3 0	...	178	17 8 0	...	...	1,74	19 6 8	16 7 12	295	...	1,493½	...
k. Waj	...	...	...	127	12 4 0	...	...	1,227	14 4 10	13 8 12	274	...	1,493½	...
l. Muhammad Husain	102½	14 4 0	...	120	12 4 0	...	...	234½	31 9 12	30 5 0	294½	...	1,493½	...
m. Anacha Ganda	110	15 4 0	...	121½	12 1 8	...	...	295	34 9 12	31 0 0	295	...	1,493½	...
n. Lakshman Ganda	100	14 0 0	...	120	12 1 8	...	...	295	34 9 12	31 0 0	295	...	1,493½	...
o. Tatta Kutti	102	14 2 8	...	97½	9 7 12	...	...	247½	31 5 0	28 7 8	274½	...	1,493½	...
p. Damma Ganda	138	19 1 0	...	172½	17 2 8	...	...	1,38	19 1 0	14 5 0	138	...	1,493½	...
q. Anantayya	52½	7 4 0	...	...	...	...	...	52½	7 4 0	6 6 0	52½	...	1,493½	...
r. Govinda	53	7 9 4	...	...	...	...	...	53	7 9 4	6 6 0	53	...	1,493½	...
s. Yanga	120½	17 3 0	...	269	26 9 0	...	...	269	26 9 0	26 0 0	269	...	1,493½	...
t. Mira Sahib	...	...	...	60	6 0 0	...	...	60	6 0 0	6 0 0	60	...	1,493½	...
u. Kutta	...	...	...	40½	4 0 8	...	...	40½	4 0 8	4 0 0	40½	...	1,493½	...
v. Mirza Sahib	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
w. Kondaya Naina	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
x. Pillarayya	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
y. Mutayya	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
z. Muna	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
a. Anna Kutti	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
b. Nasrin Miran	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
c. Husain Muhammad	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
d. Angalinga	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
e. Kondaya Babat Shaikh Haidar.	...	...	...	...	...	...	...	...	...	...	...	...	1,493½	...
Total	2,200½	360 2 12	1,504½	179 9 0	1,842½	179 9 0	1,145½	6,707½	728 7 14	628 8 12	6,057½	50	21,952½	...

LAND RENT—STATEMENTS.

No. 5—cont.
Abstract statement of the lands, produce, farms and rents of the kasha of Tirupattūr by the karnams or registers of that village—cont.

THE BARAMAHAL RECORDS.													
Totals, kāḍāmbam, nīrāmbam and bāgāyat.													
Bāgāyat or garden production.				Totals, kāḍāmbam, nīrāmbam and bāgāyat.				Totals, kāḍāmbam, nīrāmbam and bāgāyat.					
Nīrāmbam or lands for the culture of wet grains, etc.	Māmāl tirvai or total legal rent of kāḍāmbam and nīrāmbam.	Hāl mukarrar or rent of the present year.	Drūmpar guntā or guntā of durable production.	Charpāl guntā or guntā of temporary production.	Charpāl tirvai or legal rent.	Hāl tirvai or present year rent.	Kāḍāmbam or guntā.	Hāl mukarrar or rent.	Nīrāmbam guntā.	Hāl mukarrar or rent.	Jumla or total guntā of kāḍāmbam, nīrāmbam and bāgāyat.	(41)	Mukarrar or settlement for Part-dāvi or full 1202 exclusive of shibandi.
(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
a. Venkateswāmi.	68 5 4	45 0 0	...	...	...	...	1,004	16 5 0	302½	28 5 0	1,386½	...	45 0 0
b. Periyaswāmi	47 6 0	45 0 0	...	...	...	...	552	11 5 0	322½	33 5 0	874½	...	45 0 0
c. Periya Kutti	46 7 0	32 6 4	...	...	...	...	832½	13 3 8	165½	19 2 12	965½	...	32 6 4
d. Chikamba	27 0 12	22 5 0	...	...	...	...	496	8 1 4	115	14 3 12	601½	...	22 5 0
e. Arundachalam	53 4 8	45 0 0	...	...	...	...	737	14 1 8	337½	30 8 8	1,074½	...	45 0 0
f. Virappa	51 7 0	45 0 0	...	...	...	...	637½	16 2 8	320	28 7 8	957½	...	45 0 0
g. Nallatambi	31 5 8	22 5 0	...	...	...	...	378	10 6 4	199	11 8 12	507	...	22 5 0
h. Shaikh Haider	163 9 12	132 8 12	...	...	...	...	2,270	43 5 0	1,038	79 3 12	3,308	...	122 8 12
i. Yella	33 1 12	22 5 0	...	...	...	...	561½	9 6 4	159½	12 8 12	717½	...	22 5 0
j. Purasi	31 2 10	22 5 0	...	...	...	...	540	8 6 4	122½	13 8 12	762½	...	22 5 0
k. Shaikh Farīd	58 8 8	45 0 0	...	...	...	...	743	13 2 8	274	31 7 8	1,017	...	15 0 0
l. Wapi	28 4 0	22 5 0	...	...	...	...	325	5 7 4	171½	16 7 12	496½	...	22 5 0
m. Muhammad Husain	59 8 12	45 0 0	27½	5 5 0	5 0 0	...	1,173½	18 5 0	322½	31 5 0	1,496½	...	50 0 0
n. Anacha Gauda	54 9 12	45 0 0	...	...	...	...	702½	14 5 0	194½	30 5 0	996½	...	45 0 0
o. Lavashan Gauda	49 2 0	45 0 0	...	...	...	...	538	14 2 0	295	30 7 8	833	...	45 0 0
p. Totta Kutti	46 6 12	45 0 0	...	...	...	...	693	14 2 0	247½	30 7 8	940½	...	45 0 0
q. Damma Gauda	58 6 4	45 0 0	...	...	...	...	834½	16 2 8	271½	28 7 8	1,208½	...	45 0 0
r. Anantayya	37 1 0	22 5 0	...	...	...	...	699	8 0 0	138	14 5 0	837	...	19 9 0
s. Govinda	15 2 0	10 9 0	...	...	...	...	379½	2 2 0	54½	7 6 0	433½	...	9 2 0
t. Vinga	18 8 12	9 2 0	...	...	...	...	296	4 3 0	59½	7 0 0	353½	...	9 2 0
u. Kalta	22 5 8	14 3 8	...	...	...	...	419	7 3 8	59½	7 0 0	477	...	14 3 8
v. Mira Sahib	35 9 6	26 0 0	...	...	...	...	...	...	289	26 0 0	299	...	26 0 0
w. Kondaya Naina	44 8 0	40 0 0	...	...	...	...	...	...	510½	40 0 0	510½	...	40 0 0
x. Pillarayya	3 5 0	3 5 0	...	...	...	...	...	...	60½	3 5 0	60½	...	3 5 0
y. Muttayya	3 5 0	3 5 0	...	...	...	...	...	...	58	3 5 0	58	...	3 5 0
z. Anna	4 8 8	4 0 0	...	...	...	...	...	...	40½	4 0 0	40½	...	4 0 0
a. Annā Kutti	22 2 0	20 0 0	...	...	...	...	...	...	222	20 0 0	222	...	20 0 0
b. Mastan Miyaṇ	12 0 0	10 0 0	...	...	...	...	...	...	201	20 0 0	201	...	10 0 0
c. Husain Muhammad	7 5 0	6 0 0	...	...	...	...	...	...	247½	40 0 0	247½	...	40 0 0
d. Angalaga	...	...	...	...	...	...	...	...	58½	6 0 0	58½	...	6 0 0
e. Kondaya Bibat Shaikh Haider.	14 0 0	12 0 0	...	...	...	...	...	...	100	12 0 0	100	...	12 0 0
Total	1,140 5 8	899 9 8	...	275	55 0 0	45 0 0	15,258½	271 5 12	6,382½	973 3 12	22,240½	...	911 9 8

THE BARAMAHAL RECORDS.

[Blank in the original.]

No. 5—cont.

Abstract statement of the lands, produce, farms and rents of the kasha of Tirupattūr by the karnams or registers of that village—cont.

	Tafriq or contribution by the Patel, etc., for grāmākarch.	(43)	Zamindar's vartana collected though not restored.	(44)	Purāna vartana (collected from) Brahmins who have the ryots' sanads.	(45)	Kanakk vartana besides which they have indm.	(46)	Jumla duffar jama or collections included in the settlement.	(47)	(48)	Vasal to the end of Mākhām.	(49)	Baki due to the end of Ashādām.	(50)	Avan Sarkar baki due to the end of Ashādām.	(51)	Vartana baki due to the end of Ashādām.	(52)
Venkateswami	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	26 1 0	1 0 0	8 9	1 2 8	26 1 0	1 2 8	1 2 8	
Periyaswami	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 6 8	19 3 0	27 3 8	26 1 12	0 8 12	0 8 12	0 8 12	20 1 12	0 8 12	0 8 12	
Periya Kutti	0 1 0	0 6 4	0 8 12	0 6 4	0 8 12	0 2 0	0 2 0	0 7 12	23 2 4	8 1 5 4	15 0 15	14 4 11	27 4 12	0 6 4	0 6 4	14 4 11	27 4 12	0 6 4	
Chikamba	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 2 0	0 2 0	3 9 4	46 6 8	17 9 4	28 7 4	27 4 12	31 2 4	3 1 4	3 1 4	18 1 0	3 1 4	3 1 4	
Arundachalam	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 2 0	0 2 0	3 9 4	43 9 4	17 7 0	31 2 4	17 7 0	31 2 4	13 4 8	13 4 8	13 4 8	13 4 8	13 4 8	
Virappa	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 2 0	0 2 0	0 9 4	23 4 4	9 3 8	74 4 4	9 3 8	74 4 4	70 9 0	70 9 0	70 9 0	70 9 0	70 9 0	
Nallatambi	0 1 0	0 6 4	0 8 12	0 6 4	0 8 12	0 2 0	0 2 0	0 9 4	127 2 12	52 8 12	13 6 12	52 8 12	13 6 12	13 6 12	13 6 12	13 6 12	13 6 12	13 6 12	
Shaikh Haider	0 1 0	0 6 4	0 8 12	0 6 4	0 8 12	0 2 0	0 2 0	0 9 4	23 4 4	8 1 5 4	13 6 12	8 1 5 4	13 6 12	13 6 12	13 6 12	13 6 12	13 6 12	13 6 12	
Yella	0 0 8	0 6 4	0 8 12	0 6 4	0 8 12	0 2 0	0 2 0	0 9 4	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Purvi	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	23 3 4	9 5 8	13 7 12	9 5 8	13 7 12	13 1 8	13 1 8	13 1 8	13 1 8	13 1 8	
Shaikh Farid	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	51 7 8	21 4 0	30 3 8	21 4 0	30 3 8	29 1 0	29 1 0	29 1 0	29 1 0	29 1 0	
Wapi	0 0 8	6 4 0	0 8 12	6 4 0	0 8 12	0 3 0	0 3 0	1 7 8	46 7 8	16 0 8	27 3 8	16 0 8	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Muhammad Husain	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Anacha Gauda	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Lakshman Gauda	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Totta Kutti	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Damma Gauda	0 1 0	1 2 8	0 1 0	0 1 0	0 1 0	0 3 0	0 3 0	1 7 8	46 7 8	19 4 0	27 3 8	19 4 0	27 3 8	26 1 0	26 1 0	26 1 0	26 1 0	26 1 0	
Anantayya	0 0 8	0 6 4	0 8 12	0 6 4	0 8 12	0 2 0	0 2 0	0 9 4	23 4 4	9 5 8	13 7 12	9 5 8	13 7 12	13 1 8	13 1 8	13 1 8	13 1 8	13 1 8	
Govinda	0 0 8	0 3 0	0 8 12	0 3 0	0 8 12	0 2 0	0 2 0	0 9 4	14 9 8	6 8 0	16 3 12	6 8 0	16 3 12	15 7 12	15 7 12	15 7 12	15 7 12	15 7 12	
Vinga	0 0 8	0 3 0	0 8 12	0 3 0	0 8 12	0 2 0	0 2 0	0 9 4	23 9 0	10 5 4	16 3 12	10 5 4	16 3 12	15 7 12	15 7 12	15 7 12	15 7 12	15 7 12	
Kalta	0 1 0	0 6 0	0 8 12	0 6 0	0 8 12	0 2 0	0 2 0	0 9 4	40 1 0	15 2 0	24 9 0	15 2 0	24 9 0	24 9 0	24 9 0	24 9 0	24 9 0	24 9 0	
Mira Sahib	0 1 0	0 6 0	0 8 12	0 6 0	0 8 12	0 2 0	0 2 0	0 9 4	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	3 5 0	
Kondaya Naina	0 1 0	...	...	...	...	...	...	...	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	4 0 0	
Pillarayya	...	...	...	...	...	...	...	...	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	1 9 5	
Muttayya	...	...	...	...	...	...	...	...	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	6 5 0	
Musa	0 0 8	1 0 0	...	1 0 0	...	...	...	1 0 8	21 8 0	4 9 0	12 5 8	4 9 0	12 5 8	11 5 8	11 5 8	11 5 8	11 5 8	11 5 8	
Anna Kutti	0 0 8	...	...	...	...	...	...	0 0 8	10 0 8	18 0 0	5 1 8	18 0 0	5 1 8	23 1 0	23 1 0	23 1 0	23 1 0	23 1 0	
Mastan Miyān	0 0 8	...	...	...	...	...	...	3 1 8	43 1 8	...	6 0 0	...	...	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	
Husain Muhammad	0 1 0	2 0 8	...	2 0 8	...	...	...	3 1 8	43 1 8	...	6 0 0	...	...	6 0 0	6 0 0	6 0 0	6 0 0	6 0 0	
Angalaga	...	...	...	...	...	...	...	...	12 0 0	...	...	...	...	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	
Kondaya Bibat	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Shaikh Haider	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total	1 8 8	27 0 0	2 0 0	6 0 0	36 8 8	981 8 0	382 1 2	599 6 14	574 6 14	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	27 0 0	

LAND RENT—STATEMENTS.

[Referred to in paragraph 27 of paper No. 1 and paragraphs 30—33, 40, 44, 45, 46 and 85 of the annexure to paper No. II.]

STATEMENT of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattūr from actual survey, also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village.

Inhabitants supported by agriculture.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Person depending on the farmers employed in cultivation.										Who support themselves.				Who do not support themselves.			Estimate of the maintenance of the farmers' families.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
Nāgar or ploughs.		Kudis or farmers.		Total men, women and children.		Males.		Females.		Farmers.		Zed- gars or labour- ers.		Gard- eners.		Shop- keepers.		Men.		Women.		Men.		Women.		Boys.		Girls.		Grain.		Amount.		Money.		Total.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
a. Anacha Gauda	3	2	7	4	3	2	1	...	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Statement of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattar from actual survey; also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village—cont.

Kāḍāmbam Zamin or ground for the culture of dry productions—cont.

	0 0 0			8 0 0			6 0 0			5 0 0			4 0 0		
	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.
(25)															
a. Anacha Gauda	...	...	...	...	10 1 13	8 9 12	...	...	...	...	...	...	210	3 5 14	1 2 5
b. Vinga	...	...	...	...	...	...	...	...	...	...	...	...	81	1 3 11	0 5 9
c. Venkataswami	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Perari	...	...	...	...	...	...	...	...	...	...	...	...	66	1 1 1	0 4 6
e. Lakshman Gauda	...	...	...	...	...	...	...	...	...	...	...	...	479 1/2	7 9 4	3 3 2
f. Shaikh Haidar	...	...	...	...	...	...	...	...	...	...	...	...	30	0 5 3	0 5 14
g. Anantayya	416	20 8 14	8 1 7	...	...	...	203 1/2	5 1 10	2 0 2	...	...	...	91	1 5 9	0 6 3
h. Arundachalam	357	16 6 3	6 4 12	...	...	...	...	...	...	...	...	...	...	...	...
i. Periyaswami	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
j. Chikamba	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
k. Totlaketti	...	...	...	...	7 3 0	2 8 4	...	...	...	323	5 9 7	2 3 3	...	...	...
l. Damma Gauda	...	...	...	...	...	...	...	...	...	...	...	...	187 1/2	2 2 10	1 3 8
m. Wani	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
n. Gorinda	...	...	...	...	10 8 14	4 2 8	...	...	...	...	...	...	90	1 5 6	0 6 3
o. Periya Katti	...	...	...	...	12 7 11	4 9 15	...	...	...	...	...	...	126	2 1 7	0 8 7
p. Virappa Gauda	...	...	...	...	...	...	...	...	...	...	...	...	168	2 8 8	1 1 4
q. Yella	...	...	...	...	...	...	...	...	...	...	...	...	30	0 5 2	0 2 7
r. Naikambai	...	...	...	...	...	...	...	...	...	...	...	...	122 1/2	2 2 1	0 9 1
s. Shaikh Fand	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
t. Muhammad Hussain	...	...	...	...	22 6 10	8 8 4	...	...	...	...	...	...	200	3 4 2	1 3 3
u. Mastan Myan	...	...	...	...	...	...	...	...	...	455	8 3 8	3 2 10	...	...	...
v. Kutta	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
w. Nragundi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
x. Kondaya Babat Shaikh Haidar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
y. Pillarayya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
z. Muna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
a. Mira Sahib	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Angalinga	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Annakuti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Husain Muhammad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
e. Karanam Mutayya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
f. Kondaya Naina	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	804	37 5 1	14 6 3	...	63 8 5	24 8 11	208 1/2	5 1 10	2 0 2	778	14 2 15	5 5 13	1,876 1/2	32 0 14	12 8 13

THE RABAMAHAL RECORDS.

[Torn in the original.]

Statement of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattar from actual survey; also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village—cont.

	3 0 0			Total			20 0 0			17 5 0			15 5 0		
	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.
(30)															
a. Anacha Gauda	...	...	...	825 1/2	49 7 11	19 2 9	...	...	...	121	28 8 18	8 4 10	...	...	...
b. Vinga	...	...	...	323	11 5 8	4 5 5	...	...	...	159 1/2	49 2 0	12 4 1	...	...	...
c. Venkataswami	...	...	...	1,004	71 1 14	27 7 13	...	...	...	...	...	...	...	...	...
d. Perari	...	...	...	640 1/2	33 4 8	13 0 9	...	...	...	...	...	...	...	...	...
e. Lakshman Gauda	...	...	...	684	37 5 5	18 4 10	...	...	...	132 1/2	65 2 5	16 3 10	104 1/2	40 5 0	10 1 6
f. Shaikh Haidar	...	...	...	2,591 1/2	173 2 14	60 3 0	...	...	...	...	...	...	...	...	...
g. Anantayya	...	...	...	715 1/2	32 9 2	12 7 12	...	...	...	...	...	...	...	...	...
h. Arundachalam	...	...	...	783 1/2	53 4 14	20 8 11	...	...	...	...	...	...	...	...	...
i. Periyaswami	...	...	...	445	20 8 14	8 1 7	...	...	...	...	...	...	...	...	...
j. Chikamba	...	...	...	680	22 5 10	8 7 15	...	...	...	...	...	...	...	...	...
k. Totlaketti	...	...	...	758 1/2	43 2 3	1 8 12	...	...	...	127 1/2	35 6 14	[8 9 3]	...	...	...
l. Damma Gauda	...	...	...	334 1/2	52 4 2	20 4 5	...	...	...	60 1/2	16 8 12	4 2 3	...	...	...
m. Wani	...	...	...	154 1/2	14 9 5	5 8 11	...	...	...	...	...	...	...	...	...
n. Gorinda	...	...	...	810 1/2	57 0 6	22 2 8	...	...	...	...	...	...	...	...	...
o. Periya Katti	...	...	...	684 1/2	35 6 1	13 9 4	...	...	...	...	...	...	...	...	...
p. Virappa Gauda	...	...	...	522 1/2	25 9 13	10 1 2	...	...	...	...	...	...	...	...	...
q. Yella	...	...	...	568 1/2	17 0 5	6 6 8	...	...	...	...	...	...	...	...	...
r. Naikambai	...	...	...	501 1/2	32 7 12	12 7 12	...	...	...	...	...	...	...	...	...
s. Shaikh Fand	...	...	...	1,163	68 9 0	26 9 0	...	...	...	...	...	...	...	...	...
t. Muhammad Hussain	...	...	...	433	8 3 8	3 2 10	...	...	...	...	...	...	...	...	...
u. Mastan Myan	...	...	...	370 1/2	28 7 0	11 1 11	...	...	...	...	...	...	...	...	...
v. Kutta	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
w. Nragundi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
x. Kondaya Babat Shaikh Haidar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
y. Pillarayya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
z. Muna	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
a. Mira Sahib	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Angalinga	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Annakuti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Husain Muhammad	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
e. Karanam Mutayya	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
f. Kondaya Naina	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	412 1/2	5 2 13	2 0 9	16,236 1/2	894 8 8	349 1 2	347 1/2	111 4 5	27 9 2	904 1/2	259 4 13	65 1 9	164 1/2	40 5 0	10 1 6

LAND RENT—STATEMENTS.

Statement of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattūr from actual survey; also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village—cont.

THE BARAMAHAL RECORDS														
Nirāmbam Zamin or ground for the culture of wet productions—cont.														
14 0 0			13 5 0			12 5 0			12 0 0			11 5 0		
Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.
(35)			(36)			(37)			(38)			(39)		
a. Anaola Gauda	...	...	40 ¹ / ₂ ¹ / ₂	8 7 4	3 0 0	...	...	...	...	...	...	123	22 2 13	5 6 11
b. Vinva	...	...	57 ¹ / ₂	12 4 5	2 0 0	...	...	...	...	...	...	39 ¹ / ₂	6 8 2	1 7 1
c. Venkataswami	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Puravi	...	...	30 ¹ / ₂	8 5 10	2 1 0	...	9 3 4	2 3 5	...	...	...	...	...	...
e. Lakshman Gauda	...	...	80	17 1 8	4 2 0	...	7 8 0	1 9 13	...	...	...	105	18 9 6	4 8 5
f. Shaikh Haider	...	...	84 ¹ / ₂	78 2 14	19 0 0	...	...	...	...	...	...	...	...	...
g. Anantayya	...	...	126 ¹ / ₂	27 1 5	6 0 0	...	...	...	...	...	...	...	...	...
h. Arunachalam	...	...	...	...	...	...	...	...	...	...	...	...	...	...
i. Periaswami	...	...	...	...	...	...	...	...	...	...	...	...	...	...
j. Chikambo	...	...	37 ¹ / ₂	8 0 13	2 0 0	...	20 5 10	5 1 10	79 ¹ / ₂	14 9 8	3 7 6	...	...	...
k. Totakatti	...	...	100 ¹ / ₂	21 6 2	5 4 0	...	...	...	...	...	...	...	...	...
l. Damna Gauda	...	...	...	...	...	...	...	...	...	...	...	...	...	...
m. Wapi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
n. Govinda	...	...	123	26 4	6 5 0	...	...	...	...	...	...	...	...	...
o. Periya Katti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
p. Virappa Gauda	...	...	...	...	...	...	...	...	...	...	...	...	...	...
q. Yella	...	...	...	...	...	...	...	...	...	...	...	...	...	...
r. Nallarambi	...	...	174 ¹ / ₂	37 5 2	9 8 9	...	28 4 11	6 6 14	...	...	...	...	...	...
s. Shaikh Farid	...	...	...	...	...	...	...	...	...	...	...	...	...	...
t. Muhammad Husain	...	...	...	...	...	...	...	...	...	...	...	...	...	...
u. Mas'ud Miyān	...	...	...	...	...	...	...	...	...	...	...	...	...	...
v. Kutta	...	...	76 ¹ / ₂	16 4 3	4 1 0	...	...	...	...	...	...	...	...	...
w. Nraganti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
x. Kondaya Babat Shaikh Haider	...	...	...	...	...	...	...	...	...	...	...	...	...	...
y. Pillarayya	...	...	...	...	...	...	...	...	...	...	...	...	...	...
z. Mena	...	...	...	...	...	...	...	...	...	...	...	...	...	...
a. Mira Sahib	...	...	...	...	...	...	...	...	...	...	...	...	...	...
b. Angalanga	...	...	...	...	...	...	...	...	...	...	...	...	...	...
c. Annakutti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
d. Husain Mahmamad	...	...	24 ¹ / ₂	5 2 6	1 3 0	...	...	...	...	...	...	...	...	...
e. Karim Mutkaya	...	...	102 ¹ / ₂	21 2 2	5 4 0	...	...	...	...	...	...	...	...	...
f. Kondaya Naina	...	...	100 ¹ / ₂	22 2 6	5 5 10	...	...	...	...	...	...	...	...	...
Total	...	...	100 ¹ / ₂	22 2 6	5 5 10	1,453 ¹ / ₂	289 4 14	72 2 11	329	64 1 9	16 1 12	79 ¹ / ₂	14 9 8	3 7 6
												1,270 ¹ / ₂	229 2 6	53 8 10

Statement of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattur from actual survey; also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village—cont.

Nūārambham Zamilā or ground for the culture of wet produce—cont.									
5 5 0		5 0 0		3 0 0		Total			
Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Total
(45)									
a. Anocha Gauda	...	...	...	...	...	...	...	...	P. F. A.
b. Vinga	...	...	...	...	...	...	...	...	66 6 4
c. Venkataswami	...	...	...	...	...	...	...	...	12 4 5
d. Perari	...	...	...	...	...	...	...	...	71 4 14
e. Lakshman Gauda	...	...	...	...	...	...	...	...	24 7 0
f. Shaikh Haidar	...	...	...	...	...	...	...	...	68 4 5
g. Anantayya	18 5 15	4 6 8	...	...	...	...	...	...	215 2 15
h. Arunachalam	...	...	...	...	...	...	...	...	27 1 5
i. Periyaswami	...	...	...	...	...	...	...	...	53 9 12
j. Chulamba	...	...	...	...	...	...	...	...	6 8 0
k. Totlakutti	...	...	...	...	...	...	...	...	14 3 4
l. Damma Gauda	...	...	...	...	...	...	...	...	20 5 8
m. Wajji	...	...	...	...	...	...	...	...	4 4 12
n. Govindan	...	...	...	...	...	...	...	...	9 8 1
o. Periya Kutti	...	...	...	...	...	...	...	...	15 7 0
p. Vitappa Gauda	...	...	...	...	...	...	...	...	6 8 4
q. Yolla	...	...	...	...	...	...	...	...	4 2 3
r. Nallatambi	...	...	...	...	...	...	...	...	8 8 12
s. Shaikh Farid	...	...	...	...	...	...	...	...	13 1 4
t. Muhammad Husain	...	...	...	...	...	...	...	...	9 0 9
u. Masan Miyān	...	...	...	...	...	...	...	...	4 3 11
v. Kutra	...	...	...	...	...	...	...	...	14 1 2
w. Niraganthi	...	...	...	...	...	...	...	...	18 7 0
x. Kondaya Babat Shaikh	...	...	...	...	...	...	...	...	4 7 15
y. Haidar	...	...	...	...	...	...	...	...	15 4 1
z. Pillayaraya	...	...	...	...	...	...	...	...	4 1 9
a. Mira Sahib	...	...	...	...	...	...	...	...	5 8 3
b. Angalinga	...	...	...	...	...	...	...	...	1 7 8
c. Annakutti	...	...	...	...	...	...	...	...	2 4 1
d. Husain Muhammad	...	...	...	...	...	...	...	...	12 1 5
e. Kuram Muttayya	...	...	...	...	...	...	...	...	4 5 12
f. Kondaya Naina	...	...	...	...	...	...	...	...	7 3 5
Total	206	18 5 15	4 6 8	75 3 3	18 7 8	374 1/2	19 4 1	4 7 15	8,539 1/2
									1,455 0 11
									364 0 0

THE BARAMAHAL RECORDS.

Statement of the quantity of land, produce, and expense of cultivation on farms depending on the kasha of Tirupattur from actual survey; also of the inhabitants whose occupation is agriculture or who are supported by the farmers of that village—cont.

Bāgāyat gardens.									
Total Kāṭārambham and Nūārambham.		Kāṭārambham tobacco.		Nūārambham betel.		Total Bāgāyat.		Grand total of anji and Bāgāyat.	
Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	Guntas.	Produce.	Expense.	
(49)									
(50)									
(51)									
(52)									
(53)									
(54)									
a. Anocha Gauda	116 4 2	35 0 2	...	...	...	...	...	...	116 4 2
b. Vinga	23 9 13	7 5 2	...	...	...	...	...	...	23 9 13
c. Venkataswami	142 6 12	45 8 9	...	...	...	...	...	...	45 8 9
d. Perari	58 1 8	19 2 6	...	...	...	...	...	...	19 2 6
e. Lakshman Gauda	115 9 10	35 6 6	...	...	...	...	...	...	35 6 6
f. Shaikh Haidar	369 5 13	144 2 12	...	...	...	...	...	...	369 5 13
g. Anantayya	59 6 7	19 5 12	...	...	...	...	...	...	19 5 12
h. Arunachalam	160 5 1	35 1 13	...	...	...	...	...	...	35 1 13
i. Periyaswami	102 7 12	28 6 15	...	...	...	...	...	...	28 6 15
j. Chulamba	40 5 11	13 2 11	...	...	...	...	...	...	13 2 11
k. Totrakutti	83 1 1	26 6 13	...	...	...	...	...	...	26 6 13
l. Demma Gauda	113 8 3	36 1 5	...	...	...	...	...	...	36 1 5
m. Wajji	40 6 7	11 6 15	...	...	...	...	...	...	11 6 15
n. Govindan	31 8 1	10 0 9	...	...	...	...	...	...	10 0 9
o. Periya Kutti	92 7 1	31 1 4	...	...	...	...	...	...	31 1 4
p. Vitappa Gauda	87 8 3	27 0 8	...	...	...	...	...	...	27 0 8
q. Yolla	62 5 6	19 1 11	...	...	...	...	...	...	19 1 11
r. Nallatambi	34 5 11	11 0 3	...	...	...	...	...	...	11 0 3
s. Shaikh Farid	39 1 0	26 8 6	...	...	...	...	...	...	26 8 6
t. Muhammad Husain	143 3 1	45 8 0	...	...	...	...	...	...	45 8 0
u. Masan Miyān	27 7 9	8 0 9	...	...	...	...	...	...	8 0 9
v. Kutra	45 1 3	15 3 4	...	...	...	...	...	...	15 3 4
w. Niraganthi	0 2 6	0 0 14	...	...	...	...	...	...	0 0 14
x. Kondaya Babat Shaikh	23 1 4	5 8 3	...	...	...	...	...	...	5 8 3
y. Haidar	7 2 7	1 7 13	...	...	...	...	...	...	1 7 13
z. Pillayaraya	9 4 5	2 4 1	...	...	...	...	...	...	2 4 1
a. Mira Sahib	50 9 0	12 1 15	...	...	...	...	...	...	12 1 15
b. Angalinga	17 9 5	4 5 12	...	...	...	...	...	...	4 5 12
c. Annakutti	28 9 3	7 3 5	...	...	...	...	...	...	7 3 5
d. Husain Muhammad	101 6 3	25 5 9	...	...	...	...	...	...	25 5 9
e. Kuram Muttayya	10 2 0	2 5 9	...	...	...	...	...	...	2 5 9
f. Kondaya Naina	108 3 11	27 0 3	...	...	...	...	...	...	27 0 3
Total	2,849 9 3	713 1 2	70	17 9 6	1 5 10	347 1/2	220 2 2	154 5 12	2,897 0 11
									869 2 8

[Referred to in paragraph 27 of paper No. 1 and in paragraphs 38, 34, 40—42, 52 and 54 of the measure to paper No. 11.]

COMPARATIVE statement of the mode of land assessment that has been practised in annual settlements of the Baramahall and of that practised for a permanent settlement.

Farmers.	Estimate A of the village registers.					Estimate B of the gross produce from actual survey and of the sarkar's rent.									
	Ploughs.	Guntas.	"Mamul" (trial or standard rent).	Patel's assessment.	Tahsil-dar's collections.	Sarkar's rent for the current year exclusive of siband.	Guntas by actual survey.	Produce by calculation.	Ryot's share of the produce.	Sarkar's share of the produce.	Sarkar's rent or trial.	Guntas by actual survey.	Produce by calculation.	Ryot's share of the produce.	Sarkar's share of the produce.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
A. Anacha Gauda	3	996 ¹ / ₂	54 9 12	45 9 2	...	...	825 ¹ / ₂	49 7 14	24 8 15	24 8 15	26 7 8	351 ¹ / ₂	66 6 4	26 6 8	39 9 12
B. Vinga	3	352 ¹ / ₂	12 8 12	9 2 0	...	...	1,084	11 5 8	5 7 12	5 7 12	5 7 8	571 ¹ / ₂	12 4 5	4 9 11	7 4 10
C. Venkataswami	3	1,368 ¹ / ₂	68 5 4	45 0 0	...	...	328 ¹ / ₂	71 1 14	35 5 15	35 5 15	37 6 4	294 ¹ / ₂	71 4 14	28 5 15	42 8 15
D. Puravi	3	762 ¹ / ₂	31 3 0	22 5 0	...	...	646 ¹ / ₂	33 4 8	16 7 4	16 7 4	17 3 12	127	24 7 0	9 8 13	14 8 3
E. Lakshman Gauda	3	833	49 2 0	45 0 0	...	...	684 ¹ / ₂	47 5 5	23 7 10	23 7 10	27 3 12	305 ¹ / ₂	68 4 5	27 3 11	41 0 10
F. Shaikh Haidar	3	3,303	163 9 12	122 8 12	...	...	2,637 ¹ / ₂	148 9 1	74 4 8	74 4 8	79 8 8	1,216 ¹ / ₂	215 2 15	58 1 3	129 1 12
G. Anantayya	2	857	67 1 0	22 5 0	...	...	715 ¹ / ₂	53 4 14	26 7 7	26 7 7	28 6 4	377 ¹ / ₂	27 1 5	10 8 8	16 2 13
H. Arunachalam	2	1,074 ¹ / ₂	53 4 8	45 0 0	...	...	446	20 8 14	10 4 7	10 4 7	10 0 0	576 ¹ / ₂	81 8 14	32 7 9	40 1 5
I. Periyaswami	2	874 ¹ / ₂	47 6 0	45 0 0	...	...	680	22 5 11	11 2 13	11 2 13	12 0 10	1,104 ¹ / ₂	18 0 1	7 2 0	10 8 1
J. Chittappa	2	601 ¹ / ₂	25 6 12	22 5 0	...	...	710 ¹ / ₂	42 6 5	21 3 3	21 3 3	22 5 8	246 ¹ / ₂	89 8 14	15 9 13	28 9 1
K. Totta Katti	3	1,208 ¹ / ₂	53 6 0	45 0 0	...	...	788 ¹ / ₂	52 4 3	26 2 2	26 2 2	27 9 8	808 ¹ / ₂	61 4 1	24 5 10	36 8 7
L. Damma Gauda	1	496 ¹ / ₂	28 4 0	22 5 0	...	...	554	12 4 5	7 4 11	7 4 11	7 4 8	162	27 6 3	10 0 11	16 5 8
M. Wapi	1	432 ¹ / ₂	15 2 0	10 5 0	...	...	435 ¹ / ₂	14 9 6	7 4 11	7 4 11	7 4 8	160 ¹ / ₂	16 8 12	6 7 8	10 1 4
N. Govinda	2	995 ¹ / ₂	46 7 3	32 6 4	...	...	810 ¹ / ₂	57 0 8	28 5 4	28 5 4	30 3 14	388 ¹ / ₂	35 6 11	13 2 10	21 4 1
O. Periya Katti	2	957 ¹ / ₂	51 7 0	45 0 0	...	...	653 ¹ / ₂	35 6 0	17 8 1	17 8 1	19 0 4	349 ¹ / ₂	52 2 2	20 8 12	31 3 6
P. Virappa Gauda	1	717 ¹ / ₂	33 1 12	22 5 0	...	...	512 ¹ / ₂	25 9 5	12 9 11	12 9 11	13 8 4	241 ¹ / ₂	85 5 9	14 6 2	21 9 7
Q. Yella	3	507	31 5 8	22 5 0	...	...	668 ¹ / ₂	32 7 12	18 3 14	18 3 14	17 6 8	122 ¹ / ₂	56 3 4	22 5 5	33 7 15
R. Nallatambi	3	1,017	53 8 8	45 0 0	...	...	1,366	63 9 1	34 4 8	34 4 8	35 6 4	357	61 5 15	24 8 6	39 7 9
S. Shaikh Farid	...	1,496 ¹ / ₂	65 3 12	45 0 0	...	...	455	8 3 13	4 1 15	4 1 15	5 6 14	374 ¹ / ₂	19 4 1	7 7 11	6 7 7
T. Muhammad Hussain	2	396	12 0 0	10 5 0	...	...	376 ¹ / ₂	28 3 7	14 6 11	14 6 11	15 4 11	...	16 4 3	6 5 9	0 8 9
U. Mastan Miyan	...	477	22 5 5	14 3 8	...	...	...	...	...	...	...	...	...	...	...
V. Kutta	...	100	14 0 0	12 0 0	...	...	...	...	...	...	...	...	...	...	...
W. Nirvani Katti	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
X. Kondaya Babat Shaikh Haidar.	...	60 ¹ / ₂	3 5 0	3 5 0	...	...	...	...	...	...	...	...	...	...	...
Y. Pillareya	...	40 ¹ / ₂	3 5 0	3 5 0	...	...	...	...	...	...	...	...	...	...	...
Z. Muna	...	299	35 9 9	26 0 0	...	...	...	...	...	...	...	...	...	...	...
a. Mira Sahib	2	531 ¹ / ₂	7 5 0	6 0 0	...	...	...	...	...	...	...	...	...	...	...
b. Angalinga	...	232	22 3 0	20 0 0	...	...	...	...	...	...	...	...	...	...	...
c. Anakkutti	...	247 ¹ / ₂	3 5 0	3 5 0	...	...	...	...	...	...	...	...	...	...	...
d. Hussain Muhammad	...	58	3 5 0	3 5 0	...	...	...	...	...	...	...	...	...	...	...
e. Karnam Muttayya	2	510 ¹ / ₂	44 8 0	40 0 0	...	...	...	...	...	...	...	...	...	...	...
f. Kondaya Nama	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total	52	22,210 ¹ / ₂	1,195 6 8	944 9 8	918 8 9	875 1 0	16,166 ¹ / ₂	889 2 12	444 1 6	444 1 6	474 9 13	8,181 ¹ / ₂	1,343 6 6	596 4 8	807 1 14

NO. 7—cont.

Comparative statement of the mode of land assessment that has been practised in annual settlement of the Baramahall and of that practised for a permanent settlement—cont.

Farmers.	Estimate B of the gross produce from actual survey and of the sarkar's rent—cont.										
	Sarkar's trial or rent.	Guntas by survey.	Produce by calculation.	Ryot's share of the produce.	Sarkar's share of the produce.	Sarkar's trial or rent.	Guntas.	Produce.	Ryot's share of the produce.	Expense of collection.	Farmer's maintenance.
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
A. Anacha Gauda	4 8 0	...	...	...	...	1,777 ¹ / ₂	116 4 2	51 5 7	35 9 2	12 8 0	0 4 9 13
B. Vinga	7 8 0	...	...	...	...	335 ¹ / ₂	13 9 13	10 7 7	7 5 2	9 6 0	17 1 2
C. Venkataswami	41 8 12	...	...	...	...	1,315 ¹ / ₂	142 6 12	61 1 14	45 8 9	12 8 0	55 4 6
D. Puravi	15 8 12	...	...	...	...	767 ¹ / ₂	58 1 8	26 6 1	18 2 6	16 0 0	32 0 6
E. Lakshman Gauda	43 2 8	...	...	...	...	9,915 ¹ / ₂	115 9 10	51 1 5	35 0 6	16 0 0	51 6 8
F. Shaikh Haidar	134 8 12	57 ¹ / ₂	20 0 13	10 0 6	10 0 6	3,810 ¹ / ₂	284 2 13	170 6 2	119 5 8	19 2 0	109 9 12
G. Anantayya	17 1 4	...	...	...	...	1,161 ¹ / ₂	102 5 1	49 2 1	35 1 15	12 8 0	44 6 15
H. Arunachalam	36 2 4	...	...	...	...	1,021 ¹ / ₂	102 7 12	43 0 2	28 6 15	16 0 0	44 6 15
I. Periyaswami	51 4 4	...	...	...	...	730 ¹ / ₂	84 7 12	38 4 5	26 8 3	22 4 0	26 0 11
J. Chittappa	11 1 12	...	...	...	...	1,105 ¹ / ₂	113 8 3	50 7 12	36 1 5	16 0 0	44 6 15
K. Totta Katti	25 1 12	...	...	...	...	506	40 0 7	17 2 13	10 0 9	6 4 0	16 4 9
L. Damma Gauda	38 4 12	...	...	...	...	426	21 8 1	14 2 3	10 0 9	6 4 0	16 4 9
M. Wapi	10 5 8	...	...	...	...	1,148 ¹ / ₂	92 7 1	42 7 13	27 0 8	9 6 0	36 6 8
N. Govinda	22 3 12	...	...	...	...	1,003 ¹ / ₂	82 5 6	37 5 13	19 1 11	9 6 0	36 6 8
O. Periya Katti	33 2 4	...	...	...	...	783 ¹ / ₂	62 5 11	15 5 2	11 0 3	25 6 0	36 6 8
P. Virappa Gauda	11 0 0	...	...	...	...	690 ¹ / ₂	34 5 11	15 5 2	11 0 3	25 6 0	36 6 8
Q. Yella	35 4 2	...	...	...	...	807 ¹ / ₂	89 1 0	38 9 3	16 8 6	12 8 0	39 0 6
R. Nallatambi	41 0 11	30 ¹ / ₂	29 3 12	19 8 2	9 8 10	1,553 ¹ / ₂	163 1 11	79 1 0	50 0 1	16 0 0	75 0 1
S. Shaikh Farid	11 2 4	...	...	...	...	829 ¹ / ₂	27 7 9	11 9 9	8 0 9	12 8 0	20 8 3
T. Muhammad Hussain	10 2 12	...	...	...	...	456 ¹ / ₂	46 0 8	21 3 10	15 4 3	3 2 0	18 6 3
U. Mastan Miyan	10 2 12	...	...	...	...	2 ¹ / ₂	0 3 12	4 0 10	0 1 7	...	5 8 3
V. Kutta	...	...	...	...	...	82 ¹ / ₂	23 1 4	9 2 8	5 8 3	...	...
W. Nirvani Katti	15 5 4	...	...	...	...	...	7 2 7	2 9 0	1 7 13	3 2 0	4 9 13
X. Kondaya Babat Shaikh Haidar.	4 5 12	...	...	...	...	57	9 4 5	3 7 12	2 4 1	12 8 0	15 2 1
Y. Pillareya	5 2 10	...	...	...	...	501 ¹ / ₂	50 9 0	20 3 8	12 1 5	19 2 0	31 3 5
Z. Muna	32 4 4	...	...	...	...	281 ¹ / ₂	17 9 5	7 1 12	4 5 12	6 4 0	13 7 5
a. Mira Sahib	11 2 2	...	...	...	...	64 ¹ / ₂	28 9 3	11 5 10	7 3 5	7 8 4	0 345 0 11
b. Angalinga	18 3 8	...	...	...	...	299 ¹ / ₂	310 9 11	207 3 2	166 6 11	19 2 0	46 2 3
c. Anakkutti	...	...	...	...	...	317 ¹ / ₂	10 2 0	4 0 12	3 0 9	...	...
d. Hussain Muhammad	6 4 10	...	...	...	...	59 ¹ / ₂	108 3 11	43 3 6	27 6 3	...	...
e. Karnam Muttayya	67 6 4	...	...	...	...	997 ¹ / ₂	255 0 9	129 9 10	869 2 8	188 0 0	1,237 2 6
f. Kondaya Nama	...	...	...	...	...	24,760 ¹ / ₂	...	...	...	...	...
Total	842 7 7	417 ¹ / ₂	3 5 1 7	330 3 12	125 7 11	85 2 8	2,595 0 9	1,219 9 10	569 2 8	168 0 0	1,377 0 15

Comparative statement of the mode of land assessment that has been practised in annual settlements of the Baramahal and of that practised for a permanent settlement—cont.

Farmers.	Estimate B of the gross produce from actual survey and of the sarkar's rent—cont.										Estimate C.				
	Deduct Sarkar's annual or rent.	Ryot's profit.	Ryot's losses.	Total of the ryot's profit.	Total of the ryot's losses.	B-8 guntas more than A-8.	A-3 guntas more than B-8.	A-5 patel's assessment more than standard A-5.	B-17 standard rent more than A-5.	A-5 patel's rent more than standard B-17.	Produce of the kadaram-bam.	Produce of the niram-bam.	Total produce.	Cultivation of the kadaram-bam.	Farmers' maintenance of the kadaram-bam.
(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
1. Anacha Ganda	68 5 8	3 6 13	...	...	0 8 8	18 9 1/2	...	[Torn in the original.]	53 5 0	...	49 7 14	66 6 4	116 4 2	16 6 0	10 9 6
2. Vinga	13 5 8	0 3 2	...	...	6 6 13	9 1/2	...	...	47 5 0	...	11 5 8	72 4 5	28 9 13	8 8 8	2 4 0
3. Venkataswami	79 5 0	2 2 1	...	...	7 6 0	18 1/2	...	...	77 0 0	...	71 1 14	41 4 4	142 6 12	23 7 5	14 7 13
4. Paravi	33 7 8	2 2 1	...	...	6 3 0	15 1/2	...	...	50 0 0	...	83 4 8	24 7 0	53 1 8	11 1 10	6 9 7
5. Lakshman Ganda	20 4 10	8 7 15	...	...	6 1 1	...	...	...	56 0 0	...	47 5 5	68 4 5	115 9 10	16 8 11	9 8 11
6. Shaikh Haidar	34 8 8	2 3 0	...	...	13 9 13	8 1/2	...	...	80 0 0	...	154 2 14	215 2 15	369 5 13	51 3 15	32 0 6
7. Anachayya	61 4 4	1 1 4	...	...	8 3 7	16 1/2	...	...	55 0 0	...	32 5 2	27 1 5	58 6 7	10 8 15	6 7 11
8. Arunachalam	23 2 6	2 0 3	...	...	8 7 5	31 1/2	...	...	44 0 0	...	20 8 14	81 8 14	102 7 12	17 7 5	11 1 0
9. Periyaswami	48 3 12	8 3 12	...	...	12 8 0	...	...	...	36 7 8	...	22 5 11	18 0 1	40 5 12	7 5 4	4 8 13
10. Chellamba	66 4 4	0 4 1	...	...	11 3 7	...	...	...	7 5 0	...	22 5 11	39 8 14	83 1 4	14 4 8	10 8 13
11. Totta Kutti	23 7 0	0 4 1	...	...	11 3 7	...	...	...	47 5 0	...	12 4 5	27 6 3	40 0 8	4 1 7	3 0 15
12. Damma Ganda	18 0 0	0 4 1	...	...	1 0 13	...	...	...	5 2 8	...	14 0 9	35 6 11	32 7 4	19 0 3	11 8 8
13. M. Wapi	52 2 8	2 2 11	...	...	3 4 9	...	...	...	65 0 0	...	57 6 1	52 2 2	87 9 3	11 8 8	7 3 13
14. Periya Kutti	37 1 12	2 2 11	...	...	22 4 7	...	...	...	16 0 0	...	25 9 5	38 5 9	62 4 14	8 6 7	5 3 13
15. N. Govinda	53 0 10	2 2 11	...	...	3 6 0	...	...	...	17 7 8	...	36 3 4	17 5 6	34 5 4	5 6 11	3 5 5
16. Shaikh Farid	83 5 0	4 6 11	...	...	9 9 13	...	...	...	67 0 0	...	68 9 1	74 4 1	143 3 2	22 4 10	14 8 5
17. Mohammad Hussain	16 9 2	1 0 13	...	...	...	...	...	...	69 0 0	...	8 3 13	19 4 1	27 7 14	2 7 13	1 7 8
18. Masan Miyar	26 1 1	1 4 3	...	...	...	...	...	...	83 0 0	...	28 6 13	16 4 3	45 1 0	9 5 13	5 0 9
19. Kutti	0 2 8	0 1 11	...	...	...	...	...	...	21 0 0	...	...	...	...	...	...
20. N. Kondaia Babat Shaikh Haidar	14 5 4	0 6 8	...	...	...	...	...	...	...	...	...	...	...	...	...
21. Y. Pillaraya	4 5 12	0 2 5	...	...	2 3 2	...	...	...	30 0 0	...	...	...	...	...	...
22. Z. Nana	5 9 10	0 3 1	...	...	11 7 6	...	...	...	49 0 0	...	...	...	...	...	...
23. A. Mira Sahib	32 4 4	0 3 12	...	...	12 8 9	...	...	...	24 4 0	...	...	...	...	...	...
24. b. Angalinga	11 2 2	0 4 9	...	...	1 9 0	...	...	...	94 4 0	...	...	...	...	...	...
25. c. Anakkutti	18 3 8	0 3 15	...	...	3 1 10	...	...	...	...	...	...	...	...	...	...
26. d. Hussain Mohammad	71 4 8	32 2 1	...	...	5 5 3	...	...	...	78 7 8	...	...	...	...	...	...
27. e. Karam Muttayya	67 6 4	2 6 11	...	...	5 4 12	...	...	...	80 0 0	...	...	...	...	...	...
28. f. Kondaia Nana	...	...	...	...	...	...	...	...	70 0 0	...	...	...	...	...	...
Total	1,402 4 13	32 9 11	53 3 9	119 1 15	151 6 7	...	...	...	...	...	894 8 6	1,455 0 11	2,349 9 1	297 9 11	155 8 6

No. 7—cont.

Comparative statement of the mode of land assessment that has been practised in annual settlements of the Baramahal and of that practised for a permanent settlement—cont.

Estimate C—cont.														
Farmers.	Total of the kādāram-bam.	Cultivation of the nīrāram-bam.	Farmers' maintenance of the nīrāram- bam.	Total of the nīrāram- bam.	Whole ex- cess of the nīrāram- bam and nīrāram-bam.	Total cultivation of the kādāram- bam and nīrāram- bam.	Total farmer's maintenance of the kādāram- bam and nīrāram- bam.	Of the kādāram- bam.	Of the nīrāram- bam.	Total.	Their maintenance.	Total of their dis- bursements individually.	Their pro- fits indi- vidually.	Their losses individually.
(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	
A. Anacha Ganda	25 9 6	19 0 5	13 8 6	32 8 11	59 8 1	24 1 12	22 8 8	83 7 9	56 6 1	13 8 0	105 3 3	11 0 15	4 7 10	
B. Vinga	6 2 8	2 5 4	2 5 12	5 1 0	12 3 8	4 9 12	5 3 0	36 2 7	11 6 5	9 6 0	28 7 7	18 3 0	1 7 0	
C. Venkataswami	38 5 2	20 4 1	14 8 6	35 2 7	73 7 9	29 6 3	32 6 12	36 2 7	68 9 3	12 8 0	124 3 12	7 8 6	...	
D. Paravi	18 1 1	7 1 1	5 1 4	12 2 5	30 3 6	12 0 11	15 3 7	12 4 15	27 8 2	16 0 0	59 8 4	29 9 12	...	
E. Lakshman Ganda	25 7 6	19 5 4	14 2 2	33 7 6	80 4 12	24 0 13	21 7 16	34 6 15	56 4 14	16 0 0	108 1 4	8 9 6	...	
F. Shaikh Haidar	83 4 5	61 5 1	44 7 2	106 2 3	189 6 8	78 7 8	70 8 9	109 0 12	179 9 5	54 4 0	348 6 1	20 9 12	...	
G. Arunachalam	17 6 0	16 2 9	11 8 6	28 0 15	30 9 14	22 4 1	14 8 2	28 9 4	53 5 12	12 8 0	101 5 11	8 9 6	...	
H. Arunachalam	28 8 6	23 3 9	17 0 7	40 3 8	51 6 7	30 3 23	9 6 0	41 5 5	51 1 5	16 0 0	95 8 4	6 9 8	...	
I. Periyaswami	11 2 14	5 1 1	3 7 7	8 8 8	12 6 5	8 4 4	10 3 10	9 2 9	19 5 3	22 8 0	45 5 14	...	...	
J. Chellamba	12 2 1	5 1 1	3 7 7	8 8 8	12 6 5	8 4 4	10 3 10	9 2 9	19 5 3	22 8 0	45 5 14	...	...	
K. Totta Kutti	23 4 1	11 4 1	8 2 14	19 6 15	43 0 5	26 8 4	17 2 11	19 8 6	40 4 0	22 4 0	89 1 2	...	...	
L. Damma Ganda	28 2 8	17 5 1	12 9 9	30 2 10	53 5 2	34 8 12	24 1 11	31 1 7	55 3 2	25 6 0	117 0 7	...	...	
M. Wapi	6 7 4	7 3 9	5 7 6	13 5 15	20 3 3	12 0 0	5 7 1	14 0 4	19 7 5	16 0 0	47 4 4	...	...	
N. Govinda	8 0 11	4 8 0	3 5 2	17 5 8	16 3 13	9 7 12	6 6 1	8 5 10	15 4 5	6 4 0	37 8 14	10 8 15	...	
O. Periya Kutti	30 8 11	10 1 9	7 3 15	17 5 8	44 4 3	12 19 2	26 1 14	18 1 3	44 3 1	6 4 0	81 8 5	8 3 7	...	
P. Virappa Ganda	19 2 7	14 9 1	10 8 7	25 7 8	44 9 15	26 7 9	16 3 10	26 4 10	42 8 4	9 6 0	79 4 12	3 2 9	...	
Q. Yella	14 0 4	10 1 1	7 5 13	18 0 0	32 0 4	19 0 8	12 9 12	11 3 1	18 5 9	16 6 12	53 2 5	...	...	
R. Nallatambi	9 2 0	6 0 1	3 6 7	8 6 8	17 8 8	10 6 12	7 1 12	7 7 14	8 8 14	16 6 12	33 3 5	...	...	
S. Shaikh Farid	17 7 5	10 0 3	11 6 15	27 7 8	54 3 13	28 9 13	15 0 5	28 5 12	43 6 3	12 8 0	83 2 9	5 8 7	...	
T. Mohammad Hussain	37 1 15	21 2 9	15 4 8	36 6 14	73 8 13	44 1 0	31 7 2	28 7 3	60 4 5	16 0 0	131 0 5	12 2 13	...	
U. Masan Miyar	4 5 5	5 5 0	4 6 9	9 5 11	14 1 0	6 3 2	8 8 8	10 8 6	13 6 14	12 8 0	34 5 7	5 0 9	...	
V. Kutti	15 5 6	4 3 5	3 4 2	8 0 7	23 1 13	14 2 2	8 3 11	13 1 7	8 3 12	21 0 2	40 0 7	5 0 9	...	
W. N. Kondaia Babat Shaikh Haidar	0 1 4	...	...	...	0 1 4	0 12	0 1 2	0 3 0	...	...	...	...	...	
X. Y. Pillaraya	...	2 0 10	1 5 0	3 5 10	8 5 10	2 0 10	1 5 0	10 6 13	10 6 13	3 2 0	8 6 10	...	1 4 3	
Z. Nana	...	2 0 10	1 5 0	3 5 10	8 5 10	2 0 10	1 5 0	10 6 13	10 6 13	3 2 0	8 6 10	...	10 5 14	
a. Mira Sahib	...	14 5 1	10 5 11	25 0 13	25 0 13	14 5 1	10 5 11	25 8 2	25 8 2	12 2 0	57 1 3	...	6 2 9	
b. Angalinga	...	6 1 4	3 7 8	8 8 7	8 8 7	5 1 4	3 7 8	9 8 14	9 8 14	3 2 0	16 8 10	1 0 11	...	
c. Anakkutti	...	8 2 5	6 0 0	14 2 5	14 2 5	2 5 6	0 0 0	14 6 14	14 6 14	4 0 0	28 4 8	0 5 0	...	
d. Hussain Mohammad	...	29 0 4	21 1 0	50 1 1	50 1 1	29 0 4	21 1 0	51 4 15	51 4 15	78 4 0	155 3 15	...	53 7 12	
e. Karam Muttayya	...	2 9 1	2 5 1	5 0 5	5 0 5	2 9 1	2 5 1	5 1 11	5 1 11	3 2 0	10 9 4	...	3 7 4	
f. Kondaia Nana	...	30 9 9	22 5 1	53 4 10	53 4 10	30 9 9	22 5 1	54 9 1	54 9 1	19 2 0	101 1 4	7 2 7	...	
Total	433 8 1	415 1 7	302 1 10	717 3 1	1,201 2 7	1,201 2 7	411 0 5	737 7 10	1,148 7 15	488 0 0	2,349 8 1	134 2 1	134 2 1	

No. 7—cont.

Comparative statement of the mode of land assessment that has been practised in annual settlements of the Baramahal and of that practised for a permanent settlement—cont.

Estimate C—cont.														Comparison of the estimate A, etc.	
Farmers.	Produce of the kaddārambam.	Produce of the kaddārambam.	Total produce.	Expense of cultivation.	Farmers' profits.	Total of farmers' disbursements.	Tiruvai or rent.	Total produce of kaddārambam and nārambam.	Total farmer's maintenance and cultivation.	Grand total of farmers' disbursements.	Farmers' profits.	New assessment C-70 more than present assessment one C-70.	(76)		
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
A. Anasua Ganda	...	...	...	...	...	...	...	116 4 2	56 6 1	48 7 2	105 3 3	11 0 0	...	25 7 8	...
B. Vinga	...	...	...	...	...	...	...	23 9 13	11 6 6	17 1 2	28 7 7	...	4 7 10	2 5 0	...
C. Venkateswami	...	...	...	...	...	...	...	142 6 12	68 9 3	55 4 9	124 3 12	18 3 0	...	53 1 4	...
D. Puravi	...	...	...	...	...	...	...	58 1 8	27 8 2	32 0 6	69 8 8	...	1 7 0	23 7 8	...
E. Lakshman Ganda	14 7 0	...	...	1 2 12	10 2 0	11 4 12	3 2 4	175 9 10	56 4 14	51 6 6	108 1 4	7 8 0	...	25 0 0	...
F. Shaikh Haidar	...	...	...	...	...	...	...	384 2 13	183 1 9	169 8 12	67 4 5	1 31 1 6	...	50 0 0	...
G. Anantayya	...	...	...	...	...	...	...	58 6 7	28 6 9	38 7 12	101 5 11	8 9 0	...	20 0 0	...
H. Arunachalam	...	...	...	...	...	...	...	110 5 1	53 5 12	47 9 15	101 5 11	8 9 0	...	20 0 0	...
I. Periyaswami	...	...	...	...	...	...	...	102 7 12	51 1 5	44 6 15	95 8 14	6 9 0	...	13 7 8	...
J. Chelvaraja	...	...	...	...	...	...	...	40 5 11	19 5 3	26 0 11	45 5 14	...	...	...	...
K. Totia Katti	1 6 11	...	...	0 1 6	1 1 10	1 2 0	0 3 11	84 7 12	40 4 0	49 2 8	80 6 8	...	...	...	17 5 0
L. Donuma Gauda	...	...	...	...	...	...	...	113 8 3	55 3 2	61 7 5	117 0 7	...	...	...	10 0 0
M. Wapi	...	...	...	...	...	...	...	40 0 7	19 7 5	27 6 15	77 4 4	...	...	...	12 3 0
N. Govinda	...	...	...	...	...	...	...	31 8 1	15 4 5	16 4 9	81 8 14	10 0 0	...	35 6 13	...
O. Periya Katti	...	...	...	...	...	...	...	92 7 1	44 3 1	37 5 4	79 4 12	8 0 0	...	...	...
P. Varappa Ganda	...	...	...	...	...	...	...	87 8 3	42 8 4	33 6 8	60 2 5	3 2 0	...	...	...
Q. Yella	...	...	...	...	...	...	...	62 5 6	30 4 10	28 7 11	50 2 5	...	...	...	...
R. Nallatambi	...	...	...	...	...	...	...	34 5 11	11 6 12	39 6 6	53 2 15	...	...	...	...
S. Shaikh Farid	...	...	...	...	...	...	...	89 1 0	43 6 3	39 6 6	83 2 9	5 0 0	...	25 9 8	...
T. Mohammed Husain	...	...	...	...	...	...	...	163 1 11	71 1 14	73 0 1	143 1 15	16 0 0	...	3 1 5	...
U. Mastan Miyan	...	...	...	...	...	...	...	27 7 9	13 5 14	20 8 3	34 5 7	...	...	...	...
V. Kurta	...	...	...	...	...	...	...	49 0 8	21 7 4	18 6 3	40 3 7	5 0 0	...	...	...
W. Nizantti Katti	...	...	...	...	...	...	...	0 8 2	0 2 8	0 1 7	0 8 15	...	...	...	...
X. Kondaya Babat Shaikh Hanjar.	...	...	...	...	...	...	...	23 1 4	11 7 3	5 8 3	17 5 6	5 0 0	...	...	2 3 2
Y. Pillaroyya	...	...	...	...	...	...	...	7 2 7	3 6 13	4 9 13	8 6 10	...	...	...	...
Z. Muna	...	...	...	...	...	...	...	9 4 5	4 8 2	15 2 11	20 0 3	...	...	...	...
a. Mita Sahib	...	...	...	...	...	...	...	50 9 0	25 8 4	31 3 5	57 1 9	...	...	...	...
b. Angalinga	...	...	...	...	...	...	...	17 9 5	9 0 14	7 7 12	16 8 10	1 0 0	...	...	...
c. Annakatti	...	...	...	...	...	...	...	28 9 3	14 6 14	13 7 5	28 4 3	...	...	...	...
d. Husain Muhammad	...	...	...	...	...	...	...	310 9 11	70 6 14	245 0 11	315 7 7	...	...	...	...
e. Karanam Mutayya	...	...	...	...	...	...	...	10 2 0	5 1 11	5 7 9	10 9 4	...	...	...	...
f. Kondaya Naina	...	...	...	...	...	...	...	108 3 11	64 9 1	43 2 3	101 1 4	...	...	...	...
Total	17 9 6229	2 2 247	1 8 156	1 6 66	1 6 66	1 6 222	2 12 24	2 537 0 11	1173 6 11	1357 2 8	2530 9 3	150 1 1384	0 7	...	...

No. 8.

[Referred to in paragraph 38 of paper No. I and in paragraphs 49, 50, 54, 56 and 76 of the annexure to paper No. II.]

COMPARATIVE view of the farmer's circumstances generally as they may be affected by the proposed assessment of land rent, supposing the seasons and all occurrences that increase or lessen the quantity and price of commodities exhibited in the fourth statement to be the same in the ensuing as the last twenty years.

Reference to the last 20 years A.D.	Kadarambam.													The years numbered.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
	Proportion of the crops in	Quantity of the prod- uce.	Price per cundry.	Amount of the prod- uce.	Expense of culti- vation.	Maintenance of the farmers.	Amount of expense and maintenance.	Sarkar's rent includ- ing contingencies.	Amount of farmers' disbursements with contingencies.	Contingencies, i.e., 7 per cent on gross produce.	Total expenses of cultivation, mainte- nance and contin- gencies.	Sarkar's rent without contingencies.		
	ANASLOTH.	CAY. EG. PLANT. FANS.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.		
1773	1	894 16 8	15	1,342 2 9	514 9 7	244 9 0	769 8 7	498 8 10	1,258 7 1	468 8 10	411 0 5			
1774	2	831 16 3	13	1,183 7 0	448 5 10	222 9 8	671 5 2	498 8 10	1,170 3 12	411 0 5				
1775	2	854 16 3	12	1,073 8 2	415 4 4	216 6 8	632 0 12	498 8 10	1,130 9 6	411 0 5				
1776	4	1,193 1 0	8	854 4 9	315 3 8	174 2 0	493 0 9	498 8 10	901 9 8	411 0 5				
1777	4	1,193 1 3	8	715 8 9	214 0 4	148 9 8	348 0 11	498 8 10	891 9 11	411 0 5				
1778	5	1,193 1 3	4	587 9 6	163 1 3	95 0 7	243 1 5	498 8 10	743 9 15	411 0 5				
1779	6	894 16 3	4	268 4 11	153 9 7	102 3 0	255 2 7	498 8 10	754 1 1	411 0 5				
1780	7	447 8 1	6	1,073 8 0	415 3 10	229 1 8	614 5 2	498 8 10	1,143 3 12	411 0 5				
1781	8	894 16 3	12	1,789 6 12	680 7 10	340 3 5	1,021 1 0	498 8 10	1,519 9 10	411 0 5				
1782	9	894 16 3	20	1,789 6 12	680 7 10	340 3 5	1,021 1 0	498 8 10	1,519 9 10	411 0 5				
1783	10	1,193 1 3	20	3,579 1 11	1,151 6 3	508 8 0	1,643 4 4	498 8 10	2,134 2 11	411 0 5				
1784	11	1,193 1 3	20	3,579 1 11	1,151 6 3	508 8 0	1,643 4 4	498 8 10	2,144 2 14	411 0 5				
1785	12	596 10 2	15	1,193 1 4	584 4 7	278 2 6	842 6 7	498 8 10	1,341 5 1	411 0 5				
1786	13	596 10 2	15	894 8 3	434 4 7	271 8 9	694 8 0	498 8 10	1,197 6 10	411 0 5				
1787	14	596 10 2	12	715 8 12	344 4 0	184 8 11	629 3 4	498 8 10	1,028 1 14	411 0 5				
1788	15	596 10 2	10	596 5 10	238 4 9	157 9 1	447 3 10	498 8 10	946 2 4	411 0 5				
1789	16	1,193 1 0	10	1,193 0 9	393 6 13	203 8 15	597 5 12	498 8 10	1,096 4 6	411 0 5				
1790	17	894 16 3	10	894 8 6	343 1 2	189 7 3	385 3 5	498 8 10	1,037 6 13	411 0 5				
1791	18	596 10 2	20	1,193 1 10	584 4 7	278 0 11	842 5 0	498 8 10	1,341 3 12	411 0 5				
1792	19	296 5 2	25	1,042 9 10	731 5 7	277 7 0	1,093 5 7	498 8 10	1,603 4 1	411 0 5				
1792	20	447 8 1	20	1,312 2 9	715 3 12	369 3 14	1,084 7 10	498 8 10	1,583 6 4	411 0 5				
Totals	220	16,404 16 2	318	24,965 0 1	10,004 0 5	4,983 7 6	14,987 7 11	9,977 2 8	24,965 0 3	1,768 6 4	16,744 3 15	8,220 6 4		
Averages by the last calcula- tions.	11	820 4 3	15 14	1,248 2 8	500 2 0	249 1 14	749 3 14	498 8 10	1,248 2 8	87 8 5	887 2 8	411 0 6		
Averages by the farmers' calcula- tions.	12	894 17 0	10	894 8 8	297 9 11	185 8 6	483 8 1	411 0 5	894 8 6	...	...	411 0 5		

THE BARAMAHAL RECORDS

No. 8—cont.

Comparative view of the farmer's circumstances generally as they may be affected by the proposed assessment of land rent supposing the seasons and all occurrences that increase or lessen the quantity and price of commodities exhibited in the fourth statement to be the same in the ensuing as the last twenty years—cont.

Reference to the last 20 years A.D.	Kāḍārambā—cont.										Nirārambā			
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)			
	F. F. A.	P. F. A.	ANAS. 16TH	CAN. XP. B.	KANT. PAS.	F. F. A.	F. F. A.	F. F. A.	F. F. A.	F. F. A.	F. F. A.	P. F. A.	P. F. A.	P. F. A.
1773	83 5 8	6 6 2	14	1,212 10 0	20	2,425 0 0	594 7 0	441 3 8	1,036 0 8	974 6 9	2,010 7 1			
1774	...	57 1 4	14	1,212 10 0	16	1,940 0 0	479 4 0	371 8 0	861 2 0	974 6 9	1,826 8 9			
1775	...	27 4 10	14	1,385 5 0	13	1,576 2 8	302 8 4	217 1 0	710 0 4	974 6 9	1,684 6 13			
1776	...	178 0 2	16	1,385 5 0	10	1,885 2 8	333 8 4	252 8 0	586 6 4	974 6 9	1,661 2 13			
1777	...	389 0 0	14	1,212 10 0	7	369 6 12	229 6 5	291 8 0	441 4 5	974 6 9	1,416 8 14			
1778	...	485 6 6	10	1,212 10 0	8	843 7 8	219 9 12	225 2 8	445 2 4	974 6 9	1,419 8 13			
1779	...	69 5 12	14	1,212 10 0	15	692 9 0	298 7 8	253 8 8	470 4 8	974 6 9	1,445 1 1			
1780	...	...	14	1,212 10 0	15	1,818 7 8	308 4 8	345 9 3	736 4 15	974 6 9	1,771 1 8			
1781	...	...	16	1,385 5 0	20	4,155 7 8	961 8 5	573 6 0	1,535 4 5	974 6 9	2,610 0 14			
1782	...	...	18	1,385 5 0	25	3,463 1 4	804 8 4	487 4 7	1,292 2 11	974 6 9	2,265 9 4			
1783	...	148 3 13	12	1,039 5 0	20	2,078 5 0	563 3 8	484 3 0	1,047 6 8	974 6 9	2,022 8 1			
1784	...	302 8 7	12	1,039 5 0	16	1,162 8 0	475 9 6	333 3 15	829 3 5	974 6 9	1,863 9 14			
1785	...	312 8 2	12	1,039 5 0	13	1,351 0 4	372 1 8	348 8 13	721 0 5	974 6 9	1,695 6 14			
1786	...	349 6 10	12	1,039 5 0	12	1,247 1 0	344 9 2	330 0 15	675 0 1	974 6 9	1,619 6 10			
1787	...	...	16	1,385 7 1	11	1,362 4 1	396 6 13	284 1 1	680 7 14	974 6 9	1,655 4 7			
1788	...	142 8 9	14	1,212 10 0	11	1,333 7 8	335 2 12	283 0 5	618 3 1	974 6 9	1,592 8 10			
1789	...	148 2 8	12	1,039 5 0	29	2,078 5 0	563 3 8	484 3 0	1,047 6 8	974 6 9	2,022 8 1			
1790	...	455 4 3	10	866 2 2	35	3,031 4 6	864 8 12	607 3 0	1,662 1 12	974 6 9	2,636 8 5			
1791	...	241 3 9	10	866 2 2	25	2,425 5 0	655 8 8	697 6 2	1,353 2 10	974 6 9	2,327 9 3			
1792	...	...	...	...	...	...	...	...	...	...	...			
Totals	3,329 5 10	3,329 5 10	238	23,203 9 3	328	36,658 9 11	9,553 0 11	7,782 7 10	17,365 3 5	19,403 1 4	36,558 9 9			
Averages by the last 20 years calculations.	...	...	134	1,160 8 2	16 6	1,842 9 8	479 1 8	399 1 6	868 2 14	974 6 9	1,542 9 7			
Averages by the farmers' calculations.	...	...	14	1,212 11 0	12	1,455 0 11	415 1 7	362 1 10	717 3 1	737 7 10	1,455 0 11			

No. 8—cont.

Comparative view of the farmers' circumstances generally as they may be affected by the proposed assessment of land rent, supposing the seasons and all occurrences that increase or lessen the quantity and price of commodities exhibited in the 4th statement to be the same in the ensuing as the last twenty years—cont.

Reference to the last 20 years A.D.	Nirārambā—cont.										Totals of the Kāḍārambā and Nirārambā			
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)			
	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.	P. F. A.
1773	...	...	737 7 10	414 2 12	...	3,767 2 9	1,109 6 7	686 2 8	1,795 8 15	1,473 5 3	3,269 4 2			
1774	...	...	737 7 10	114 1 7	...	3,103 7 10	927 9 10	594 7 8	1,522 7 2	1,473 5 3	2,866 2 5			
1775	...	...	737 7 10	...	...	2,650 0 10	808 3 8	533 7 8	1,342 1 0	1,473 5 3	2,815 6 3			
1776	...	...	737 7 10	...	...	2,339 7 1	652 6 13	427 0 0	1,072 6 13	1,473 5 3	2,553 2 0			
1777	...	...	737 7 10	...	...	1,955 5 5	433 6 14	360 7 8	834 4 6	1,473 5 3	2,507 9 9			
1778	...	...	737 7 10	...	...	1,206 6 14	370 1 1	339 2 8	634 3 9	1,473 5 3	2,163 8 13			
1779	...	...	737 7 10	...	...	961 3 11	359 6 15	366 0 0	725 6 15	1,473 5 3	2,169 2 1			
1780	...	...	737 7 10	...	...	2,386 4 4	721 8 2	488 0 0	1,209 8 2	1,473 5 3	2,683 5 5			
1781	...	...	737 7 10	47 6 0	...	3,648 4 4	1,131 3 7	688 2 8	1,817 5 15	1,473 5 3	3,391 1 2			
1782	...	...	737 7 10	1,815 6 10	...	7,734 9 3	2,103 4 6	1,067 5 0	3,170 9 6	1,473 5 3	4,644 4 9			
1783	...	...	737 7 10	1,186 2 6	...	7,012 2 15	1,946 4 7	991 2 8	2,937 6 15	1,473 5 3	4,411 2 3			
1784	...	...	737 7 10	56 1 15	...	3,271 6 4	1,127 7 15	702 5 0	1,800 2 15	1,473 5 3	3,363 0 2			
1785	...	...	737 7 10	...	...	2,057 6 3	902 8 13	625 2 8	1,628 1 5	1,473 5 3	3,031 0 8			
1786	...	...	737 7 10	...	...	2,068 9 0	716 6 1	533 7 8	1,269 3 9	1,473 5 3	2,723 8 12			
1787	...	...	737 7 10	...	...	1,843 6 10	684 3 11	488 0 0	1,192 3 11	1,473 5 3	2,585 8 14			
1788	...	...	737 7 10	6 9 10	...	2,835 4 10	780 3 10	488 0 0	1,278 8 10	1,473 5 3	2,781 8 13			
1789	...	...	737 7 10	56 0 10	...	2,228 6 14	654 3 14	472 7 8	1,157 1 6	1,473 5 3	2,636 6 9			
1790	...	...	737 7 10	...	...	3,271 6 4	1,127 7 15	702 5 0	1,800 2 15	1,473 5 3	3,393 8 2			
1791	...	...	737 7 10	384 6 1	...	4,071 4 4	1,686 7 3	1,065 0 0	2,671 7 3	1,473 5 3	4,145 2 6			
1792	...	...	737 7 10	87 5 11	...	3,767 7 9	1,401 0 4	1,037 0 0	2,438 0 4	1,473 5 3	3,911 5 7			
Totals	4,787 8 12	22,162 7 1	14,755 2 8	4,029 2 15	4,029 2 15	61,823 9 12	19,387 1 0	12,766 5 0	32,363 6 0	29,470 8 12	61,823 9 12			
Averages by the last calculations.	236 8 15	1,105 1 13	737 7 10	...	...	3,061 1 15	979 8 8	633 3 4	1,617 6 12	1,473 5 3	3,031 1 15			
Averages by the farmers' calculations.	...	...	...	...	...	2,107 8 0	713 1 2	468 0 0	1,291 1 2	1,148 7 15	2,349 9 1			

[illegible]

No. 9.
Referred to in paragraphs 42 and 46 of paper No. I, and in paragraph 67 of the annexure to paper No. II.]

STATEMENT of the distribution and effects of labour in agriculture

4th section.	Increase or decrease of ploughs for the same quantity of land.	3rd section.	2nd section.	1st section.	Number of ploughs in employ.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	Estimate C, the proportional increase or decrease of labor to land according to the augmentations or reductions of land allotted to every plough as in B.	Estimate B of the increase and decrease of land to every plough in consequence of the augmentations and reductions in A.	Estimate A of the augmentation or reduction of ploughs to a fixed quantity of land and the augmentation or reduction of land to ascertain number of ploughs with the effects on the produce and rent.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
Kadrambaram.	Increase or decrease of ploughs.	a	b	c	d	e	f	g	h	i	j	k	l	m	n	o	p	q	r	s																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
																					t	u	v	w	x	y	z	aa	ab	ac	ad	ae	af	ag	ah	ai	aj	ak	al	am	an	ao	ap	aq	ar	as	at	au	av	aw	ax	ay	az	ba	bb	bc	bd	be	bf	bg	bh	bi	bj	bk	bl	bm	bn	bo	bp	bq	br	bs	bt	bu	bv	bw	bx	by	bz	ca	cb	cc	cd	ce	cf	cg	ch	ci	cj	ck	cl	cm	cn	co	cp	cq	cr	cs	ct	cu	cv	cw	cx	cy	cz	da	db	dc	dd	de	df	dg	dh	di	dj	dk	dl	dm	dn	do	dp	dq	dr	ds	dt	du	dv	dw	dx	dy	dz	ea	eb	ec	ed	ee	ef	eg	eh	ei	ej	ek	el	em	en	eo	ep	eq	er	es	et	eu	ev	ew	ex	ey	ez	fa	fb	fc	fd	fe	ff	fg	fh	fi	fj	fk	fl	fm	fn	fo	fp	fq	fr	fs	ft	fu	fv	fw	fx	fy	fz	ga	gb	gc	gd	ge	gf	gg	gh	gi	gj	gk	gl	gm	gn	go	gp	gq	gr	gs	gt	gu	gv	gw	gx	gy	gz	ha	hb	hc	hd	he	hf	hg	hh	hi	hj	hk	hl	hm	hn	ho	hp	hq	hr	hs	ht	hu	hv	hw	hx	hy	hz	ia	ib	ic	id	ie	if	ig	ih	ii	ij	ik	il	im	in	io	ip	iq	ir	is	it	iu	iv	iw	ix	iy	iz	ja	jb	jc	jd	je	jf	jg	jh	ji	jj	jk	jl	jm	jn	jo	jp	jq	jr	js	jt	ju	jv	jw	jx	jy	jz	ka	kb	kc	kd	ke	kf	kg	kh	ki	kj	kk	kl	km	kn	ko	kp	kq	kr	ks	kt	ku	kv	kw	kx	ky	kz	la	lb	lc	ld	le	lf	lg	lh	li	lj	lk	ll	lm	ln	lo	lp	lq	lr	ls	lt	lu	lv	lw	lx	ly	lz	ma	mb	mc	md	me	mf	mg	mh	mi	mj	mk	ml	mm	mn	mo	mp	mq	mr	ms	mt	mu	mv	mw	mx	my	mz	na	nb	nc	nd	ne	nf	ng	nh	ni	nj	nk	nl	nm	nn	no	np	nq	nr	ns	nt	nu	nv	nw	nx	ny	nz	oa	ob	oc	od	oe	of	og	oh	oi	oj	ok	ol	om	on	oo	op	oq	or	os	ot	ou	ov	ow	ox	oy	oz	pa	pb	pc	pd	pe	pf	pg	ph	pi	pj	pk	pl	pm	pn	po	pp	pq	pr	ps	pt	pu	pv	pw	px	py	pz	qa	qb	qc	qd	qe	qf	qg	qh	qi	qj	qk	ql	qm	qn	qo	qp	qq	qr	qs	qt	qu	qv	qw	qx	qy	qz	ra	rb	rc	rd	re	rf	rg	rh	ri	rj	rk	rl	rm	rn	ro	rp	rq	rr	rs	rt	ru	rv	rw	rx	ry	rz	sa	sb	sc	sd	se	sf	sg	sh	si	sj	sk	sl	sm	sn	so	sp	sq	sr	ss	st	su	sv	sw	sx	sy	sz	ta	tb	tc	td	te	tf	tg	th	ti	tj	tk	tl	tm	tn	to	tp	tq	tr	ts	tt	tu	tv	tw	tx	ty	tz	ua	ub	uc	ud	ue	uf	ug	uh	ui	uj	uk	ul	um	un	uo	up	uq	ur	us	ut	uu	uv	uw	ux	uy	uz	va	vb	vc	vd	ve	vf	vg	vh	vi	vj	vk	vl	vm	vn	vo	vp	vq	vr	vs	vt	vu	vv	vw	vx	vy	vz	wa	wb	wc	wd	we	wf	wg	wh	wi	wj	wk	wl	wm	wn	wo	wp	wq	wr	ws	wt	wu	wv	ww	wx	wy	wz	xa	xb	xc	xd	xe	xf	xg	xh	xi	xj	xk	xl	xm	xn	xo	xp	xq	xr	xs	xt	xu	xv	xw	xx	xy	xz	ya	yb	yc	yd	ye	yf	yg	yh	yi	yj	yk	yl	ym	yn	yo	yp	yq	yr	ys	yt	yu	yv	yw	yx	yy	yz	za	zb	zc	zd	ze	zf	zg	zh	zi	zj	zk	zl	zm	zn	zo	zp	zq	zr	zs	zt	zu	zv	zw	zx	zy	zz

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No. 10—cont.
Progress of cultivation in the Baramahal throughout the year with estimates of the relative monthly produce of the principal kinds in each agricultural class—cont.

THE BARAMAHAL RECORDS.

Months.	Kāḍāramham or dry grains.						Nīrāramham or wet grains.						Bēḡyāt or garden productions.					
	Kinds sown.	Kinds reaped.	Period of each kind in the ground.	Average price per candy or man.	Relative proportion of kinds reaped.	Amount of relative proportion.	Kinds sown.	Kinds reaped.	Period of each kind in the ground.	Average price.	Relative proportion of kinds reaped.	Amount of relative proportion.	Kinds sown.	Kinds reaped.	Period of each kind in the ground.	Average rent.	Relative proportion of each kind.	Amount of relative proportion.
Māsi, beginning 8th February ending 9th March.	...	Tuvar.	Mtha. 7	1 8 5	2 15 0	5 0 54	...	...	[Mon. lbs]. 3 1 4 7	...	...	...	...	Tadban.	500 0 1 per tree.	Fans.	...	1 0 0
	...	Ballar.	6	1 8 5	2 0 0	3 6 10	...	...	3 1 4 7	...	...	...	...	Mauz ...	3 0 1 per bunch.	M. S.	...	0 2 0
	...	Erandi.	10	1 8 5	3 0 0	5 4 17	...	...	3 1 4 7	...	...	...	...	Tambākn.	5 0 5 per man.	...	...	5 0 0
	...	...	...	...	...	...	...	...	3 2 8 13	1 2 2	2 0 12½	...	...	Lālmīr-ch.	1 0 2 per do.	...	...	0 2 0
	...	...	...	...	...	...	...	...	3 2 3 13	0 2 1	0 2 15½	...	...	...	0 3 per do.	8 14	1 2 8	
	...	...	...	...	...	...	...	...	...	...	2 5 0	...	...	...	0 10 4 per do.	3 5	1 2 8	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 10 3 per do.	16 80	5 0 0	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 6 4
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	0 2 0
	...	...	...	...	...	...	...	...	...	...	...	5 4 12	...	...	...	4 0 5 per bundle.	...	14 1 12
Paungni, beginning 10th March ending 9th April.	...	Rat ...	12	1 5 84	Man 0 3 20	5 3 44	...	...	3 1 4 7	...	...	...	...	Nārel ...	500 0 1 per tree.	...	...	0 6 4
	...	Ballar.	6	1 8 5	2 0 0	3 6 10	...	...	3 1 4 7	...	...	...	...	Tadban...	500 0 1 per tree.	...	...	1 0 12
	...	Tuvar.	7	1 8 5	2 15 0	5 0 54	...	...	3 1 4 7	...	...	...	...	Mauz ...	3 0 1 per bunch.	M. S.	...	0 2 0
	...	Erandi.	10	1 8 5	2 15 0	5 0 54	...	...	4 1 5 14	4 13 3	7 4 64	...	...	Lālmīr-ch.	1 0 1 per man.	1 0	0 2 0	
	...	...	...	...	...	...	...	...	3 2 8 13	1 2 2	2 6 12½	...	...	...	0 10 4 per do.	3 5	1 2 8	
	...	...	...	...	...	...	...	...	3 2 8 13	Seer. 0 20 0	2 0 15½	...	...	...	0 10 3 per do.	16 30	5 0 0	
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4 0 5 per bundle.	...	0 2 0
	...	...	...	...	...	...	...	...	...	...	...	10 4 24	...	...	...	...	...	8 5 8
	...	...	...	...	...	...	...	...	...	...	...	180 9 4	...	...	...	...	...	39 0 0
	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

No. 11.—Result of surveyor's examination of the Karnam's Accounts of cultivation in the Salem District.

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THE BARAMAHAL RECORDS

	Total Abstract.									
	Lands which had been occupied by being either manured or ploughed and ought to have paid rents.									
	Punjat Fasli 1206.					Gardena Fasli 1206.				
	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.	Total.	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.	Total.
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)	(75)
	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.	Guntas.	Raja-gopalli.
Salem	...	...	...	...	...	...	...	...	...	...
Komarasampatti	...	...	...	...	...	...	...	...	...	...
Adikarapatti	...	...	...	...	...	...	...	...	...	...
Dasarpatti	...	...	...	...	...	...	...	...	...	...
Periyeri	...	...	...	...	...	...	...	...	...	...
Hesampatti	...	...	...	...	...	...	...	...	...	...
Erumbalayam	...	...	...	...	...	...	...	...	...	...
Shanayakkampatti	...	...	...	...	...	...	...	...	...	...
Tatagappatti	...	...	...	...	...	...	...	...	...	...
Andippatti	...	...	...	...	...	...	...	...	...	...
Anandampatti	...	...	...	...	...	...	...	...	...	...
Kandampatti	...	...	...	...	...	...	...	...	...	...
Andippatti	...	...	...	...	...	...	...	...	...	...
Koriamatti	...	...	...	...	...	...	...	...	...	...
Alagapuram	...	...	...	...	...	...	...	...	...	...
Anandampatti	...	...	...	...	...	...	...	...	...	...
Kudiyakkampatti	...	...	...	...	...	...	...	...	...	...
Chinnar	...	...	...	...	...	...	...	...	...	...
Trumabgiri	...	...	...	...	...	...	...	...	...	...
Kattapur	...	...	...	...	...	...	...	...	...	...
Perumampatti	...	...	...	...	...	...	...	...	...	...
Gollappatti	...	...	...	...	...	...	...	...	...	...
Siradipet	...	...	...	...	...	...	...	...	...	...
Andippatti	...	...	...	...	...	...	...	...	...	...
Muduturai	...	...	...	...	...	...	...	...	...	...
Karichelipatti	...	...	...	...	...	...	...	...	...	...
Nayakampatti	...	...	...	...	...	...	...	...	...	...
Ariyakavundampatti	...	...	...	...	...	...	...	...	...	...
Marambampatti	...	...	...	...	...	...	...	...	...	...
Kulavandampatti	...	...	...	...	...	...	...	...	...	...
Mallavarandampatti	...	...	...	...	...	...	...	...	...	...
Nallampatti	...	...	...	...	...	...	...	...	...	...
Damandipatti	...	...	...	...	...	...	...	...	...	...
Bamandipatti	...	...	...	...	...	...	...	...	...	...
Murungapatti	...	...	...	...	...	...	...	...	...	...
Pettampatti	...	...	...	...	...	...	...	...	...	...
Lagunampatti	...	...	...	...	...	...	...	...	...	...
Golavayatti	...	...	...	...	...	...	...	...	...	...
Dalavayatti	...	...	...	...	...	...	...	...	...	...
Malle-Moppampatti	...	...	...	...	...	...	...	...	...	...
Ariyakavundampatti	...	...	...	...	...	...	...	...	...	...
Narasolipatti	...	...	...	...	...	...	...	...	...	...
Pednayakkampatti	...	...	...	...	...	...	...	...	...	...
Selattarpatti	...	...	...	...	...	...	...	...	...	...
Nallikkampatti	...	...	...	...	...	...	...	...	...	...
Total	11 1½	22 2 3	30 0	0 3 2	...	...	22 5 5	1,281 9 8½	97 3	486 3 7
									23 6 7½	62 3 3
										572 3 1½

LAND RENT—STATEMENTS

	14	10½	45 6 10½	140 10	7 7 11	0 2	1 5 0	54 9 5½	1919 0 4	143 0	748 2 7½	57 4 4½	103 6 12½	903 8 8½
Malappalayar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kutukampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sekkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karanampalayam	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sakkarachetipatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vellappatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tekkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kamiravakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Javadampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chellalilugutta	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bagavampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mandippatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nallakavundampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Nallakavundampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rommiavakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pakalpatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pasunayakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kunangur	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kondappudayakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aiyampurampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mankuppai	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Aiyampurampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tatayangampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Konagolatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pallipatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karuppar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sangrappatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mangalpatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Paliyampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Para-Nattarmangalam	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karnalvadi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Rommiavakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Karottirampalayam	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vadumalaisangampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kurayampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Semankudal	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kadamatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gaurachudi	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Muttunayakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kodisettipatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Palakutampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kalangampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kotavakkavundampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Saminayakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anakkavundampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vellakkampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Grand Total	14	10½	45 6 10½	140 10	7 7 11	0 2	1 5 0	54 9 5½	1919 0 4	143 0	748 2 7½	57 4 4½	103 6 12½	903 8 8½

THE BARAMAHAL RECORDS

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Total

[illegible]

Grand Total

[Enclosure No. 2 to No. LVI in the original.]

[Referred to in paragraph 1 of the introductory note at the beginning of this volume.]

STATEMENT of the lands of two Agrahārams in the Atār district which were resumed by Tipu Sultan in 1784 with the proposed mode of settlement by the Assistant Collector.

		Cultivation in F. 1205 and lands which were fallow since 1208.					Waste lands which were formerly cultivated.					Total valuation of land.		
Rent in Fasil 1204.	Punjai.			Nanjai.		Gunta.	Average rate per Gunta.	Amount.	Punjai.				Nanjai.	
	Guntas.	Average rate per Gunta.	Amount.	Gunta.	Average rate per Gunta.				Amount.	Gunta.	Average rate per Gunta.		Amount.	Gunta.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
	Rajapalli Chaks F. A.		Ch. F. A.	Ch. F. A.	Ch. F. A.	Ch. F. A.	Ch. F. A.		Ch. F. A.	Ch. F. A.				Ch. F. A.
Odiyattar	...	$1\frac{1}{10}$ 1310	2 4 2	3152 4 2	$2880\frac{81}{16}$	0 6 3	1632 7 12	403 $\frac{61}{16}$	1 0 0	403 3 14	...	...	...	5218 5 13
Nagalar	...	2140 10	2 4 0	5137 4 1	$2569\frac{41}{16}$	0 5 8	1860 3 8	223	1 0 0	223 0 0	...	...	...	6745 7 10
	S. Paga, F. C.	Cawnies.	P. F. C.	P. F. C.	Cawnies.	Per Cawnie.	P. F. C.	Cawnies.	Per Cawnie.	P. F. C.				P. F. C.
Oiyattar	...	17154	0 29 63	1136 0 16	2191	2 32 70	599 8 78	528 8	0 12 30	145 8 7	...	...	...	1680 17 21
Nagalar	...	23021	0 29 58	1851 14 19	2051	2 19 5	497 19 13	299 0	0 12 30	32 7 24	...	...	...	2430 40 56

Result.

[illegible]

The punjai granta of Atar is 280 feet square which gives square feet 52500. The punjai granta of Atar is $\frac{1}{2}$ of the punjai granta, square feet 33061. 27½ Rājagupuli make one star pagoda. *Remarks and references*.—The cavity of the Carantic is said to be 100 Gantas of 24 (men's) feet square each and supposing each foot to be 10½ inches long, the cavity would consist of 40,400 square feet. The same measurement is used in the Carantic for punjai and punjai. It was necessary to include the fallow in the Dows to make the settlement permanent. But the amount charged for fallow as exhibited in the right hand column, bears a very small ratio to the total value of the land as such lands as may be without a rightful owner would upon proof be settled as near as possible to the Suddra rents.

[Enclosure to No. VII in the original.]

No. 13.

[Referred to in paragraph 1 of the introductory note at the beginning of this Volume.]

STATEMENT of the jinnā and collection in the three aghbārahms of the Virgaand District for fasli 1205 with a comparison of the kharat in four neighbouring villages.

(1)	Cultivation occupied in the names of Brahmins.										Collections and balances.		Particulars of balances.	
	Panjai.		Bagayal nanjai.		Nanjai.		Rent of accountant, etc., topea.	Total rent.	(10)	(11)	Value of grain taken from them before absconding.	With-held being allowed to return.		
	Guntas	Rent.	Guntas.	Rent.	Guntas.	Rent.								
													Guntas.	Rent.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)			
...	142 ¹ / ₁₆	279 2 2	A. 42 ¹ / ₁₆	27 0 14	5,210 ¹⁰ / ₁₆	3,023 6 8	557 3 5	3,887 2 13	1,008 7 8	2,283 5 5	715 9 0	1,507 6 5		
...	120 ⁷ / ₁₆	205 7 0	...	...	1,907 ⁶ / ₁₆	1,278 5 0 ¹ / ₁₆	...	1,574 2 2 ¹ / ₁₆	529 2 3	1,015 0 8 ¹ / ₁₆	782 0 0	312 9 15 ¹ / ₁₆		
...	120 ⁶ / ₁₆	286 0 0	P. 141 ¹ / ₁₆	4 2 0	1,533 ⁵ / ₁₆	1,053 2 0	...	1,343 4 0	350 3 1 ¹ / ₁₆	987 0 14 ¹ / ₁₆	111 2 8 ¹ / ₁₆	875 8 11 ¹ / ₁₆		

Lands occupied in the names of Sudras and cultivated in fasli 1205.

[illegible]

N.B. P.B. N.G.

	N.B	P.B.	N.G.						
Tidāvar per pūjai guntā Gopallī āzama 17½	...	...	5½	0	6 ¹² / ₁₆	Viragadur per pūjai guntā average Gopallī āzama 34	Per Nanjai Guntā Gopallī āzama 9½		
Analyāmpatti do.	...	...	...	...	do.	do.	do.	do.	9½
24½ do.	...	...	0	0	6 ⁸ / ₁₆	Punavusel do.	Do.	do.	10½
20 ⁴ / ₁₆ do.	...	...	...	...	...	Nadaraiyur do.	Do.	do.	13½
Odyattar do.	...	...	0	48½	5½	Gangavalali do.	Do.	do.	16½
						27½			

* Of this rent 300 chakrams worth of grain was taken from the Sarkars by the Brāhmīns before they had absconded.

[Enclosure to No. XXIV in the original.]

STATEMENT showing the rent paid to Tipu's Government by the Ardmāniyam agraḥāras and the quantity and rent of the lands now taken as an equivalent, Central division.

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THE BARAMAHAL RECORDS

Names of Agraḥāras.	Rent paid to Tipu's Government.										Amount of cultivated and waste land received from the Brāhmins as an equivalent for their rent paid to the former Government for extra land and Behāris' swastiyams.		
	Rent of Behāris' Swastiyams.					Total rent.					Dry.		
	Such hut- wall or quit- rent for extra land.	Gopalī Paga.	Gopalī Paga.	Gopalī Paga.	Rupces.	Kant. Paga.	Guntas.	Rent.	No. of trees.	Rent.	Wet.	Tarban.	Total as equivalent of extra land.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Komārapālayam ...	525 0 0	0 0	587 0 0	870 0 0	298 0 0	3484	108 8 0	3484	18 8 8	4,043	153 8 0	262 8 0	74 0 0
Koṇṇipatti ...	150 0 0	0 0	242 0 0	338 0 0	120 9 0	9813	55 0 8	1,089-5	...	...	...	19 9 0	19 9 0
Kavēripatti ...	40 0 0	0 0	90 0 0	133 0 0	44 9 0	7943	19 9 0	...	...	...	...	21 5 0	21 5 0
Pillakkavundānpatṭi ...	43 0 0	0 0	43 0 0	64 0 0	21 5 0	878	25 0 0	...	...	...	...	25 0 0	25 0 0
Vīrachchippālayam ...	50 0 0	0 0	60 0 0	74 0 0	22 0 0	15113	62 6 5	...	...	...	...	16 9 0	16 9 0
Samayasaṅgīl ...	103 0 0	0 0	105 0 0	88 0 0	29 7 0	5118	29 0 0	...	...	...	...	27 0 0	27 0 0
Kaliyānar ...	33 7 8	0 0	53 5 8	80 0 0	29 3 8	18314	29 0 0	...	...	...	...	74 8 4	74 8 4
Ballekkūl ...	54 0 0	0 0	54 0 0	87 0 0	29 3 8	18513	17 0 3	...	...	...	...	...	...
Karunāpatti ...	58 7 0	0 0	58 7 0	87 0 0	29 3 8	18513	17 0 3	...	...	...	...	...	...
Pallipālayam ...	150 0 0	0 0	150 0 0	222 4 0	75 2 0	690	34 3 12	2239	0 3 4	...	...	40 7 0	...
Puduppālayam ...	33 4 6	0 0	33 4 6	147 8 0	49 7 3	5611	...	...	...	...	...	...	...
Māmundi ...	80 0 0	0 0	80 0 0	118 8 0	40 0 0	...	...	...	...	...	...	...	...
Madamangalam ...	48 0 0	0 0	48 0 0	71 2 0	24 0 0	...	...	...	...	...	...	...	...

Amount of cultivated and waste land received from the Brāhmins as an equivalent for their rent paid to the former Government for extra land and Behāris' swastiyams.

Names of Agraḥāras.	Dry of Behāris'.					Wet of Behāris'.					Total Behāris'.					Total dry of extra and Behāris'.					Total wet of extra and Behāris'.				
	Behāris' Swastiyams.					Tādhan of Behāris'.					Total Behāris'.					Total dry of extra and Behāris'.					Total wet of extra and Behāris'.				
	No.	Guntas.	Rent.	Guntas.	Rent.	Number of trees.	Rent.	Guntas.	Rent.	Number of trees.	Rent.	Guntas.	Rent.	Number of trees.	Rent.	Guntas.	Rent.	Guntas.	Rent.	Number of trees.	Rent.	Guntas.	Rent.	Number of trees.	Rent.
(1)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Komārapālayam ...	2	80 0	14 0 0	238	0 6 0	294	18 4 0	38 0 0	428-4	122 8 0	238	0 8 0	1,983-94	38 0 0	428-4	122 8 0	238	0 8 0	1,983-94	38 0 0	428-4	122 8 0	238	0 8 0	1,983-94
Koṇṇipatti ...	51	82 0	32 8 0	624-4	13 2 0	...	...	46 0 0	16913	58 8 8	...	...	307	46 0 0	16913	58 8 8	...	307	46 0 0	16913	58 8 8	...	307	46 0 0	16913
Kavēripatti ...	1	84 1	26 8 0	307	1 2 0	...	...	25 0 0	87-8	21 5 0	...	...	...	25 0 0	87-8	21 5 0	...	...	...	25 0 0	87-8	21 5 0	...	...	...
Pillakkavundānpatṭi ...	...	...	...	...	...	...	...	...	75-1	25 0 0	...	...	...	25 0 0	75-1	25 0 0	...	...	...	25 0 0	75-1	25 0 0	...	...	...
Vīrachchippālayam ...	11	39 12	2 2 0	2412	0 5 0	...	...	12 8 0	15113	52 5 0	...	...	...	12 8 0	15113	52 5 0	...	...	...	12 8 0	15113	52 5 0	...	...	...
Samayasaṅgīl ...	...	...	...	...	...	...	...	...	5212	27 0 0	...	...	...	27 0 0	5212	27 0 0	...	...	...	27 0 0	5212	27 0 0	...	...	...
Kaliyānar ...	...	...	...	...	...	...	...	...	13314	74 8 4	...	...	...	74 8 4	13314	74 8 4	...	...	...	74 8 4	13314	74 8 4	...	...	...
Ballekkūl ...	...	...	...	...	...	...	...	...	900	17 0 8	...	...	...	17 0 8	900	17 0 8	...	...	...	17 0 8	900	17 0 8	...	...	...
Karunāpatti ...	...	34	1 2 0	282	1 3 0	...	...	2 5 0	531	34 3 12	...	...	...	34 3 12	531	34 3 12	...	...	...	34 3 12	531	34 3 12	...	...	...
Pallipālayam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Puduppālayam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Māmundi ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Madamangalam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

No. 14—cont.

Statement showing the rent paid to Tipu's Government by the Ardmāniyam agraḥāras and the quantity and rent of the lands now taken as an equivalent, Central division—cont.

Names of Agraḥāras.	Waste land received from the Brāhmins as an estimated value in part of their rent paid to the former Government.										Received from the Brāhmins [and] actually entered in the lease.		
	Total tādhan of extra revenue.					Dry.					Total.		
	Number of trees.	Rent.	G. and total of extra and Behāris'.	Rent.	Guntas.	Valuation.	Number of trees.	Valuation.	Valuation.	Valuation.	Guntas.	Brāhmins account of settlement.	Sarkār settlement.
(1)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
Komārapālayam ...	4,307	170 2 0	293 6 0	22-24	43 0 0	238	0 0 0	551	2 7 0	46 8 0	908-34	79 8 0	87 9 0
Koṇṇipatti ...	...	...	130 0 0	...	...	...	...	...	...	...	16913	88 8 8	101 9 0
Kavēripatti ...	...	...	44 9 0	...	...	...	...	...	...	...	16913	43 7 0	57 3 0
Pillakkavundānpatṭi ...	...	...	21 5 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Vīrachchippālayam ...	...	...	25 0 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Samayasaṅgīl ...	...	...	52 5 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Kaliyānar ...	...	...	29 7 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Ballekkūl ...	...	...	27 0 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Karunāpatti ...	...	...	29 3 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Pallipālayam ...	...	...	74 8 4	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Puduppālayam ...	...	...	17 0 8	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Māmundi ...	...	...	2 5 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0
Madamangalam ...	...	...	40 7 0	...	...	...	...	...	...	...	16913	21 5 0	27 0 0

Name of Agraḥāras.	Received from the Brāhmins [and] actually entered in the lease.										Totals.		
	Wet.					Tādhan.					Totals.		
	Guntas.	Brāhmins huttwali.	Sarkār settlement.	Number of trees.	Brāhmins account of huttwali.	Guntas.	Valuation.	Valuation.	Valuation.	Valuation.	Guntas.	Sarkār settlement.	By whom rented.
(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Komārapālayam ...	1693-94	32 0 8	71 1 0	3,745	167 5 0	187 6 0	247 3 0	247 3 0	275 5 0	275 5 0	362 5 0	502 8 0	Ryots.
Koṇṇipatti ...	307	1 2 0	1 5 0	...	...	...	129 9 0	129 9 0	172 1 0	172 1 0	177 6 0	178 8 0	Do.
Kavēripatti ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Pillakkavundānpatṭi ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Vīrachchippālayam ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Samayasaṅgīl ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Kaliyānar ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Ballekkūl ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Karunāpatti ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Pallipālayam ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Puduppālayam ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Māmundi ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.
Madamangalam ...	...	...	...	...	...	...	21 5 0	21 5 0	27 0 0	27 0 0	27 0 0	27 0 0	Do.

* The Sarkār rent of the 2 last villages is not entered because the ryots have not yet agreed to cultivate the lands.

[Enclosure to No. XXV in the original.]

STATEMENT of the number of ploughs and rent of the Murel Hōbli in the Tahsildari of Bēlur in the southern division of the Ceded Districts.

Mauzas.	Pattas.	Kilaka Samvatsaram, Fasli 1198.		Paridhāvi, 1202.		Pramādhica, 1203.		Ānanda, 1204.		Rākshasa, 1205.		Nala, 1206.
		Ploughs.	Rent.	Ploughs.	Rent.	Ploughs.	Rent.	Ploughs.	Rent.	Ploughs.	Rent.	Rent.
Ayodhyapatnam.	...	100	471 2 4	90	467 3 15	90	527 3 15	90	650 0 0	90	1,200 0 0	1,200 0 0
Varadappatti.	...	40	227 6 8	35	263 6 6	35	454 0 0	30	592 0 0	30	756 0 0	900 0 0
Mutunpatti.	...	100	478 6 8	80	435 6 11	80	569 0 0	64	509 0 0	64	1,200 0 0	1,200 0 0
Pallippatti	Perumāpālāyam.	200	...	200	...	180	...	160	2,756 7 4	160	3,250 0 0	...
	Tallagandanūr.											
	Dāsināyakanpatti.											
	...											
Pallippatti	Vēdappatti.	160	3,112 0 0	...	3,388 7 7	...	4,088 7 7	...	...	...	...	...
	Valasūyūr.											
	Motukal.											
	Sukkampatti.											
	Umbali farm.											
Total	...	600	4,290 4 15	565	4,555 4 7	545	5,370 1 6	497	6,348 7 4	497	8,958 0 0	16,200 0 0

[Enclosure No. 2 to No. XXXI in the original.]

No. 16.

[Referred to in paragraph 7 of paper No. XII.]

STATEMENT of the land rent of Mural Hōbli of Belur district in the southern division.

[illegible]

N.B.—The rents required are those paid every year by the kulis to the patels, not the Sarkar assessment or the rents paid by the patels to Government.

[Enclosure No. 3 to No. XXI in the original.]

[Referred to in paragraphs 26 and 31 of paper No. XVIII.]
STATEMENT of the Revenue and Survey of Mural Hobli.

Government Settlements.												Dry lands and gardens cultivated in 1206.				
In fasli 1205.																
(1)	Parties or small villages depend- ing.	Kartas or divisions of farmers.	Individual farmers in each village.	Reported number of ploughs.	Fasli 1198 Kilaka.	Fasli 1202 Paridhavi.	Fasli 1203 Prandichola.	Fasli 1204 Ananda.	Fasli 1205 Katchasa.	Fasli 1206 Nasa.	Guntas.			Rent.		
											(12)	(13)	(14)	(15)	(16)	(17)
Pallipatti	4	13	155	225	580 10 27	725 28 67	860 1 37	901 27 45	1,099 10 6	1,270 22 86	462 144	1,773 1	1,008 30 48	1,172 28 14	1,008 30 48	1,172 28 14
Sakkampatti	8	12	103	150	454 16 53	613 44 35	593 4 43	607 8 57	734 44 28	971 9 34	488 154	1,806	661 42 54	870 33 24	661 42 54	870 33 24
Ayodhyapatnam	1	4	45	...	158 4 5	172 29 43	224 13 22	205 21 55	272 6 29	304 42 24	102 51	331	144 19 10	222 40 5	144 19 10	222 40 5
Viripatti	...	5	58	...	71 27 78	96 23 26	182 6 41	186 43 68	257 15 53	298 43 50	103 7	395 1	254 25 44	291 7 11	254 25 44	291 7 11
Methupatti	...	4	63	...	182 34 5	164 41 54	159 39 10	161 9 75	300 16 36	438 23 28	185 64	708	257 1 57	379 41 9	257 1 57	379 41 9
Vadappatti	...	4	55	...	131 28 68	138 8 10	154 15 8	151 16 34	183 13 2	213 18 20	78 134	801 1	177 30 68	205 30 6	177 30 68	205 30 6
Karipatti	...	4	131	...	328 42 62	414 39 8	427 42 2	470 36 71	483 31 58	523 15 53	173 141	664 1	1,678 39 34	518 23 29	1,678 39 34	518 23 29
Minampalli	...	6	48	...	295 7 56	267 10 28	200 39 14	305 49 43	289 12 38	330 35 73	103 14	416 1	646 11 32	815 7 77	646 11 32	815 7 77
Kulampatti	...	2	32	...	12 1 50	77 1 50	75 25 12	75 25 12	134 32 21	500 40 16	47 74	186 1	83 23 52	133 40 8	83 23 52	133 40 8
Chokagandapuram	...	2	16	...	34 17 8	71 16 27	75 40 10	73 10 35	73 22 40	103 8 47	63 144	207	70 35 71	100 16 78	70 35 71	100 16 78
Dudagandapuram	...	3	84	...	288 22 46	375 26 65	555 15 53	671 29 72	509 20 1	525 19 48	69 84	229	310 13 56	322 18 0	310 13 56	322 18 0
Nattamangalam	...	...	...	...	2,956 35 25	3,521 21 51	4,383 2 56	4,622 28 8	5,010 0 78	6,081 14 41	2,155 124	8,238 1	4,362 17 0	5,367 12 50	4,362 17 0	5,367 12 50
Total	14	69	131	...	...	...	...	...	...	...	...	...	...	...	...	...

The number of ploughs is not inserted in the last ten villages because an accurate account of them cannot be procured.

The Government assessment of fasli 1198 is taken from the accounts of the villages to Kanakapurallala. There is no authenticated account of the jamabandi of any one village where the patela collections were twice the amount of the jamabandi and I am sure the patela collections were in general for various private purposes not less than 20 or 30 per cent above the jamabandi.

The guntas of dry ground is 168,401 square yards and the guntas of wet ground is 841 square yards, that is, 632 guntas of panjai make 2,312 acres and 43,500 guntas of panjai make 814 acres.

The total number of acres is calculated from the total of guntas not from the addition of acres which would be less on account of the fractional parts of acres being left out in the totals of villages.

LAND RENT—STATEMENTS

No. 17—cont.

Statement of the Revenue and Survey of Mural Hobli—cont.

Wet or paddy grounds cultivated in 1205.										Rents and taxes exclusive of the foregoing cultivation.										Average per acre.		Average per gunta of panjai.	
Guntas.	Acres.	Rent.	Tamarind, cocunut, etc., trees.		Taxes on castes, and of trades.		Quit rent on isam.		Total in 1205.	Dry lands in 1205.		Wet lands in 1205.		Average per gunta of panjai.		Average per gunta of panjai.							
			1205.	1206.	1205.	1206.	1205.	1206.		1205.	1206.	1205.	1206.										
(16)	(17)	(18)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Pallipatti	2,108 0 10	67 42 74	12 2 2	12 2 2	2 13 4	37 13 4	4 34 69	4 34 69	141 28	0 29 60	1 32 7	2 23 79	0 1 40	1,008 30 48	1,172 28 14	1,008 30 48	1,172 28 14	1,008 30 48	1,172 28 14	1,008 30 48	1,172 28 14	1,008 30 48	1,172 28 14
Sukkampatti	1,132 0 8	40 28 2	37 10 8	47 36 71	3 1 17	8 1 17	14 8 33	14 8 33	34 21	0 20 61	1 35 7	1 32 55	0 1 33	661 42 54	870 33 24	661 42 54	870 33 24	661 42 54	870 33 24	661 42 54	870 33 24	661 42 54	870 33 24
Ayodhyapatnam	844 0 12	167 25 2	87 20 0	87 23 44	0 37 24	0 37 24	...	...	34 21	0 20 61	1 35 7	1 32 55	0 1 33	144 19 10	222 40 5	144 19 10	222 40 5	144 19 10	222 40 5	144 19 10	222 40 5	144 19 10	222 40 5
Viripatti	939 0 14	33 26 46	4 25 75	5 10 11	1 11 60	1 11 60	16 3 62	16 3 62	23 10 53	0 24 11	2 38 78	2 38 78	0 1 50	254 25 44	291 7 11	254 25 44	291 7 11	254 25 44	291 7 11	254 25 44	291 7 11	254 25 44	291 7 11
Mothupatti	...	...	...	...	...	...	...	...	...	...	...	...	...	257 1 57	379 41 9	257 1 57	379 41 9	257 1 57	379 41 9	257 1 57	379 41 9	257 1 57	379 41 9
Karipatti	...	...	...	...	...	...	...	...	...	...	...	...	...	177 30 68	205 30 6	177 30 68	205 30 6	177 30 68	205 30 6	177 30 68	205 30 6	177 30 68	205 30 6
Kulampatti	...	...	...	...	...	...	...	...	...	...	...	...	...	1,678 39 34	518 23 29	1,678 39 34	518 23 29	1,678 39 34	518 23 29	1,678 39 34	518 23 29	1,678 39 34	518 23 29
Chokagandapuram	...	...	...	...	...	...	...	...	...	...	...	...	...	646 11 32	815 7 77	646 11 32	815 7 77	646 11 32	815 7 77	646 11 32	815 7 77	646 11 32	815 7 77
Dudagandapuram	...	...	...	...	...	...	...	...	...	...	...	...	...	83 23 52	133 40 8	83 23 52	133 40 8	83 23 52	133 40 8	83 23 52	133 40 8	83 23 52	133 40 8
Nattamangalam	...	...	...	...	...	...	...	...	...	...	...	...	...	70 35 71	100 16 78	70 35 71	100 16 78	70 35 71	100 16 78	70 35 71	100 16 78	70 35 71	100 16 78
Total	8,433 0 10	442 13 64	155 8 0	179 11 34	9 52 44	11 28	68 5 14	68 5 14	1,251 31 1	0 29 24	2 29 44	2 29 44	0 2 23	4,362 17 0	5,367 12 50	4,362 17 0	5,367 12 50	4,362 17 0	5,367 12 50	4,362 17 0	5,367 12 50	4,362 17 0	5,367 12 50

The last village Nattamangalam is the resumed portion of a Brahmin village or Agraharam which was rented by the Brahmins until the year 1204 when it was settled by individual detail by the consent of its farmers but by the survey it is settled for 14 pagodes less than the farmers had agreed to in fasli 1204 and 40 pagodes less than the Brahmins had paid for in 1203. This reduction was not made in consequence of objections on the part of the farmers to pay the same rate of assessment they paid in fasli 1204 but because it appeared their rents were so much higher than those of any other village. The rents of it from 1204 express what the Brahmins paid for it to Government, not what was collected from the farmers who must have paid more to the Brahmins than the rent of 1203 which exceeds the rent by survey although still they pay about double the average of the whole villages of the Mural Hobli.

[Enclosure No. 1 to No. XXXV in the original.]

Salem district—Fasli 1206.

Sāguvali or arable.

Assistant's taram—cont.

No. 18-cont.

Aggravations or lands alienated from Government—cont.

Arawakan Swastivams or Loals reverted to Government--cont.

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Enclosure No. I to LVIII in the original]

[Referred to in paper No. XXVI.]

Report of the progress of the survey and the settlements in lease of the southern division with estimates of the settlements of districts not yet settled.

From Captain William Macleod, Assistant Collector, dated the 21st April 1793.

The districts for which figures are marked with asterisks in *Table 1235* are all by estimate excepting the total of Viraganur which is made out from the accounts of settlement. The unsettled districts, *Sendamangalam*, *Ninnakali*, *Pennanti* and *Kattappuram*, estimated rather below than above the sums specified for which they shall be settled. Customs and licenses are more likely to increase than decrease. The settlement of the articles termed *Sāyar* and licenses are annual.

[No. *XLI* in the original.]

[Referred to in paper No. XXVI.]

REPORT of the progress of the lease Settlements, central division.
From Captain Thomas Munro, Assistant Collector, dated the 25th April 1796.

April 1798.
16th June 1798
31st July " "
30th Sept. " "
30th Nov. " "
31st Jan. 1799

[No. XLII in the original.]

[Referred to in paper No. XXVI.]

REPORT of the progress of the survey and settlement in lease of the northern division, Ceded countries

From Captain J. G. Graham, Assistant Collector.

Districts.	Fasil 1202.	Fasil 1203.	Fasil 1204.	1795/6 Fasil 1205.	1796/7 Fasil 1206.	1797/8 Fasil 1207.	1798/9 Fasil 1208.	1799/0 Fasil 1209.	1800/1 Fasil 1210.
Krishnagiri	...	...	...	11,564 29 35	12,321 10 16	13,148 1 54	13,154 8 12	13,154 0 44	13,154 9 51
Tetrayambadi	...	...	11,763 20 5	12,371 12 63	12,368 10 65	13,067 26 79	13,229 4 75	13,320 4 75	13,420 4 75
Tirupattur	...	16,469 14 31	16,255 23 69	17,463 9 15	18,615 5 15	18,799 12 55	18,910 31 72	18,910 31 72	18,910 31 72
Kannatur	...	...	15,453 35 20	16,018 9 0	16,349 1 70	16,362 35 50	16,852 55 50	16,882 33 50	16,882 33 50
Kallai	...	...	...	11,317 31 65	11,651 21 7	12,351 29 24	12,892 6 54	12,730 29 24	12,582 59 24
Rajakhotai	...	...	...	...	5,774 11 34	5,774 11 34	5,774 11 34	5,774 11 34	5,774 11 34
Virabhadrayam	...	...	...	...	9,585 15 10	9,585 15 10	9,585 15 10	9,585 15 10	9,585 15 10
Kavripattam	...	...	...	7,404 4 67	7,622 11 39	8,374 9 35	8,374 25 15	8,375 1 70	8,375 1 70
Kamanallur	...	...	...	8,114 32 28	8,615 35 33	9,229 18 41	9,229 18 41	9,229 18 41	9,229 18 41
Jayadipar	...	...	5,122 0 0	5,122 0 0	5,122 0 0	5,122 0 0	5,122 0 0	5,122 0 0	5,122 0 0
Kangundi	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0	6,675 27 0
Totals of unquennial settlements.	6,675 27 0	23,142 5 31	55,296 34 14	86,994 6 12	115,621 14 47	118,658 18 53	118,827 16 53	118,888 14 26	11,898 14 26
Totals of annual and quinquennial settlements.	58,271 14 71	707,401 11 45	106,981 17 40	119,360 32 56	115,621 14 47	11,553 18 53	118,527 16 53	118,888 14 23	11,832 14 26
Licenses and customs.	41,056 37 53	12,404 25 5	10,055 25 31	8,430 22 05	8,430 33 06	9,130 33 66	8,439 33 66	8,439 33 66	8,439 33 66
Grand totals of settlements.	99,328 16 43	119,806 10 80	117,037 0 74	119,733 30 42	124,661 12 33	126,908 16 38	127,267 14 59	127,276 12 11	127,316 12 12

[No. XLIII in the original.]

APPENDIX.

[Referred to in paragraph 1 of paper No. XXI on page 98 ante.]

APPENDIX SHOWING THE CHAIN OF ACCOUNTS THAT ARE REQUIRED TO COMPLETE THE SURVEY OF EACH VILLAGE IN THE NORTHERN DIVISION [OF THE] CEDED DISTRICTS.

Translated from the records by the Assistant Collector, [dated the 26th] February 1796.

No. 1.

Yāddasht Jarib patti or memorandum of the measurement of the village of Chinnatimmi-
nayanipalli in the taraf of Kōtīpalli and district of Krishnagiri in June 24th, 1794.
By Jayarām Rāo measuring mutasaddī. In the presence of Kariyan, tōti and ryot Kālan.

KĀDĀRAMBAM OR DRY.

Sarkār	...	...	...	...	...	...	guntas	2,925
Inām	...	...	...	...	...	...		182½
Total	...	...	...	...	...	...		3,057½

Particulars of the sarkār lands.

Sāguvali or cultivated	...	...	...	...	...	...	guntas 1,544½
------------------------	-----	-----	-----	-----	-----	-----	---------------

Viz., ryot Rāgavan, 2 farms—

1st farm.

Description.	Breadth.	Length.	Total.
Situated south of the tank extending to the bounds of Bellawarti and north of the Gaud's inam measuring—			
1 plot with offsets	5	2	10
1 do.	18	12½	225
Total			235

2nd form.

Situated near the village, south of Bazari Mudda's field
and east of Venkata Nāik's—

1 plot	...	...	...	...	...	23	11 $\frac{1}{2}$	264 $\frac{1}{2}$
1 do.	...	...	...	...	...	10	5	30
1 do.	...	...	...	...	...	4	1 $\frac{1}{2}$	5
1 do.	...	...	...	...	...	4	1 $\frac{1}{2}$	6
Total	...	...	...	...	...			305 $\frac{1}{2}$

Total	...	...	...	3051
-------	-----	-----	-----	------

Total of both farms, guntas	...	...	540½
-----------------------------	-----	-----	------

Last year's crop was bājra; the ground is now puzhudi or ploughed.

Venkata Nāik's farm.

Contiguous to the village, situated west of Rāgava's fields
measuring—

[illegible]

THE BARAMAHAL RECORDS

LAST YEAR'S PRODUCE, BAJRA, NOW FALLOW.

Irsha's farm.			
Description.	Breadth.	Length.	Total.
Situating north of Bazari Mudda's, south of Perumāl pagoda inām, last year's crop bajra now fallow—			
1 plot	15	7	105
1 do.	22	10½	225½
1 do.	7½	15	108¾
1 do.	7½	5	37½
Total	...	...	476¾
Last year bajra	...	...	guntas 140
Jāri	...	...	36½
Ploughed	...	...	300
	...	...	476¾

Bazari Mudda's farm.			
Situating north of Rāgava's and south of Irsha's farm, last year bajra now ploughed—			
1 plot	10½	20½	215½
1 do.	6	4½	25½
Total	...	...	240¾
Total cultivated land, ryots 4, guntas	...	...	1544½

Banjar or waste land.			
Sarkār	...	...	guntas 1,380½
Situating within the tank and contiguous to the village—			
1 plot	10	5	50
1 do.	30	35	1,050
1 do.	12	7	84
1 do.	15	6	90
Total	...	...	1,274
(a) Adjoining Venkata Nāik's farm	(a) 10	3	30
(b) within the tamarind tope consisting of 6 trees.	(b) 6	2½	16½
(c) east of the panchāng's inām and extending to the bounds.	(c) 12	5	60
Total	...	...	106½
Grand total	...	...	1,380½
Capable of cultivation	...	...	gs. 1,364
Incapable of cultivation	...	...	gs. 16½
Total sarkār lands—arable and waste	...	...	gs. 2,925

Ināms.			
Panchāngi Subba Bhat.			
Situating south of the village near the Bellawarti bounds last year's crop bajra, cultivator Venkatappah, now ploughed—			
1 plot	8½	15	127½
1 do.	3	1½	5½
Total	...	...	132¾
Grand total sarkār and inām—guntas	...	...	3,057¾
By Sāma Rāo measuring mutasaddi.			
Present ryot—Ashi Nāik—			
Total amount of measurement—guntas ... 1,398½			

Description.	Particulars.	Breadth.	Length.	Total.
Dry grain sarkār	... guntas 1,085½			
Sāguvali or cultivated	... do. 455½ viz.			

Ashi Nāik's farm.			
Situating north of the tōti's inām—			
1 plot containing waste or fallow	... guntas 16		
Jāri	... 72		
Til	... 87½		
	[sic] 160½	16½	9½ 160½
1 plot produce til	...	8½	4 15
Total	...	...	175½

Venkata Nāik's farm.			
Situating north of Ashi Nāik's Paddy ground—			
1 plot consisting of sāmāi	... guntas 30		
Bajra	... 130½		
	160½	10½	15 160½
1 plot last year sāmāi now kodru	...	4½	3½ 70½
1 plot ploughed	...	8½	4 35
1 do.	...	5½	12 66
Total	...	...	280½ [sic]
Ashi Nāik's	... guntas 175½		
Venkata Nāik's	... do. 280½		
Total sāguvali	...	...	455½

Banjar or waste.			
Situating west of Venkata Nāik's farm—			
1 plot containing arable	... gs. 430	21	30 630
" useless	... 200		
Total dry grain—guntas	...	...	1,085½

NĪPĀRAMBAM OR WET.
Watered by a tank; situation high; limits of the fields nearly defaced; water will not reach unless the tank be full; cultivated by one ryot.

Ashi Nāik.			
Number of cultivated guntas 312½ situating south of Venkata Nāik's farm measuring—			
1 plot crop jāri	...	8	11 88
1 do. do.	...	5½	1½ 6½
1 do. do.	...	7½	20 150
Total	...	...	244½

The above contains 72 fields.

Waste.			
Situating east of Ashi Nāik's farm measuring			
	...	4	17 68
Total wet	...	...	312½

TOTAL DRY AND WET.

Abstract.

Dry.	Guntas.	Wet.	Guntas.
Cultivated...	455 $\frac{1}{2}$	Cultivated	244 $\frac{1}{2}$
Waste ...	630	Waste ...	68
	1,085 $\frac{1}{2}$		312 $\frac{1}{2}$

By Rāma Rāo measuring mutasaddi.

Present Sona tōti.

Total dry grain ...	...	...	...	guntas	1,048 $\frac{1}{2}$
Sarkār ...	...	...	...	do.	136 $\frac{1}{2}$
1 plot south of the gaud's inām measuring	...	...	...	...	7 $\frac{1}{2}$ 2 15
1 plot, soil impregnated with saltpetre north of the above	...	...	...	...	13 $\frac{1}{2}$ 9 121 $\frac{1}{2}$
Total ...	...	...	...	...	<u>136$\frac{1}{2}$</u>

INĀM GUNTAS 912 $\frac{1}{2}$.

Gaud's inām cultivated by Achchanna.

Description.	Breadth.	Length.	Total.
First situated east of the sarkār lands—			
1 plot last year banjar now ploughed	...	7 81	64 $\frac{1}{2}$
1 do. do.	...	4 $\frac{1}{2}$ 8	34
1 do. do.	...	27 $\frac{1}{2}$ 6 $\frac{1}{2}$	171 $\frac{1}{2}$
1 plot fallow last year banjar now ploughed	...	8 6 $\frac{1}{2}$	52
Total ...	...	...	<u>322$\frac{1}{2}$</u>

Kuppayya Karnam's ināms by Venkatappa.

Situated north of the gaud's inām—			
1 plot last year bājra now fallow	...	28 8	224
1 plot waste	...	8 7 $\frac{1}{2}$	62
Total ...	...	...	<u>286</u>

Perumal pagoda ināms cultivated by Venkatappa.

Situated south of the gaud's inām—			
1 plot offsets til	...	5 $\frac{1}{2}$ 3 $\frac{1}{2}$	20 $\frac{1}{2}$
1 plot til	...	13 $\frac{1}{2}$ 8	106
Total ...	...	...	<u>126$\frac{1}{2}$</u>

Tōti Dāsī's inām.

Situated north of the karnam's inām—			
1 plot last year bājra now fallow	...	21 $\frac{1}{2}$ 5	107 $\frac{1}{2}$
1 do. do.	...	5 $\frac{1}{2}$ 5 $\frac{1}{2}$	28 $\frac{1}{2}$
1 do. do.	...	2 $\frac{1}{2}$ 2 $\frac{1}{2}$	5 $\frac{1}{2}$
1 do. waste	...	8 $\frac{1}{2}$ 4 $\frac{1}{2}$	35 $\frac{1}{2}$
Total ...	...	...	<u>177$\frac{1}{2}$</u>

Total inām lands	...	...	...	Guntas.	912 $\frac{1}{2}$
Total sarkār and inām lands	...	...	...	...	1,048 $\frac{1}{2}$

By Eswant Rāo measuring mutasaddi.

Present Venkata Nāik, ryot.

	Guntas.
Total ...	1,374 $\frac{1}{2}$
Wet ...	329
Dry ...	1,045 $\frac{1}{2}$
Wet lands watered by the tank, total	329
Sarkār lands	258 $\frac{1}{2}$
Cultivated	242 $\frac{1}{2}$ viz.

Venkata Nāik's farm.

Description.	Breadth.	Length.	Total.
Situated immediately under the bank and extending as far as the stone tank and pikota, contains 32 chushmas or squares—			
1 plot crop paddy	...	1 $\frac{1}{2}$ 2 $\frac{1}{2}$	4 $\frac{1}{2}$
1 do.	...	12 6	72
1 do.	...	6 7	42
1 do.	...	1 1 $\frac{1}{2}$	1 $\frac{1}{2}$
1 do.	...	1 1 $\frac{1}{2}$	1 $\frac{1}{2}$
Total ...	...	...	<u>122$\frac{1}{2}$</u>

Irsa Gaud's farm.

Situated east of Venkata Nāik's, twenty squares—			
1 plot crop paddy	...	7 $\frac{1}{2}$ 6 $\frac{1}{2}$	52 $\frac{1}{2}$
1 do.	...	2 3 $\frac{1}{2}$	6 $\frac{1}{2}$
Total ...	...	...	<u>58$\frac{1}{2}$</u>

Purakudi Nāgappa's.

Situated west of Venkata Nāik's containing three squares—			
1 plot crop paddy	...	2 $\frac{1}{2}$ 1 $\frac{1}{2}$	3 $\frac{1}{2}$
1 do.	...	2 2 $\frac{1}{2}$	4 $\frac{1}{2}$
1 do.	...	1 1 $\frac{1}{2}$	1 $\frac{1}{2}$
Total ...	...	...	<u>9$\frac{1}{2}$</u>

Kala Gaud's farm.

Belonging to the village of Agrār but annexed to the lands Chinnatimmināyanipalli on account of the encroachment of the tank on the latter—

1 plot crop jāri	...	2 2 $\frac{1}{2}$	5
1 do.	...	2 4 $\frac{1}{2}$	8 $\frac{1}{2}$
1 do.	...	6 6 $\frac{1}{2}$	39
Total ...	...	...	<u>52$\frac{1}{2}$</u>

Total cultivated lands ... 242 $\frac{1}{2}$

Waste four years.

Five squares—			
1 plot	...	4 3 $\frac{1}{2}$	15
1 do.	...	1 $\frac{1}{2}$ 1 $\frac{1}{2}$	1 $\frac{1}{2}$
Total ...	...	...	<u>16$\frac{1}{2}$</u>

Total sarkār lands ... 258 $\frac{1}{2}$

THE BARAMAHAL RECORDS

INAM LANDS (TOTAL GUNTAS 70½).

Patel Venkata Nāik.

Description.	Breadth.	Length.	Total.
Contiguous to the bank, crop jāri cultivated by himself, contains well squares—			
1 plot ...	5	7½	37½
1 do. ...	2½	2½	6½
1 do. ...			
Total ...			45½

Perumal Pagoda Pājāri Tirupali.

Situated east of Irsha gaud's farm, squares 5, land fallow—			
1 plot ...	1	1	1
1 do. ...	2½	2½	6½
1 do. ...	1	1½	1½
Total ...			8½

Puttalamma Pagoda cultivated by Nāgappah.

Situated west of Venkata Nāik's farm, squares 2, paddy—			
1 plot ...	2	1	2
1 do. ...	3	2½	8½
1 do. ...	4	1½	6
Total ...			16½

Total inām ...	70½
Grand total sarkār, etc. ...	329
Sarkār ...	258½
Inām ...	70½

Total dry lands 1,045½

CULTIVATED GUNTAS 629½ VIZ.

Ryot Rāgavan.

Situated west of the tank formerly jungle now cleared, crop gram—			
1 plot ...	9½	8	76

Kala Gaud.

Situated east of the tank and extending to the bounds of Varatanapalli—			
1 plot fallow ...	16½	18	301½
1 do. sāmai ...	2	½	1
1 do. fallow ...	8	3	9
1 do. Panivarg and Tīl ...	13	11	143
1 do. fallow ...	9	9	81
1 do. offsets ...	8	2	6
1 do. fallow ...	4	3	12
Total ...			553½

Total cultivated ... 629½

ANADI BANJAR OR WASTE.

Never cultivated jungle guntas 416.			
1 plot ...	8	12	96
1 do. ...	11	22	242
1 do. ...	13	6	78
Total ...			416

Grand total arable waste ... guntas ... 1,045½

Grand total wet and dry ... guntas ... 1,874½

LAND RENT—APPENDIX

By Krishna Rāo measuring mutasaddi.

Present the tēti.

Sarkār dry lands ... guntas 1,873

Ryot Venkata Nāik.

Description.	Breadth.	Length.	Total.
Situated west of the bounds of Chigarlapalli and north of the outlet from the tank and the waste land; last years crop bājra now fallow—			
1 plot ...	7	7	49
1 do. offset ...	3	7	21
1 do. ...	13	20	260
1 do. ...	11	11½	123½
Total ...			453½

Deduct the portion of the assumed kango's ināms which being cultivated by this ryot was entered in my field book but transferred to Nārayanappa's who had measured the rest of the said land ... 6½

Remainder ... 447

Waste land.

Situated north of the Chigarlapalli bounds—			
1 plot ...	16	11	176
1 plot west of Venkata Nāik's farm ...	4	7	28
1 plot east of do. ...	8	2½	18½
1 do. do. ...	12	20	240
1 do. do. ...	16	32	512
1 do. do. ...	8	2½	18½
1 do. do. ...	7	14	98
Total ...			1,426

The above is capable of cultivation.

Grand total—arable and waste ... guntas 1,873

By Nārayanappa measuring mutasaddi. Present—Palli Yerra Gauda.

Total wet lands ...	guntas 837½
Ryots 5, arable ...	do. 473½ viz.

Baljivāru Rāmappa.

2 farms ... guntas 82½ viz.

1st situated west of Taili Mudda's paddy ground; squares 13, guntas 44½ viz.—

1 plot fallow ...	3½	7½	28½
1 do. ...	3	1	3
1 do. ...	2½	6	15½
Total ...			47½

2nd situated north of Taili Mudda's paddy fields; squares 7, land fallow—

1 plot ...	5½	7½	38½
Total ...			82½

Taili Mudda.

Situated east of Rāgava's, squares 10, total guntas 49½ viz.—

1 plot fallow ...	6½	7	45½
1 do. ...	2½	2	5½
Total ...			49½

THE BARAMAHAL RECORDS

Venkatayya.

3 stales or farms	guntas 215 $\frac{1}{8}$.	Breadth. Length. Total.		
Description.				
1st situated east of Talli Mudda's; squares 14, guntas 58 $\frac{1}{8}$ viz.—				
1 plot ragi	...	3 $\frac{1}{2}$	3	11 $\frac{1}{2}$
1 do.	...	6 $\frac{1}{2}$	5 $\frac{1}{2}$	35 $\frac{1}{8}$
1 do.	...	4 $\frac{1}{2}$	1 $\frac{1}{2}$	7 $\frac{1}{2}$
1 plot fallow	...	1 $\frac{1}{2}$	8	4 $\frac{1}{2}$
		...	...	58 $\frac{1}{8}$

2nd lying east of the karnam's ināms; squares 14, guntas 148 $\frac{1}{2}$ viz.—				
1 plot panivarg	...	2	1 $\frac{1}{2}$	3
1 plot til 65 $\frac{1}{2}$, panivarg 12	...	10	7 $\frac{1}{2}$	77 $\frac{1}{2}$
1 do.	...	7	2	14
1 do.	...	2 $\frac{1}{2}$	1	6
1 plot mūng	...	2 $\frac{1}{2}$	2	5 $\frac{1}{2}$
1 do.	...	4 $\frac{1}{2}$	9 $\frac{1}{2}$	42 $\frac{1}{2}$

2nd farm 148 $\frac{1}{2}$ [sic]

3rd situated west of karnam's inām, squares 18—				
1 plot	...	2	6 $\frac{1}{2}$	13 $\frac{1}{2}$
Total, 3 farms		 215 $\frac{1}{8}$		

Abstract.

	GUNTAS.
Fallow	18
Mūng	48 $\frac{1}{2}$
Panivarg	15
Til	79 $\frac{1}{2}$
Ragi	54 $\frac{1}{8}$
215 $\frac{1}{8}$	

Parakudē Panjāh Gaud.

Situated west of Venkata's, squares 23, guntas 69 $\frac{1}{2}$ —				
1 plot jāri	...	2 $\frac{1}{2}$	8	22 $\frac{1}{2}$
1 do.	...	3 $\frac{1}{2}$	3	9 $\frac{1}{2}$
1 do.	...	5 $\frac{1}{2}$	12	37 $\frac{1}{2}$
Total		69 $\frac{1}{2}$		

Assumed Kango's inām.

Lying north of Kanniamma pagoda inām; squares 15, guntas 56 $\frac{1}{2}$ viz.—				
1 plot fallow	...	2	2 $\frac{1}{2}$	4 $\frac{1}{2}$
1 do.	...	2 $\frac{1}{2}$	12 $\frac{1}{2}$	34 $\frac{1}{2}$
1 plot ploughed	...	1	6 $\frac{1}{2}$	6 $\frac{1}{2}$
1 plot fallow	...	4 $\frac{1}{2}$	2	9 $\frac{1}{2}$
1 do.	...	1	1 $\frac{1}{2}$	1 $\frac{1}{2}$
Total		56 $\frac{1}{2}$		

Fallow	49 $\frac{1}{2}$
Ploughed	6 $\frac{1}{2}$
56 $\frac{1}{2}$	
Total arable, etc.	473 $\frac{1}{8}$

WASTE.

TOTAL GUNTAS 364.

Capable of cultivation 294 $\frac{1}{2}$ viz.—
Lying west of Venkata's 1 plot viz.—

Lying west of Vankata's 1 plot viz. —						Breadth.	Length.	Total.
Arable guntas 30	...	...	...	...	...	4	9	36
Salt petre 6	...	...	...	...	...	8½	10½	89½
1 plot salt 4	...	...	...	...	...			
1 do. arable 85½	...	...	...	...	...			
Lying north of Kango's inām—						4	2	8
Squares 3, 1 plot	...	...	...	...	...	3½	2½	8½
1 plot	...	...	...	...	...	7	11	77
1 do. squares 25	...	...	...	...	...	2	3	6
1 do.	...	...	...	...	...	9	7½	69½
1 do.	...	...	...	...	...			

Salt	10
Arable	284 $\frac{1}{2}$
294 $\frac{1}{2}$	

Lands covered with jungle guntas 69 $\frac{1}{2}$ —		4 $\frac{1}{2}$ 5 22 $\frac{1}{2}$
1 plot	...	4 3 12
1 do. impregnated with salt, etc.	...	2 9 $\frac{1}{2}$ 19
1 do. do. do.	...	3 $\frac{1}{2}$ 4 $\frac{1}{2}$ 15 $\frac{1}{2}$
1 plot west of Venkatappa's field	...	...
Total		69 $\frac{1}{2}$

Total waste 364

Total arable and waste 887 $\frac{1}{2}$

INĀM LANDS.

GUNTAS 117 $\frac{1}{4}$.

Tati Vira Chinnā.

Situated north of Venkata Nāik's ragi field; squares 5, guntas 23 $\frac{1}{2}$ —				
1 plot paddy	...	4 $\frac{1}{2}$	5 $\frac{1}{2}$	22 $\frac{1}{2}$
1 do.	...	1	1 $\frac{1}{2}$	1 $\frac{1}{2}$
Total		23 $\frac{1}{2}$		

Nirganti Mutta.

Situated west of Rāgava's field; squares 5—				
1 plot	...	3	4	12

Karnam Kuppayya.

Situated north of the nirganti's; squares 18, guntas 64 $\frac{1}{2}$ viz.—				
1 plot fallow	...	1	3 $\frac{1}{2}$	3 $\frac{1}{2}$
1 do.	...	7	7 $\frac{1}{2}$	52 $\frac{1}{2}$
1 do.	...	2 $\frac{1}{2}$	3 $\frac{1}{2}$	8 $\frac{1}{2}$
Total		64 $\frac{1}{2}$		

Kanniamma pagoda Pūjāri Nāga.

Lying north of the karnam's ināms... guntas 17 $\frac{1}{2}$ viz.—				
1 plot	...	3 $\frac{1}{2}$	4	14
1 do. fallow	...	1 $\frac{1}{2}$	2 $\frac{1}{2}$	3 $\frac{1}{2}$
Total		17 $\frac{1}{2}$		

Total ināms 117 $\frac{1}{4}$ Grand total 955 $\frac{1}{8}$

THE BARAMAHAL RECORDS

No. 2.

Khatāwani Jarib patti or abstract account of the measurement of Chinnattimmināyanipalli, taraf Kotipalli, taluk Krishnagiri—Ānanda samvatsaram on 24th June 1794.

Venkata Nāik's farm.

Dry.

Situation.	Number of farms.	Number of plots.	Guntas.	Bājra.	Sāmai.	Kodru.	Ploughed.	Measurer.
North of Ashi Nāik's jāri field.	1	4	280 $\frac{1}{2}$	131 $\frac{1}{2}$	30	17 $\frac{1}{2}$	101	Sāma Rāo.
West of the Chigarlapalli bounds; total guntas 453 $\frac{1}{2}$ deduct 9 $\frac{1}{2}$ guntas of the Kango inām entered in Nārāyanappa's account.	1	4	447	47	...	...	...	Krishna Rāo.
Near the village and east of Kāgava's fields.	1	4	256 $\frac{1}{2}$	286 $\frac{1}{2}$	...	...	...	Jayarām Rāo.
Total dry	3	12	1,013 $\frac{1}{2}$	864 $\frac{1}{2}$	30	17 $\frac{1}{2}$	101	

Wet watered by a tank.

Situation.	Number of farms.	Number of plots.	Guntas.	Paddy.	Fal. low.	Taver regi.	Til.	Mang.	Pandi. vary.	Measurer.
Under the tank and extending to the well and pikota.	1	5	132 $\frac{1}{2}$	132 $\frac{1}{2}$	...	...	...	...	...	Eswant Rāo.
East of Taili Mudda's ground containing 14 squares.	2	4	58 $\frac{1}{2}$	...	4 $\frac{1}{2}$	54 $\frac{1}{2}$	...	...	...	Nārāyanayya.
East of Kāgava's inām containing 62 squares.	1	6	142 $\frac{1}{2}$	...	...	...	79 $\frac{1}{2}$	48 $\frac{1}{2}$	15	
West of Kāgava's inām containing 13 squares.	1	1	19 $\frac{1}{2}$	...	13 $\frac{1}{2}$	...	...	...	...	
Total	3	11	215 $\frac{1}{2}$	...	18	54 $\frac{1}{2}$	79 $\frac{1}{2}$	48 $\frac{1}{2}$	15	
Total wet lands	5	16	397 $\frac{1}{2}$	122 $\frac{1}{2}$	18	54 $\frac{1}{2}$	79 $\frac{1}{2}$	48 $\frac{1}{2}$	15	
Total dry and wet lands	...	...	1,351 $\frac{1}{2}$	...	...	...	...	...	...	

RYOT RĀGAVA'S PATVALI OR FARM.

Dry lands.

Situation.	Farms.	Plots.	Guntas.	Bājra.	Ragi.	Gram.	Measurer.
South of the tank adjoining the Bellavarti bounds, north of the Gaad's inām.	1	2	235	235	...	...	Jayarām Rāo.
East of Venkata Nāik's fields adjoining the village.	1	4	307 $\frac{1}{2}$	305 $\frac{1}{2}$	...	...	
Total	2	6	540 $\frac{1}{2}$	540 $\frac{1}{2}$	...	...	
West of the tank jungle	1	1	76	...	...	76	Eswant Rāo.
Total dry land	3	7	616 $\frac{1}{2}$	540 $\frac{1}{2}$	...	76	

Wet lands.

Situation.	Farms.	Plots.	Guntas.	Pazhudl.	Fallow.	Measurer.
West of Taili Mudda's ground	1	3	41 $\frac{1}{2}$	44 $\frac{1}{2}$	...	Nārāyanayya.
North of do.	1	1	38 $\frac{1}{2}$	...	38 $\frac{1}{2}$	
Total	2	4	82 $\frac{1}{2}$	44 $\frac{1}{2}$	38 $\frac{1}{2}$	
Grand total of wet and dry lands	...	...	699 $\frac{1}{2}$	...	...	

LAND RENT—APPENDIX

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RYOT INSHA'S PATVALI.

Dry lands.

Situation.	Farms.	Plots.	Guntas.	Bājra.	Ragi.	Jāri.	Pazhudl.	Measurer.
North of Bazari Mudda's field, south of Perumāl pagoda inām.	1	4	476 $\frac{1}{2}$	140	...	36 $\frac{1}{2}$	300	Jayarām Rāo.

Wet watered by a tank.

Situation.	Farms.	Plots.	Guntas.	Paddy.	Measurer.
East of Venkata Nāik's paddy ground 20 squares	1	2	58 $\frac{1}{2}$	58 $\frac{1}{2}$	Eswant Rāo.
Total wet and dry	...	...	535 $\frac{1}{2}$	...	

KALA GAUD.

Dry lands.

Situation.	Farms.	Plots.	Guntas.	Til and panivara.	Kullu.	Ploughed.	Measurer.
East of tank extending to Varatanaipalli bounds.	1	7	553 $\frac{1}{2}$	143	311 $\frac{1}{2}$	92	Eswant Rāo.

Wet lands watered by a tank.

Situation.	Farms.	Plots.	Guntas.	Jāri.	Measurer.
Belonging to the village of Agrār given to this ryot as a compensation for the encroachment of the tank on the Chinnattimmināyanipalli grounds.	1	3	52 $\frac{1}{2}$	52 $\frac{1}{2}$	Eswant Rāo.
Total wet and dry	...	...	606	...	

ASHI NĀIK.

Dry grains.

Situation.	Farms.	Plots.	Guntas.	Jāri.	Til.	Fallow.	Measurer.
North of toti's inām	1	2	175 $\frac{1}{2}$	72	87 $\frac{1}{2}$	16	Sāma Rāo.

Wet grain under the tank.

Situation.	Farms.	Plots.	Guntas.	Jāri.	Measurer.
Situation high, tank must be full for the water to reach limits of the fields effaced from the accumulation of the earth.	1	3	244 $\frac{1}{2}$	244 $\frac{1}{2}$	Sāma Rāo.
Total wet and dry	...	...	420 $\frac{1}{2}$	...	

THE BARAMAHAL RECORDS

BAZARI MUDDA.

Dry rain.

Situation.	Farms.	Plots.	Guntas.	Bajra.	Measurer.
North of Rāgava's fields, south of Irsha's ...	1	2	240 $\frac{1}{2}$	240 $\frac{1}{2}$	Jayaram Rāo.

Wet grain.

Situation.	Farms.	Plots.	Guntas.	Fallow.	Measur.
East of Rāgava's paddy ground containing 10 squares or fields.	1	2	49 $\frac{1}{2}$	49 $\frac{1}{2}$	Nārāyanayya.
Total wet and dry ...	...	...	290	...	...

PURAKUDI NAGAPPA.

Wet grain.

Situation.	Farms.	Plots.	Guntas.	Paddy.	Measurer.
West of Venkata Nāik's fields ...	1	3	9 $\frac{1}{2}$	9 $\frac{1}{2}$	Eswant Rāo.

ASSUMED KANGO INĀM CULTIVATED BY VENKATAPPA.

Wet grain.

Situation.	Farms.	Plots.	Guntas.	Ploughed.	Fallow.	Measurer.
North of Kanniamma pagoda inām, 17 squares.	1	5	56 $\frac{1}{2}$	6 $\frac{1}{2}$	49 $\frac{1}{2}$	Nārāyanayya.

PURAKUDI PACHCHAI GAUD.

Wet grain.

Situation.	Farms.	Plots.	Guntas.	Jāri.	Measurer.
West of Venkata Nāik's fields, 23 squares	1	3	69 $\frac{1}{2}$	69 $\frac{1}{2}$	Nārāyanayya.

KHATAWANI JĀRI-PATTI ĀSĀMIWAR OR ABSTRACT OF RYOTS.

Dry grain.

Names of ryots.	Farms.	Plots.	Guntas.	Bajra.	Ragi.	Sāmat.	Til.	Kulthi.	Kōru.	Ploughed.	Fallow.	Jāri.	Panivarg. and Til.
Venkata Nāik	3	12	1,018 $\frac{1}{2}$	804 $\frac{1}{2}$	...	30	...	...	171 $\frac{1}{2}$	101	...	...	...
Rāgava	3	5	616 $\frac{1}{2}$	540 $\frac{1}{2}$	...	...	...	75	...	300	...	60 $\frac{1}{2}$	...
Irsha	1	4	476 $\frac{1}{2}$	1140 $\frac{1}{2}$	...	...	...	...	...	99	16	72	143
Kala Gaud	1	5	559 $\frac{1}{2}$	...	...	...	311 $\frac{1}{2}$	...	...	...	...	...	87 $\frac{1}{2}$
Asbi Nāik	1	2	175 $\frac{1}{2}$	...	...	...	...	...	...	...	...	...	...
Bazari Mudda	1	2	240 $\frac{1}{2}$	240 $\frac{1}{2}$	...	...	...	...	...	...	...	...	...
Total	10	34	3,078 $\frac{1}{2}$	1,786 $\frac{1}{2}$	...	30	...	387 $\frac{1}{2}$	171 $\frac{1}{2}$	500	16	138 $\frac{1}{2}$	230 $\frac{1}{2}$

LAND RENT—APPENDIX

Wet grain.

Names of ryots.	Farms.	Plots.	Guntas.	Paddy.	Ragi.	Mung.	Panivarg.	Til.	Fallow.	Ploughed.	Jāri.	Total wet and dry.
Venkata Nāik	4	16	337 $\frac{1}{2}$	122 $\frac{1}{2}$	64 $\frac{1}{2}$	46 $\frac{1}{2}$	15	79 $\frac{1}{2}$	18	...	...	1,351 $\frac{1}{2}$
Rāgava	3	4	82 $\frac{1}{2}$	...	...	...	...	...	33 $\frac{1}{2}$	44 $\frac{1}{2}$	...	699 $\frac{1}{2}$
Irsha	1	3	58 $\frac{1}{2}$	58 $\frac{1}{2}$	...	...	...	...	...	...	52 $\frac{1}{2}$	535 $\frac{1}{2}$
Kala Gaud	1	3	52 $\frac{1}{2}$	...	...	...	...	...	...	...	244 $\frac{1}{2}$	606
Asbi Nāik	1	2	244 $\frac{1}{2}$	...	...	...	...	...	49 $\frac{1}{2}$	...	...	420 $\frac{1}{2}$
Bazari Mudda	1	2	46 $\frac{1}{2}$	...	...	...	...	...	...	...	...	280 $\frac{1}{2}$
Nāgappa	1	3	5 $\frac{1}{2}$	9 $\frac{1}{2}$	...	...	...	...	49 $\frac{1}{2}$	...	...	9 $\frac{1}{2}$
Venkatappa	1	5	50 $\frac{1}{2}$	...	...	...	...	...	49 $\frac{1}{2}$	...	60 $\frac{1}{2}$	50 $\frac{1}{2}$
Pachchai Gaud	1	3	65 $\frac{1}{2}$	...	...	...	...	...	...	...	60 $\frac{1}{2}$	60 $\frac{1}{2}$
Total	13	41	960 $\frac{1}{2}$	190 $\frac{1}{2}$	54 $\frac{1}{2}$	48 $\frac{1}{2}$	15	79 $\frac{1}{2}$	155 $\frac{1}{2}$	51 $\frac{1}{2}$	368 $\frac{1}{2}$	4,567 $\frac{1}{2}$

BANJAR OR WASTE.

Measurers.	Pattis Field books.	Plots.	Guntas.	Arable.	Not arable.
Dry land.					
Jayaram Rāo	1	7	1,350 $\frac{1}{2}$	1,354	16 $\frac{1}{2}$
Rāma Rāo	1	2	136 $\frac{1}{2}$	...	136 $\frac{1}{2}$
Sāma Rāo	1	2	630	430	200
Krishna Rāo	1	7	1,426	1,426	...
Eswant Rāo	1	3	416	...	416
Total	5	19 [21 P]	3,969	3,220	769
Wet land.					
Sāma Rāo	1	1	68	68	...
Eswant Rāo	1	2	16 $\frac{1}{2}$	16 $\frac{1}{2}$	...
Nārāyanayya	1	11	364	294 $\frac{1}{2}$	69 $\frac{1}{2}$
Total	3	14	448 $\frac{1}{2}$	378 $\frac{1}{2}$	69 $\frac{1}{2}$
Grand total wet and dry	...	...	4,437 $\frac{1}{2}$	3,598 $\frac{1}{2}$	838 $\frac{1}{2}$

Dry and cultivated.

Inām lands.

Situation.	Farms.	Plots.	Guntas.	Bajra.	Measurer.
Panchāngi Subba Bhat—dry, south of the village extending to bellavarti; cultivator Venkatappa.	1	3	132 $\frac{1}{2}$	132 $\frac{1}{2}$	Jayaram Rāo.
Gaud inām Venkata Nāik—cultivated by Chinna, east of the sarkūr paddy fields.	1	4	322 $\frac{1}{2}$	322 $\frac{1}{2}$	Rāma Rāo.

Wet.

Situation.	Farms.	Plots.	Guntas.	Paddy.	Measurer.
Adjoining the bank, 11 squares	1	3	45 $\frac{1}{2}$	45 $\frac{1}{2}$	Eswant Rāo
Total	...	...	367 $\frac{1}{2}$	...	...

Dry.

Situation.	Farm.	Plots.	Guntas.	Bājra.	Measurer.
Karnam Kuppasappa's inām cultivated by Venkatappa, north of Gaud māniyam.	1	2	286	286	Rāma Rāo.

Wet.

Situation.	Farm.	Plots.	Guntas.	Fallow.	Measurer.
North of Nirganti Mutta's, 18 squares.	1	3	64½	64½	Nārāyanayya.
Total dry and wet ...	...	...	350½	...	

Puttālamma inām cultivated by Nāgappa—Wet.

Situation.	Farm.	Plots.	Guntas.	Paddy.	Measurer.
Situated west of Venkata Nāik's paddy fields, 2 squares.	1	3	16½	16½	Eswant Rāo.

Nirganti Mutta—Wet land.

Situation.	Farm.	Plots.	Guntas.	Fallow.	Measurer.
West of Bāgava's paddy fields, 5 squares.	1	1	12	12	Nārāyanayya.

Dry.

Situation.	Farm.	Plots.	Guntas.	Til.	Measurer.
Perumāl pagoda, pūjāri Tirupalli, cultivated by Venkatappa, south of Gaud inām.	1	2	126½	126½	Rāma Rāo.

Wet.

Situation.	Farm.	Plots.	Guntas.	Fallow.	Measurer.
East of Iraba Gaud's paddy fields, 5 squares.	1	3	8½	6½	Eswant Rāo.
Total dry and wet ...	...	...	185½	...	

Dry.

Situation.	Farm.	Plots.	Guntas.	Bājra.	Measurer.
Toti dāsi's inām, cultivated by himself, north of karnam's inām.	1	4	177½	177½	Rāma Rāo.

Wet.

Situation.	Farm.	Plots.	Guntas.	Paddy.	Measurer.
North of Venkata Nāik's paddy fields, 5 squares.	1	3	23½	23½	Nārāyanayya.
Total dry and wet ...	...	...	200½	...	

Kanniamma pagoda inām.

Pūjāri Nāga.

Situation.	Farm.	Plots.	Guntas.	Fallow.	Measurer.
North of karnam's inām ...	1	2	17½	17½	Nārāyanayya.

Abstract of inām lands.

Dry.

Situation.	Farms.	Plots.	Guntas.	Til.	Bājra.
Perumāl pagoda inām ...	1	2	126½	126½	...
Toti do. ...	1	4	177½	...	177½
Panchāngi do. ...	1	3	132½	...	132½
Gaud do. ...	1	4	322½	...	322½
Karnam do. ...	1	2	286	...	286
Total ...	5	15	1,045½	126½	918½

Wet.

Situation.	Farms.	Plots.	Guntas.	Til.	Bājra.	Total dry and wet. Guntas.
Perumāl pagoda ināms ...	1	1	5½	8½	...	135½
Kanniamma do. ...	1	2	17½	17½	...	17½
Puttālamma do. ...	1	3	16½	...	16½	16½
Toti do. ...	1	2	23½	...	23½	200½
Nirganti do. ...	1	1	12	12	...	12
Panchāngi do. ...	...	...	...	...	...	132
Gaud do. ...	1	3	322½	...	45½	367½
Karnam do. ...	1	2	286	64½	...	350½
Total ...	7	15	1,871½	102½	841½	1,232½

General abstract of sarkār and inām lands.

Dry.

Measurers.	Total Guntas.	Sarkār.	Sīgavali.	Banjar.	Ināms.
Jayarām Rāo ...	3,057½	2,325	1,514½	1,380½	132½
Rāma Rāo ...	1,048½	1,306½	...	1,306½	912½
Sāma Rāo ...	1,085½	1,035½	455½	630	...
Krishna Rāo ...	1,873	1,873	447	1,426	...
Eswant Rāo ...	1,045½	945½	629½	416	...
Total ...	8,111	8,135½	3,073½	5,159	1,045½

Wet.

Measurers.	Total Guntas.	Sarkār.	Sīgavali.	Banjar.	Ināms.	Total dry and wet. Guntas.
Jayarām Rāo ...	...	...	...	...	...	3,057½
Rāma Rāo ...	...	...	...	...	...	1,048½
Sāma Rāo ...	312½	312½	244½	63	...	1,398½
Krishna Rāo ...	...	...	...	...	...	1,873
Eswant Rāo ...	329	258½	242½	15½	70½	1,371½
Nārāyanayya ...	955½	847½	473½	36½	117½	955½
Total ...	1,596½	1,408½	960½	448½	187½	9,707½

No. 3.

Yāddāsht kaachcha bulsi patti or memorandum of the gross valuation of the produce of the lands belonging to the village of Chinnatimminayanipalli, etc.

By Venkata Rao, surveyor.

Venkata Naik's farm.

DRY.

Sāma Rao's measurement.
Situating north of Ashi Naik's paddy fields,

Valuation candies.	Valuation guntas.
20 Bājra.	
Stubble ...	131½
Ploughed ...	101

232½ valued.

At 20 candies each for of 40 guntas or 10 acres sāmai etc.

12 Sāmai ...	80
Kodra ...	17½

47½ at 12 per tār.

Total 280½

The soil mixed with sand.

Krishna Rao's measurement.

	Guntas
Situated west of the Chigarlapalli bounds	453½
Deduct kango's inām	6½

Remainder ... 447

Candies.	Valuation guntas.
10 Mūng & Til ...	47 at 10 candies.
12 Sāmai ...	200 at 12 do.
25 Bājra ...	200 at 25 do.

Total ... 447

The above land is now ploughed.

WET.

Eswant Rao's measurement.

Extending from the bank to the well and pikōta, squares 32.

Valuation candies.	Guntas.
15 { Paddy 122 ½ at 15 Candies per saddi—	
100 guntas or 2½ acres.	

Nārāyanayya's measurement—3 farms.

Situating east of Taili Mudda's paddy fields, squares 14 viz.—

1st farm	Tuvar, Ragi ...	54½
	Fallow ...	4½
		58½

15 { 1st crop.
2nd crop per saddi.

Venkata Naik's farm—cont.

Situating east of the karnam's ināms.

Squares 32—guntas 143½ viz.—

5 { 1st crop.
2nd crop at 5 candies.
Mūng 48½

5 { 1st crop.
2nd crop at 5 candies.
Panivarg 15

1st crop.
2nd crop at 5 candies.

The soil is of the 3rd sort.

Jayarām Rao's measurement.

Lying near the village and east of Ragava's farm.

Total Guntas ...	286½ viz.—
Valuation candies.	Guntas.
Ragi ...	140
30 Bājra ...	146½

286½ at 30 candies.

Kala Gaud's farm.

DRY.

Eswant Rao's measurement.

Situating east of the tank and extending to the Varatanapalli bounds.

Guntas ... 553½ viz.—

Valuation
candies.

per tār.
10 Kulti ... 311 at 10 candies.
8 Til ... 242 at 8 do.

WET.

The land watered by the Agrār tank to which village it properly belongs; last year's crop was jāri now fallow.

Guntas ... 52½

per saddi 15 { 1st crop.
2nd crop at 15 candies.

The tank is dry, there is a well but the right to its water is disputed by Nallappa Nāyar of Bellawarti.

Ashi Naik's farm.

DRY.

Sāma Rao's measurement.

Formerly included in the wet land but now transferred to the dry on account of its high situation. It lies north of the tōti's inām.

Guntas ... 175½ viz.—

Valuation Bajra and jāri 72 at 20 candies

per tār { Til ...	87½
Fallow ...	16
	103½

8 Candies ... 8

WET.

Situation high. Tank must fill before the water can reach.

Jāri stubble ... guntas 244½
per saddi 8 { 1st crop.
2nd crop at 8 candies.

Bazari Mudda's farm.

DRY.

Jayarām Rao's measurement.

Situating north of Rāgava's farm and south of Irsha's, guntas 240½

Valuation candies per tār 25; Bājra stubble at 25 candies.

3rd farm

Situating west of karnam's inām; squares 13, guntas 18½.
The land now fallow and waste

WET.

Nārāyanayya's measurement.

Situating east of Rāgava's
Paddy fields containing 10 squares, guntas 49½ per saddi. 15 paddy at 15 candies.
This ryot was last year in partnership with Venkata Naik but is now on his own bottom.
Pājari Nāgappa (a purakudi) or ryot of another village.

Eswant Rao's measurement.

WET.

Situating west of Venkata Naik's paddy fields;
Crop paddy, guntas 8½, valuation 15 candies per saddi.

The above ryot having declined to hold this farm it was given to Venkata Naik.

Rāgava's farm.

DRY.

Jayarām Rao's measurement.

Situating south of the tank extending to the bounds of Bellawarti and north of the Gaud's inām; 2 farms, guntas 540½.

Valuation candies 1st Bājra 235 guntas at—
25 ... 25 candies
per tār ... 2nd east of
20 ... Venkata Naik's
Guntas 301 at
30 candies.

Eswant Rao's measurement.

Lying west of the tank jungle cleared.
Crop kulti guntas 76; valuation 10 candies per tār.

Total dry guntas 616½

WET.

By Nārāyanayya.

Watered by the tank guntas 821½.

Situating west of Muddas.

1st plot contains 12 squares ploughed 44½

guntas.

1 plot north of the above 7 do. 38½

82½ at

15 candies per saddi

Irsha's farm.

DRY.

By Jayarām Rao.

Situating north of Bazari Mudda's farm and south of Perumāl's pagoda inām guntas ... 476½

Valuation candies	Bājra stubble 240
per tār 30.	Guntas. 200
	12 Fallow ... 26½
	Jari ... 476½

WET.

By Sāma Rao.

Situating west of Venkata Naik's paddy fields; contains 20 squares.

Paddy stubble guntas 58½.

Valuation candies, 15 per saddi.

Pachchai Gaud, Purakudi.

WET.

By Nārāyanayya

Situating west of Venkata Naik's farm containing 23 squares ... guntas 69½

Last year's crop jāri, now fallow, valued at 8 candies per saddi.

Kango's assumed inām cultivated by Venkata Naik.

WET.

By Nārāyanayya

Situating north of Kanniamma's inām; contains 17 squares ... guntas 56½

Viz., Ploughed ... 6½
Fallow ... 49½

56½

Valued at 15 candies per saddi one crop.

Inām lands.

Perumāl pagoda.

DRY.

Cultivated by Venkata Nāik, measured by Sama Rāo, situated south of the gaud's inām; crop til, guntas 126½, valuation 8 candies.

WET.

Measured by Eswant Rāo. Lying west of Irsha Gaud's paddy fields—squares 5, guntas 8½, valuation 10 candies.

Panchangī inām—Name Subba bhat.

DRY.

Measured by Jayarām Rāo. Situated north of the village and extending to the bounds of Bellawarti cultivated by Venkatappa. Bajra guntas 132½—valuation 20 candies per tār.

Kannamma's pagoda cultivated by pājāri Nāga.

WET.

Measured by Nārāyanayya.

Situated north of karnam's inām—guntas 17½ now fallow; valuation provided the tank fills, 10 candies per saddi.

Gaud's inām Venkata Nāik.

DRY.

Measurer Rām Rāo.

Situated east of the sarkar paddy fields. Bajra stubble—guntas 322½; valuation per tār 20 candies.

WET.

Contiguous to the bank; measurer Eswant Rāo; paddy stubble 11 squares, guntas 45½, valuation 10 candies.

Puttāmma pagoda cultivated by Nāgappa.

WET.

Measured by Eswant Rāo.

Lying west of Venkata Nāik's paddy fields—2 squares paddy stubble guntas 16½, valued at 10 candies per saddi.

Kuppayya Karnam's inām cultivated by Venkatappa.

DRY.

Measurer Sāma Rāo.

Lying north of the Gauds inām; crop bajra guntas 286, valuation 20 candies.

WET.

Measurer Nārāyanayya.

Situated north of nīrganti's inām—18 squares guntas 64½ fallow; valuation 10 candies.

Tōti Dās's inām cultivated by himself.

DRY.

Measurer Sāma Rāo.

Lying north of the karnam's inām—crop bajra guntas 177½; valuation 20 candies.

WET.

Measurer Nārāyanayya.

Situated north of Venkata Nāik's paddy fields—5 squares guntas 23½ paddy stubble, valuation 10 candies.

Nīrganti's inām.

WET.

Measurer Nārāyanayya.

Lying west of Rāgava's fields, containing 5 squares guntas 12, valuation 10 candies.

No. 4.

First Method.

Hulsi Samjhāish patti or mode of settling the rents with the ryots as deducted from the gross valuation of the produce of their lands.

Ryot Venkata Nāik.

DRY.

Situation &c.	Farms.	Plots.	Guntas.	Measurer.
North of Ashi Nāik's jāri field, viz. ...				
Guntas ... { Bajra ...				
13½ ... { per tār 20 candies ...				
30 ... { sāmāi ...				
17½ ... { per tār 12 candies ...	1	4	280½	Sāma Rāo.
101 ... { Kodru ...				
... { per tār 12 candies ...				
... { Bajra fallow ...				
... { per tār 20 candies ...				
280½ ...				
North of the Chigarlapalli bounds, viz. ...				
200 Bajra at 25 candies.	1	4	447	Krishna Rāo.
200 Sāmāi at 12 candies, 47 Mūng, 10 candies.				

Farm.	Plots.	Guntas.	Measurer.	
417 Contiguous to the village east of Rāgava's farm valuation 30 candies.	1	4	286½	Jayarām Rāo.
140 Ragi				
146½ Bajra				
286½				
Farm relinquished by Ashi Nāik lying north of the 15th's inām 72; jāri and bajra at 20 candies.	1	2	175½	Shāma Rāo.
87½ Til at 8 candies.				
Fallow at 8 candies				
175½				
Total dry	4	14	1189½	

Abstract of Ashi Nāik's Dry Lands.

	Guntas.	Hulsi	Candies.
At 30 candies per tār	286½	21	9½ 0
At 25 candies	200	12	10 0
At 20 do.	304½	15	4½ 9
At 12 do.	247½	7	8½ 3
At 10 do.	47½	1	3½ 0
At 8 do.	108	2	1½ 1

Total ... 1189½ 59 17½ 0

Equal to 2 tār 15½ as ... 18 14½ 1

41 3 3

Deduct on account of these crops dry seasons, etc. and ½ lbs. at 1 chakram 5½ lbs. per candy is 62-7-10½.

	Ghs.	fs.	as.
Deduct for seed at 8 fs. 5 as. per tār	2	4	10½
Weeding at 7 fs. per tār	2	0	12½
Plough each viz.—			
Bullocks	1	5	0
Iron	0	3	0
Mera 3 croes	0	2	0
Charities viz—			
15 Kurani's grain	1	1	7
Cash	0	3	0
Cost of one plough is	3	4	11½
At 1 plough to 2 tār. (2 tār 15½ as is equal to 1-7½ plough).	5	1	8½
Expense of seedgars or servants one fifth is	12	5	8½

40 5 2½

Sarkar's share or ¼ is ... 20 2 9½

Venkata Nāik's Wet Lands.

Situation, etc.	Farm.	Plots.	Guntas.	Measurers.
Adjoining the bank and extending to the well etc. paddy stubble valued at 15 candies per saddi.	1	5	122 $\frac{5}{16}$	Eswant Rao.
East of Taily Mudda's paddy fields, squares 14, guntas 54 $\frac{5}{16}$ Tuvay, ragi 4 $\frac{1}{2}$ Fallow	...	1	4 58 $\frac{13}{16}$	Nārāyanayya.
East of Karnam's inām squares 52 79 $\frac{1}{2}$ Til	...			
48 $\frac{1}{2}$ Mūng	...			
15 Panivarg	...	1	6 143 $\frac{1}{2}$	Do.
143 $\frac{1}{2}$ at 5 Candies	...			
West of Karnam's inām containing 12 squares waste, guntas 13 $\frac{1}{2}$	...	0	0 0	Do.

Venkata Naik's Wet Lands—cont.

Situation, etc.	Farms.	Plots.	Guntas.	Meas- ures.
Farm relinquished by Nāgappah west of Venkata Naik's paddy fields paddy stubble at 15 candies.	1	3	9½	Eswari Rao
Farms relinquished by Ashi Naik, situation high, etc. jāri stubble valued at 8 candies.	1	3	244½	Sāma Rao.
Kango's assumed inām north of Kanniamma pagoda inām, squares 17				
6½ ploughed	1	5	56½	Nārāya nayy
49½ fallow				
56½ valued at 15 candies ...				
Farm relinquished by Parakudi Pachchhai Gand west of Venkata Naik's squares 23 jāri stubble at 8 candies.	1	3	69½	Do.
Total wet ...	7	29	703½	

Abstract of Venkata Naik's Wet Lands.

	Guntas.				
At 15 candies per saddi	246½	is	36	17½	2
At 8 candies do.	313½	"	25	½	0
At 5 candies do.	148½	"	7	5	2
Total ...	708½		69	3½	0
			11	4½	0
			57	18½	0
Deduct for seed at 8 fanams per 100 guntas ...	5	6	5		
do. for weeding at do. ...	5	6	5		
Deduct expense of ploughs viz.—					
Bullocks	1	5	0		
Iron	0	3	0		
Mēra 3 kurunis	0	2	6		
Charity viz.—					
Grain 15 kurunis ...	1	2	0		
Cash	0	3	0	1	5
Cost of each plough	3	5	6		
At 1 plough to 200 guntas is 3 ploughs 8½ as. or	12	4	14		
do. for servants 1/10 do. ...	9	2	11	33	0
				59	6
				29	0
Sarkar's share or ¼ is ...					5½

Total dry and wet—

Dry ...	49	5	2½
Wet ...	59	6	11½

100 1 13½

Sarkar's share ... 50 0 15

Ryot's Kabūliyat ... 51 6 0 viz.

Last years rent ... 44 6 11

Increase his own offer ... 6 9 13

51 6 0

e divided among the 3 first years as follows:

Rākshasa ... 1205 ... 46 9 0

Nala ... 1206 ... 49 2 0

Pingala ... 1207 ... 51 6 0 fixed till the expiration of the lease.

Irsha's dry lands.

Situation.	Farms.	Plots.	Ga.	Measures.
North of the Bazary Mudda's farm, south of Perumāl Pagoda inām viz.				
Candies. Bajra	240	Value 12 candies		
20 15 2 Jāri	38½	valuation		
6 0 0 Ploughed	276½	12 candies	1	4
26 15 2				
Deduct for thin crops &c.				
8 7 3 5/6th				
chs. f. as.				
18 7½ 6 3 valuation at 1 5 4 per candy				cha. f. as.
				28 0 0
Deduct for seed at 8.5 per tār 9-13½				
Weeding	at	7		
Bullocks	at	1-5		
Iron	at	3		
Mēra	at	0-2-4½		
Charity	at	1-4-7		
Cost of 1 plough	3-4-11½			
1½ tar is 0½ as. plough			2	0
¼ for expense of cultivation			5	6
				9 14 12½
				18 5 3½
Sarkar share ¼			9	2

Wet watered by a tank.

East of Venkata Naik's paddy fields paddy stubble				
20 sqs. valuation 15 candies per saddi				
Cdys. Guntas.				
8 16½ 3	58½	at 15 candies per saddi is		
1 8½ 2	Deduct at the rate of 3½ cent per			
	candy.			
7 7½ 1	value at 16 G* per candy			11 8 4
Deduct for seed at 8 fs. per saddi ...			4	11½
do. do. ...			4	11½
Bullocks	1	5	0	
Iron	0	3	0	
Mēra	0	2	6	
Charity	1	5	0	

Cost of 1 Plough ... 3 5 6

58½ G* is 4½ as of a plough or	0	9	15½
¼ Exp. of cultivation or	1	1	13

Rākshasa 1205 8 5 sark. sh. 4 3 8

Wet 8 7 ¼	Nala ...	1206 10 0	last year ...	7 0 0
Dry 18 5 3½	Pingala ...	1207 11 5	increase ...	4 5 0

27 2 3½

11 5 0

Sarkar 13 6 1½

BAZARI MUDDA.

Dry.

Situation, etc.	Farms.	Plots.	Guntas.	H. Candies.	Measurers.
N. of Rāgava's fields, south of Irsha's	1	2	240 $\frac{1}{2}$	15 4 3	Jayarām Rāo.
N. of Bājra stubble, val. 25 cdis					
Deduct 5/13th				4 14 0	
	1	5	4 per candy	10 0 $\frac{1}{2}$ 3 at	
Deduct for seed		0	9 10 $\frac{1}{2}$	5 5 10 $\frac{1}{2}$	
Weeding		0	4 2 $\frac{1}{2}$		
Plough 4 $\frac{1}{2}$ as.		1	0 4 $\frac{1}{2}$		
1/5		3	1 9		
				5 5 10 $\frac{1}{2}$	
				10 2 2 $\frac{1}{2}$	
Sarkār share				5 1 1 $\frac{1}{2}$	

Wet.

E. of Rāgava's paddy fields	1	2	49 $\frac{1}{2}$	0 7 7 $\frac{1}{2}$	Nārāya-nayya.
10 squares, valuation, 15 candies					
Deduct 3 $\frac{1}{2}$ kurunis per cdy				1 3 1	
				6 4 $\frac{1}{2}$ 3 val.	
at 16 fs. per candy				9 9 12 $\frac{1}{2}$	
Deduct for seed		0	3 15 $\frac{1}{2}$		
Weeding		0	3 15 $\frac{1}{2}$		
Plough 4 $\frac{1}{2}$		0	8 13 $\frac{1}{2}$		
1/10		0	9 15 $\frac{1}{2}$		
				2 6 11 $\frac{1}{2}$	
				7 2 8 $\frac{1}{2}$	
Sarkār share				3 6 4 $\frac{1}{2}$	
Kabūliat					
Last year				5 0 0	
Increase				2 5 0	
				7 5 0 viz.	
Rākshasa	...	...	1,205	5 8	
Nala	...	...	1,206	6 6	
Pingala	...	...	1,207	7 5	
Wet	7	2	8 $\frac{1}{2}$		
Dry	10	2	2 $\frac{1}{2}$		
	17	4	11 $\frac{1}{2}$		
Sarkar.	8	7	5 $\frac{1}{2}$		

SECOND METHOD AND THAT WHICH HAS BEEN ADOPTED.

Ryot Wobe Nāik.

Dry.

1st Farm.	Farms.	Plots.	Ga.	Tirvai.	Measurers.
N. of Sanjivirāyaswāmpagoda inām	1	0	308 $\frac{3}{16}$	1 7 12	Gurnāji Rāo.
Crop, kulti, Bātāi, val. 7 candies, 23 fs. per tār.					

Situation, etc.	Farms.	Plots.	Ga.	Tirvai.	Measurers.
2nd Farm.					
W. of the above name of the field Alamard kolla.					
Kandāyam. Crop.					
chs. f. as. Kulti ... 262 $\frac{5}{8}$	1	0	462 $\frac{5}{8}$	3 0 1	Gurnāji Rāo.
2 6 0 Sāmai ... 200					
			462 $\frac{5}{8}$ val. of		
			per tār.		
			Average produce.		
			per tār 3 candies.		
3rd Farm.					
E. of the village W. of the Kattināyanipalli bounds,	1	0	497	4 9 12	Krishna Rāo.
name of the field Vapalemanchenu, crop mixed					
Bājra, Ragi, Harik, Mūng. Val. 4 chs. per					
tār, average produce per tār 12 candies					
4th Farm.					
W. of the above adjoining to and surrounding	1	0	209 $\frac{1}{16}$	2 0 15	do.
the village on the N.S. and W. crop bājra.					
val. per tār 12 candies 4 chs.					
West of the above name of the field Warrakal-					
kolla					
Mūng ... 114	1	0	214	1 0 11	do.
Fallow ... 100					
			214 val. 6 cdis.		
Tirvai ... 2 chs.					
5th Farm.					
West of the above Ragināchenu (name of the					
field)					
Bājra ... 100	1	0	325 $\frac{1}{16}$	2 6 13	do.
Ragi ... 25 $\frac{1}{16}$					
Kodru ... 200					
			325 $\frac{1}{16}$ Val: 10 Candies.		
				6 0 2,018 $\frac{1}{16}$	15 6 0
Tirvai ... 3 chs. 3 fa.					

Wet lands.

Name Nagamard kalani.

Sqs. 41. Watered $\frac{1}{2}$ by a pikota and $\frac{1}{2}$ by rain.

at 15 cys. per saddi, tirvai 6 0 0 crop chillies	0	0	5	0	3	0
gs. 5	0	0	80	3	2	0
at 10 candies per saddi ploughed, tirvai	0	4	0	0	0	50 $\frac{1}{16}$
at 6 candies per saddi fallow, tirvai	2	4	0	0	0	1 2 3
	0	0	135 $\frac{1}{16}$	4	7	3
Watered by a pikota.						
at 15 candies, tirvai 5 0 0	0	0	40	2	0	0
	0	0	175 $\frac{1}{16}$	6	7	3
Total dry & wet	0	0	2,194	22	3	3
Kabūliat						
Last year	...	...	19	2		
Increase	...	...	2	4		

21 6 fixed rent.

Two Hoblis in the Krishnagiri district were surveyed according to the 1st farm which being too prolix, this method producing the same result was adopted.

Holsi Goshwara or Abstract Valuation.

Ryot's names.	Dry lands.				Wet lands.									
	Fields.	Plots.	Guntas.	Tirvai.	Fields.	Plots.	Guntas.	Tirvai.	Total.	Last year.	Kaba-hiyab.	P. 1205.	P. 1206.	P. 1207.
Venkata Nāik and Ashi Nāik.	4	14	1182 $\frac{1}{2}$	20 2 9 $\frac{1}{2}$	7	29	703 $\frac{1}{2}$	20 8 9 $\frac{1}{2}$	50 0 15	14 6 3	51 6 0	48 9 0	49 2 0	51 6 0
Iraa	1	4	476 $\frac{1}{2}$	9 2 9 $\frac{1}{2}$	1	2	58 $\frac{1}{2}$	4 3 8	13 6 1 $\frac{1}{2}$	7 0 0	11 5 0	8 5 0	10 0 0	11 5 0
Rāgava	3	7	616 $\frac{1}{2}$	14 0 10 $\frac{1}{2}$	2	4	82 $\frac{1}{2}$	6 1 4	20 1 14 $\frac{1}{2}$	10 5 0	16 6 0	13 5 0	24 5 0	16 5 0
Kala Gaud	1	7	553 $\frac{1}{2}$	3 0 8 $\frac{1}{2}$	1	3	52 $\frac{1}{2}$	3 8 14	6 9 6 $\frac{1}{2}$	6 0 0	8 5 0	6 8 0	7 6 0	8 5 0
Bazari Mudda	1	2	240 $\frac{1}{2}$	5 1 14 $\frac{1}{2}$	1	2	4 $\frac{1}{2}$	3 6 4 $\frac{1}{2}$	8 5 0	7 5 0	5 8 0	6 6 0	6 6 0	7 5 0
Total	10	34	3076 $\frac{1}{2}$	51 7 6 $\frac{1}{2}$	12	40	947 $\frac{1}{2}$	47 8 4	90 5 10	73 1 3	95 7 0	80 5 0	87 9 0	95 6 0

No. 6

PARKA Tirvai or Net Valuation.

Venkata Nāik, etc.—Dry.

Situation.	Fields.	Plots.	Guntas.	At 12 chs.	At 10 chs.	At 8 chs.	At 5 chs.	Measurer.
North of Ashi Nāik's Paddy fields	1	4	280 $\frac{1}{2}$				280 $\frac{1}{2}$	Sāma Rāo.
Bājra, Sāmai, Kedra, Ploughed.								
13 $\frac{1}{2}$ —20—17 $\frac{1}{2}$ —101								
North of the toti's inām. Belonging to Ashi Nāik's farm.	1	2	175 $\frac{1}{2}$		175 $\frac{1}{2}$			Do.
Jāri Tili Fallow								
72 87 $\frac{1}{2}$ 16								
West of Chigariapalli bounds.	1	4	447			447		Krishna Rāo.
Bājra Sāmai Mang								
200 200 47								
Contiguous to the village, East of Rāgava's.	1	4	286 $\frac{1}{2}$	286 $\frac{1}{2}$				Jayarām Rāo.
Total	4	14	1182 $\frac{1}{2}$	286 $\frac{1}{2}$	175 $\frac{1}{2}$	447	280 $\frac{1}{2}$	
Tirvai				25 4 5 $\frac{1}{2}$	8 5 15 $\frac{1}{2}$	4 3 15	35 4	

Wet watered by a tank—Total Crop.

Situation.	Fields.	Plots.	Guntas.	At 6 chs.	At 4 $\frac{1}{2}$ chs.	At 3 chs.	At 2 chs.	Measurer.
Adjoining the bank and extending to the well, etc., paddy stubble.	1	5	122 $\frac{1}{2}$	122 $\frac{1}{2}$				Eswant Rāo.
Relinquished by Nāgappa, West of Gaud's inām paddy stubble.	1	3	9 $\frac{1}{2}$					Do.
East of Tajji Mudda's paddy fields Tavar.	1	4	58 $\frac{1}{2}$	58 $\frac{1}{2}$			143 $\frac{1}{2}$	Nārāyanayya.
Ragi 54 $\frac{1}{2}$ Fallow 4 $\frac{1}{2}$. Resumed inām Cango's paddy stubble.	1	5	56 $\frac{1}{2}$		56 $\frac{1}{2}$			Do.
North of Kanniamma's pagoda inām, East of Kernam's inām.	1	6	143 $\frac{1}{2}$					Do.
Relinquished by Pach-chai Gaud, Crop Jāri.	1	3	69 $\frac{1}{2}$			69 $\frac{1}{2}$		Do.
South of Venkata Nāik's fields.	1	3	244 $\frac{1}{2}$			244 $\frac{1}{2}$		Sāma Rāo.
	7	29	703 $\frac{1}{2}$	190 $\frac{1}{2}$	56 $\frac{1}{2}$	313 $\frac{1}{2}$	143 $\frac{1}{2}$	
Tirvai				26 2 7	11 4 2 $\frac{1}{2}$	2 5 7 $\frac{1}{2}$	9 4 3 $\frac{1}{2}$	
Grand Total			Guntas. 1893 $\frac{1}{2}$	51 6 12 $\frac{1}{2}$				

RYOT IRSHA.

Dry.

Situation.	Fields.	Plots.	Guntas.	At 7 chs.	Measurer.
North of Bazari Mudda's field, South of Perumāl inām.	1	4	476 $\frac{1}{2}$	476 $\frac{1}{2}$	Rāma Rāo.

Wet Crop $\frac{1}{2}$.

Situation.	Fields.	Plots.	Guntas.	At 6 chs.	Measurer.
East of Venkata Nāik's paddy fields, paddy stubble.	1	2	58 $\frac{1}{2}$	58 $\frac{1}{2}$	Eswant Rāo.
Tirvai				3 5 4 $\frac{1}{2}$	
Grand total			535 $\frac{1}{2}$	11 8 11 $\frac{1}{2}$	

RYOT RAGAVA.

Situation.	Fields.	Plots.	Guntas.	At 10 chs.	At 8 chs.	At 2 chs.	Measurers.
South of the tank extending to Bellawanti bounds, crop Bājra.	1	2	235		235		Jayarām Rāo.
Near the village east of Venkata Nāik's Bājra.	1	4	305 $\frac{1}{2}$	305 $\frac{1}{2}$			Do.
West of tank cleared land	1	1	76			76	Eswant Rāo.
Total	3	7	616 $\frac{1}{2}$	305 $\frac{1}{2}$	235	76	
Tirvai				11 5 6 $\frac{1}{2}$	7 6 6	3 5 4	0 3 12 $\frac{1}{2}$

Wet Crop $\frac{1}{2}$.

Situation.	Fields.	Plots.	Guntas.	At 6 chs.	Measurers.
West of Tajji Mudda's	1	3	44 $\frac{1}{2}$	44 $\frac{1}{2}$	Nārāyanayya.
North of do ploughing	1	1	38 $\frac{1}{2}$	38 $\frac{1}{2}$	Do.
Total	2	4	82 $\frac{1}{2}$	82 $\frac{1}{2}$	

RYOT KALA GAUD.

Dry.

Situation.	Fields.	Plots.	Guntas.	At 4 chs.	Measurer.
East of the tank on Vāntanapalli bounds, till 242, Keldi 311 $\frac{1}{2}$.	1	2	559 $\frac{1}{2}$	559 $\frac{1}{2}$	Eswant Rāo.
			559	559	

Wet Crop $\frac{1}{2}$.

Situation.	Fields.	Plots.	Guntas.	At 6 chs.	Measurer.
Belonging to the Agrār tank, crop Jāri.	1	3	52 $\frac{1}{2}$	52 $\frac{1}{2}$	Eswant Rāo.
			3 1 8	3 1 8	
Grand total Tirvai			Guntas. 698	8 6 13	

THE BARAMAHAL RECORDS

BAZARI MUDDA.

Dry.

Situation.	Fields.	Plots.	Guntas.	At 8 chs.	Measurer.
North of Rāgava's field, south of Irsha's, crop Bājra.	1	2	240½	240½	Rāma Rāo.
			4 8 2	4 8 2	

Wet.

Situation.	Fields.	Plots.	Guntas.	At 8 chs.	Measurer.
East of Rāgava's paddy fields, paddy stubble.	1	2	49½	49½	Nārāyanayya.
Tirvai ...			2 9 9	2 9 9	
Grand total ...		Guntas.	296	7 7 11	

Dry.

Grand total sarkar 1 karai, ryots 5—

Farms.	Ploughs.	Fields.	Plots.	Guntas.	At 12 chs.	At 10 chs.	At 8 chs.	At 7 chs.	At 6 chs.	At 5 chs.	At 4 chs.	At 3 chs.
5	...	10	34	2076½	286½	481½	687½	476½	235	280½	55½	76
Tirvai ...				55 6 10 8	5 15½	12 0 5½	13 7 8	8 3 7	3 5 4	3 5 ½	5 5 5	0 3 12½
Waste ...				3989			0					
				7065½								

Wet.

Farms.	Ploughs.	Fields.	Plots.	Guntas.	At 6 chs.	At 4½ chs.	At 3 chs.	At 2 chs.
...	...	12	40	947½	433½	56½	313½	149½
Tirvai ...				40 8 6	26 0 1½	2 1 7½	9 4 3	2 8 10
Waste ...				461½				
				1,408½				

Total Dry and Wet—

Sāguvali ...

Waste ...

4024½

1450½

5474½

Inām Lands.

Situation.	Pagoda ināms.		Perumāl pagoda.		Measurers.
	Fields.	Plots.	Guntas.	At 2-6 chs.	
South of the Gand's inām cultivated by Venkata Nāik, crop til.	1	2	128½	126½	Rāma Rāo.
Tirvai ...			0 8 4	0 8 4	
East of Irsha's paddy fields ...	1	3	Wet. 8½	At 4-5 chs 8½	Eswant Rāo.
Tirvai ...			0 3 15	0 3 15	
Total Guntas 135½			1 2 3		

LAND RENT—APPENDIX

KANNIAMMA PAGODA.

Wet.

Situation.	Fields.	Plots.	Guntas.	At 4/5 chs.	Measurer.
North of Karnam's inām fallow ...	1	2	17½	17½	Nārāyanayya.
Tirvai ...			0 7 13	0 7 13	

PUTTALAMMA PAGODA.

Wet.

Situation.	Fields.	Plots.	Guntas.	At 4/5 chs.	Measurer.
West of Venkata Nāik's paddy fields cultivated by Nāga paddy stubble.	1	3	16½	16½	Eswant Rāo.
Tirvai ...			0 7 5	0 7 5	

KARNAM KUPPAYA.

Dry.

Situation.	Fields.	Plots.	Guntas.	At 6 chs.	Measurer.
North of Gand's inām, Bājra ...	1	2	286	4 2 14½	Rāma Rāo.

Wet.

Situation.	Fields.	Plots.	Guntas.	At 4/5 chs.	Measurer.
North of Nīnganti Mudda's inām, fallow.	1	3	64½	64½	Nārāyanayya.
Tirvai ...			2 9 2½	2 9 2½	
Total ...			305½	7 2 1	

PANCHANGI SUBBHA BHAT.

Dry.

Situation.	Fields.	Plots.	Guntas.	at 8 chs.	Measurer.
South of the village extending to Bellawarti bounds, crop Bājra.	1	1	132½	132½	Jayarām Rāo.
Tirvai ...			2 6 8½	2 6 8½	

TÖTI DĀSI.

Dry.

Situation.	Fields.	Plots.	Guntas.	at 6.	Measurer.
North of Karnam's inām, crop Bājra.	1	4	177½	177½	Rāma Rāo.
Tirvai ...			2 6 9	2 6 9	

Wet.

Situation.	Fields.	Plots.	Guntas.	at 4-5 chs.	Measurer.
West of Venkata Nāik's ragi fields paddy stubble.	1	2	23½	at 4-5 23½	Nārāyanayya.
Tirvai ...			1 0 9½	1 0 9½	
Total guntas ...			205½	3 7 2½	

THE BARAMAHAL RECORDS

NIRGANTI MUTTA.

Wet.

Situation.	Fields.	Plots.	Guntas.	at 4 5 0	
West of Rāgarā's paddy fields, crop til.	1	1	12	12	Nārāyanay.
Tirvai ...	...	...	0 5 6½	0 5 6½	

TOTAL ŪLIGA INĀMS.

Dry.

Farms.	Fields.	Plots.	Guntas.	at 8	at 6	at 7
5	4	13	918½	132½	463½	362½
Tirvai ...	...	...	15 2 10½	2 6 8½	6 9 7½	5 6 10

Wet.

Farms.	Fields.	Plots.	Guntas.	at 4-5	at 3-5
0	4	9	145½	100½	45½
Tirvai ...	...	...	0 0 14½	4 5 2½	1 1 12
Grand Total	...	...	1063½	21 3 8½	...

TOTAL INĀMS.

Dry.

Farms.	Fields.	Plots.	Guntas.	at 6	at 2-6	at 7-0	at 0-8
8	5	15	1045½	463½	126½	322½	132½
Tirvai ...	...	...	16 0 14½	6 9 7½	0 8 4	5 6 10	2 6 8½

Wet.

Farms.	Fields.	Plots.	Guntas.	at 4-5	at 3-5
0	7	17	187½	142½	45½
Tirvai ...	...	...	7 9 15½	6 4 8½	1 5 12
Grand total inām	...	...	1232½	24 0 13½	...

GRAND TOTAL SIKKAR AND INĀM LANDS.

Dry.

Farms.	Plots.	Fields.	Plots.	Total guntas.	at 12 chs.	at 10 chs.	at 8 chs.	at 7 chs.	at 6 chs.	at 5 chs.	at 4 chs.	at 2-6 chs.	at 2 chs.
13	...	15	49	4122	286½	481½	320½	799½	698½	250½	653½	126½	70
Tirvai ...	...	...	...	71 7 8½	8 5 15½	12 0 5½	16 4 1½	14 0 1½	10 4 1½	3 5 ½	5 5 5	0 8 4 0 3 12½	
Banjar Sarkar.	...	...	...	3989	...	...	...	...	...	...	...	...	...
	...	...	...	8111	...	...	...	...	...	...	...	...	...

LAND RENT—APPENDIX

Wet Crop ½.

Fields.	Plots.	Total Guntas.	at 6 chs.	at 4-5	at 3-5	at 3	at 2
19	57	1135	433½	190½	45½	318½	148½
Tirvai ...	...	48 8 5½	28 0 1½	5 9 11	1 5 12	9 4 3	2 8 10
Banjar Sarkar	...	461½	...	...	...	...	...
Grand Total	...	5257—120 5 13½	...	...	...	...	...
Waste	...	4450½	...	...	...	...	...
	...	9707½	...	...	...	...	...

TOTAL INĀM LANDS.

Dry.

Farms.	Fields.	Plots.	Guntas.	at 2-8.
3	1	2	120½	126½
Tirvai ...	...	...	0 8 4	0 8 4

Wet.

Farms.	Fields.	Plots.	Guntas.	at 4-5
0	3	8	42½	42½
Tirvai ...	...	...	1 9 1	1 9 1
Grand total	...	...	169	2 7 5

ULIGA INĀMS.

Patel Venkata Nāik and Aski Nāik

Dry.

Situation.	Fields.	Plots.	Guntas.	at 7.	Measurer.
East of the sarkar paddy fields cultivated by themselves, crop Bājra.	1	4	322½	322½	Rāma Rāo.
Tirvai ...	...	...	5 6 10	5 6 10	

Wet.

Situation.	Fields.	Plots.	Guntas.	at 3-5.
Under the bank 11 squares paddy stubble.	1	3	45½	45½
Tirvai ...	...	...	1 5 12	1 5 12
Total ...	...	...	307½	7 2 6

[illegible]

Names.	At 2 Cs.		Total dr.		At 6 Cs. per		At 4-5		At 2-5		At 2		Total wet		Total dry and wet.	
	Gun.	Tirvai.	Gun.	Tirvai.	Plots.	Hields.	Gun.	Tirvai.	Gun.	Tirvai.	Gs.	Tirvai.	Guntas.	Tirvai.	Guntas.	Tirvai.
	(14)		(15)		(16)	(17)	(18)	(19)	(20)		(22)		(23)		(24)	
Venkata Naik and Ashi Naik, Joint village collectors.	...		1189½	25 4 5½	7	29	199½	11 4 3½	...		143½	2 8 10	703½	25 2 7	1893½	51 6 18½
Ryot Irsha	...		475½	8 3 7 1	2	58½	3 5 4½	...	...		...	...	58½	3 5 4½	535½	11 8 11½
Do. Raghavan	76	0 3 12½	616½	11 5 6½	2	82½	4 0 9½	...	...		...	...	82½	4 0 9½	699½	16 5 0
Do. Kala Gaud	...		553½	5 5 5 1	3	52½	3 1 8	...	...		...	...	52½	3 1 8	606	6 6 13
Do. Bazari Mudda.	...		240½	4 8 2 1	2	39½	2 3 9	...	...		...	...	49½	2 9 9	290	7 7 11
	76	0 3 12½	3076½	55 6 10	12	40	433½	25 0 1½	...		143½	2 8 10	947½	40 8 6	402½	96 5 0

[illegible]

Cultivated gunias ...	4122	Cultivated gunias ...	1135	5567
Waste do.	2989	Waste do.	401½	4450½
			...	9707½
			...	1586½
	8111			

No. 8.

Darkhast sâlwari or lease settlement.

Names.	Dry lands Sarkar.											Wet lands Sarkar.
												Grand total
	Farms.	Ploughs.	Fields.	Plots.	Guntas.	Tirvai.	Fields.	Plots.	Guntas.	Tirvai.	Guntas.	Tirvai.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Venkata Nâik, etc.	1	6	4	14	1,189 ¹ / ₁₆	25 4 5 ¹ / ₁₆	7	29	703 ³ / ₁₆	26 2 7	1,893 ¹ / ₁₆	51 6 12 ¹ / ₁₆
Irsha	1	1	1	4	47 ³ / ₁₆	8 3 7	1	2	58 ¹ / ₁₆	3 5 4 ¹ / ₁₆	585 ¹ / ₁₆	11 8 11 ¹ / ₁₆
Râgavan	1	2	3	7	615 ¹ / ₁₆	11 5 6 ¹ / ₁₆	2	4	82 ¹ / ₁₆	4 9 9 ¹ / ₁₆	699 ¹ / ₁₆	16 5 0
Kala Gand	1	2	1	7	553 ¹ / ₁₆	5 5 3 ⁵ / ₁₆	1	3	52 ¹ / ₁₆	3 1 8	606	8 6 13
Basari Mudda	1	1	1	2	240 ¹ / ₁₆	4 8 2	1	2	49 ¹ / ₁₆	2 9 9	290	7 7 11
Total	5	12	10	34	3,076 ¹ / ₁₆	55 6 10	12	40	947 ¹ / ₁₆	40 8 6	4,024 ¹ / ₁₆	96 5 0

Names.	Fasli 1205.		Fasli 1206.		Fasli 1207.		Fasli 1208.	Fasli 1209.	Grand total	
	(14)		(15)		(16)		(17)	(18)	(19)	
	CS. FS. AS.	PS. FS. C.	CS. FS. AS.	PS. FS. C.	CS. FS. AS.	PS. FS. C.	PS. FS. C.	PS. FS. C.	CS. FS. AS.	PS.
Venkata Nāik, etc.	46 9 0	39 3 60	49 2 0	41 0 0	51 6 10 ¹ / ₁₆	43 0 0	43 0 0	43 0 0	250 9 0	209
Irsha	8 5 0	7 3 60	10 0 0	8 15 0	11 5 0	9 26 20	9 26 20	9 26 20	53 0 0	44
Rāgavan	12 5 0	10 18 60	14 5 0	12 3 60	16 5 0	13 33 60	13 33 60	13 33 60	76 5 0	63
Kala Gand	6 8 0	5 30 0	7 6 0	6 15 0	8 5 0	7 3 60	7 3 60	7 3 60	39 9 0	25
Basari Mudda	5 8 0	4 37 40	6 6 0	5 22 40	7 5 0	6 11 20	6 11 20	6 11 20	34 9 0	20
Total	80 5 0	67 3 60	87 9 0	73 11 20	95 6 0	79 30 0	79 30 0	79 30 0	555 2 0	371

Waste Sarkar Guntas ... 3,989 Waste Sarkar ... 461¹/₁₆ 4,450¹/₁₆
Pagoda inâms ... 7,065¹/₁₆ Sarkar ... 1,408¹/₁₆ 8,474¹/₁₆

Names.	Dry lands Sarkar.											Wet lands
												Grand total
	Farms.	Ploughs.	Fields.	Plots.	Guntas.	Tirvai.	Fields.	Plots.	Guntas.	Tirvai.	Guntas.	Tirvai.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

Inâm lands.												
Perumâl pagoda	1	0	1	2	126 ¹ / ₁₆	0 8 4	1	3	8	0 3 15	136 ³ / ₁₆	1 2 3
Kanniamma pagoda	1	0	0	0	0	0 0 0	1	2	17 ¹ / ₁₆	0 7 13	17 ¹ / ₁₆	0 7 13
Puttalamma do.	1	0	0	0	0	0 0 0	1	3	16 ¹ / ₁₆	0 7 5	16 ¹ / ₁₆	0 7 5
Total	3	0	1	2	126 ¹ / ₁₆	0 8 4	3	8	42 ¹ / ₁₆	1 9 1	169	1 9 1

Ûlîga or Service Inâm.												
Patel Venkata Nâik	1	0	1	4	322 ¹ / ₁₆	5 6 10	1	3	45 ¹ / ₁₆	1 5 12	367 ¹ / ₁₆	7 2 6
Karnam Kuppay, s	1	0	1	2	286	4 2 14 ¹ / ₁₆	1	3	64 ¹ / ₁₆	2 9 2 ¹ / ₁₆	350 ¹ / ₁₆	7 2 1
Panchangi	1	0	1	3	132 ¹ / ₁₆	2 6 8 ¹ / ₁₆	...	...	...	0 0 0	132 ¹ / ₁₆	2 6 8 ¹ / ₁₆
Toti Dâsi	1	0	1	4	177 ¹ / ₁₆	2 6 9	1	2	23 ¹ / ₁₆	1 0 9 ¹ / ₁₆	200 ¹ / ₁₆	3 7 2 ¹ / ₁₆
Kirgatti Mutta	1	0	0	0	0	0 0 0	1	1	12	0 5 6 ¹ / ₁₆	12	0 5 6 ¹ / ₁₆
Total	5	0	4	13	918 ¹ / ₁₆	15 2 10 ¹ / ₁₆	4	9	145 ¹ / ₁₆	3 0 14 ¹ / ₁₆	1,063 ¹ / ₁₆	21 2 8 ¹ / ₁₆
Total inâms	8	0	5	15	1,045 ¹ / ₁₆	16 0 14 ¹ / ₁₆	7	17	187 ¹ / ₁₆	7 9 15 ¹ / ₁₆	1,232 ¹ / ₁₆	24 0 13 ¹ / ₁₆
Grand total	13	12	15	49	4,122	71 7 8 ¹ / ₁₆	19	57	1,135	48 8 5 ¹ / ₁₆	5,257	120 5 13 ¹ / ₁₆

Waste Sarkar 3,989 461¹/₁₆ 4,450¹/₁₆
8,111 1,596 9,707¹/₁₆

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