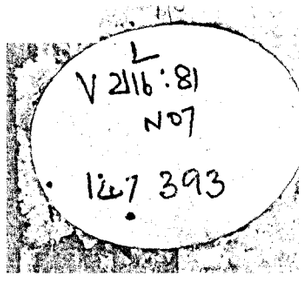
THE BARA MAHAL RECORDS

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THE BARAMAHAL RECORDS.

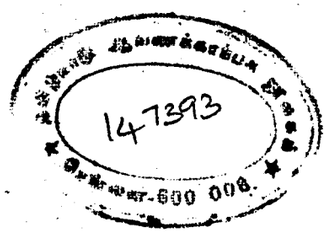
SECTION I.

MANAGEMENT.



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THE BARAMAHAL RECORDS.

SECTION I.

No. I.

To

CAPTAIN ALEXANDER READ.

SIR,

Having the utmost confidence in your zeal and integrity, and relying on your abilities to execute the trust given you in charge with benefit to the public service and tending to the happiness and comfort of the inhabitants, I do hereby appoint you to superintend the management of the affairs of the District of Bangalore, except the fort, the District of Kolar and the District of Hoskote, which are in the possession of the English East India Company, together with the poligars who have received the cowle of Government. You will exert yourself to encourage the inhabitants to return to their habitations and to engage in the cultivation of the country. You will issue such proclamations throughout the districts as may appear necessary for the purposes of executing the instructions which I have given to you, and you will publish my proclamation of this date immediately, to all the inhabitants of the districts thus given you in charge.

I am,
Sir,
Your most obedient servant,
(Signed) CORNWALLIS.

BANGALORE,
12*th July* 1791.

No. 3.

No. 1.

TRANSLATION OF THE PROCLAMATION ISSUED UNDER THE SEAL AND SIGNATURE OF THE GOVERNOR GENERAL BEARING DATE BANGALORE 12TH JULY 1791, OR 10 ZEKAIDA 1205 HEJIRA.

To all DESAMUKHIS, DÊSPANDIES, AMILS, NAIRA GAUDS, CANONGOES, GAUDS, SHANBOGS, ZEMINDARS, PATÊLS &c. of the Districts of Bangalore, except the Fort and of Kolar and Hoskotê, and to all POLIGARS, etc., who have received the cowle of Government.

Having the utmost confidence in the zeal and integrity of Captain Alexander Read, and relying fully on his abilities to execute the trust given to him in charge with benefit to the public service and tending to the happiness and comfort of the inhabitants, I have appointed him, Captain A. Read, to superintend the management of the affairs of the District of Bangalore, except the Fort, the District of Kolar and the District of Hoskote, which are in the possession of the English East India Company, together with the poligars who have received the cowle of Government to exert himself in encouraging the inhabitants to return to their habitations and engage in the cultivation of the country. This is to command you, Deshmukhis, Dêspandîs, &c. to obey the orders which Captain Alexander Read may think

proper to issue for the purposes of executing the instructions which I have given to him. You will consider all Proclamations under the seal and signature of Captain Alexander Read as if bearing my seal and signature, and obey them accordingly.

(A true translation.)

(Sd.) G. F. CHERRY,
Persian Interpreter.

No. II.

To

HIS EXCELLENCY THE RIGHT HONBLE;
CHARLES EARL CORNWALLIS, K.G.
Governor General etc. etc.

My Lord,

1. The business of my superintendence, comprehending everything connected with the Civil Government of this country, I have delayed communicating on my progress in it until I should acquire a competent knowledge of the subject, and my endeavours meet with such a degree of success as might be satisfactory to your Lordship.

2. As my communications of this kind will convey information of importance in the future management of the conquered countries, I propose making separate reports of every Parganah or District, and to annex the several statements and calculations required for elucidating particular parts in an appendix to each, as the method the best suited to answer that purpose.

3. The report I have the honour of laying before your Lordship, at present, contains some information of Ballaghat in general, but chiefly of the Kolar District that being the first of the parganahs I have lately rented, similar reports of which shall be transmitted, as soon as other matters, whose importance demands immediate attention, will permit.

4. Ever earnest in my pursuits and emulated by the sense I have of the trust your Lordship has reposed in me, my sole occupation is the faithfully discharging duties of my station, and it is my ambition to merit your Lordship's commendation.

I am, with the highest respect,
My Lord,
Your Excellency's most devoted and obedient servant,

BANGALORE,
29*th December* 1791.

(Sd.) ALEXANDER READ.

No. III.

REPORT OF KOLAR DISTRICT.

1. The countries in Ballaghat now under the Company's Government, were many months after the British army ascended the ghauts in that disorder, in which all countries are, in a state of warfare subject to frequent incursions from the westward, and plundered by whatever army they looked to for protection. Some of the natives, disaffected by Tippu's Government, or having sufficient influence with the inhabitants, to render themselves useful at that time, procured the appointment of amildars, but, in place of performing their engagements, they only enriched themselves and contributed by their rapaciousness, to the general calamity. From this circumstance, the inhabitants became equally mistrustful of the Company's and

of Tippu's people, and as the only means of preserving their property, shut the gates of their villages against all who approached them, unless, when from the appearance of a force, they apprehended personal danger might be the consequence.

2. Thence it was impossible to establish authority in the districts under my management, without a sufficient number of troops to distribute over them, and experienced official people to gain every requisite information of their affairs. My first measures therefore were to raise sibbandi peons, and appoint such men as I could find qualified for the employ, Sheristadars to every district, to dispense cowle, to encourage the inhabitants to settle under the Company's protection, to take the revenue accounts from their provincial registers, and to assess them for supplies. I understood that supplies were more necessary to the public than money, and conceived that by paying for what I collected, instead of crediting the inhabitants in their accounts with the exchequer, for the amount, I should contribute to their relief and add to my success. I likewise prohibited my Sheristadars from making any collections of revenue from an apprehension that during the unsettled state of affairs they might prove as oppressive as the amildars I have mentioned, without the public benefiting thereby, or its being in my power to bring them afterwards to a proper account, for they were necessarily natives of this country, on whom I had little dependence.

3. I next entered upon an enquiry into the system of Polity and Finance in Ballaghat, for though it be generally the same throughout India, there is a difference in every two provinces, and a material one in the two Carnatics, a knowledge of which I have found essential in every revenue transaction.

4. While occupied in this undertaking, and waiting the information my Sheristadars were collecting, the unusual lateness of the rains would have prevented the progress of cultivation under an established Government, and my professional vacations proved of service to my new department, for by directing my researches to the discovery of sarkar papers, at the captures of Ramnagar and Nandydrug, I fortunately secured at those places, the records of the districts under me, which serve to check and to complete the accounts given in by the Zemindars and village registrars, whose interest is to mislead, and to conceal whatever relates to the affairs of the country, a truth I daily experience, being obliged to draw from them by stealth, and by perseverance, every point of information.

5. Having acquired sufficient data to direct my judgment in revenue matters, I set about the forming a general system and thence my arrangement for settling particular districts. For brevity, I shall make such general information as may be dispensed with here, the first numbers of my appendix and proceed to state the affairs of those districts from which it has yet been practicable to draw any advantages to the public.

Nos. 1-2-3.

6. Bangalore having been placed under an Amildar, before I was appointed Superintendent, I continued him in the management of that district because of the temporary inconvenience of removals. For the same reason and the certainty that while it and the Devanhalli district were open to the enemy's incursions, neither could be rendered so productive as the country to the eastward of them, it was evident that my time would be employed to greater purpose in settling the Kolar and Hoskote districts, which I began with accordingly.

7. In 1789, the gross revenue of Kolar was pagodas 163,885 and the collections 98,226 but that includes two pâlliams amounting to pagodas 8,841, now in possession of their pâllêgars, inamti zamins, equal to 7,494, whose produce was not collected, and a garden in the Fort of Kolar, amounting to pagodas 50, which Lord Cornwallis directed to be given to the Officer Commanding that place, all which being deducted, shows the gross revenue of the sammats or divisions of the district, actually included in the revenue account to have been pagodas 147,452 and their collections 93,876. By an abstract comparative view of the gross revenue and collections for six successive years, their average rental was 163,699 and the average collections 120,691, but the pâlliams being for the reasons above stated deducted, the average gross revenue of the sammats actually composing the districts is found to be 147,285 and their produce 114,836. From those statements, it

No. 4.

No. 5.

appears that the sammats or divisions of the district from which the balance of the last year is to be collected, were overrated at an average during that period

Nos. 5-6. 22% and 36% in 1789, a point of importance in forming an estimate of the annual produce or the portion that might be expected of last year's balance.

8. Having no rent-roll for Sadhârana Samvatsara the last year, I applied that

No. 6. of Saumya Samvatsara or 1789, which I found to be near the average and deducted from that the collections made by Tippu's managers according to the accounts received from my Sheristadars, in order to constitute a balance which could not be anywise exactly ascertained. It was clear, from what is stated above, that the balance thus found, pagodas 78,689, was greatly more than would have been collected in profound peace; certain that the rental bore a still greater disproportion to the collections of last year, than the preceding ones, and to ensure punctual payments, which the present required more than other times, it was necessary to regulate the balance by all those considera-

No. 7. tions. Accordingly I took half of that sum assessing the several sammats in their proportions, and afterwards I increased or decreased them according as those sammats had suffered more or less by devastation. The result of this assessment, although it may appear extremely indulgent to the ryots, was still considered by people well acquainted with the true state of the district as more than could be realized, but after a final adjustment by a number of the most intelligent inhabitants, it was fixed at pagodas 36,452, exclusive of Airkanleva, one of the sammats in the hands of a pâllêgar and agreed to by the candidates for renting the district, who must be credited for the collections made by the Company's amils before mentioned, and in some places by pâllêgars.

9. In drawing up an estimate of the current year's produce, another review of the district became necessary. The Inâmdars, who had been promised a restoration of their immunities and privileges under the Company's Government, now

No. 7. gave in their claims to Inam villages and lands, russums, and rozinas, which had been annexed to the Sarkar property. I considered that they might renew pretensions of many ages back, which rendered an investigation of them necessary, and that besides the admission of the whole, would be so great a reduction of the revenue that it would be proper to wait the decision of Government respecting them, as probably it would only choose to bestow the promised indulgence under certain limitations. For these reasons, I resolved to rent the whole district for this year giving the Zemindars assurance that it was intended to ascertain their rights, in the course of it, that in the interim, a certain proportion of the value of their villages and russums should be paid monthly for their support, and that at the end of the year they should be restored to them. Though it was necessary to except the inam lands, in the adoption of this measure, on account of their being the pensions or subsistence of the inferior classes of Zemindars, whose offices are indispensable in the Gentu system of agriculture and finance, I included them in the rent, but with proviso, that the Amildars should not meddle with their produce but continue them to their occupants, as heretofore, and agree to be credited for only half of their gross revenue in Saumya Samvatsara or 1739. My design in this was suggested by the information I had that Tippu had ordered them to be annexed at the same time with the villages of that denomination to the Sarkar lands in 1784, when being told that for the reason above mentioned it could not be done without great detriment, he ordered those only belonging to the *Bara Boloti*, or the said inferior class of Zemindars to be continued, and all the rest to be taken from the *Desamukhis* or Superior Zemindars, whom he considered as burthens upon the Sarkar, but, from the indolence or corruptness of his Amildars, the whole were continued without discrimination. The view I have in giving the amildars credit for only half of the amount of such inam lands as will be continued to the Zemindars the current year, is to prevent such another collection, for unless he be bribed very high, he must sustain a loss in every field he parts with. The other necessary conditions to be stipulated in renting the country, were the exemption of house-rent and taxes, usually levied in large towns, which had been promised that indulgence as encouragement to the inhabitants to return and settle in them, and the exemption of all duties imposed

upon travelling grain merchants, that those who supply the armies might not meet with any impediment. The expense of Sibbandi being a service of imposition and altercation, where it is not prescribed by the moyen zabita or fixed establishment for it, I resolved that should be included in the rent. These heads being previously fixed, I began to form an estimate of the current year's produce that I might be qualified to judge of the offers to be made for the districts I wished, for the benefit of the Sarkar, the rent might not be less and for the sake of punctual payments that it might not be more than the produce, and I concluded from the vagueness of Tippu's rentals that the collections made of late years would be the surest guide in ascertaining their relation to each other.

10. By adding to them the inam Zamins as they are included in this year's rent and which had not been collected by Tippu and deducting the pâlliams, the prohibited duties and the sibbandi, as they were all included in his collections, the

Nos. 8, 9. average collection of six years is found to be Pagodas 112,915 and that of Saumya Samvatsara or 1789 the last of those years to be Pagodas 91,501. The revenue of six or eight months only having been collected last year from the district in general in some divisions of it more, and in others less, according as the collectors had met with interruption, it would not serve as a guide in drawing out the assessment for the current year. I therefore applied that of 1789, as I had previously done to constitute the balance due, for it being the latest in my possession it certainly was nearer to the produce than any other. In order to improve my estimate, I notified the intention of renting out the district by sammats which did appear at first to be the most eligible plan from the probability of not meeting with a responsible man to rent the whole. There

No. 9. being 11 sammats in the Kolar district, this mode admitted of a number of candidates and they were chiefly composed of the Zemindars and Gauds belonging to them, who knowing the utmost of what they would produce, offered accordingly, while those from Paijen Ghat excited general emulation. The Zamindars having private motives for concealing what is wanted, a thorough knowledge of the affairs of a country newly acquired, that become an objection to the appointing them renters, I therefore preferred Sitarao Paijenghat, a native of the Karnatic, whose offer was Pagodas 98,614·5, for the whole Pargannah, which is equal to the amount of the offers separately made for

No. 10. the several sammats. That sum is 14,300 Pagodas less than the average revenue of the six years before mentioned, but it exceeds that of 1,789 Pagodas 7,113 and added to the balance for last year 36,452 the amount is Pagodas 1,35,067. Consequently there being only seven months of the current year to come, and some of the sammats of the district, actually in a state of desolation, it has certainly been disposed of to great advantage, but should all the claims of Zamindars, Yeomiahdars, and others, upon the revenue abolished

No. 11. by Tippu, be admitted by the Company without any deductions for paimali or the devastations committed by our allies and detachments of our own troops, which by my conditions of assignment must be

No. 12. made, they will alone reduce it to Pagodas 1,10,080.

11. It remained to ensure my bargain by good security. Placing little dependence on personal security, and it not being customary to give any other, I determined to provide for it, by stipulating that my payments should be made

No. 13. monthly, that the last instalment should be paid in advance, and that a penalty and removal should be the consequence of defalcation. According to those stipulations, I am to be paid as follows for the Kolar district, viz:—

	Pagodas.		
The 10th December	16,146	0	0
The 30th December	16,450	0	0
The 29th January	20,865	0	0
The 28th February	21,657	5	0
The 29th March	21,657	5	0
The 28th April	16,145	5	0
The 28th May	16,145	8	7
Total rent for the present and balance for the last year ...	1,35,067	3	7

12. I imagine the affairs of provinces that have long been under the Company's administration must be so perfectly known as to render the investigation already stated in a great measure unnecessary to the making a settlement, and such reports of them as this unusual, but, having mine to make with the help of such records only as I had been able to gather, it has appeared to me proper to explain what they are, and my application of them, that Government having my information before it, which, for other reasons may be acceptable, I may be guided in my future transactions of this nature by its instructions.

13. In settling countries, whose civil authority is subverted, the renting them is but an item of the Collector's business. In my endeavours to re-establish order, I found it necessary to make a political survey of these countries, to enforce some regulations of the late Government and to make others suitable to the present time. With this view, I have drawn up a code for the information and guidance of the Company's amildars in Ballaghat which makes the 14th number of my appendix to this Report. To obviate a reference, as time may not serve, I shall enumerate here the subjects of the several heads in it.

No. 14.

14. 1*st.* Tables of Exchange, for regulating the amildars' accounts with the farmers', and with the Exchequer. 2*nd.* Tables of weights and measures for regulating the quantities and prices of grain and other articles of supply required for the sarkar. 3*rd.* A calendar of the current revenue year, in Ballaghat, showing its correspondence with the present and ensuing years of the christian era. 4*th.* Specifying the terms of lease-holds granted by the late Government, and directing them to be considered valid by the Company's amildars. 5*th.* Directing that such indulgences may be granted the farmers the current year, as will promote cultivation, without detriment to the public. 6*th.* Particularising the proportions of money rents and rents in kind of dry grains and prohibiting any deviation from ancient usage. 7*th.* Specifying Government's, and the farmer's shares of wet grains, according to the means required for watering them with the like injunctions, to be guided by custom. 8*th.* Requiring that pecuniary aid may be given to the contractors for keeping reservoirs of water in repair. 9*th.* Directions respecting the reservoirs of water, the expense of which is defrayed by Government. 10*th.* Rules for renting betal leaf plantations. 11*th.* The same for renting betal nut plantations. 12*th.* Respecting sugar-cane plantations. 13*th.* Of cocoanut topes. 14*th.* Remarks upon agriculture, and positive injunctions to the amildars to regulate their collections by the rules of every sammat as they are found to vary from one another. 15*th.* Requiring the amildars to reimburse themselves the losses they may be in danger of sustaining by an increase of ploughs, and not by oppressively assessing the inhabitants. 16*th.* Orders to ascertain the quantities of rice that can be procured in every District for the use of the army, and for sending it to Kolar, Hoskote, or Bangalore. 17*th.* Similar orders respecting bullocks, saddles and gunnies. 18*th.* Strict prohibition of collecting any road customs, that Benjarries may meet with no impediments in their way to the armies. 19*th.* Regulations respecting the effects of people dying without heirs. 20*th.* Directions concerning the property of people in the enemy's service, or belonging to the army. 21*st.* Orders, about clearing the country of the numerous bodies of thieves that infest it. 22*nd.* Respecting fines.

15. Some of these regulations being for general purposes, and others, for preventing oppressions on the part of the Amildar by restricting his collections to the dues of the Sarkar, copies of them are distributed over the country, for the information of the ryots, who have assurance that every complaint they make shall be attended to and the strictest justice done them, when aggrieved, as they could not, without great inconvenience, come the distance at which I may be to represent the injuries they sustain, an Amin is appointed to every Parganah to receive their complaints and transmit them to me. Thus every expedient is taken to promote their happiness, and the public interest.

No. III.

APPENDIX.

No. 1.

Some account of the principal revolutions that have happened in Ballaghat since the 14th century.

1. The history of a country as the source of political information being essential to the acquiring a competent knowledge of its affairs, and the many occasions I have lately had for enquiring into the changes that have taken place in Ballaghat to enable me to decide on a variety of claims upon landed property and the revenue, have rendered it necessary to ascertain the commencements and terminations of each Government, and in some degree to connect the chain of events which is all that is attempted in the following sketch done by the help of sannads and other documents, that may be deemed authentic.

The ancient Government of Ballaghat.

2. While the Gentu Government subsisted in Ballaghat, it was divided among Pâlêgars, who held their pâllems of the Bisnagive Ryls or Kings, as military fees, annexed to appointments under their authority.

First Moorish Government in Ballaghat A.D. 1655.

The Audil shahs or most southern of the Moorish race of Kings in Deccan, whose kingdom was established in 1489 at Bijapur had frequent wars with those ryls, and in 1565 defeated and killed Ram Rajah, who was the last of them that reigned at Bisnagur. After that, the Kings of Bijapur prosecuted their conquests to the southward, and in 1655 Rundoula Khan, the General of Audil shah subdued all the country situated between the ghauts to the northward of the Cauvery. He remained only two years in Ballaghat when he was succeeded by Shahajee the father of Sivaji, both of whom were in Audil shah's service. Sivaji having rebelled, Shahajee was in consequence recalled in 1673, when he gave Bangalore to Yaikjee, Kolar to Sambaji, Jangamkota to Maunkojee, Sidlaghatta to Dunkojee, Kywaram to Mulkajee, and Hoskote to Eswant Row his Dewan. He divided the conquered provinces among his five other sons and Dewan and returned to Bijapur. Audil shah's whole attention after that being engaged in opposing the rebel Sivaji and Aurungzebe, who made rapid advances, the sons of Shahajee, in this country, became independent.

First Mahratta Government in Ballghat 1674.

The first established Moorish Government here may therefore be dated from Rundoula Khan's invasion to their zenith which was 18 years after, and the first Mahratta Government from that period to their expulsion which was 16 years after.

Second Moorish Government in Ballghat A.D. 1689.

3. Aurungzebe having reduced Bijapur in 1686, sent his General Kassim Khan to prosecute his conquests to the southward, who in three years deprived the sons of Shahajee of their possessions, which then became a province of Deccan, and were called the Souba of Bijapur.

4. Kassim Khan divided this province into seven Parganahs, Sirra, Boodihall, Baswapatam, Penukonda, Kolar, Hoskote, Dodda-Ballapûr, and he sub-divided them into sammats, Tarafs, and Mouzas. He is likewise said to have introduced that system of revenue which, so generally obtains in India, that I rather think of Gentu origin * and which is conducted by a number of officers coming under the general appellation of Zemindars whose appointments are hereditary, with lands and perquisites granted them for their support. It is evident that residing in their districts for life, they were the better qualified to give the amildars every information respecting their affairs, and it must have been expected that having from their privileges an interest in the welfare of the ryots, they would expose the amildars' oppressions, and, that by giving in separate accounts of the revenue collections at stated periods they would serve as effectual checks upon their conduct.

Soubas of Sirra.

5. Though Cassim Khan subjugated the open country, neither he nor his successors could reduce the Rajahs of Chittledroog, Seringapatam, and other Pâlêgars, who maintained their independence until Saditulla Khan, (whom Bahadur shah appointed Souba of the two Carnatics in 1707), by collecting all his force from Paijenghaut, Cuddapah and Sirra, obliged them to pay tribute in 1710. Long before that period, the Soubas of Sirra were under the necessity of paying Chouth every year to the Mahrattas, on which condition they were bound not to cross the Tungabhadra. They seem to have adhered to this treaty without much infringement, until the soubaship of Najeel Khan 1716, about which time they made a formidable invasion under Hindu Row Gorpurry, the father of the famous Morarow who followed his steps in 1743, and established his Government in some places which his family of consequence are now laying claim to as Jaghirs.

* That establishment is the Gaud, Shanbogue, Tallary, Barrall, Hajam, &c., called the Bara Baloty or inferior Zemindars, and Desmukhis, Déshkulkarnys &c., or superior Zemindars.

6. Peace being purchased of the Mahrattas by large sums of money, and by entering into fresh stipulations for the regular payment of Chouth, they did not return in great force until 1756, about which time, Salabutjung, Nizam of Deccan, being totally overthrown by that nation under Nana Row, ceded to them the provinces of Berhamporo, Dowletabad, Ahmednagar, and Bijapur. They consequently took entire possession of all the Districts in this country then under the Moorish Government, but almost their whole force being afterwards employed in Hindustan, Hyder was enabled in 1760 to expel them when his successes were followed by the Rajah of Mysore appointing him his minister, and investing him with the sole management of his affairs. Bazalut Jung likewise availing himself of the decline of the Mahratta power, assisted in wresting from them several districts this side of the Tungabhadra, and, as appears by a few sannads he granted at that time, he must have carried his arms as far as Kolar and Hoskote, although I cannot find that he made any Settlements so far to the southward.

Nana Row's or the 2 Mahratta Government 1760.

Hyder's or the 3 Moorish Government 1760.

7. The Mahrattas having recovered from their heavy loss at Paniput entered this country again under Madhava Row in 1767, and kept possession of it till 1774, when Hyder expelled them a second time and retaliated by reducing several provinces, that anciently belonged to them, after which he was some years employed in extirpating the Pâlegars, and extending his dominion till it was bounded by the sea to the westward and to the northward by the Kistna.

Mando Row's or the third Mahratta Government 1767.

Hyder's or the fourth Moorish Government 1774.

8. Hyder dying in December 1782–3 was succeeded by Tippu, who, as soon as he concluded his war with the Company, began entirely to new-model his Government, and the discipline of his army. Although by his introducing unnecessarily new forms and terms in every department, his innovations appear to be the result of bigotry and vanity, he certainly aimed at improvement, and it is probable that he added by them strength to his dominion.

Tippu's accession 1783.

9. I have not found in the course of my enquiries that any material alterations took place in the financial system, and division of districts established by Cassim Khan, until Tippu, abolishing all Zamindaris in his country, considerably augmented his revenue by depriving them of their inams and russums and divided his possessions into seven Tukry-cutcherries or provincial Governments, which were sub-divided into a number of inferior Tukries, generally containing from 30 to 40 villages, each of which was given in charge to an amildar on the idea that the smaller his jurisdiction, it was the more in his power to regulate its affairs. These amildars were only responsible to their respective cutcherries to which they transmitted their accounts and sent their collections. Great inconvenience arising from the extensiveness of those cutcherry jurisdictions, they were reduced in 1788, when their number was increased to seventeen. The whole of his system is fully laid down in his code of regulations for the guidance of every department under his Government, as they are certainly drawn up by people of the greatest ability and experience in his kingdom I have selected some of them that tend to the increase of cultivation, and the good of the ryots, to direct the conduct of the amildars who have rented the districts under my superintendence.

No. 2.

Abstract of Tippu's Tookry Cutcherries or provincial arrangements in 1784 and 1788.

1784.	1788.	Revenue.
Seringapatam	Seringapatam. Coimbatore. Sunkergiri.	17,00,000
Nagger	Nagger. Corial. Sivamogga.	18,00,000
Bangalore	Bangalore. Madgiri. Krisnagiri.	11,00,000
Chitaldroog	Chitaldroog. Dharwar.	15,00,000
Gooty	Gooty.	6,00,000
Gurramconda	Gurramconda. Gundicotta.	7,00,000
Cullicote	Cullicote. Palghat.	6,00,000
	Total	80,00,000

No. 3.

Abstract of the Parganahs composing Bangalore Tukri and their gross revenue, 1789.

Bangalore Parganahs 17.	Gross Revenue.
Bangalore	81,672 0 10
Hoskote including jaghirs	92,789 9 7
Kolar including Pâlems	1,63,885 2 15
Devanhalli	29,313 0 1
Chikballapur	1,02,509 8 2
Nundy Gur	30,263 8 3
Gumnin Palem	24,806 7 2
Pungantir	27,300 8 4
Hosur	22,290 2 4
Bangalore and Ankusgiri	14,195 8 3
Kankanhalli	70,988 6 0
Anikal	16,018 2 6
Nellawangla and Doddy Bella	26,173 2 0
Bhyrawun Drug	9,691 5 8
Mangry	20,706 3 11
Hulyurdrug and Huturdrug	20,320 5 5
Total	6,99,856 0 1

Exclusive of 5,738 candies, 11 crores of paddy, 240 maunds of jaggery, 22 maunds of oil, which were all collected from the Bangalore Parganah and for the use of the garrison.

No. 3.

Madgiri Parganahs 18.	Gross revenue.
Madgiri and Murygaisy	60,958 5 11
Koratagiri	14,055 0 12
Chundrayadroog	12,226 6 14
Deivaunydroog	24,712 8 4
Hibbur	12,829 9 12
Mâklydrug	10,122 1 13
Nidjegull	15,570 8 14
Nâmgoondal	13,588 3 0
Buday Ballapoor (now Dodballapur)	30,291 2 0
Rettingeery	20,000 0 0
Serra	1,00,000 0 0
Tumkur	15,000 0 0
Currala	24,000 0 0
Turawêkere	24,000 0 0
Cundkaira	24,000 0 0
Kunigel	15,000 0 0
Madaka Sera	15,000 0 0
Total	4,31,325 7 10

Krishngiri Parganahs 13.	Gross revenue.
Baramahal	99,802 9 8
Kaveripatam	23,801 0 5
Virabhaddradrug	16,825 3 3
Rayakota	11,306 8 8
Sulagiri and Ruttiny	14,609 1 0
Denkanikota	28,111 4 15
Allambaddy	13,045 7 4
Kangundi	13,349 8 15
Venkatagirikôta	13,106 2 14
Dharampury	28,000 0 0
Pennâgur	30,000 0 0
Tengricota	30,000 0 0
Caverypur	22,000 0 0
Total	3,43,958 6 8
Total revenue of the Bangalore Tukri	14,75,140 4 3

No. 4.

Abstract of the gross revenue and collections of the Kolar District in Saumya Samvatsara nearly corresponding with A.D. 1789 and the amount of both after deducting the sammats or divisions not included in the sarkar books, the current year, by which their relative proportion is ascertained.

	Gross revenue.	Collections.
Sarkar villages and syr.	1,29,446 5 9	77,594 8 0
Inamti villages	17,154 9 1½	15,694 5 15
Inamti Zemins	7,494 8 0	None.
Soonagul and Muddy Murg 2 Polls.	8,941 7 12½	4,273 2 14
Khass Bâgh	50 0 0	49 6 14
Pantadarry or Bankers' fees of 6¼ fanams for 100 Pagodas of the colls. ...	897 2 8	614 5 4
Totals in 1789 ...	1,63,885 2 4	98,226 8 15
Deduct of Inamti Zamins the Pâlems and kasha amounting with the Pattadarry to	16,433 0 ½	4,350 0 0
Total gross revenue and collections of the sammats actually composing the district in 1789	1,47,452 2 14½	93,876 8 15
Their relative proportion as	100 to 64	

No. 5.

Abstract comparative view of the gross revenue and collections of the Kolar District for six successive years nearly corresponding with 1784, 1785, 1786, 1787, 1788, 1789, and the average of both after deducting the sammats not included in the sarkar books, the current year by which their average relative proportion is ascertained.

Years.	Gross revenue.	Collections.
Krôdhi	1,62,550 1 0	1,42,301 0 0
Visvâvasu	1,62,600 0 0	1,31,817 0 0
Parâbhava	1,72,500 5 0	1,32,320 5 0
Plavanga...	1,62,731 3 9	1,22,443 6 5½
Kîlaka	1,67,880 6 8½	97,041 8 13
Saumya	1,63,885 2 15	98,326 8 15
Total ...	9,82,197 9 ½	7,24,150 9 1½
Average of *six years*	1,63,699 6 8	1,20,691 8 2½
Deduct of inamti zamins the Pâlems and Khass Bagh amounting wh. ye. Pattadarry to	16,414 4 0	5,855 1 13
Average of the sammats actually composing the district for six years ...	1,47,285 4 8½	1,14,836 6 5
Their relative proportion as ...	100 to 77½	

No. 6.

Abstract rental of the several sammats or divisions that actually compose the Kolar Parganah and which (exclusive of the Pâlems) it comprehended under Tippu's Government with the collections made by his managers in Sadhârâna Samvatsara (the last year) and the balances due for it that is for 1790.

Sammats.	Sarkar villages and lands. Vills.	Gross rev.	Collections.	Inamiti villages and lands. Vills.	Gross rev.	Collections.	Lands.	Aggregate of Sirkar villages, Inamiti villages and lands. Vills.	Gross rev.	Collections.	Lands.	Balances.
		Ps. F. C.	Ps. F. C.		Ps. F. C.	Ps. F. C.	Ps. F. C.		Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.
Havaily including all Y. syr.	255	27,635 8 2	9,483 5 14½	79½	4,563 1 11	1,344 1 2	1,195 0 0	334½	32,198 9 13	10,827 7 ½	1,195 0 0	21,371 2 12½
Sugtur	66	3,253 5 8	2,720 9 5	15	607 7 8	464 2 10	355 0 0	81	6,861 3 0	3,185 1 15	355 0 0	3,676 1 1
Vêmgall	55	4,585 9 0	2,878 5 5	7	195 8 0	90 3 3	210 0 0	62	4,781 7 0	2,968 8 8	210 0 0	1,812 8 8
Kaiwar	36½	4,400 3 0	1,941 2 7	14½	1,074 3 0	690 7 12	210 0 0	51	5,474 6 0	2,632 0 3	210 0 0	2,842 5 13
Murgamulla	334	24,413 8 7	11,891 2 14	54	2,619 7 0	890 4 4	1,785 0 0	388	27,033 5 7	12,889 7 2	1,785 0 0	14,143 8 5
Airkalwa	262	18,229 6 5	...	86	2,027 9 6½	...	1,211 3 0	348	20,257 5 11½	...	1,211 3 0	...
Mulbagal	383	22,495 0 0	7,415 9 4	100½	3,772 0 4	1,716 2 8	1,463 5 0	483½	26,267 0 4	9,131 1 12	1,463 5 0	7,134 8 8
Bêtmangla	103	7,759 0 12	813 6 2	18	557 2 12	154 7 0	397 5 0	121	8,316 3 8	968 3 2	397 5 0	7,348 0 6
Tylûr	86	6,408 2 11	1,127 8 8	18	796 9 4	430 2 1	292 5 0	104	7,205 1 15	1,558 0 9	292 5 0	5,647 1 6
Bûdicote	143	6,131 6 12	2,655 3 5	47	818 4 4	433 3 13	270 0 0	190	6,950 1 0	3,088 7 2	270 0 0	3,861 3 14
Vakkalêri	22	1,133 5 0	748 3 0	8	121 6 0	108 2 0	105 0 0	30	1,255 1 0	856 5 0	105 0 0	398 6 0
Total ...	1,745½	1,29,446 5 9	41,784 6 0	447½	17,154 9 1½	6,322 6 5	7,494 8 0	2,193	1,46,601 4 10½	48,107 2 5½	7,494 8 0	78,236 6 9½
The Airkalwa collections not being ascertained, but deduct its gross revenue ...									20,257 5 11½	...	...	...
Total gross revenue collections and balances of the district (Airkalwa excepted) of Sadhârana last year's ...									1,26,343 8 15	48,107 2 5½	...	78,236 6 9½
Pattadarry ...									730 8 4	278 0 12	...	452 7 8
									1,27,074 7 3	48,385 3 1½	...	78,689 4 1½

No. 7.

Statement of the reduction and assessment of last year's balance due for the Kolar district according to the condition of the several divisions of its necessary from Tippu's overrated rental from their general state of depredation and from some of them having suffered more than others in the course of the war.

Sammats.	Tippu's bal.	Tippu's half bal.	Reduction.	Reduced bal.	Increase.	Ind. balance.	Balance agreed to & fixed.
	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.
Havaily	21,371 2 12½	10,685 6 6¼	3,624 1 10½	7,061 4 11½	15 0 0	7,076 4 11½	7,842 1 4
Sugtur	3,676 1 1	1,838 0 8½	526 0 11	1,311 9 13½	...	1,311 9 13½	1,347 2 2
Vêmgall	1,812 8 8	906 4 4	...	906 4 4	...	906 4 4	766 4 2
Kywara	2,842 5 13	1,421 2 14½	245 5 4½	1,175 7 10	...	1,175 7 10	1,145 7 6
Murgamulla	14,133 8 6	7,071 9 2½	...	7,071 9 2½	1,241 5 4	8,313 4 6½	7,691 8 6
Airkalwa	...	...	...	...	...	...	...
Mulbagal	17,134 8 8	8,567 4 4	...	8,567 4 4	1,560 9 6	10,075 3 10	9,321 7 3
Bêtmangla	7,348 0 6	3,674 0 3	...	3,674 0 3	...	3,674 0 3	3,674 0 2
Tylûr	5,647 1 6	2,823 5 11	528 0 2½	2,295 5 9½	...	2,295 5 9½	2,520 5 9
Bêdicottah	3,871 3 14	1,935 6 15	438 1 11½	1,492 5 3½	...	1,492 5 3½	1,717 5 5
Vokkalêri	398 6 0	199 3 0	...	199 3 0	...	199 3 0	199 3 0
Total ...	78,236 6 9½	39,118 3 4¾	5,361 9 7	33,756 3 13¾	2,764 4 10	36,520 8 7¾	36,226 4 7
Pattadarri ...	452 7 8	226 3 12	...	...	...	...	226 3 12
	78,689 4 1½	39,344 7 ¾	...	...	...	...	36,452 8 3

No. 8.

Statement of the average collections of six successive years from the several summits that actually compose the Kolar District, including the duties only to be levied the current year.

Summats.	Collections Sirkar villages.	Collections Inam villages.	Collections Inam lands.	Total average Collections.
	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.
Havaily and Syr.	19,681 9 7½	3,550 7 3½	929 8 9½	24,162 5 ½
Sugtur	4,866 0 7¼	472 9 ¾	278 2 5¾	5,615 1 13½
Vêmgall	3,568 4 0	152 3 9	163 4 1	3,884 1 10
Kaiwar	3,423 9 12	835 9 5	163 4 1	4,423 3 2
Murgamulla	18,987 0 4	2,038 4 9	1,388 9 8½	22,424 4 5½
Airkalwe	14,184 9 4	1,577 9 15	942 5 7¼	16,705 4 10¼
Mulbagal	17,503 9 3	2,935 1 1	1,138 7 13¾	21,577 8 1¾
Betmungla	6,037 5 5½	433 4 2¼	309 3 ¾	6,780 2 8¾
Tylur	4,986 4 6	621 1 0	227 6 ¼	5,834 1 7¼
Budicotta	4,771 2 1	636 8 6	210 0 15	5,618 1 6
Vokkaléri	882 0 1	94 6 3	81 7 ½	1,058 3 4½
Pattadarri	661 4 5	.....	.....	661 4 5
	99,564 8 8	13,348 4 8	5,831 8 15	1,18,745 1 15
Deduct Sibbandi or expense of collection agreeably to the Moyen Zabita				5,830 0 0
Amount brought into Tippu's exchequer, including Inam lands never collected				1,12,915 1 15

No. 9.

Statement of the Collections in Saumya Samvatsara or 1789 from the several sammats that actually compose the Kolar District, including the duties only to be levied the current year.

Sammats.	Collections Sarkar villages.	Collections Inam villages.	Collections Inam lands.	Total Collections.
	Ps. F. C.	Ps. F. C.	Ps. F. C.	Ps. F. C.
Havaily and Syr.	16,291 1 13	2,903 0 0	761 3 0	19,955 4 13
Sugtur	3,981 7 0	385 0 0	226 4 0	4,593 1 0
Vêngull	2,918 2 0	123 2 0	133 7 4	3,175 1 4
Kaiwar	2,801 3 0	683 1 0	133 7 4	3,618 1 4
Murgamulla	15,547 6 0	1,666 7 0	1,138 4 0	18,352 7 0
Airkalwe	11,608 6 0	1,289 2 0	771 5 0	13,669 3 0
Mulbagal	14,326 5 0	2,401 2 0	932 2 8	17,660 0 8
Bêtmungla	4,940 1 0	354 2 0	252 9 8	5,547 2 8
Tylûr	4,079 1 0	566 2 0	185 4 4	4,770 7 4
Bêdicottah	3,992 4 0	520 0 0	171 6 8	4,594 0 8
Vokkalêri	719 1 0	77 1 7	66 9 12	8,063 2 3
Pattadarri	.....	.....	.....	532 0 11
Total ...	81,647 9 8	10,908 9 7	4,774 3 0	97,331 1 15
Deduct sibbandi or expense of collection according to the Moyen Zabita				5,830 0 0
Amount brought into Tippu's exchequer, including Inam lands never collected				91,501 1 15

No. 10.

Statement showing the proportions which the rent of the sammats composing the Kolar District the current year bears to their average collections for six years, and to those of Saumya Samvatsara or 1789.

		PAGS.	F.	C.
From their average collection		1,12,915	1	15
Deduct the rent of the current year		98,614	5	0
	Less ...	14,300	6	15
From the rent of the current year		98,614	5	0
Deduct their collection in 1789		91,501	1	15
	More ...	7,113	3	1

No. 11.

Statement to ascertain what portion of the current year's rent, and last year's balance will probably be brought into the exchequer without allowance for paimali.

	PAGS.	F.	C.			
From the amount of the present year's rent and last year's balance	1,35,067	3	3			
Deduct the rent of the Zamindars, Inam villages as stated in the conditions of assignment No. 12 ...	11,050	6	0			
The Bara Balôties, Inam lands for which the renter is to be credited according to half of their gross revenue in Saumya Samvatsara or 1789 as stated in No. 13	3,747	4	0			
The Zamindars russum or fees upon the collections of the Sarkar villages which being 6 Pagodas, 5 fans. and 8 annas % amount	4,914	7	0			
The inferior Zamindars wartana or fees upon the collections of the Sarkar villages which varies in every sammat, being in some $2\frac{1}{2}$, in others 5, and in one 10% according to a calculation the whole amounts this year to	3,060	0	0			
And Salianas dharmas and Yeomiahs or annual monthly and daily pensions amounting to ...	2,213	6	8			
				24,986	3	8
Total that exclusive of paimali may be brought into the exchequer from the Kolar district the current year that is by the 20th May 1892				1,10,080	9	11

No. 12.

Translation of the condition of assignment [1] of the Kolar [2] district to (Sita Row).

1. I hereby assign to you in rent the management of the Kolar District, entire that is the *Money* [3] and *Land rents*, [4] *Gardens* [5] *dry* and [6] *Wet grains* [7] for the *two ensuing crops* [8] of the *current year* [9] including all *Fees*, [10] *Perquisites* [11] and *Land estates* [12] defraying yourself the *expense of collection* [13] for the sum of *Cautary Pagodas* [14] 98,614-5-0 viz.

[15] Sirkar villages and Lands	80,069	1	0
[16] Inamiti villages	11,050	6	0
[17] Inamiti Lands	7,494	8	0
Total ...	98,614	5	0

[1] Ijarra Patti.
[2] Parganah the Kolar parganah, is divided into sammats and those into Tarafs, each of which contain from 10 to 50 villages.
[3] Nikdiat Suvarna = andit.
[4] Cararamba.
[5] Virodhikrit.
[6] Inamty Zamin.
[7] Government.
[8] Sait = Kandayam.
[9] Nirarunil.
[10] Russum.
[11] Sibbandi Sadarward.
[12] Baryt. Marravully = pilla vurch.
[13] Kartik Vaisakham.
[14] Wartana.
[15] The standard coin of the exchequer.
[16] Perona' estates.

2. The district being granted to you including the Inamti or personal landed estates which are only annexed to the Sarkar lands for the purpose of ascertaining the validity of the present occupants' claims to them, and it being resolved to continue such of them as were originally designed for the maintenance of certain individuals, who in their official capacities, cannot be dispensed with in the municipality of the district, you are not to withhold those of the *Gaud* [18] *Shanbhog* [19] *Nirganti* [20] *Toty* [21] *Tallari* [22] *Pujary* [23] *Lohar* [24] *Kumbar* [25] *Cutkoragee* [26] *Kotmannium* [27] *Hajam* [28] *Punchangm* [29] *Dhoby* [30] or *Chambar*; [31] but to continue them as heretofore and you shall be credited for half the amount of their *gross revenue* [32] stated in their *rental* [33] for the *Year before last*. [34]

3. *Promise* [35] having been made to the inhabitants of Kolar, Mulbagal, and Ramanagar *Kasbas*, [36] that no *house rent* [37] and that only 2 fifths of the *dry grains* [38] should be demanded for Government the *current year* [39] you must be observant of the same, and must not levy any *Road customs* [40], exacting such duties only as are usually imposed upon *settled merchants*. [41]

4. There are *Registrars* [42] appointed to the district, on the part of the company whom you must pay monthly according to the *Rates of pay* [43] and to whom you must give free access to your revenue accounts.

5. I likewise grant you by this assignment the rent of the *Balance* [44] of revenue due from the said district excepting, *Airkalwa* [45] for the last year to the amount of *Pagodas, 36,452-8-3* on conditions, that you regulate your collection of those sums by an attention to the condition and ability of the inhabitants, exacting only half of the actual balance, where so much can be liquidated, never exceeding the whole of it in your assessments where the inability of some obliges you to exact of others more than the half, and, that all your collections of balances shall not exceed the above sums, on pain of forfeiting as much as the overplus.

6. Your payments having been first regulated by the monthly produce, and only altered for your convenience, you are required to discharge them punctually, and it is resolved that if your instalments are not always paid up within seven days of the stipulated periods, your removal shall be the consequence. I moreover require you to pay the last *instalment* [46] of the *Current year's rent*, [47] viz. *10,938-5-0* and that of the last year's balance, viz. *5,175-2-7* on or by the 11th December on pain of forfeiting one-half and the being deprived of your appointment.

7. When you shall have ascertained what *collections* [48] have been made since the commencement of the company's Government to the present time, such a proportion of their amount shall be deducted from your monthly payments of last year's balance that you shall receive credit for the whole, as you discharge your engagements.

8. You shall likewise be credited for the losses the district may sustain by the *Depredations* [49] of the enemy, the Mahrattas, or the Nizam's Horse, or by the marches of the company's troops after their amount is ascertained by the company's registers of the district.

No. 13.

Sita Row's stipulations for the payment of his rent of the Kolar district the current year and that of last year's balance.

Rent for the current year	98,614	5	0
Balance for the last year	36,452	8	3
Total ...	1,35,067	3	3

[18] Headman and farmer of a village.
[19] Regist(ra)r.
[20] Who conducts water from the reservoirs to the rice fields.
[21] Scavenger.
[22] Militia.
[23] Priest.
[24] Smith.
[25] Potter.
[26] Contractor for keeping the tanks in repair.
[27] Contractor for keeping the mud forts in repair.
[28] Barber.
[29] Astrologer.
[30] Washerman.
[31] Shoemaker.
[32] Bairiz.
[33] Jamabandi.
[34] Saumya Samvatsara.
[35] Cowle.
[36] Head towns.
[37] Gour Tairagee.
[38] Caur Arambal.
[39] Virodhikrit.
[40] Bada marg.
[41] Stalbarty.
[42] Sheristadars.
[43] Moyen Zabitas.
[44] Sodharrin = ki Bauky.
[45] A division of the districts, the account of whose balance is not yet ascertained.
[46] Kist.
[47] Sâlehalika Bêriz.
[48] Wasul.
[49] Paimali.

Instalments.

16th Margasira—10th December—the Jeshtham or 7th instalment, of the current year's rent being that paid in advance	10,938 5 0		
And the 7th instalment of last year's balance	5,207 5 0		
		16,146	0 0
6th Pushiam—30th December—the Margasir or 1st instalment of the current year's rent	16,450 0 0		
		16,450	0 0
6th Makham (29th January) the Pushiam or second instalment of the current year's rent	16,450 0 0		
And the first instalment of the last year's balance	5,207 5 0		
And the second instalment of the last year's balance ...	5,207 5 0		
		26,865	0 0
6th Phalgunam (28th February) the Makham or the third instalment of the current year's rent	16,450 0 0		
And the third instalment of the last year's balance	5,207 5 0		
		21,657	5 0
6th Chaitram (29th March) the Phalgun or fourth instalment of the current year's rent	16,450 0 0		
And the fourth instalment of the last year's balance ...	5,207 5 0		
		21,657	5 0
6th Vaisakham (28th April) the Chaitram or fifth instalment of the current year's rent	10,938 0 0		
And the fifth instalment of the last year's balance	5,207 5 0		
		16,145	5 0
6th Jeshtam (26th May) the Vaisakham or sixth instalment of the current year's rent	10,938 0 0		
And the sixth instalment of the last year's balance	5,207 5 0		
		16,145	5 0

No. 14.

Regulations.[1]

For directing the conduct of renters of districts under the company's Government in *Ballaghat*.

These regulations are for your information and guidance in carrying on the affairs of the district assigned to you, agreeably to the ancient usages of the country, and you must consider as one of the conditions of your appointment (Exclusive of those specified in our articles of agreement) your strict observance of them, for your neglect of them shall be considered as sufficient a cause for removing you from your situation as a failure in the payment of your instalments [2] and the consequence as certain in the one case as in the other.

1st.

A fixed [3] table of exchange for the regulating your collections and your accounts with the Exchequer being necessary, the following tables are given you for those purposes, but they are not intended for general currency; the rates of bazaar exchange must be regulated monthly by the rates of bankers [4], money changers and Heads [5] of corporations assembled according to custom.

No. III.

Table of Small currency in Ballaghat.

Company's cash, the lowest imaginary coin in Tullaghat.

Tullaghat or company's copper cash.

$91\frac{2}{5} = 1\frac{7}{20} = 1$ Hattirooah or elephant cash.

$13\frac{19}{16} = 2\frac{14}{20} = 2 = 1$ Hatti or elephant dugani.

$17\frac{14}{16} = 3\frac{4}{20} = 3 = 1\frac{8}{27} = 1$ Anna or $\frac{1}{16}$ part of a cantarai fanam.

$20 = 4 = 2\frac{29}{27} = 1\frac{2}{27} = 1\frac{8}{11} = 1$ Tullaghat or company's piee.

$20\frac{7}{16} = 4\frac{7}{80} = 3 = 1\frac{1}{2} = 1\frac{5}{25} = 1\frac{7}{8} = 1$ Purna piee.

$= 4 = 2 = 1\frac{1}{2} = 1\frac{2}{20} = 1\frac{1}{2} = 1$ Hatti or elephant piee.

$1\frac{7}{8} = 1$

silver Mylee fanam.

Note.—Example for explaining the above table: 1 anna or 16th part of a cantarai fanam is equal to $1\frac{2}{3}$ Hatti or elephant dugany equal to 3 hatti rooah or elephant cash equal to $3\frac{1}{3}$ Tullaghat or company's copper cash equal to $17\frac{1}{16}$ Mylee or company's cash and vice versa.

[1] Hokum Nama. [2] Kists [3] Rais. [4] Saukars [5] Sh. [6] Chodries & We.

No. III.

Table of exchange of Pagodas and gold Rupees current in Ballaghat.

Pagodas and Rupees.	Bunny or assay.	Weight in cantarai fs. & as.	Silver fs.	Cash 80 per fs.	Hatti piece.	Hatti rooah.	Pur piece.	Rooh 8 to V.P. P.	Country piece.	Com. copper cash.	Berry piece.	Com. copper cash.	Value of 1 of every coin in cantarai fanams and annas.	Value of 10 of every coin in comp. Rs. silver fs. & cash at 80 per fanam.	Value of 1000 fs. every coin containing	Value of 100 of every coin comp. as silver fs. and cash.	Value of 100 of every coin in atcha. Fags. all fs. and cash.
Hydree	9½	9 0	46	38	136	2	182	0	185	3	92	7	13	40 4 37½	1300 0	403 10 131¼	110 27 40
Jem haidy	9¼	8 12	45	46	133	3½	178	1½	182	1	91	1	12 12	39 7 3½	1275 0	396 1 27½	108 21 40
Faringy poto	6¾	9 0	35	60	105	0	140	0	143	0	72	¾	10 0	31 0 62½ 1/6	1000 0	310 7 65¼	85 5 0
Sawanoory	6½	8 8	33	77	99	3	138	0	135	3	67	7	9 8	29 5 73⅛	950 0	295 1 54	80 30 20
Dharwarry	8	8 12	39	26	115	2	154	0	157	1	78	⅝	11 0	34 2 3⅛	1100 0	341 8 48¼	93 26 40
Venkatipatti	8	8 12	41	9	120	3	161	0	164	1	82	1	11 8	35 8 30¼	1150 0	357 3 19¼	97 37 20
Pooly or star	8¾	9 0	42	0	123	2	164	1¼	168	0	84	0	11 12	36 5 60¼	1175 0	365 0 0	100 0 0
Audwauny or md. shany	8	8 12	41	0	120	3	161	0	164	1	82	1	11 8	35 8 30¼	1150 0	357 3 19¼	97 37 20
Carnack or three swamy	9¼	9 0	46	25⅝	134	2	179	1	183	0	91	4	12 13	39 9 2⅛	1231 4	396 0 231⅛	109 2 0
Pralya cauvery	9½	9 0	42	72	126	0	168	0	171	2	85	6	12 0	37 3 19⅛	1200 0	372 9 60¼	102 0 0
Doorgy	9¾	8 13	42	0	123	2	164	1¼	168	0	84	0	11 12	36 5 60¼	1175 0	365 0 0	100 0 0
Sawonary khass	12	5 0	53	50	157	4	210	0	214	2	107	20	15 0	46 6 74⅝	1600 0	466 0 171¼	127 28 40
Sadeeky	9¾	18 0	92	76	273	0	364	0	371	3	185	7	26 0	80 8 75	2600 0	807 8 66	221 13 0
Farooky	9¾	9 0	46	38	136	2	182	0	185	3	92	7	13 0	40 4 37⅜	1300 0	403 10 131¼	110 27 40
Ahmedy	9¾	36 0	185	72	546	0	729	0	743	2	371	6	52 0	161 6 29⅓	5200 0	1615 6 114¼	442 26 0
Cantarai or revenue pagodas an imaginary coin ...	} ...	...	35	60	105	0	140	0	143	0	71	4	10 0	31 0 62½	1000 0	310 7 65¼	85 5 0

Table of Bullion.

Weight in Pagodas.	Assay.	Value Pagodas.	Weight in Rs.	Assay.	Value Pags.
Gold bullion. 9	12	14—0	Silver bullion.		
9	11	13—8			
9	10	12—8			
9	9	11—9			
9	8	10—11			
9	7	9—12	1st Sort Do.	...	3—3
9	6	8—14	2nd „ Do.	...	3—2
9	5	7—12	3rd „ Do.	...	3—0

2nd.

The following tables of weights and measures will be necessary to regulate the quantities and prices of grain and other articles of provision when demanded for the Sarkar.

Table of the katcha seari weights which is the standard for other weights current in Mysore.

1 grain of paddy.

4	=	1 coonja.				
16	=	4	=	1 cantarai fanam.		
144	=	36	=	9	=	1 cantarai Pagoda.
468	=	117	=	30	=	3¼ = 1 Rupee.
9,828	=	2,457	=	630	=	70 = 21 = 1 katcha seer.

Table of the chaulis seery or weights whose maund is equal to 40 katcha seers.

1 Rupee.

21	=	1 katcha seer.						
26¼	=	1¾	=	1 sawa or 1¼ seers.				
52½	=	2¾	=	2	=	1 Adai or 2½ seers.		
205	=	5½	=	4	=	2	=	1 panchêrie or 5 seers.
210	=	11	=	8	=	4	=	2 = 1 Dhada.
840	=	44	=	32	=	16	=	8 = 4 = 1 Maund.

Table of the chautalees seary or weights whose maund is equal to 44 catcha seers.

1 rupee.

21	=	1 katcha seer.						
28⅞	=	1¾	=	1 sawa seer.				
57⅞	=	2¾	=	2	=	1 Arry seer.		
115½	=	5½	=	4	=	2	=	1 Pânch seer.
131	=	11	=	8	=	4	=	2 = 1 Dhada.
921	=	44	=	32	=	16	=	8 = 4 = 1 Maund.

Table of the Autalees seery or weights whose maund is equal to 48 katcha seers.

1 Rupee.

21	=	1 katcha seer.						
31½	=	1½	=	1 sawa seer.				
63	=	3	=	2	=	1 Adai seer.		
126	=	6	=	4	=	2	=	1 Pânch seer.
252	=	12	=	8	=	4	=	2 = 1 Dhada.
1,008	=	48	=	32	=	16	=	8 = 4 = 1 Maund.

Table of the Bauwun seary or weights whose maund is equal to 52 katcha seers.

1 Rupee.

21	=	1 katcha seer.								
34⅓	=	1⅔	=	1 sawa seer.						
68¼	=	3¼	=	2	=	1 Adai seer.				
136½	=	6½	=	4	=	2	=	1 Pânch seer.		
273	=	13	=	8	=	4	=	2	=	1 Dhada.
1,092	=	52	=	32	=	16	=	8 = 8 = 4 =		1 Maund.

Table of the Sultany or Tippu's weights.

1 Grain of paddy.

4	=	1 Gunja.						
16	=	4	=	1 cantarai fanam.				
480	=	120	=	30	=	1 Rupee.		
		=	720	=	24	=	1 katcha seer.	
		=	7,200	=	240	=	10 =	1 Dhada.
		=	28,800	=	960	=	40 = 4 =	1 Maund.

Table of Patakolata or ancient measures current in Ballaghat.

1 Rupee.

5¼	=	1 Arsolga.								
10½	=	2	=	1 solga.						
21	=	4	=	2	=	1 Arpadi or katcha seer.				
42	=	8	=	4	=	2	=	1 Padi.		
168	=	32	=	16	=	8	=	4	=	1 Balla.
672	=	128	=	64	=	32	=	16	=	4 = 1 Curoe or tûm.
13,440	=	2,560	=	1,280	=	640	=	320	=	80 = 20 = 1 = Candy.

Table of the Saltany Colata or Tippu's measures.

1 Catari fanam.

30	=	1 Rupee.						
720	=	24	=	1 katcha seer.				
1,680	=	56	=	3½	=	1 Pakka Seer.		
40,320	=	1,344	=	56	=	16	=	1 Curoe or tûm.
8,06,400	=	26,880	=	1,120	=	320	=	20 = 1 Candy.

Table of the Tullghat measures.

Rupees 1 Pice.

134	=	11¼	=	1	=	Ollock.				
70	=	60	=	=	=	1 Arcot seer.				
105	=	90	=	=	=	1½	=	1 Madras seer.		
420	=	360	=	=	=	4	=	=	1 Arcot markal.	
840	=	720	=	=	=	12	=	8 = 3	=	1 Madras markal.
3,360	=	2,880	=	=	=	48	=	32 = = = =		= 1 kalam.
14,700	=	12,600	=	=	=	210	=	52½ = = =		= 1 Putti.

1,200 = 400 = 100 = 1 Garee.

3rd.

In all your letters to me and other transactions with the Sarkar, you will make use of the following calendar.

Calendar of the current revenue year Virodhikritu Samvatsara in Ballaghat.

Gentoo.	Christian.	Gentoo.	Christian.	Gentoo.	Christian.
Ashadham	28 June.	Bhadrapadam.		Kartikam.	
1 ...	29	1 ...	27	1 ...	26
2 ...	30	2 ...	28	2 ...	27
3 ...	1 July.	3 ...	29	3 ...	28
4 ...	2	4 ...	30	4 ...	29
5 ...	3	5 ...	31	5 ...	30
6 ...	4	6 ...	1 Septr.	6 ...	31
7 ...	5	7 ...	2	7 ...	1 Nov.
8 ...	6	8 ...	3	8 ...	2
9 ...	7	9 ...	4	9 ...	3
10 ...	8	10 ...	5	10 ...	4
11 ...	9	11 ...	6	11 ...	5
12 ...	10	12 ...	7	12 ...	6
13 ...	11	13 ...	8	13 ...	7
14 ...	12	14 ...	9	14 ...	8
15 ...	13	15 ...	10	15 ...	9
16 ...	14	16 ...	11	16 ...	10
17 ...	15	17 ...	12	17 ...	11
18 ...	16	18 ...	13	18 ...	12
19 ...	17	19 ...	14	19 ...	13
20 ...	18	20 ...	15	20 ...	14
21 ...	19	21 ...	16	21 ...	15
22 ...	20	22 ...	17	22 ...	16
23 ...	21	23 ...	18	23 ...	17
24 ...	22	24 ...	19	24 ...	18
25 ...	23	25 ...	20	25 ...	19
26 ...	24	26 ...	21	26 ...	20
27 ...	25	27 ...	22	27 ...	21
28 ...	26	28 ...	23	28 ...	22
29 ...	27	29 ...	24	29 ...	23
30 ...	...	30 ...	25	30 ...	24
Sravanam.		Aswayujam.		Margasiram ...	25
1 ...	28	1 ...	26	1 ...	26
2 ...	29	2 ...	27	2 ...	27
3 ...	30	3 ...	28	3 ...	28
4 ...	31	4 ...	29	4 ...	29
5 ...	1 August.	5 ...	30	5 ...	30
6 ...	2	6 ...	1 October.	6 ...	1 Decr. 91.
7 ...	3	7 ...	2	7 ...	2
8 ...	4	8 ...	3	8 ...	3
9 ...	5	9 ...	4	9 ...	4
10 ...	6	10 ...	5	10 ...	5
11 ...	7	11 ...	6	11 ...	6
12 ...	8	12 ...	7	12 ...	7
13 ...	9	13 ...	8	13 ...	8
14 ...	10	14 ...	9	14 ...	9
15 ...	11	15 ...	10	15 ...	10
16 ...	12	16 ...	11	16 ...	11
17 ...	13	17 ...	12	17 ...	12
18 ...	14	18 ...	13	18 ...	13
19 ...	15	19 ...	14	19 ...	14
20 ...	16	20 ...	15	20 ...	15
21 ...	17	21 ...	16	21 ...	16
22 ...	18	22 ...	17	22 ...	17
23 ...	19	23 ...	18	23 ...	18
24 ...	20	24 ...	19	24 ...	19
25 ...	21	25 ...	20	25 ...	20
26 ...	22	26 ...	21	26 ...	21
27 ...	23	27 ...	22	27 ...	22
28 ...	24	28 ...	23	28 ...	23
29 ...	25	29 ...	24	29 ...	24
30 ...	26	30 ...	25	30 ...	...

Calendar—continued.

Gentoo.	Christian.	Gentoo.	Christian.	Gentoo.	Christian.
Pushiam.		Phâlgunam.		Vaisakham.	
1 ...	25	1 ...	23	1 ...	23
2 ...	26	2 ...	24	2 ...	24
3 ...	27	3 ...	25	3 ...	25
4 ...	28	4 ...	26	4 ...	26
5 ...	29	5 ...	27	5 ...	27
6 ...	30	6 ...	28	6 ...	28
7 ...	31	7 ...	29	7 ...	29
8 ...	1 Jan. 92.	8 ...	1 March.	8 ...	30
9 ...	2	9 ...	2	9 ...	1 May.
10 ...	3	10 ...	3	10 ...	2
11 ...	4	11 ...	4	11 ...	3
12 ...	5	12 ...	5	12 ...	4
13 ...	6	13 ...	6	13 ...	5
14 ...	7	14 ...	7	14 ...	6
15 ...	8	15 ...	8	15 ...	7
16 ...	9	16 ...	9	16 ...	8
17 ...	10	17 ...	10	17 ...	9
18 ...	11	18 ...	11	18 ...	10
19 ...	12	19 ...	12	19 ...	11
20 ...	13	20 ...	13	20 ...	12
21 ...	14	21 ...	14	21 ...	13
22 ...	15	22 ...	15	22 ...	14
23 ...	16	23 ...	16	23 ...	15
24 ...	17	24 ...	17	24 ...	16
25 ...	18	25 ...	18	25 ...	17
26 ...	19	26 ...	19	26 ...	18
27 ...	20	27 ...	20	27 ...	19
28 ...	21	28 ...	21	28 ...	20
29 ...	22	29 ...	22	29 ...	21
30 ...	23	30 ...	23	30 ...	22
Magham.		Chaitram.		Jyêshtham.	
1 ...	24	1 ...	24	1 ...	23
2 ...	25	2 ...	25	2 ...	24
3 ...	26	3 ...	26	3 ...	25
4 ...	27	4 ...	27	4 ...	26
5 ...	28	5 ...	28	5 ...	27
6 ...	29	6 ...	29	6 ...	28
7 ...	30	7 ...	30	7 ...	29
8 ...	31	8 ...	31	8 ...	30
9 ...	1 Feb.	9 ...	1 April.	9 ...	31
10 ...	2	10 ...	2	10 ...	1 June.
11 ...	3	11 ...	3	11 ...	2
12 ...	4	12 ...	4	12 ...	3
13 ...	5	13 ...	5	13 ...	4
14 ...	6	14 ...	6	14 ...	5
15 ...	7	15 ...	7	15 ...	6
16 ...	8	16 ...	8	16 ...	7
17 ...	9	17 ...	9	17 ...	8
18 ...	10	18 ...	10	18 ...	9
19 ...	11	19 ...	11	19 ...	10
20 ...	12	20 ...	12	20 ...	11
21 ...	13	21 ...	13	21 ...	12
22 ...	14	22 ...	14	22 ...	13
23 ...	15	23 ...	15	23 ...	14
24 ...	16	24 ...	16	24 ...	15
25 ...	17	25 ...	17	25 ...	16
26 ...	18	26 ...	18	26 ...	17
27 ...	19	27 ...	19	27 ...	18
28 ...	20	28 ...	20	28 ...	19
29 ...	21	29 ...	21	29 ...	20
30 ...	22	30 ...	22	30 ...	21

4*th.*

The late government having encouraged the cultivation of *waste lands* [9] by granting *leases* [10] to the *farmers* [11] stipulating that no part of the *produce* [12] should be demanded for government the first year only, 1 quarter the second its usual *share* [13] the third and every succeeding year also, that whoever would cultivate ground that had lain *fallow* [14] ten years, should be exempted taxation the first year, that one-half only should be required the second, and the whole of it the third and every succeeding year, you will consider such leases as may have been granted the two last years, *valid* and adhere to them.

5*th.*

That *agriculture* [15] may likewise receive increase under the company's government; you may not only grant the like terms to all who may desire them, the current year, but you may bestow some additional advantages to the farmers, when the soil is unfavorable for *cultivation*, and should *leases* be desired of fields that have lain *fallow* any number of years between ten and five, you may grant them for two years, taking care that the terms correspond with the prospect there may be of improvement during that period, and do not exceed in advantage the expense and labour required to make such grounds equally productive with fields in common; for otherwise the farmers might be induced to quit those already cultivated, to the prejudice of the revenue.

6*th.*

In renting out fields producing *Dry grains* [16] give every farmer the same proportion of *money rent* [17] and *rent in kind*, [18] as formerly, that is, *five sevenths* of the former, and *two sevenths* of the latter, or to every candy of *money rent* eight eurcs or tûms of *rent in kind* and in exacting *government's shares* do not confound the conditions of *Rental* [19] by insisting on *money* for rents in kind because those being more beneficial than the *money rents* it is intended by this regulation that the disadvantages of the one shall be compensated by the profits of the other, and your *collections* [20] must besides be regulated by the *established rules* [21] of the district that is to say those for every field rented for *money* must be determined by the *rent rolls* of the village to which they appertain and those for such as are rented in *kind* must be equally divided between Government and the inhabitants.

7*th.*

Of *wet grains*, such fields as are watered by *reservoirs* [22] or streams that constantly supply them, are invariably rented in kind which implies that the farmer's share of the produce is equal to Government's fields of *wet grains* whose sources of supply dry up so far before the grain ripens that water is necessarily raised by *Machines* [23] to supply them are, likewise rented in *kind* but the farmer is always allowed in compensation for the additional labour bestowed in watering them, *three fifths* of their *produce* or such proportion as formerly was settled. The fields that are supplied with water all the year round from wells are rented for *money* according to their *Registers* [24] or the conditions agreed upon from time to time between former managers and the husbandmen which must prescribe the terms of your agreement with them.

8*th.*

Should the *contractors* [25] for keeping reservoirs of water in repair be unable from a want of pecuniary aid to perform the engagements of *their leasehold tenures* advance them from time to time *such sums* [26] as they may stand in need of, and make them reimburse you by *instalments* [27] according to their circumstances.

9*th.*

When any of the reservoirs which are not kept in repair by such contractors are broken down, the expense of whose repairs are in consequence defrayed by Government take the *head men* [28] and *registrars* [29] of the villages they belong to with the *Amin* [30] of the district and tank *diggers* [31] along with you to survey the breach and enter into a *written contract* [32] with the tank *diggers* to make the necessary repairs, signed by the above mentioned three persons, as a voucher to procure you payment of the amount.

[9] Biree. [10] Srawee. [11] Coomby.
[12] Uatawally. [13] Kauz Warrum. [14] Banjee.
[15] Sangwolee. [16] Caur. [17] Cundima Gootta.
[18] Buttye. [19] Ejaina. [20] Vasool.
[21] Sudaned. [22] Talows. [23] Picotta.
[24] Dufters. [25] Cotgologu. [26] Tascawer.
[27] Instalments. [28] Gours. [29] Shumbogues.
[30] Superintendent on the part of the sirkar. [31] Oddars. [32] Muchulikka.

10*th.*

The *betal-leaf plantations* [33] being usually planted in *fallow ground* no rent must be required the first three years. Only half of what is customary must be taken the fourth, and after that the *whole* of it which is sometimes a pagoda every hundred *stems*, [34] but more commonly less.

11*th.*

The *betal nut plantations* [35] are always exempt from taxation, the first five years; only half required from that period until they become productive and thenceforward the whole of their usual rent.

12*th.*

When the sugar cane *plantations* [36] are rented in money, the planter pays from two to five kautarai fanams for every thousand stems, and when rented in kind two thirds, but the terms are not always the same.

13*th.*

All *cocoa plantations* [37] including the crops of grain in them, are exempted all demands of Government the first four years; one-half are taken the fifth and the whole of them the sixth year.

14*th.*

The labour and expense of agriculture depending on the nature of the soil, supply of water and other circumstances, the value of its produce accruing less from its quality than the situation of the place in which it is raised, the *Prince's share* and the *share of the* husbandmen are consequently various, but nevertheless fixed, being registered in the village accounts, and besides established by *ancient usage*, which together must be your guides in all your stipulations with the inhabitants for such as you obtain their consent to by compulsory means shall be held invalid.

15*th.*

If after having made your *Settlements* [38] with them, you find you are likely to lose by your engagement with me, you must endeavour to remedy that by increasing the number of your ploughs, and not by *assessing* [39] the farmers unless by fair and persuasive methods, you can gain their consent, for if you break through agreements with them, you shall be fined equal to the amount of whatever you demand and above what you at first stipulated to receive.

16*th.*

You must ascertain and inform me as soon as possible, after you have entered upon the management of the affairs of your district, how much rice, paddy, and grain can be procured in it for the army, and transmit me a report the first of every month, specifying the quantity of each, with their current prices, attested by the *Kotwal*, the *Mahnar*, the *Chetties* and *Sheristadar*. You must likewise employ people to beat the paddy into rice, as from the great demand of it, there is no probability that you or the inhabitants will lose by its spoiling. Whatever quantity may be required must be sent to Bangalore, Hoskote or Kolar, where the inhabitants shall be paid an anna per kos carriage for every 80 seers and for their gram at the village rates.

17*th.*

Be equally expeditious and careful to ascertain the number of draft and carriage bullocks, saddles, gunnies and carts that can be collected in your district upon an emergency, and make a return of them also the first of every month, specifying the number of each description of cattle that can be spared without impeding cultivation or distressing the shop-keepers.

18*th.*

If notwithstanding your agreement that no *road customs* [40] whatever shall be levied on dealers passing with grain, or any other article of trade from or to the army or from one place to another, any are stopped on that account the collector [41] shall receive corporal punishment, and you shall be fined to the amount of the merchandise.

19*th.*

If any person, native or stranger, die in your district without an heir, you must secure his effects and include them in your account of *casual receipts* [42] not in your settlement,[43] but if the heir of the deceased afterwards appears and claims them, you must deliver them over to him, and take his receipts.

[33] Panmalli [34] [35] Pan supari [36] Gunna [37] Nauril [38] Jamabandi
[39] Poffreak—Dund [40] Ardamarg Baramay syr [41] Syrwallah [42] Sovai Jama
[43] Ejana

20th.

Secure all property of people in the enemy's service, and place it to account as above, and send all stray bullocks or other effects belonging to the company to the officers commanding at Kolar, Hoskote or Bangalore. If any person brings you information of such property or effects being concealed or withheld, give the informer one quarter of the amount and punish whoever shall withhold whatever belongs to the company.

21st.

These districts being infested with thieves, you must use every endeavour to apprehend and make severe examples of them. The headmen of villages have already been warned that they shall be held responsible for such robberies or irregularities as may be committed within their respective jurisdiction, or by their villagers at other places, and you must enforce this regulation by sending the instant you receive intelligence of such occurrences to seize the headmen of the villages, where they happpen and the offenders, when you must fine the former for their neglect, and punish the latter as they may deserve.

22nd.

All *Fines* [44] whatever must be entered in your *account* of *casual receipts* and not considered as a part of the collections to which you are entitled as renter.

[44] Goonagarry.

No. IV.

REVENUE DEPARTMENT.

To

CAPTAIN ALEXANDER READ,

Superintendent of the Collections in the Baramahal &c. districts.

SIR,

1. We have been furnished by Government with copy of your first report on the Kolar district, with directions to express their entire approbation of your conduct, as well as of the papers you transmitted, and to furnish you with such instructions as we may think necessary.

2. It is with great pleasure we avail ourselves of the occasion thus afforded of bearing equal testimony on our part to the judicious arrangements you have made for realizing the revenues of that district, and we shall not fail to send you instructions under any circumstances that may seem to call for them but as you are now acting under the immediate orders of Earl Cornwallis, we only think it necessary to furnish you with the forms of accounts for your guidance, and we have given directions to our accountant to transmit them to you accordingly.

3. We shall be glad to receive report on your further progress in the proposed settlements for the other districts and we shall readily attend to any applications we may receive from you in aid of your endeavour towards the execution of your present responsible and important trust.

We are
Sir,
Your most obedient servants,

(Signed) WM. PETRIE.
H. OAKES.
WM. ORAM.
GEO. MOUBRAY.

FORT ST. GEORGE,
18*th February* 1792.

No. V.

To

WILLIAM PETRIE ESQR., &c.
President and Members, Revenue Board,
Fort St. George.

GENTLEMEN,

1. I had the honour to be duly favoured with your letter of the 3rd ultimo informing me of your having received from government a copy of my Kolar report, and desiring I would communicate on my further progress in the settlement of other districts.

2. As reports of each may have been expected sooner after having rented them, it is proper to acquaint you that information sufficient for general arrangements being acquired, I have met with many delays in procuring what was still wanted to complete my settlements and for particular statements. I have included whatever has necessarily become the subject of my enquiry from an opinion that I could not be too full on everything that led to a knowledge of the countries under my management. This apology may be exemplified in the report I have the honor of laying before you of the Hoskote district which comprehends several jaghirs some of whose claimants did not make their appearance till very lately.

3. As the Hoskote and other districts I have settled are to be restored to Tippu Sultan, it may appear unnecessary now to transmit you reports of them, but every man who labours in a public station having a satisfaction even in making known what he has done, I am unwilling to dispense with my reward besides what information I have acquired relative to the finance, agriculture and other matters important to the revenue of Ballaghat, may be of some use at this time from the correspondence they must have to those of the ceded countries. On both these account, I propose to myself the pleasure of transmitting you my other reports, when a more settled situation will enable me to finish them, and enclose abstracts of the several settlements I have made for your present information.

4. I apprehend from your letter that you may not have sent me instructions hitherto, on account of my acting under the immediate orders of Earl Cornwallis, but as I have received orders to march with my detachment to take possession of the forts in the Baramahal &c., and all the ceded countries without distinction are now of course under your direction, I shall hope for the honor of your instructions regarding Rayakota, Virabhadradurgam and Kangundi which are those above the ghats.

5. I have been favoured with a letter from your accountant covering forms of accounts &c. which shall be my guide, and in a few days I shall have the pleasure of transmitting you my accounts current to this day.

I am with great respect
Gentlemen,
Your most obedient humble servant

(Signed) ALEXANDER READ.

BANGALORE,
1*st April* 1792.

No. VI.

SECOND REPORT OF HOSKOTE DISTRICT.

1. This report is chiefly of the Hoskote district, the settlement of which required three arrangements. The first was for the renting of the Sarkar and Inam lands, the second was my adjustment of russum, tasdik &c, or various claims to landed property sinecures and pensions, and the third my assignment of jaghirs and palems to their claimants.

2. In *Saumya Samvatsara* or 1789, the gross revenue of the whole district was pagodas 92,789, but the valuation of Inamti lands, amounting to pagodas 2,256, being deducted, because they were not collected, reduces it to pagodas 90,533 and the collection that year was pagodas 66,682. The average gross revenue for six years from 1784 to 1789 inclusive deducting the inamty lands, is found to have been pagodas 90,842 and the average collection 65,605. More time being required to investigate the claims of an individual jaghirdar than to form an arrangement for a whole district of sarkar property, I first entered upon the settlement of that portion of the Hoskote district composed of Sarkar and Inam villages, including the last mentioned on the principle explained in my first report. It appears by the statements above alluded to, that they were overrated in their rental of Saumya Samvatsara 27 at an average of the six years above mentioned 29 per cent. From its having been usual in Tippu's country to make out the jamabandi or rent-roll about the middle of the year and hostilities having commenced above the ghats about this period of Sadharana Samvatsara or last year, no rent-roll for it can be found. I was therefore obliged to apply that of Saumya Samvatsara or 1789 (which was found to be very near the average already deduced) in order to constitute a balance for 1790. Tippu's managers, who were all *Amanatdars* and not Mustajers that is collectors and not renters, not having as was just observed entered into any stipulations with the *ryots*, this appeared to be the most equitable mode of assessment. That rent roll amounting to pagodas 75,021, and the collections being 40,873, the balance thus found amounted to pagodas 34,148. It was obvious from Tippu's overrated assessments, the desolated state of the district in general, and of some divisions of it in particular, that this balance was greatly more than could have been collected in profound peace, that demanding it would have answered no good end and have discouraged the inhabitants from returning to settle. With this view of the matter, joined to other considerations of policy, I took the credit of moderation and liberality from demanding only *half* of it, assessing the several sammats or divisions of the districts in their proportions to that amount, and afterwards adding to or deducting from them according to the number of debtors in each sammat.

Appendix No. 1.

No. 1. No. 2.

No. 3.

No. 4.

3. Though this assessment may appear extremely indulgent to the inhabitants, those who were perfectly acquainted with their condition did not give reason to think that so much could be realized. The amount of it was pagodas 16,763 and the renter would not agree to more than 16,400, at which it was fixed. Collections made by the company's nominal amildars and by pâlegars in some places (all of which it will be difficult to account for) must of course be deducted from that sum.

No. 4 & 8.

4. In order to form my own judgment of the actual value of the portion of the district, I was about to rent for the current year and for the information of the candidates for it, from Karnatic Payenghat, I drew up two statements, one of the average collections during the six years beforementioned, and another of that made in Saumya Samvatsara, including sibbandi and exclusive of certain duties in the sair, or taxes on merchandise, with allowance for certain indulgences, I had before granted to particular places the amount of the average collections proved to be pagodas 49,941 and that of 1789 to be 51,279. Those statements shewing the produce of the district, in a time of tranquility only served to form a vague judgment of what it might be the current year. I therefore took the same method I had done in completing my estimate of the Kolar revenue, by notifying an intention of renting out every sammat, separately which did appear to be the most eligible plan from the probability of not meeting with a responsible man to rent the whole. As I had before experienced, this admitted of a number of candidates, chiefly Zamindars, and Gauds, belonging to them who, knowing the utmost of what they would produce offered accordingly. Though I had objections to all the Zamindars as renters, I was induced to accept of the offer made by one of them named Krisnappa Pandit, for the whole district

No. 5.

No. 6.

No. 5, No. 6.

which was pagodas 40,000 on account of that sum greatly exceeding the amount of all the offers made for the sammats separately and his being a man of great responsibility. That sum is pagodas 9,941 less than the average collections and 11,279 less than those of 1789, but considering the desolated state of the country and that five months and a half of the current revenue year had elapsed, it may appear rather doubtful that so much will be forthcoming. I now endeavour to insure the payment of those sums, by stipulating that it should be made by monthly instalments that the last should be paid in advance, also that a penalty and removal should be the consequence of a failure. Accordingly it was stipulated that I should be paid for the Hoskote district as follows:—

No. 7.

No. 9.

No. 7 & 8.

	Cantarai Pagodas.		
The 20th December	4,444	3	0
The 4th January	9,409	4	0
The 2nd February	9,409	4	0
The 3rd March	9,409	4	0
The 1st April	9,409	4	0
The 30th April	7,187	3	0
The 30th May	7,130	8	0
Total ...	56,400	0	0

5. Having disposed of that portion of the district called Sarkar, including the inamti villages and lands till leisure could be found to investigate their claimants' pretensions to them, the settlement of the jaghirs and palems became my next undertaking, as the first of importance to cultivation and the revenue. Hyder and his successor had confiscated all landed estates of those denominations, excepting one, but their proprietors had retaken possession of them since the expulsion of Tippu's amildars, and now hoped according to the assurances I had been authorised to give the inhabitants of this country before our army ascended the ghats, to be confirmed in it by the company. Already instructed as to the intentions of Government towards them in general and the progress of the season requiring despatch, I proposed to decide on matters of right without a reference, as that would have incurred delay justifying the responsibility I took upon myself in particulars by the strictest scrutiny into the claims of every individual. To this end, I summoned them all to meet me at Kolar with their sannads and every document that might enable me to decide on them. Though what they produced were greatly mutilated and defective and themselves incapable of giving the information required from having never perhaps supposed they would be questioned as to the nature or legality of their claims, I was enabled by their sannads and a knowledge of historical facts to ascertain and in some degree connect the chief points relating to each which compose No. 10 & the 8 following statements in the appendix. It therein appears that all the jaghirs in this district have been obtained by the ancestors of their present incumbents since A.D. 1695, of the Dewans of Deccan, the Soubas of Sirra, and afterwards from their Lieutenants or provincial Governors originally as tankas or drafts upon the amildars of districts or villages & sometimes as assignments of their revenue with the jurisdiction of collectors under the head of allowances annexed to fowzdaries, *i.e.* Military Commands or subsidies for the payment of a certain number of troops, to be maintained and employed in the field a certain number of months in the year and protecting the inhabitants in their respective districts. When it happened that the revenue assigned exceeded the allowance fixed, the surplus was duly remitted to the public treasury. It also appears that these tankas were often augmented or reduced at the pleasure of the Soubas and sometimes exchanged at the request of the jaghirdars for equivalents in other districts, and that it became a practice with the Soubas to continue such as had been granted by their predecessors to the persons who held them and to their children, until it was conceived that to remove them would have been a hardship, and from that idea that long possession constituted a right of inheritance. It was so much the interest of jaghirdars to establish that right that it may be safely conjectured they asserted it when a change of Government took place, and that its existence became more and

No. 11.

more believed from the sole cause that created it. Nevertheless it is plain from the sannads by which succeeding Governments continued or restored them to their claimants, and still more by their being finally escheated to the sarkar lands, that it was not considered in the same light as a free hold is in Europe, where property is the least secure, for in the first change of Governments, two-thirds of some, and three fourths of others were seized by the Sarkar, and the tenure was altered from *field service* to the payment of an annual tribute and *afterwards when* the jaghirdar was not deprived of the third or quarter that remained of his ancient possessions, it was again reduced in the like ratio or the tribute first stipulated was increased without any rule or regard to its produce. It is remarkable that while they were held under such precarious and vexatious circumstances, the jaghirdars frequently disposed of them in every way practised in countries where an inherent property in land never becomes a question.

6. Though this be a history of the jaghirs in the Hoskote district, it is correspondent with that of jaghirs throughout Ballaghat, and since the management of countries that have no written laws, must be guided by their usages or prevailing opinions as to right and wrong, I resolved from the foregoing enquiry to confirm such of the Hoskote Jaghirdars in their possessions as had been deprived of them since 1760, or Hyder's usurpation of the Mysore Government, in the certainty that the company would not refuse the inhabitants of a country just brought under its protection the same indulgence they had enjoyed under any former Governments, and especially where, so far as I was capable of judging, the doing so was consistent with either its liberality or its policy in other parts of India. I limited my cognizance of claims to the above period, from its not being in my power to investigate all that might be produced of a prior date, the difficulty of ascertaining the truth in doubtful cases at such a distance, and the idea that if length of time in possession constituted a right of inheritance (which appears to be the only ground of an hereditary right in jaghirdars) it also took it away, consistent with this rule, and upon the strictest investigation the claims of only one were rejected, & these ten following were admitted :—

No. 15.

Jahgirs and pâlems.	No. of Villages.	Average revenue.		
Sarjapur Jahgir	38	4,886	4	6½
Malûr Jahgir	45	4,958	6	8
Banthally Jahgir	8	732	9	4
Sithalli Jahgir	9	279	6	9
Katgehalli Jahgir	8	284	0	11
Mugabala Jahgir	5	223	2	7
Yinnagunta Jahgir	2	151	8	14
Mykulnaig Poliam	45	510	0	5
Nutwa Pâlem	7	252	0	0
Total ...	226	14,364	6	4

7. Their peshkash having been always settled, as caprice or favour dictated, some were much more heavily assessed than others. It therefore appeared expedient to make their peshkash equal now in proportion to their produce respectively regulating that proportion by what they paid to Hyder and Tippu. On a comparative view of what was paid to them, I fixed on ⅓ths of the average net revenue of each for their peshkash to the company. Though that is more than is perhaps commonly required by the sarkar in other provinces, from jahgirs, it reduced as appears by the scheme (substituting that proportion in two places, where my information is deficient) the aggregate from pagodas 8,980 to 7,692, and that of Banthalli in particular to less than half of what it was before, so that the jaghirdars were not only thankful at receiving again their ancient possessions, but considered the new conditions of their tenure, as equitable and indulgent. It remained with Government to increase their tribute, or to show them further indulgence, as it might judge proper at settling the jamabandi for the ensuing year. The peshkash for two of the jahgirs the current year, had not been regulated by this plan, one of which is Malûr which was settled before I had acquired this information, and of consequence it pays only 807 pagodas in place of 2,975, and the other is Sarjapur, which was continued to its occupant by order of Lord Cornwallis, upon the same terms on

which he held it of Tippu which happens to be nearly what I should have made it. There is likewise a palem *Mykulnyg* that has not been settled, the pâlêgar of it having absconded from an apprehension of condign punishment for many robberries and other enormities he has committed.

8. It has been usual for all landholders whatever in Ballaghat as in other parts of India to pay a Nazzarana or docaur to the souba or his Lieutenant on the occasion of being invested with the possession of their estates, in lieu of which, I thought it sufficient on account of the losses the Hoskote jaghirs had sustained by depredations to require of Sarjâpur, its balance of *peshkash* & of the other jaghirs only half of their balances of *rent* for Sadhârana Samvatsara or 1790–1 to be paid in a few days after the delivery of their sannads.

9. The modes of assessment being fixed on cowle, names or grants were made out of all the aforesaid jahgirs and pâlems including their rent-rolls agreeably to Kassimkhan's *kaumil* or their valuation in his time, excepting for Malûr and Mykulnaig pâlem for the reasons above mentioned, likewise their several muchilikas or obligatory bonds containing the incumbents' stipulations for the payment of their peshkash and nazzarana or balance for last year, in the following monthly instalments.

Appendix No.
26-29
31-33
35-37
39-41
27-28
30-32
34-36
38-40

			Pags.	F.	C.	Pags.	F.	C.
Malûr.								
Peshkash ...	25th August 1791	...	100	9	8	100	9	8
	25th September 1791	...	100	9	8			
	25th October „	...	100	9	8			
	24th November „	...	100	9	8			
	24th December „	...	100	9	8			
	23rd January 1792	...	100	9	8			
	22nd February „	...	100	9	8	& No. 24, 25.		
	23rd March „	...	100	9	8			
						807	6	1½
Balance ...	22nd February	... ...	337	0	0			
	23rd March	... ...	337	0	0			
	22nd April	... ...	337	0	0			
	22nd May	... ...	337	0	0			
	21st June	... ...	337	0	0			
						1,685	1	9½
Sarjâpur.								
Peshkash and balance.	13th February 1792	...	433	3	0			
	15th March „	...	433	3	0			
	14th April „	...	433	3	0			
	13th May „	...	433	3	0			
	12th June „	...	433	3	0	No. 29.		
						3,466	8	0
Tammersanhalli.								
Peshkash and balance.	1st February 1792	...	712	5	12½			
	11th February „	...	208	5	12			
	13th March „	...	208	5	12			
	11th April „	...	208	5	12			
	11th May „	...	208	5	12			
	10th June „	...	208	5	12			
	10th July „	...	208	5	12	No. 30.		
						1,964	0	4½
Banthalli.								
Peshkash and balance.	1st February 1792	...	174	5	15			
	11th February „	...	73	2	12			
	12th March „	...	73	2	12			
	11th April „	...	73	2	12			
	11th May „	...	73	2	12			
	10th June „	...	73	2	12			
	10th July „	...	73	2	12	No. 32.		
						614	3	7

Sithalli.

		PAGS.	F.	C.	PAGS.	F.	C.
Peshkash and balance.	1st February 1792	36	0	8			
	24th February ,, ...	33	5	0			
	25th March ,, ...	33	5	0			
	24th April ,, ...	33	5	0			
	24th May ,, ...	33	5	0			
	23rd June ,, ...	33	5	0	No. 33.		
					203	8	8

Katgehalli.

Peshkash and balance.	26th January 1792	97	5	11			
	10th February ,, ...	28	4	0			
	11th March ,, ...	28	4	0			
	11th April ,, ...	28	4	0			
	10th May ,, ...	28	4	0			
	10th June ,, ...	28	4	0			
	10th July ,, ...	28	4	0	No. 36.		
					268	11	0

Yennagunta.

Peshkash and balance.	22nd February 1792	5	3	0			
	23rd March ,, ...	18	3	4			
	22nd April ,, ...	18	3	4			
	22nd May ,, ...	18	3	4			
	22nd June ,, ...	18	3	4	No. 38.		
					96	9	4

Mugabala.

Peshkash and balance.	28th February	26	8	0			
	29th March	26	8	0			
	28th April	26	8	0			
	28th May	26	8	0			
	27th June	26	8	0	No. 40.		
					133	9	8

Nútwa.

Peshkash and balance.	1st February	26	0	0			
	25th February	30	2	12			
	26th March	30	2	12			
	25th April	30	2	12			
	25th May	30	2	12			
	24th June	30	2	12	No. 42.		
					177	2	0

Total kantarai pagodas 9,417-9-5½, which sum added to the current year's rent and balance of the sarkar and inamti lands, their amount is 65,817-9-5½. That is 3,080 Pagodas more than the district yielded of net revenue in 1789-90 and 4,697 *more* than its average net revenue for six successive yoars.

10. Hyder and Tippu having assumed the sole property in the landed produce of their country and altered its ancient financial system, have deprived *almost* all their landholders of their hereditary possessions, all the Zamindars or revenue servants of their perquisites accruing from the collections and numberless inamdars of their pensions. The restoring them all being a matter deserving the consideration of Government and of lasting importance to a great number of individuals reduced to indigence & misery by the deprivation of them, I propose giving the fullest information I can upon the subject, and to that end, have made some progress in an enquiry into their several functions immunities & privileges which shall be inserted in a future report. It appears by the dafters, that the claims of those in the Hoskote district amount to 7,978 pagodas, which, deducted from the revenue of the current year, would reduce it to 57,839. I shall continue such of them as were confirmed by Tippu, and if I restore others without a reference, it shall only be done on grounds that I may be sure will justify the measure.

No. 1.

Abstract of the gross revenue and collections of the Hoskote district in Saumya Samvatsara nearly corresponding with A.D. 1789 with calculations of the proportions which the revenue and collections of the pâlems, jahgirs and inam lands bore to each other.

	Gross Revenue.			Collections.		
Sarkar villages including all the sair or imposts	70,176	6	1	51,123	5	1
Inamti villages	4,844	5	2	3,527	3	0
Inamti Lands	2,256	4	12	...		
Sarjapur Jahgir	2,600	0	0	2,600	0	0
Malûr Jahgir	6,855	5	7	5,015	1	15
Tammarsanhalli Jahgir	2,885	2	0	2,085	7	0
Bunthulli Jahgir	1,010	2	8	728	8	0
Seethalli Jahgir	385	8	0	280	8	14
Cutgehalli Jahgir	386	0	0	281	0	0
Moogabala Jahgir	304	1	0	220	7	6
Yennagunta Jahgir	214	6	0	155	3	14
Mykulnaig pâlem	720	0	8	554	0	14
Nûtwa pâlem	153	8	0	110	0	0
Total ...	92,789	9	6	66,682	6	3
The sarkar, sair & inam villages ...	75,021	1	3	54,650	8	1
Their relative proportion as above ...	100	0	0 to	72	8	0
Of consequence overrated 27% in the rental	...			...		

The revenue of the inam lands and the Sarjâpur jahgir was not collected by the sarkar having been continued to their occupants, the former as subsistence and the latter in consideration of peshkash or tribute or quitrents.

The proportion of the rent and collections of the other jahgirs & palems as ...	12,912	3	7	9,431	8	2
	100	0	0 to	73	0	0

No. 2.

Abstract comparative view of the gross revenue and collections of the Hoskote district, including jahgirs and pâlems for six successive years nearly corresponding with 1784, 1785, 1786, 1787, 1788, 1789, with their averages and the proportions which the revenue and collections of the sarkar lands and jahgirs &ca. separately bore to each other.

Years.	Gross Revenue. PAGS.	F.	C.	Collections. PAGS.	F.	C.
Ródhi	95,477	0	12½	72,639	3	7
Visvávasu	92,430	4	12½	80,879	1	12
Parábhava	92,430	4	13½	71,586	2	5
Plavanga	92,669	9	12½	42,445	8	14½
Kilaka	92,789	9	6	56,157	6	11½
Saumya	92,789	9	6	66,682	6	3
	5,58,587	8	15	3,90,390	9	5½
Average ...	93,098	0	0	65,605	1	8
Proportion of the average rent and collections of the sarkar villages syr. and inam villages	75,221	1	3	53,450	5	4
As	100	0	0	to 71	0	0
Of consequence overrated 29% in the rental	...			...		

The revenue of the inam lands and Sarjapur jahgir was not collected by the sarkar, having been continued to their occupants, the former as subsistence, and the latter in consideration of peshkash as tribute or quit rent.

Proportion of the rent and collections of the other jahgirs and palems	13,020	4	1	9,200	1	0
As	100	0	0	to 70	0	0

No. 3.

Abstract of the rentals of the sammats and divisions of the Hoskote district with one of the Jaugirs and pâlems it comprehended under Tippu's Government with the collections made by his managers in Sadhârana Samvatsara or 1790 and the balances due from each for that year.

Sammats.	Inamti villages and lands.								Sarkar villages and lands.								Aggregate of Sarkar inamti villages and lands.							
	Villages.	Gross revenue.		Collections.		Inam lands.		Balance.	Villages.	Gross revenue.		Collections.		Inam lands.		Balance.	Villages.	Gross revenue.		Collections.		Inam lands.		Balance.	
Haveli including all the Sair	87	2432	1 13	2118	1 6	922	2 12	13745	2 11	238	30239	2 8	16808	4 0	922	2 12	13745	2 11	325	32671	4 5	18926	1 10	922	2 12	13745	2 11
Sulybella	13	128	3 3	68	5 2	104	9 0	1979	1 15	38	3503	0 0	1652	1 4	104	9 0	1979	1 15	51	3631	3 3	1652	1 4	104	9 0	1979	1 15
Jangamkota	27	604	2 0	274	3 12	310	5 0	8325	5 8½	164	15227	0 15	7506	3 6½	310	5 0	8325	5 8½	191	15831	8 15	7506	3 6½	310	5 0	8325	5 8½
Nandydrug	4	86	4 8	86	4 8	81	9 0	1174	8 10	24	2642	7 0	1554	2 14	81	9 0	1174	8 10	28	2729	1 8	1554	2 14	81	9 0	1174	8 10
Yaikranzpur	7	79	2 4	65	1 4	15	3 0	139	1 1	42	382	3 0	262	4 3	15	3 0	139	1 1	49	461	5 4	262	4 3	15	3 0	139	1 1
Narsapur	3	139	0 0	130	0 0	68	5 0	793	6 0	15	2034	0 0	1379	4 9	68	5 0	793	6 0	18	2173	0 0	1379	4 9	68	5 0	793	6 0
Masty	9	271	7 11	148	6 4	114	5 0	3340	6 15	67	5840	1 11	2622	6 3	114	5 0	3340	6 15	76	6111	9 6	2771	2 9	184	5 0	3340	6 15
Kadymur	5	121	2 4	120	2 4	69	5 0	1013	7 12	37	2286	9 0	1224	1 4	69	5 0	1013	7 12	42	2358	1 4	1344	3 8	69	5 0	1013	7 12
Rumpingaira	16	603	5 2	487	7 8	184	5 0	2715	3 15	57	5856	4 8	3256	8 3	184	5 0	2715	3 15	73	6459	9 10	3744	5 11	184	5 0	2715	3 15
Gubby	22	378	6 5	360	3 7	58	5 0	769	2 1	16	1824	3 7	1073	4 4	58	5 0	769	2 1	38	2202	9 12	1433	7 11	58	5 0	769	2 1
Mauribalii	...	...		...		13	1 0	91	4 12	7	389	8 0	298	3 4	13	1 0	91	4 12	7	389	8 0	298	3 4	13	1 0	91	4 12
Totals ...	193	4844	5 2	3965	5 7	2023	4 12	34141	3	805	70176	6 1	36707	4 11½	2023	4 12	34141	3	998	75021	1 3	40673	0 2½	2023	4 12	34141	3

No. VI.

Jahgirs and pâlems.	Villages.	Gross revenue.	Collections.	Inam lands.	Balance.
Sarjâpur jahgir	38	2,680 0 0	1,733 8 0	...	866 8 0
Maloor jahgir	45	6,855 5 7	3,185 2 6½	125 0 0	3,370 3 2½
Tammarsanhully jahgir ...	60	2,285 2 5	1,460 0 1	50 5 0	1,425 1 15
Bunthully jahgir	8	1,010 2 8	661 0 10	22 0 0	349 1 14
Seethully jahgir	9	385 8 0	313 7 0	9 0 0	72 1 0
Cutgeyhully jahgir	8	386 0 0	190 8 10	15 5 0	195 1 6
Moogaballa jahgir	3	304 1 0	36 2 6	10 5 0	167 8 10
Yinnagoonta jahgir	2	214 6 0	204 0 0	...	10 6 0
Mykulnaig palem	45	720 0 8	...	...	Not ascertained.
Nûtwa palem	7	150 8 0	...	...	Not ascertained.
Total jahgirs and pâlems ...	225	15,512 3 7	8,184 2 15½	233 0 0	6,457 1 15½
Total sammats	998	75,021 1 3	40,873 0 2½	2,023 4½12	34,148 1 ¾
Total sammats, jahgirs and pâlems	1,223	90,532 4 10	49,057 3 2	2,256 4 12	40,605 3 ¼

N.B.—The inam lands which amount to 2,256–4–12 are omitted in the gross revenue on account of their never having been collected.

No. 4.

Statement of the reduction and assessment of the last year's balances due from the several sammats of the Hoskote district, according to their present condition, which is necessary in forming the assessment for the current year on account of Tippu's overrated rental, their general state of depredation and some of them having suffered more than others during the war.

Sammats.	Tippu's balance.	Tippoo's half balance.	Reduction.	Reduced balance.	Increase.	Increased balance.	Balance fixed.
Havaily and the Sair.	13,745 2 7	6,872 6 3½	681 7 5	6,190 9 0	603 1 11	6,794 0 6	
Sûlibelle ...	1,979 1 15	989 5 14½	209 9 14	779 6 ½	...	779 6 1½	
Jangamkôta ...	8,325 5 8¾	4,162 7 12¼	790 8 10½	3,371 9 2	8 8 0	3,380 7 2	
Nandidrug ...	1,174 8 10	587 4 5	...	587 4 5	392 2 7	979 6 12	
Yaikranzpûr ...	199 1 1	99 5 8½	2 5 ½	97 0 8	...	97 0 8	
Narsapûr ...	793 6 0	396 8 0	...	396 8 0	153 2 6	550 0 6	
Mâshti ...	3,340 6 15	1,670 3 7½	905 6 3	1,574 7 4½	...	1,574 7 4½	
Kûdinûr ...	1,013 7 12	506 8 14	...	506 8 14	149 4 2	656 3 0	
Sampingeera ...	2,715 3 15	1,357 6 15½	...	1,357 6 15½	257 1 13½	1,614 8 13	
Gubbi	769 2 1	384 6 ½	75 4 9½	309 1 7	...	309 1 7	
Mairinhalli ...	91 4 12	45 7 6	15 7 6	30 0 0	...	3 0 0	
Totals ...	34,148 1 ¾	17,074 0 9¼	1,871 9 1	15,202 1 9	1,564 0 8	16,763 2 1	16,400 0 0

No. 5.

Statement of the average collections of the sammats or divisions of the Hoskote district with one of the Jahgirs and pâlems it comprehends for six successive years, including such duties only as are to be levied the current year and the inam lands.

Sammats.	Sarkar villages.	Inam villages.	Inam lands.	Total collections.	Villages.
Havaily and part of the Sair ...	20,635 3 1	1,729 0 5	656 1 0	26,020 4 6	425
Sûlibella	2,489 9 7	90 4 1	74 8 0	2,655 1 8	51
Jangamkota	10,819 7 7	408 9 15	221 2 4	11,469 9 10	191
Nandidrug	1,876 8 14	61 1 4	58 3 6	1,996 3 8	28
Yaikrauzpûr	271 8 3	55 9 14	11 0 6	338 8 7	49
Narsapûr	1,442 0 14	98 0 6	48 8 0	1,588 9 4	18
Mashti	4,149 1 11	193 1 4	131 3 9	4,473 6 8	76
Kudinur	1,588 8 0	85 8 10	48 5 3	1,723 1 13	42
Sampingeera	4,169 8 7	428 4 15	141 5 13	4,729 9 3	73
Gubbi	1,295 4 8	269 2 0	40 6 12	1,605 3 4	38
Manrinhalli	275 7 2	...	9 3 0	285 0 2	7
Total Sammats ...	49,004 7 10	3,440 2 10	1,441 7 5	53,886 7 9	998
Deduct sibbandi or expense of collection agreeable to the Moyenzabita ...				3,944 9 15	
Amount brought in Tippu's exchequer, including inam lands that were not collected				49,941 7 10	

Jaghirs and polliams.	Sirkar villages.	Inam villages.	Inam lands.	Total collections.	Villages.
Sarjapur Jahgir	2,600 0 0	...	...	2,600 0 0	38
Manloor Jahgir	4,869 5 14	...	89 0 10	4,958 6 8	45
Tammarsanhally Jahgir	2,049 7 3	...	36 0 1	2,085 4 4	60
Bunthully Jahgir	770 3 0	...	15 6 4	732 9 4	8
Seethully Jahgir	272 8 14	...	6 7 11	276 6 9	9
Cutgehully Jahgir	273 0 4	...	11 0 7	284 0 11	8
Moogaballa Jahgir	215 7 6	...	7 5 1	223 2 7	3
Yinnagoonta Jahgir	151 8 14	...	...	151 8 14	2
Mykulnaig palem	510 0 5	...	...	510 0 5	45
Nûtwa palem	104 9 8	...	...	104 9 8	7
	11,765 1 4	...	166 0 2	11,931 1 6	225
Deduct sibbandi or expense of collection for all excepting for Sarjâpur on account of peshkash having been paid for it and its revenue having been collected by its jahgirdar				1,689 9 6	
Amount brought into Tippu's exchequer, including inam villages				11,241 2 0	
Add the sammats				49,941 7 10	
Total average collection of the Hoskotte district for six years including inam lands whose revenue was not collected and exclusive of certain duties not to be levied the current year				61,182 9 10	
Amount of the sammats including sibbandi				53,886 7 9	
Amount of the Jahgirs and palems including sibbandi				11,931 1 6	
Include the duties prohibited the current year				855 0 0	
				66,672 8 15	
Deduct the inam lands whose revenue was not collected by Tippu and is included in the current year				1,607 7 7	
Tippu's average collection as stated in No. 1				65,063 1 8	

No. 6.

tement of the collections in Saumya Samvatsara or 1789 of the sammats of the Hoskote district with one of the Jahgirs and pâlems it comprehends, including such duties only as are to be levied the current year.

Sammits.	Villages.	Sarkar villages.	Inam villages.	Inam lands.	Total collections.
vaily and part of the Sair ...	425	21,141 4 12	1,771 5 0	671 2 0	23,584 1 12
ibella	51	2,551 2 0	93 1 12	76 4 0	2,720 7 12
gumkotah	191	11,086 3 8	439 7 2	226 1 4	11,752 1 14
ndydrug	28	1,924 7 0	62 9 8	59 6 12	2,047 3 4
ikrauzpur	49	278 6 0	57 6 0	10 9 4	347 1 4
rsapur	18	1,482 3 0	101 2 0	49 8 8	1,633 6 8
shti	76	4,252 5 0	197 6 8	134 3 10	4,584 5 0
dinur	42	1,629 5 4	88 1 0	50 7 0	1,768 3 4
mpingeera	73	4,264 1 8	440 2 2	141 9 8	4,846 3 2
bby	38	1,328 8 12	275 2 0	42 6 12	1,646 7 8
arinhalli	7	284 0 0	...	9 5 0	293 5 1
	998	50,223 7 0	3,527 3 0	1,473 3 10	55,224 0 0
Deduct sibbandi or expense of collection agreeably to the Moyenzabita					3,944 9 15
Amount brought into Tippu's exchequer, including inam lands that were not collected and exclusive of duties that were collected					51,279 3 11

Jahgirs and paliams.	Villages.	Sarkar villages.	Inam villages.	Inam lands.	Total collections.
arjâpur jaghir	38	2,600 0 0	...	...	2,600 0 0
alûr do.	45	4,920 6 15	...	94 5 0	5,015 1 15
mmarsanhalli do.	60	2,049 7 0	...	36 0 0	2,085 7 0
unthalli do.	8	712 1 0	...	16 7 0	728 8 0
ethalli do.	9	272 8 0	...	8 0 14	280 8 14
tgêhalli do.	8	270 0 0	...	11 0 0	281 0 0
gabala do.	3	212 0 0	...	8 7 9	220 7 9
nnagûnta do.	2	155 3 14	...	...	155 3 14
kulnaig pâlem do.	45	554 0 14	...	...	554 0 14
twapalem do.	7	110 0 0	...	...	110 0 0
Total Jahgirs and pâlems ...	225	11,856 7 11	...	175 0 7	12,031 8 2
educt sibbandi or expense of collection for all, excepting for Sarjapur on account of its revenue having been collected by its Jahgirdar					689 9 6
mount brought into Tippu's exchequer, including inam villages					11,341 8 12
dd the amount of the sammats					51,279 3 11
otal average collections of the Hoskote parganah in Sauma Samvatsara or 1789 including inam lands whose revenue was not collected & exclusive of sibbandi and certain duties not to be levied the current year					62,621 2 7
mount of the sammats including sibbandi					55,224 3 10
mount of the jahgirs and palems including sibbandi					12,031 8 2
nclude the duties prohibited the current year					899 8 1
					68,155 9 13
educt the inam lands on which revenue was not collected by Tippu & is included the current year.					1,473 3 10
ippu's collections in 1789 as stated in No. 1					66,682 6 3

No. 7.

TRANSLATION.

Conditions of assignments of the Hoskote district to Krishnappa Pandit.

1. I hereby assign to you in rent the management of the Hoskote district for the current year, Viródhikrit Samvatsara (1791) entire, that is the money and land rents, gardens, dry and wet grains, for the two ensuing crops of the current year including all fees, perquisites, and landed estates, defraying yourself the expense of collection for the sum of cantarai Pagodas 40,000, *viz.*:—

	PS.	F.	C.
Sarkar villages and lands	35,700	0	0
Inamti villages	2,858	2	12
Inamti lands	1,441	7	4
Total pagodas ..	40,000	0	0

2. The district being granted to you, including the inamti or personal landed estates, which are only annexed to the sarkar lands, for the purpose of ascertaining the validity of the present occupants' claims to them, and it being resolved to continue such of them as were originally designed for the maintenance of certain individuals, who in their official capacities cannot be dispensed with in the municipality of the district, you are not to withhold those of the Gaud, Shanbhoge, Nirganti, Toti, Talari, Pujari, Lohwar, Kumbar, Cutkorigee, Kôtamanium, Hajam, Panchangam, Dhôby, or Chambar, but to continue them as heretofore, and you shall be credited for half of their gross revenue, as stated in the rental for Saumya Samvatsara (the year before last).

3. Promise having been made to the inhabitants of the Hoskote, Sûlibele, and Jangamkota kasbas, that they should be exempted house rent entire, that only two fifths of dry grains should be demanded for Government the current year, you must be observant of the same, and must not levy any road customs exacting such duties only as are usually imposed upon settled merchants.

4. There are registrars of the revenue accounts appointed to the district on the part of the company whom you must include in your establishment of sibbandi according to their rates of pay, and to whom you must give free access to your accounts.

5. I likewise grant you by this assignment the rent or collection of the revenue balances due from the said district (excepting those of the jahgirs and palems) for Sadhârana Samvatsara or last year to the amount of cantarai pagodas 16,400 on conditions that you regulate your collection of that sum by an attention to the condition of the inhabitants, exacting only *half* of the actual balance, whereas much can be liquidated, never exceeding the whole of it, where the inability of some obliges you to exact of others, more than the half, and that all your collection of balances shall not exceed the above sum, on pain of paying the overplus, and forfeiting a sum equivalent.

6. You are also authorised and bound to collect the peshkash and balances due from Sarjâpur, and the other jahgirs, &c., in the district agreeably to the instalments of payment which shall hereafter be settled.

7. Your payments having been first regulated by the monthly produce and only altered for your convenience, you are required to discharge them regularly, and it is resolved that if your instalments are not always paid up within seven days of the stipulated periods, your removal shall be the consequence. I moreover require you to pay in advance the last instalment of the current year's rent pagodas 4,444–3–0 on or before the 20th December 1791, on pain of forfeiting one-half of that sum, & the being deprived of your appointment.

8. When you shall have ascertained what collections have been made since the commencement of the company's Government to the present time, such a proportion of their amount shall be deducted from your monthly payments, that you shall receive credit for the sum as you discharge your engagements.

9. You shall likewise be credited for the losses the district may sustain by the depredatoins of the enemy, the Maharattas or the Nizam's horse, or by the marches of the company's troops after their amount is ascertained by the company's sheristadars of the district.

No. 8.

Krishnappa Pandit's stipulations for the payment of his rent of the Hoskote district, exclusive of the jahgirs and palems in it, the current year and that of last year's balance.

	PAGS.	F.	C.	PAGS.	F.	C.
Rent for the current year	40,000	0	0			
Balance for last year	16,400	0	0			
Total ...	56,400	0	0			

Instalments.

	PAGS.	F.	C.	PAGS.	F.	C.
26th Márgásir (20th December) the Jyeshtham or 7th instalment of the current year's rent being that paid in advance	4,444	3	0	4,444	3	0
10th Pushiam (3rd January) the Márgásir or 1st instalment of the current year's rent	6,666	6	0			
And the 1st instalment of the last year's balance ...	2,742	8	0	9,409	4	0
10th Mákham (2nd February) the Pushiam or 2nd instalment of the current year's rent	6,666	6	0			
And the 2nd instalment of the last year's balance ...	2,742	8	0	9,409	4	0
10th Phalgun (3rd March) the Mákham or 3rd instalment of the current year's rent	6,666	6	0			
And the 3rd instalment of the last year's balance...	2,742	8	0	9,409	4	0
10th Chaitram (31st March) the Phalgun or 4th instalment of the current year's rent	6,666	6	0			
And the 4th instalment of the last year's balance ...	2,742	8	0	9,409	4	0
10th Vaisakham (1st May) the Chaitram or the 5th instalment of the current year's rent	4,444	5	0			
And the 5th instalment of the last year's balance ...	2,742	8	0	7,187	3	0
10th Jyêshtham (31st May) the Vaisakham or 6th instalment of the current year's rent	4,444	8	0			
And the 6th instalment of the last year's balance ...	2,686	0	0	7,130	8	0
Total ...				56,400	0	0

No. 9.

Statement showing the proportion which the rents of the sannads of the Hoskote district assigned to Krishnappa Pandit the current year bears to their average collections for six successive years, and to those of Saumya Samvatsara or 1789.

From their average collection as stated No. 6	49,941	7	10	
Deduct the rent of the current year	40,000	0	0	
Less	9,941	7	10	
From their collection in 1789 as stated No 7	51,279	3	11	
Deduct the rent of the current year	40,000	0	0	
Less	11,279	3	11	

No. 10.

Statement drawn up from sannads relative to jahgirs in order to ascertain the rights which their claimants have to them as inheritances.

Sarjapur, Tammarsanhalli, &c.

1. Kassim Khan, a general of Aurangazebe, invading Ballaghat in 1689, formed his conquests into a province of the empire, made Sirra his seat of residence and introducing the Mogul institutions appointed *fowzdars* or *munsubdars*, *i.e.*, Governors or commanders for the protection of districts, under their jurisdiction with *Jahgirs* or military fiefs for the maintenance of their troops, assigned to them by sannads or commissions of appointment, some of which appear to be assignments of revenue and others no more than tankas or orders for stipulated sums upon particular districts of villages for the maintenance of a certain number of troops a specified number of months in the year.

2. Mahomed Hafiz Khan was one of those *fowsdars*, who in the 39th year of Aurangazebe's reign A.D. 1695, obtained of Kassim Khan a sannad, or jahgir tunka, upon divisions of the Hoskote district for the support of his appointment of fowzdari as follows upon :—

	Ps.	F.	C.
Sarjapur	4,753	2	0
Jangamkotah	4,451	2	0
Hulûr	286	2	8
Lackûr	290	0	0
Waggat	774	0	0
Yaikrazpur	353	0	0
Nandidrug	361	0	0
Malur	670	0	0
Sûlibele	2,841	0	0
Koppa	2,096	0	0
Ballapur	3,106	6	0
Penukonda	605	9	0
Total ..	20,588	0	0

In anno fasly 1107, A.D. 1697, he relinquished his tankas upon whole of

	Ps.	F.	C.
Hulûr	286	2	8
Lackûr	290	0	0
Waggat	774	0	0
Yaikrazpûr	353	0	0
Malur	670	0	0
part of Sarjapur amounting to	2,148	7	0
and of Jangamkotah	938	1	8
the whole of Penukonda	605	9	0
and of Ballapur	3,106	6	0
Total ..	9,172	6	0

And in lieu of them he procured of Kassim Khan's successor Autish Khan, in his own and the name of his son Ismail the jahgir of

Baswapatam	6,339	6	0
an addition to Sûlibele	2,044	0	0
and to Koppa of	789	0	0
Total ..	9,172	6	0

After which exchange Muhammad's several jahgirs appear to have been as follows—

	Ps.	F.	C.
Sarjapur	2,604	5	0
Jangamkota	3,513	0	2
Nandidrug	361	0	0
Matûr	670	0	0
Sûlibele	4,885	0	0
Koppa	2,885	0	0
Baswapatam	6,339	0	0
Total ..	21,257	5	2

3. Muhammad Hafiz Khan was succeeded in the inheritance of those jahgirs by his son Muhammad Ismal Khan, during whose time it appears they underwent some alterations for according to sannad in his name under the seal of Dilawarkhan, Souba of Sirra, dated the 10th year of Muhammad Shah A.D. 1725 confirming him in certain of them without any specific conditions of tenure, they were then as follows :—

	Ps.	F.	C.
Sulibele and Sair	4,157	0	0
Sarjapur	2,604	5	0
Gubbi	702	8	0
Jangamkota	5	0	0
Havili	2,676	5	0
Total ..	10,145	8	0

By the sannad subsequent and next in date to the above, it seems that Muhammad Ismail had retained his other jahgirs at that time, and obtained, a renewal of the five only just mentioned from Dilawarkhan. He left four sons 1st Muhi-ud-din who was illegitimate, 2nd Ismail Mahomed, 3rd Hafiz Mahomed, 4th Nizam or Din. Ismal Mahomed succeeded him in the inheritance of the jahgirs, when their amount was the same as in 1695 and 1697, although it is evident that other exchanges had taken place in the interim not specified in any sannads extant. This is exemplified by a statement of them while they were held by Ismail Mahomed, viz. :

	Ps.	F.	C.
Sarjapur	2,248	1	8
Jangamkota	3,869	2	8
Nandidrug	361	0	0
Sûlibele	4,885	0	0
Koppa	2,885	0	0
Baswapatam	6,339	6	0
Total ..	20,588	0	0

In 1144 fasli (A.D. 1734) he gave Hafiz Mahomed Khan—

	As.	F.	C.
The jahgir of Sarjápur, with portions of other districts amounting then to	3,994	7	0
Besides sayar amounting to ..	215	0	0
Total ..	4,210	7	0

On condition of maintaining 500 men, 5 *months* in the year, by a sannad dated A.F. 1147 (A.D. 1737) under the seal of Madar Khan, an amildar, Ismal was continued in the jahgirs in consideration of his paying pagodas 500 for grass and gram, and 100 more for Darbar expenses. The same year Ismal gave Muhi-ud-din his eldest brother, Soogtoor, and 5 other villages in the Jangamkota district amounting to pagodas 900 and to Nizam-ud-din his youngest brother, a portion of the Koppa district amounting to pagodas 722-2-5 for their maintenance. Towards the end of Dilawar Khan's soubaship (A.F. 1164) when the Moorish Government had extended its influence again to the Hoskote district by the buying off the Mahrattas, he was confirmed in his jahgirs once more by that khan, upon the original terms, but the palêgar of Chitaldrug becoming powerful soon after wrested some districts from the Musalmans, in which was Baswapatnam and which Ismail never recovered. It appears that at this period the above jahgirs *must have been* as follows—

	Ps.	F.	C.
Hafiz Muhamed Khan's jahgir of Sarjapur	4,210	5	0
Muhi-ud-din Khan's of Sugtûr	900	0	0
Nizam-ud-din's of Koppa	722	2	5
Ismail Mahomed of Sûlibele &ca.	9,415	6	11
Total ..	15,248	4	0

4. The Souba of Bijapûr being ceded by Sallabat Jang to the Mahrattas 1756, they deprived Ismail of all the jahgirs he had reserved to himself, also that of Sugtûr, on a representation of which to Nana Row he obtained an order from him to Mukunda Rao his amildar of Hoskote & Kolar to retain two thirds of his jahgirs, in lieu of peshkash and to restore him one third of them. By the foregoing statement, it appears that his own jahgir including Sugtûr amounted to 10,315-2-5, and that exclusive of that jahgir, according to Mukunda Rao's division of them, they amounted to 9,104-3-0 (a difference in their valuation that might have been occasioned by the disturbances of the times) the said third of them being rated as follows :— 1756.

	Ps.	F.	C.
Sulibele	2,421	1	0
Nandidrug	301	0	0
Gubbi	301	0	0
Kolapanhalli	15	0	0
Total ..	3,038	1	0

5. After this event, Ismal gave back to Muhi-ud-din Khan three of the six villages he had before, and it is probable that at his death they were annexed to the Sarkar lands. It is found by information that Nizam-ud-din Khan dying shortly after, Murari Row seized his jahgir of Koppa about 1754, and it never was restored. Thence the only jahgirs that remained in this

family were that of Ismail Mahomed which afterwards got the name of Tammarsanhalli, from his making that village his residence, and of Hafiz Mahomed Khan, Sarjapur, by the last statement,

amounts to	4,210	5	0
Tammarsanhalli including Sugtûr to	3,038	0	0

6. The claims of the surviving heirs to them require a separate enquiry from that period.

No. 11.

Sarjapûr.

It has already been shewn that this jahgir was made over by Mahomed Ismail Khan in 1734 to his brother Hafiz Mahomed Khan on certain conditions of tenure and then rated at pagodas 4,210–5–0 gross revenue. Towards the close of the Second Mahratta Government A.F. 1170 (A.D. 1760), it was continued to him by Nana Row's amildar of Hoskote, on condition of his paying Rs. 3000 as Kâm or tribute, and 500 more, as Darbar expenses when it was valued at pagodas 4132–7–0. Hyder expelling the Mahrattas the same year or beginning of the next, confirmed him in his possession, by a *cowle nama* stipulating that he should pay only 500 cantarai pagodas annually as fowzdari and gunnampitty. The Mahrattas under Madhva Row having subverted Hyder & established their Government a third time in 1767 renewed Nana Row's grant of 1760 excusing 1000 Rupees of that year's peshkash on account of paimali which exclusive of the Darbar expenses (500) reduced it to 2000; Haidar after driving out the Mahrattas a second time, 1774, required of Hafiz Khan by a letter the same peshkash he had paid to Nana, that is 3500 Rupees. In a second letter dated A.F. 1193 (A.D. 1779) he obliged him to pay immediately 5000 pagodas and settled his peshkash at 3000 exclusive of 175 russum. Tippu in a letter dated A.H. 1194 (A.D. 1784) excusing him 575 of that amount reduced it to 2600, and he paid this every year till his death which happened in August 1701. His nearest legitimate heir was Ahmed Khan, the son of his youngest brother Nizam-ud-din, but his other relations, and the Zamindars of the district selecting Fakhr-ud-din the grandson of his eldest brother Muhi-ud-din, either because Hafiz Mahomed had adopted him or that being a minor he would be the more convenient for their purposes, raised him to the succession. It appears that Ahmed Khan tamely submitted at first to this violation of his right from a doubt of its existence or an apprehension of not being able to obtain it, against the wish of his adversaries, but afterwards asserting it in a representation to Lord Cornwallis, his Lordship referred it to my decision with orders to be guided in it by the Koran, and to demand the same peshkash as he had paid to the last Government. On consulting the Koran, passages were found exactly in point pronouncing him to be the sole heir of the deceased, and that as such the deceased could not legally set him aside by leaving his estate to any other; accordingly he was put in possession of the Jaghir. Its gross revenue at present is pagodas 4886–4–6, and its peshkash including russums, 2600 pagodas.

No. 12.

Tammarsanhalli.

By the last mentioned assignment of this jahgir which was by Mukunda Rao, the Mahratta amildar of Hoskote 1756, it was reduced to 3038 pagodas gross revenue, one third of what it had been during the Moorish Government preceding that period. It appears that Bazalut Jang, having assisted Haidar to expel the Mahrattas four years after that, wrote to Ismail a letter dated A.H. 1175 (A.D. 1760) confirming him in his jaghir, on the former conditions of tenure and that afterwards Madhava Row during the fourth Mahratta Government in this country directed the amildar of Hoskote in a letter dated 1769 to restore it on the terms granted by Mora Row in 1739, which that letter quotes to be two-thirds to the sarkar, and one third for his share. He was continued by Haidar who after the expulsion of the Mahrattas in 1774 demanding one half of his revenue which had been reduced before to one third as peshkash it was settled at 1679 pagodas exclusive of 145 russum. Ismail dying in 1779 was succeeded by his son Ibrahim, who held the jaghir till 1788, when failing in his engagements, Tippu ordered it to be annexed to the sarkar lands. Its gross revenue was then 2,885 and the average collections of six years 2,085–7–4. The peshkash it pays the company is P. 1251 F. 4 C. 8, which is P. 93 F. 8 C. 12 less than was exacted during the last Government.

No. 13.

Jirraganhalli.

The claimant of this jahgir produces a greatly sannad effaced under the seal of Kifayat Khan in the name of Muhammad Sherif, a distant relation dated A.D. 1704 containing tankas upon Jirraganhalli, Narasapur, and other sammats in the Hoskote district to the amount of pagodas 264–5–4 and another of Nizam-ul-mulk dated the 4th Muhammad Shah A.D. 1721 in the name of Muhammad Khan tircer containing other tankas in the same district to the amount of three lakhs of *dams*, neither of which is accompanied by any *zymn* or inventory to specify the purposes for which they were granted. A third sannad under the seal of Gojeermul, Subha of Deccan, dated the 8th Muhammad Shah A.D. 1725 confirms the said Muhammad Khan in the last mentioned jahgir tankas, which it is found in the *zymn* belonging to it were upon the Havily, Jirraganhalli and several other sammats, and amounted to pagodas 666–6–8 which sum was an allowance given with the appointment of *Hazari zat* or the nominal command of 1000 horse, with the obligation of maintaining 400 for 4 months, in the year. By a fourth sannad of the same year, it appears that Gojirmul confirmed him in a jahgir, that had been granted him four years before, by Abdul Rasûll Khan, Subha of Sirra, upon Lackûr, Devanhalli &c., amounting to pagodas 888, as an allowance annexed to the appointment of 700 horse, of which he was required to keep 400 in pay. His jahgirs of consequence amounted at that time to 1554 pagodas and they devolved to Husain Khan tircer his son, afterwards to Abdul Rahman Khan, his grandson, during whose life in 1750, the whole of the Hoskote district was seized by the Mahrattas. Unable to recover them of Haidar after he expelled the Mahrattas in 1760, he repeated his applications to them when they returned under Madhava Row, and having lost his sannad procured a *Begota* or certificate, signed by all the Zamindars of the district in order to substantiate his claims, but he was unsuccessful, the chief wh held them in Nana Row's time asserting his right to them. It appears by the begota that he on l claim to the Jirragânhalli &ca. jaghir, for it is there stated to contain only 12 villages amounting to 673 pagodas and that he endeavoured to establish his claim not upon Gojirmal's sannad of 1725, but upon the one that was lost, which had been granted by Nizam-ul-mulk in 1740. Since it is above 40 years, since this jahgir was possessed by the present claimant, I have rejected his pretensions until authorised by Government to admit them.

No. 14.

Katgehalli.

A jahgir sannad was granted by Saadat-ullah Khan, Subha of Sirra, the 5th year of Shah Alum A.F. 1119, A.H. 1121, A.D. 1709, upon the parganah of Hoskoto to the amount of pagodas 6,480 in the name of Husain Khan Tircer, son of Haibut Khan, as an allowance, annexed to the appointment, of *Hazari Zat* or 1000 and on condition of maintaining 500 horse 4 months in the year. It appears by the *zymn* or inventory that the sannad is only a tanka, or order upon several divisions of the district for small sums, that had before been granted to one Yakub Khan, and other munsubdars who were removed or superseded by Hasain Khan. He was confirmed in those jaghirs, the same year, by a sannad obtained of Durgah Kuli Khan, who it appears, must have been the Lieutenant of Sadat ullah, and afterwards by Durgah Kuli's successor Najil Khan Opraur who granted him one, dated the 6th year of Tarook Sere A.H. 1129 (A.D. 1716) when they were rated in the *zymn* at 6,500–5–8. It appears by a fourth sannad dated the 4th year of Mahomed Shah A.D. 1721 under the seals of Nizam-ul-Mulk and Diyanat-khan that certain of them with one upon Chingleput, in Payenghat were continued to him, on the former conditions of tenure, when they are only rated at 12,524 Rupees in the zymn. A sixth part of his jahgir must have been taken from him at that time, for it is afterwards restored to him by Abdul Rasul Khan, Souba of Sirra, in whose sannad its valuation is 1188–9–4.

A sixth sannad, dated the 8th Mahomed Shah A.H. 1136, A.D. 1723 by Gojeer-mal, confirms Husain khan in his jahgirs on the same terms, specified in Nizam-ul-mulk's sannad and the valuations set on them, in the zymn, at that time is pagodas 4,872–1–3 which is exclusive of the sixth part, restored by Abdul rasûl khan. That sixth was again restored to him by a seventh sannad dated the same year, & granted, by the said Gojeermal wherein it is estimated at 1194–4–0 by another sannad of Gojeermal of the same date it is found, he was also confirmed by him in tankâs upon Tupgiri &ca. on conditions, specified in sannads, of Sadatullah and Najib khan to which it refers. The only sannad posterior to 1723 in possession of the claimant to Katgêhalli was granted by Mukunda Rao, the Mahratta Amildar of Kolar and Hoskote in 1759, signifying that one quarter of the jahgir of Hussain khan's son, Yasin khan should be restored to him & that the other three quarters should be annexed to the Sarkâr. The quarter assigned to him consisted of only 9 villages amounting to Pagodas 391–5–0 it appears that his jahgir had first been reduced 15,66, about one fourth of what it originally was and the Mahrattas restored to him only one fourth of what remained. After their expulsion in 1760, Haidar continued to Yasin khan his jaghir as

settled by Mukunda Rao without peshkash and he held it till 1772, when he was required by Haidar to pay 230 Pagodas under that denomination. Yasin khan dying three years after was succeeded by his son, Ismail khan, who held it on the same terms till 1786, when he was deprived of it by Tippu. In 1790, its gross revenue was Pagodas 386 and the average collections from it the six preceding years was 273. Its peshkash to the company is fixed at P. 170 f. 5 c. 0.

No. 15.

Banthalli.

Saiyed Mir, son of Kaja Mohammed, obtained of Gojeer-mal, Diwan of Deccan, the 7th year of Mohammed Shah (1722) a tanka upon Banthalli &ca. the *zymn* containing the conditions of which is lost.

It appears he was deprived of his jahgirs by the Mahrattas when they became masters of this country in 1756, and that Bazalet Jang granted Mirchûr ullah his son, a sannad in A.H. 1175 (A.D. 1760) restoring them to him on the conditions expressed in the *zymn* since lost, but that not getting possession of them, before the departure of the Jang, for Sirra and the Mahrattas having soon after expelled Haidar, made them over to Hybut khan. Hybut getting Mashty in jahgir afterwards made over to Cheir-ullah 2 of the 6 villages, which at that time, composed the tankas of the Banthalli jahgir, Cheir-ullah was succeeded by Mir Alam his nephew, who on the return of the Mahrattas, 1771, procured of Madhava Row a grant of the whole, viz. 8 villages amounting to 729 Pagodas without any specific conditions of tenure. Mir Alam dying two years after, was succeeded by his brother, Mir Inayat. Hyder driving out the Mahrattas in 1774 deprived him of all his jahgir but 2 villages, Kuppam and Sonnepalli amounting to 160 Pagodas when he paid pagodas 51-2-0 peshkash. The whole of the ancient jahgirs are now claimed by Mir Fuzzulullah, son of Cheir-ullah and Mir Loll, Cheir-ullah's brother's son, its gross revenue at present is Pagodas P. 1,010 f. 2 c. 8 and its average collections for six years P. 770 f. 3 c. 0. The peshkash it now pays the company is Pagodas 439-7-8.

No. 16.

Sithalli.

The original sannads of this jahgir are lost, but it appears their occupant was continued in the possession of one quarter of it, by Balaji Row when it consisted of 9 villages valued at Pagodas 499, and that Haidar granted to Muhi-ud-din khan a sannad A.F. 1171 (A.D. 1760) confirming him in that portion of it on the same terms. Muhi-ud-din died about 7 years afterwards, when he was succeeded by his son Hasan khan, who obtained a sannad of Madhava Row in 1770 signifying to the officers of the revenue that Hasan khan's ancestors having procured of Husain Ally khan, Vazier of Deccan, a jahgir of 36 villages camil 1791-4-0 which Balawant Row had annexed to the Sarkar in 1758, and of which Nana Row had reserved three-fourths on account of the said Khan's inability to pay the usual nazzars they were to do the same. The following year Raghunat granted a sannad to the same effect as did Haidar also, as appears by copy of an order dated A.H. 1197 (A.D. 1782); but Tippu's amildars demanding the third year after that 100 pagodas peshkash, the next year 200, and the fourth year 345, he left it altogether to their management. Its gross revenue at present is ps. 385 f. 8 c. 0 and its average collection for six years ps. 272 f. 8 c. 14. Its peshkash to the company is ps. 167 f. 8 c. 0.

No. 17.

Mulûr Lackûr &ca.

1. It has been seen in the account of the Jirraganhalli, &ca. Jahgirs that Husain Khan Tircer procured early in this century tankas upon different sammats in the Hoskote district, and that he afterwards received additions to them of Nizam-ul-mulk, and different soubas of Sirra, among which was one upon Maloor which descended to his grandson Abdul Rahman Khan Tircer who parted with it in 1750 to Hirdy Ram in discharge of a draft of 11,530 Rupees.

2. It appears by a sannad under the seal of Dilawar Khan, souba of Sirra, dated the 10th Muhammad Shah (1725) that tankas were granted by him upon Lackûr and the sammats in the Hoskote district to the amount of pagodas 4,443 in the name of Guzzuffer Ally to bear the expenses of his appointment of 100, for 4 months in the year, and by a second sannad, dated A.H. 1158 (A.D. 1745) the same souba continued his son, Muhammad Ishaq, in those jahgirs and the killadarry of Masti agreeably to former sannads, granted by Husain Ally Khan, Diwan

of Deccan, which by their being referred to, were probably the original grants. Muhammad having rented Lackûr to four Moguls, they established themselves in it, so that he invited a body of Mahrattas to invest them, who got possession after a three months' siege, the expense of which was settled at Rs. 18,000. The Moguls were made to pay half of that sum, but Muhammad was required to pay the remaining 9,000 and 3,000 more for Masti, which by taking up money of Hirdy Ram a sowcar at 5 % per month, he was enabled to discharge, but the debt accumulated so fast, that seeing no prospect of paying it off, he mortgaged to the sowcar the jahgir of Lackûr, which consisted of 9 villages valued at pagodas 1,325. The mortgage bond is dated A.F. 1161, A.D. 1751. Muhammad Ishaq was deprived of the fort of Masti by Dilawar Khan, who made it over to Hybut Jung A.F. 1165, A.D. 1755. The year following, Bajun Row, a Mahratta chief, came and took it when it was delivered over in charge to the amildar of Hoskote. In 1760, Hyder restored it to Haibut Jung, but in 1774, he annexed it to the sarkar.

3. The only paper extant certifying the property of the village of Sirvanapûr, is a *Frokht nama* bill of sale or mortgage bond, by Sultan Muhammad Khan, Aziz Beg and Sultan Husain in the name of Hirdy Ram, sowcar, dated A.F. 1166 (A.D. 1756) certifying that the army of Mora Row, having taken Sirvanapûr they had prevailed on him to go their security and effect the removal of the Mahratta garrison, for which they had engaged to pay him Rs. 35,000 before the expiration of one month and an half and that this sum with accumulating interest of 5 % and the expense of sibbandi having amounted to Rs. 80,000, they made him over the jahgir of Sirvanapûr in discharge of that sum.

4. Hirdy Ram by virtue of the aforesaid transfers held all those jahgirs till 1760, when Haidar deprived him of them. They were afterwards restored by the Mahrattas when they returned in 1767. He died in 1772, and was succeeded by his eldest son Bavin Sing who kept possession of them till 1774, when Haidar annexed them a second time to the sarkar. When the English army advanced to Malur in 1791, Govind Sing, the brother of Bavin Sing, availing himself of the times, retook possession of them, and I have since confirmed him in them on condition of paying the company peshkash. Their gross revenue is pagodas 6,855-5-7, their average collections for the six preceding years ps. 4,958 f. 6 c. 8 and its present peshkash ps. 1,211 f. 4 c. 1½.

No. 18.

Yinnagunta.

1. The jahgirdar not being present, no accounts can be obtained respecting it earlier than the Government of Dilawar Khan, in whose time, it appears that Sultan Muhammad Khan, grandfather of the present jahgirdar, had jahgirs in Penukonda and Sirvanapûr, in Hoskote, which last he sold to the jahgirdar of Malûr; his remaining jahgirs being seized on the establishment of the Mahratta Government in 1758, he went to camp, and obtained an order from Bâlajee Row to Mukunda Row, the amil of Hoskote, to give him a jahgir, to the amount of pagodas 150. Camil Mukunda Row in consequence gave him a sannad dated 1759 for 150 pagodas on two villages,

Yinnagunta	113½
and Hulla Hullur	40
	153½

but to make the sum correspond, the overplus was kept for the sarkar share 3½/150 Ps. camel.

2. When Basalat Jang came against Hoskote in the year of the Hijira 1175, Sultan Muhammad sent his son to wait upon him and solicit a new sannad, which was granted, and was to the same purport as Mukunda Row's.

3. When Hoskote was taken by Haidar and given up to him by Basalat Jang, he confirmed Sultan Muhammad in his jahgir in Vishu Samvatsara, but, he dying about the time of the return of the Mahrattas under Madhava Row, his son, Sultan Husain went to Ramchender, the amil of Hoskote, and claimed his inheritance, on which an investigation was ordered, from which it appearing that his claim was well founded, a new sannad under the seal of Ramchender was issued in his name in 1768.

4. Sultan Husain, agreeing to pay a jodi of 90 pagodas was continued by Haidar after expelling the Mahrattas the second time, and dying in 1780, was succeeded by his son Husain Beg, who was deprived of the jahgir on the accession of Tippu but going to the presence, and producing his sannads was restored—he has been employed for some years in teaching Persian to Futtahali, one of Tippu's sons, and is now at Seringapatam; his brother-in-law and wife are at Yinnagunta.

5. His peshkash to the company is fixed at cantarai pagodas 91-6-4.

No. 19.

Nítiva Pattem.

The claimant of this estate has two sannads in the name of Marsanna, his father, of the same date 1161 or (A.D. 1759) under the seal of pandit Pradahan Balaji Pant, purporting that Sira Row of Bidikote, having come to the Mahratta camp, while at Cuttycaloor in the province of Arcot, and represented that there, Khan Chonhan had given Kunigul, in the Hoskote district camel pagodas 130, to Meeranna, the son of Viranna, patel, as an inam, and that it had been continued to him during the Mogul Government, he petitioned in behalf of the said patel that it might still be continued to him, which the pandit, although he believed the sannad had been extorted from Sher Khan and considered it improper, was pleased to do on former conditions of paying 50 cantarai pagodas peshkash and in the hope of his approving himself a faithful subject and always assisting the sarkar, with the people under his command. The second sannad setteth forth that Marsana having gone himself to the presence and represented, that his family had long held Nútwa as a fief paying the sarkar 25 pagodas as a jódi or quit rent; also that he was in possession of two other villages Animethalli and Padishitthalli granted him by Gulam Rasul Bakshi, whose camel amounted to 22 pagodas on the condition of maintaining sibbandies for the sarkar, he, Balaji Row continued them on the same terms. Thence it appears that he had 4 villages amounting to 282 pagodas camil, that he formerly paid 75 pagodas peshkash for the two first, viz. Kunigal and Nutwa and maintained sibbandies for the two last mentioned. The present claimant Tychoty says he had another sannad in his possession for Bundarlahalli, another village, whose gross revenue is 20 pagodas, and that after obtaining those sannads his father built two cottages which make up 7, the number entered in the sarkar books. It seems probable that Tippu ordered this man's possessions to be annexed to the sarkar, at the same time with other palems, in that quarter, but that he was not deprived of them on account of his paying pagodas 150–8–0 as peshkash, which was perhaps as much as Tippu's managers expected from them and the reason of his having been permitted to keep them. His peshkash to the company is settled at pagodas 151–2–0.

VI.

Comparative view of the average collections of six years and peshkash paid to Haidar and Tippu by the jahgirs and palems of the Hoskote district, with a statement of $\frac{3}{5}$ths of their averages those being proposed as their several peshkash to the company and one of the sums demanded of them under that head the current year.

Jahgirs and pâlyams.	Number of villages.	Average collections.	Last peshkash.	$\frac{3}{5}$ of the average collection.	Russums deducted.	Residue or sarkar due by this arrangement.	Peshkash settled for the current year.	Russums deducted.	Residue or sarkar due the current year.
Sarjapûr	38	4,886 4 6¼	2,600 0 0	2,931 8 10	175 0 0	2,756 8 10	2,600 0 0	175 0 0	2,425 0 0
Malûr	45	4,958 6 8	Not ascertained.	2,975 2 0	464 2 0	2,511 0 0	807 6 1½	Excluded.	726 8 1½
Tammarsanhalli	60	2,085 7 4	1,679 6 0	1,251 4 8	125 2 0	1,126 2 8	1,251 4 8	125 2 0	1,126 2 8
Banthalli	8	732 9 4	Not ascertained.	439 7 8	44 0 0	395 7 8	439 7 8	44 0 0	395 7 8
Sithalli	9	279 6 9	345 0 0	167 8 0	16 8 0	151 0 0	167 8 0	16 8 0	151 0 0
Kaigêhalli	8	284 0 11	230 0 0	170 5 0	17 0 0	153 5 0	170 5 0	17 0 0	153 5 0
Muqabâla	5	223 2 7	120 0 0	133 9 8	13 4 0	120 5 8	133 9 8	13 4 0	120 5 8
Yinnagunta	2	151 8 14	85 0 0	91 6 4	15 1 4	76 5 6	91 6 4	15 1 4	76 5 0
Mykulnaig palyam	45	510 0 5	355 0 0	306 1 0	31 0 0	275 1 0	.....	.....	.....
Nâtwa palyam	7	252 0 0	150 8 0	151 2 0	15 1 0	136 1 0	151 2 0	15 1 0	136 1 0
Total ...	226	14,364 6 4¼	.....	8,609 2 12	916 8 4	7,692 4 8	5,813 8 13½	421 6 4	5,392 2 9½

⅗ths of the Malûr revenue or proper peshkash	2,975	2 0
⅗ths of the Banthalli revenue or proper peshkash	439	7 8
	3,980	3 8

No. 21.

Statement of gross revenue and peshkash with Tippu's collections and balance due from the several jahgirs and pâliams of the Hoskote district for Sâdhâraṇa Samvatsara: also of the half balances due from those which were continued during his Government to their claimants, which, with the whole of the peshkash balances added to the sarkar's shares of peshkash as now settled, shews their produce to the company the current year 1791-2.

Jaghirs and pâliams.	Number of villages.	Gross revenue and peshkash.	Tippû's collection 1791-2.	Balances of peshkash and rent.	Half balance of gross revenue.	Balance settled for last year.	Sarkar's share of peshkash current year.	Total receipts current year.
Sarjapur jaghir peshkash	38	2,660 0 0	1,733 2 0	886 8 0	.....	886 8 0	2,425 0 0	3,291 8 0
Mâlûr	45	6,885 5 7	3,495 2 4½	3,370 3 1½	1,685 1 8½	1,685 1 9½	726 8 1¼	2,411 9 11
Tammarsanhalli	60	2,885 2 0	1,460 0 1	1,425 1 15	712 5 15½	712 5 15½	1,126 2 8	1,838 8 7½
Banthalli	9	1,010 2 8	661 0 10	349 1 14	174 5 15	174 5 15	395 7 8	570 3 7
Sîdhalli	9	385 8 0	313 7 0	72 1 0	36 0 8	97 5 11	151 0 0	187 0 8
Kotgânhalli	8	386 0 0	190 8 10	195 1 6	97 5 11	83 5 5	158 5 0	251 0 11
Mugabâla	3	304 1 0	136 2 6	167 8 10	83 9 5	5 3 0	.....	.....
Yinnagurta	2	214 6 0	204 0 0	10 6 0	5 3 0	.....	76 5 0	81 8 0
Mykulnaig paliam	45	720 0 8	.....	.....	.....	.....	.....	.....
Nutwa paliam	7	150 8 0	124 8 0	26 0 0	.....	26 0 0	135 1 0	162 1 0
Total ...	226	.....	.....	.....	.....	.....	.....	.....

No. 22.

TRANSLATION.

Of the cowle nama from the Hon'ble Company to Govind Singh, Jahgirdar of Malûr, &ca.

Désmukhi, Déspándi.

To the PRESIDENT and future AMILS, DÉSMUKHÎS, DÊSPÂNDÎS and KANANGOS of the purganah of Hoskote sarkâr Carnatic souba of Bijapura.

Whereas Govind Singh, son of Hirdy Ram Zemindar, late Jahgirdar of Malûr, &ca. in the Havaily sammat, Sirvanapûr, in the Jangamkote sammat and Koldallspûr in the Masti sammat now conquered by the Hon'ble Company, has claimed the said jahgir, having first fully investigated the pretensions of the said Govind Singh and from a minute examination of his sannads, ascertained his right thereto, he is accordingly confirmed in the above mentioned jahgir, and has engaged to pay the Hon'ble Company a peshkash as follows, viz., for the 8 remaining months of Virôdhikritu the current year pagodas 807-6-1½ in monthly instalments of 100-9-8 and pagodas 1,211-4-1½ for Parîdhavi the ensuing year, you âre therefore to consider the said Singh as lawful Jahgirdar.

Given under my hand at Bangalore this 29th day of July 1791, or 29th Áshádá Virôdhikritu Samvatsara.

(Signed) ALEXANDER READ.

No. 23.

TRANSLATION.

Of the muchalika or obligation entered into by Govind Singh, Jahgirdar of Malûr, &ca. for the payment of his peshkash the current year.

I, Govind Singh, Jemadar and Jahgirdar of Malûr, &ca., bind myself by this agreement Malûr, Lackûr, Sirvanapûr, in the Jangamkote district and Cooldayss in the Masti district, being my jahgirs and conquered by the Company, and I Govind Singh becoming thereby a subject of the Company, and having stated that I formerly held these jahgirs, on condition of maintaining a certain number of troops being required to pay the Company the peshkash in lieu of those troops as they have not occasion for them, I hereby give free and full consent to that requisition, agreeing to pay for the 8 remaining months of Virodhikritu the current year, kantarai pagodas 807-6-1½, in monthly instalments of 100-9-8 and pagodas 1,211-4-1½ for Paridhavi the ensuing year, Hoskote the 27th Zelkyda A.H. 1205, 19th Ashádá Virodhikritu Samvatsara 16th July A.D. 1791-2.

No. 24.

TRANSLATION.

Stipulation of the Malûr Jahgirdar for the payment of his peshkash for the year Sadharana corresponding with A.D. 1791-2, and Virodhikritu Samvatsara from the month of Srávana to the month Phalguna i.e. eight months inclusive amounting to pagodas 807-6-1½.

Instalments.

In Sravanamas	ending the	25th August 1791 ...	...	...	100	9 8
Bhadrapathamas	do.	25th September 1791	...	...	100	9 8
Asweejamas	do.	25th October 1791...	...	...	100	9 8
Karteekamas	do.	24th November 1791	...	...	100	9 8
Margásirmas	do.	24th December 1791	...	...	100	9 8
Pushiamas	do.	23rd January 1792...	...	...	100	9 8
Makhamas	do.	22nd February 1792	...	...	100	9 8
Phalgunamas	do.	23rd March 1792 ...	...	...	100	9 8
			Total	...	807	6 1½

No. 25.

TRANSLATION.

Engagement entered into by me Govind Singh, Jahgirdar of Malûr, &ca., under the Government of the Hon'ble Company for the payment of last year's balance.

I, Govind Singh being exempted one half of the balance due from my jahgirs for Sadharana Samvatsara or last year, and the remaining half for Virodhikritu or the current year (A.D. 1791–2) being pagodas 1,685–1–9½, I promise to pay that amount in the following :—

Instalments.

The 22nd February	..	or Makham 30th	.. .. ..	337	0	0
23rd March	..	or Phalgunam 30th	.. .. ..	337	0	0
22nd April	..	or Chaitram 30th	.. .. ..	337	0	0
22nd May	..	or Vaisâkham 30th	.. .. ..	337	0	0
21st June	..	or Jyêshtam 30th	.. .. ..	337	1	9½
		Total pagodas	..	1,685	1	9½

I agree to pay the said sums punctually at the stipulated periods, taking receipts for the same, and after deducting what has been previously collected by the Company's amildars to their acknowledgments in my possession—given under my hand at Bangalore the 23rd January 1792, or the 30th Pushiam Virôdhikritu Samvatsara.

No. 26.

TRANSLATION.

Of the cowle nama from the Hon'ble Company to Ahmed Khan, Jahgirdar of Sarjapur, &ca.

To the DÉSMUKHÍS, DÉSPÂNDÍS, DÉSKULKARNIS and PATEL, PATWARIS—of the sammat of Sarjapûr, &ca.

1. Whereas Ahmed Khan, nephew of Hafiz Muhammad Khan, late Jahgirdar of Sarjapûr, &ca., has stated his pretensions to succeed the said Hafiz in the aforesaid jahgir as heretofore, that is to say—

Mouzas.	Assali.	Dakal.	Total.	Camel.
Kasba Sarjapur	11	7	18	2,456 8 0
Yemiry	7	2	9	910 5 8
Muglur	3	..	3	124 0 0
Attiballe	1	1	2	175 0 0
Anigundhali	2	..	2	160 0 0
Waggat	1	..	1	124 0 0
Dewangondi	1	..	1	141 4 0
Lackûr	2	..	2	41 0 0
Total ..	28	10	38	4,132 7 8

2. After an investigation of his sannads, the said Khan is hereby confirmed in the jahgirs above stated on condition of his paying the Hon'ble Company an annual peshkash of Kantârai pagodas 2,600, including russum, and exclusive of inams, you are therefore to consider him as lawful Jahgirdar, and act accordingly.

3. Given under my hand at Kolar the 15th day of December 1791, or 21st Margasiram Virôdhikritu Samvatsara.

(Signed) ALEXANDER READ.

No. 27.

TRANSLATION.

Of the muchalika or obligation entered into by Ahmed Khan, Jahgirdar of Sarjapûr &c.

1. I, Ahmed Khan make this my agreement with the Hon'ble Company in consequence of the benefit I have received in being established in my jahgirs, upon the same conditions on which it was formerly held.

2. I engage to continue the same monthly allowances that Hafiz Muhammad Khan, my predecessor, made to the family of Husain Khan and others, which are as follows :—

	In money. Ps.	F.	C.	In paddy. Candy,	Curges,
Husain Khan's family	9	5	0	4	10 0
Mansaul Bee &c.	10	5	0	2	15 0
Nunnobee	1	5	0	0	10 10
Cadry Ahmed Khan	1	0	0	0	10 0
Abdul Bee	2	0	0	1	0 0
Gulaub Baundee	0	3	0	0	0 4½
Chimpu Baundee	0	8	0	0	0 5
Mota Patanee	0	8	0	0	0 5
Total ..	26	4	0	9	19½

3. The whole amount being 26 pagodas, four fanams, nine cundies, and nineteen and a half curoes of paddy, which shall be regularly paid without delays or deminution.

4. I also pledge myself to give Muhammad Fakhir-ud-din and his mother the village of Etingoor (Kamil 140 Beriz 200 pagodas) for their maintenance.

5. And I further agree to restore the village of Coogoor Agrar (Kamil 50 Beriz 300) to Auloor Shambut, &ca., in all 18 Brahmins, whose jodi or tribute was formerly 50 and is in future to be 150 pagodas.

6. I likewise bind myself by this agreement to pay the current year's peshkash, and the last year's balance to the amildar of Hoskote regularly according to my stipulations, and to continue the immunities and privileges of Zamindars, inamdars, and others agreeably to the *Sadamad* or established usage without excuse or diminution. I hereby acknowledge that if I fail in the performance of these articles, I forfeit my right to my jahgir.

This is a correct copy.

I profess allegiance to the company.

AHMED KHAN.

No. 28.

TRANSLATION.

Ahmed Khan's stipulations of the payment of his peshkash for the Jahgir of Sarjapur in Virôdhikritu Samvatsara A.D. 1791–2.

	Ps.	F.	C.
Peshkash for the current year	2,600	0	0
Last year's balance	866	8	0
Total ...	3,466	8	0

Instalments.

	Ps.	F.	C.	Ps.	F.	C.
14th January equal to the 19th Pushiamas of last year's balance...	866	8	0			
Of the current year's peshkash ...	433	3	0	1,300	1	0
13th February equal to 19th Makhamas				433	3	0
15th March equal to 19th Phalgunam				433	3	0
14th April equal to 19th Chaitram				433	3	0
13th May equal to 19th Vaisâkham				433	3	0
12th June equal to 19th Jyêshtam				433	3	0
Total ...				3,466	8	0

I engage to remit the said amount at the stipulated periods, taking receipts for the same and taking credit for the amount of collections made in my jahgir since the establishment of the Company's Government according to the stipulations that may be hereafter prescribed, and to pay the last year's balance within a month from this date—Kolar 15th December 1791, or 20th Margasir, Virôdhikritu Samvatsara.

No. 29.

TRANSLATION.

Of the cowle nama from the Hon'ble company to Muhammad Ibrahim Khan, Jahgirdar of Tammarsanhalli.

To the DESMUKHIS, DÉSPÂNDIS, DÉSKULKARNIS, and PATEL PATWARIS, &ca., inhabitants of Tammarsanhalli in the pargannah of Hoskote.

Whereas Muhammad Ibrahim Khan has stated his pretensions to the Jahgir of Tammarsanhalli, &ca., in the pargannah of Hoskote, as they were enjoyed by his predecessors, that is to say in the sammat of *Sulebele*.

Mouzas.	Assali.	Dakali.	Total.	Camel. P.	F.	C.
Bandiganhalli	1	..	1			
Aimunhalli	1	..	1	120	5	0
Arsanhalli	1	..	1	26	0	0
Tennioor including tanks	1	..	1	15	0	0
Unkolhalli	1	..	1	250	0	0
Gôpasamudra	1	..	1	48	0	0
Nalla Naganhalli	1	..	1	27	0	0
Amblepûr	1	..	1	17	0	0
Chickaraligarra	1	..	1	9	0	0
Timmappanhalli	1	..	1	45	0	0
Gulamhalli	1	..	1	36	0	0
Ishtur	1	..	1	118	0	0
Ishantunpûr	1	..	1	41	0	0
Tammarsanhalli	1	..	1	..	..	..
Mutwarrel	1	..	1	27	0	0
Isvaspur	1	2	3	6	0	0
Yellchêhalli	1	2	3	210	0	0
Sonnenahalli	1	..	1	335	0	0
Bêgûr	1	1	2	100	0	0
Sonabutsanhalli	1	..	1	168	0	0
Muttacaddahalli	1	..	1	16	0	0
Nugrainhalli	1	..	1	62	0	0
Kurpur	1	..	1	66	5	0
Chinundhalli	1	..	1	10	5	0
Wullaganpûr	1	..	1	32	0	0
Sadapanhalli	1	..	1	12	0	0
Yettincurranpûr	1	..	1	30	0	0
Suttivar &ca.	1	..	1	11	0	0
Virdahalli	1	1	2	76	5	0
Papanhalli	1	..	1	67	0	0
Hirray-curbarhalli	1	..	1	49	0	0
Hirray-curbarhalli	1	..	1	70	0	0
Giddappanhalli &ca.	1	..	1	63	0	0
Betthalli &ca.	1	..	1	160	0	0
Total ..	35	6	14	2,421	1	0

Summit Goobby.

Mouzas.	Assali.	Dakali.	Total.	Camel.		
Ahdoor	1	1	2	75	0	0
Bilêswar &ca.	2	..	2	59	0	0
Râmpûr &ca.	2	1	3	137	0	0
Hulluhalli &ca.	1	..	1	30	0	0
Total ..	6	2	8	301	0	0

Sammat Nandidrug.

Mouzas.	Assali.	Dakali.	Total.	Camel.		
Banhalli	1	..	1	50	0	0
Giddenhallipûr	1	..	1	40	0	0
Naranpûr	1	..	1	15	0	0
Raggonatpûr	1	..	1	18	0	0
Sômpûr	1	..	1	15	0	0
Mayrûr	1	..	1	28	0	0
Dulsagara	1	..	1	100	0	0
Krisnapur	1	..	1	100	0	0
Dinnahalli	1	..	1	15	0	0
Timmasamudra	1	...	1	10	0	0
Total ..	10	..	10	301	0	0

Sammat Sarjapûr.

Mouzas.	Assali.	Dakali.	Total.	Camel.		
Gollapunhalli	1	0	1	15	0	0
	52	8	60	3,038	1	0

After an investigation of his sannads, the said Muhammad Ibrahim Khan is hereby confirmed in the above jahgirs on condition of his paying the Hon'ble Company an annual peshkash of kantarai pagodas 1,251–4–8 including russums and exclusive of inams. You are therefore to consider him as lawful Jahgirdar, and act accordingly.

Given under my hand at Bangalore this 14th day of January 1792 or 21st Pushiam Virôdhikritu Samvatsara.

(Signed) ALEXANDER READ.

No. 30.

TRANSLATION.

Of the muchilka, or obligation entered into by Muhammad Ibrahim Khan, Jahgirdar of Tammarsanhalli.

I, Muhammad Ibrahim Khan, Jahgirdar of Tammarsanhalli, under the Government of the Hon'ble Company, make my agreement with the company, that is to say in consequence of the honour I am to receive after the investigation of my several sannads, I engage to pay pagodas 1,251–4–8 annually as peshkash including russum, on condition of being restored to the full possession of my jahgir as formerly, viz.:—

Last year's half balance	712	5	12½
The current year's peshkash	1,251	4	8
Total ..	1,964	0	4½

Instalments.

1st February or 8th Makham last year's balance	712	5	12½
11th February or 19th Makham of the current year's peshkash	208	5	12
13th March or 19th Phalgun of do.	208	5	12
11th April or 19th Chaitram of do.	208	5	12
11th May or 19th Vaisâkham of do.	208	5	12
11th June or 19th Jyêshtham of do.	208	5	12
10th July or 19th Ashavedham of do.	208	5	12
Total ..	1,964	0	4½

I agree to pay the said sums punctually at the stipulated periods taking receipts for the same, and to continue the russums and inams of Zamindars and others conformably to ancient usage, likewise to furnish such supplies of cattle and sheep, as may be required of me; I only desire to be credited for the collections that have been made of me by the Company's amildars, according to their receipts in my possession.

Given under my hand at Bangalore the 13th January 1792, or the 19th Pushiam Virôdhikritu Samvatsara.

No. 31.

TRANSLATION.

Of the cowle nama from the Hon'ble Company to Meer Fyzullah and Meer Lall, Jaghirdars of Bunthalli, &ca.

To the DÊSMUKHIS, DESPANDÍS, DESKULKARNIS, and PATEL, PATWARIS, &ca. inhabitants of Banthalli, in the parganah of Hoskote.

Whereas Mir Fyzullah and Mir Lall have stated their pretentions to the jaghirs of Banthalli, &ca. as formerly, that is to say:—

Mouzas.	Assali.	Dakali.	Total.	Camel.
Kasba Banthalli	1	2	3	207 5 4
Hussundhalli	1	..	1	130 0 0
Soogondhalli	1	..	1	104 6 0
Troonsy	1	..	1	98 3 15
Coopoor	2	..	2	205 1 4
Total ..	6	2	8	740 6 8

After an investigation of their several sammats, the Said Meer Fyzullah and Mir Lall are hereby confirmed in the above jaghirs, on condition of paying the Hon'ble Company an annual peshkash of kantari pagodas 439–7–8 including russum and exclusive of inams. You are therefore to consider them as lawful Jaghirdars, and act accordingly.

Given under my hand at Bangalore the 14th January 1792 or the 21st Pushiam Virôdhikritu Samvatsara.

(Signed) ALEXANDER READ.

No. 32.

TRANSLATION.

Of the muchalika, or obligation entered into by Meer Fyzullah and Meer Lal, Jahgirdars of Banthalli, &ca.

We, Meer Fyzullah and Meer Lal, Jahgirdars of Banthalli, &ca. under the Government of the Hon'ble Company, make this agreement with the Company.

That is, in consequence of the honour conferred upon us, and the intention of restoring us to the full possession of our jahgir, as formerly after the investigation of our several sannads, we engage to pay kantarai pagodas 439–7–8 annually, as peshkash, including the russums and inams of Zamindars, &ca.

Last year's half balance	174	5	15
The current year's peshkash	439	7	8
Total ..	614	3	7

Instalments.

	Ps.	F.	C.
1st February or 8th Makham balance	174	5	15
11th February or 19th Makham of current year's peshkash	73	2	12
12th March or 19th Phalgunam of do.	73	2	12
11th April or 19th Chaitram of do.	73	2	12
11th May or 19th Vaisakham of do.	73	2	12
10th June or 19th Jyêshtham of do.	73	2	12
10th July or 19th Ashâdham of do.	73	2	12
Total kantarai pagodas ..	614	3	7

We agree to pay the said sums punctually at the stipulated periods, taking receipts for the same, and to continue the russums and inams of Zamindars, &ca. conformably to ancient usage, likewise to furnish such supplies of cattle and sheep for the company as may be demanded. We only require to be credited for sums we have paid the Company's amildars agreeably to their receipts in our possession.

Given under our hands at Bangalore the 30th January or the 20th Pushiam of Virôdhikrit Samvatsara.

No. 33.

TRANSLATION.

Of the cowle nama given by the Hon'ble Company to Husain Khan Chouhan, Jaghirdar of Sithalli &c.

To the DÊSMUKHIS, DÊSPANDIS, DÊSPANDIES, DESKULKARNIS, and PATELS, PATWARIS, &ca. inhabitants of Sîthalli in the parganah of Hoskote.

Whereas Husain Khan Chouhan has stated his pretensions to the jaghir of Sîthalli &ca. in the parganah of Hoskote as formerly, that is to say—

Sammat Havaily.

Mouzas.	Assali	Dakali.	Total.	Camel.
Turuf Talul.				
Sîthalli	1	1	2	80 0 0
Beatrayhalli	1	..	1	80 0 0
Kûrshittyhalli	1	..	1	60 0 0
Total ..	3	1	4	220 0 0
Taraf Malûr.				
Hanumantrayapûr	1	..	1	20 0 0
Total sammat Havaily ..	4	1	5	240 0 0
Wobhatty	1	..	1	85 3 0
Mailundhalli	1	..	1	149 7 0
Surganhalli	1	..	1	9 0 0
Total ..	3	..	3	244 0 0
Sammat Yaikrazpûr.				
Longapûr	1	..	1	15 0 0
Grand Total ..	8	1	9	499 0 0

After an investigation of his several sannads, the said Husain Khan Chouhan is hereby confirmed in the jahgirs above stated, on condition of his paying the Hon'ble Company an annual peshkash of kantarai pagodas 167–8–0, including russums besides inams. You are therefore to consider him as lawful Jahgirdar and act accordingly.

Given under my hand at Bangalore the 25th January 1792, or the 2nd Makhamas Virôdhikritu Samvatsara.

No. 34.

TRANSLATION.

Of the obligation entered into by Husain Khan Chouhan, Jaghirdar of Sithalli, &ca.

I Husain Khan Chouhan, Jahgirdar of Sithalli, &ca., under the Company's Government, make this agreement with it. That is in consequence of the honour conferred on me, and the intention of restoring to me the full possession of my jahgirs, as formerly after the investigation of my several sannads, I engage to pay the Company kantarai pagodas 167–8–0, annually as peshkash, including the russums and inams of Zamindars &ca.

Last year's balance	36	0	8
The current year's peshkash	167	8	0
Total ..	203	8	8

Instalments.

1st February or 8th Makham balance	36	0	8
24th February or 2nd Phalgunam of current year's peshkash	33	5	0
25th March or 2nd Chaitram of do.	33	5	0
24th April or 2nd Vaisakham of do.	33	5	0
24th May or 2nd Jyêshtham of do.	33	5	0
23rd June or 2nd Ashadham of do.	33	5	0
Total ..	203	8	8

I promise to pay the said sums punctually at the stipulated periods taking receipts for the same, and to continue the russums and inams of Zamindars &ca. Conformably to ancient usage, likewise to furnish such supplies of cattle and sheep for the Company as may be demanded. I only desire to be credited for the amount of the collections made from my jahgir by the company's amildars, agreeably to their acknowledgments.

Given under my hand the 12th January 1792, or 8th Pushiam of Virôdhikritu Samvatsara.

No. 35.

TRANSLATION.

Of the coule nama given by the Hon'ble Company to Ismail Khan Tircer, Jahgirdar of Catgêhalli, &ca.

To the DÉSMUKUÍS, DESPANDIS, DESKULKARNIS, and PATELS, PATWARIS, &ca., inhabitants of Katgehalli &ca. in the sammat Havaily and pargannah of Hoskote.

Whereas Ismail Khan Tircer, son of Yasin Khan Tircer, has stated his pretensions to the Jahgir of Katgêhalli, &ca. as formerly that is to say—

Sammat Havaily.

Mouzas.	Assali.	Dakali.	Total.	Camel.
Tarraf Waggat.				
Kasba Katgehalli	1	..	1	200 0 0
Bramin Bunda	1	..	1	24 0 0
Marbooyenhalli	1	..	1	20 0 0
Dêvargollhalli	1	..	1	25 0 0
Total ..	4	..	4	279 0 0
Tarraf Hullûr.				
Hullyciponhalli	1	..	1	40 0 0
Tarraf Huskûr.				
Chickasaundra	1	..	1	12 0 0
Tarraf Jirraganhalli.				
Tamatahalli	1	..	1	35 0 0
Sammat Masti.				
Tiamshthalli	..	..	..	7 5 0
Sammat Narsâpûr.				
Banhalli	1	..	1	18 0 0
Grand Total ..	8	..	8	391 5 0

After an investigation of his several sannads, the said Ismail Khan Tircer, is hereby confirmed in the jahgirs, above stated, on condition of his paying the Hon'ble Company an annual peshkash besides inams. You are therefore to consider him as lawful Jahgirdar and act accordingly.

Given under my hand the 12th January 1792 or the 17th Pushiam Virôdhikritu Samvatsara.

No. 36.

TRANSLATION.

Of the obligation entered into by Ismail Khan Tircer, Jahgirdar of Katgehalli.

I, Ismail Khan Tircer, Jaghirdar of Katgehalli, &ca., under the Company's Government, makes this agreement with it. That is in consequence of the honour conferred on me, and the intention of restoring to me the full possession of my jahgir as formerly after the investigation of my several sannads. I engage to pay kantarai pagodas 17-5-0 annually as peshkash including the russums and inams of Zamindars, &ca.

Last year's balance	97	5	11
The current year's peshkash	170	5	0
Total ..	268	0	11

Instalments.

26th January or 3rd Makham balance	97	5	11
10th February or 18th Makham of current year's peshkash ..	28	4	0
11th March or 18th Phalgun of do. ..	28	4	0
11th April or 18th Chaitram of do. ..	28	4	0
10th May or 18th Vaisakham of do. ..	28	4	0
10th June or 18th Jyêshtham of do. ..	28	4	0
10th July or 18th Ashadham of do. ..	28	4	0
Total ..	268	0	11

I promise to pay the said sums punctually at the stipulated periods taking receipts for the same, and to continue the russums and inams of zamindars, &ca., according to ancient usage. Likewise to furnish such supplies of cattle and sheep as may be demanded.

Given under my hand the 12th January A.D. 1792 or 19th Pushiam Virôdhikritu Samvatsara.

No. 37.

TRANSLATION.

Of the coule nama given by the Hon'ble Company to Husain Beg, Jahgirdar of Yinnagunta, &ca.

To the DÉSMUKHIS, DÉSPANDIS, DESKULKARNIS, PATELS, PATWARIS, &ca., inhabitants of Yinnagunta in the parganah of Hoskote.

Whereas Husain Beg, son of Sultan Husain, has stated his pretensions to the Jahgir of Yinnagunta &ca. in the parganah of Hoskote as formerly, that is to say—

Mouzas.	Assali.	Dakali.	Total.	Camel.
Yinnagunta	1	..	1	110 0 0
Hully Hulloor	1	..	1	40 0 0
Total ..	2	..	2	150 0 0

After an investigation of his sannads the said Husain Beg is hereby confirmed in the jahgirs above stated on condition of his paying the Hon'ble Company an annual peshkash of kantarai pagodas 91-0-4 including russums, besides inams. You are therefore to consider him as lawful Jaghirdar and act accordingly.

Given under my hand at Bangalore 21st January A.D. 1792 or the 28th Pushiam Virôdhikritu Samvatsara.

No. 38.

TRANSLATION.

Of the obligation entered into by Husain Beg, Jaghirdar of Yinnagunta, &ca.

I Husain Beg, Jaghirdar of Yinnagunta, &ca., under the Hon'ble Company's Government, make this agreement with the Company. That is, in consequence of the honour conferred on me and the restoring to me the full possession of my jahgir, as formerly after the investigation of

my several sannads. I engage to pay Kantarai pagodas 91-6-4 annually as peshkash including the russums and inams of Zamindars, &ca.

	Ps.	F.	C.
Last year's balance	5	3	0
The current year's peshkash	91	6	4
Total ..	96	9	4

Instalments.

	Ps.	F.	C.
22nd February or 30th Makham balance	5	3	0
And of current year's peshkash	18	3	4
23rd March or 30th Phalgunam of current year's balance	18	3	4
22nd April or 30th Chaitram of do	18	3	4
22nd May or 30th Vaisakham of do	18	3	4
21st June or 30th Jyêshtham of do	18	3	4
Total ..	96	9	4

I promise to pay the said sums punctually at the stipulated periods, taking receipts for the same, and to continue the russums, and inams of Zamindars, &ca., conformably to ancient usage, likewise to furnish such supplies of cattle and sheep for the Company as may be demanded. I only require to be credited for the amount of collections made by the Company's amildars, agreeably to their receipts in my possession.

Given under my hand the 23rd January &c. &c. &c.

No. 39.

TRANSLATION.

Of the Cowle nama given by the Hon'ble Company to Husain Ali Beg and Mahadi Cooly Beg, jahgirdars of Mugabala &ca.

To the DÉSMUKHIS, DÉSPANDÍS, DESKULKARNIS, PATÊL, PATWÂRIS, and inhabitants of Mugabala, &ca., taraf Hullûr. Sammat Havaily Parganah of Hoskote.

Whereas Husain Ali Beg and Mahadi Kuli Beg have stated their pretensions to the jahgir of Mugabala &ca., as formerly, that is to say—

Assali	1	
Dakali	2	
Total ..	3	Camel pagodas 300-0-0.

After an investigation of their several sannads, the said Husain Ali Beg, and Mahadi Kuli Beg are hereby confirmed in the above jahgir, on condition that they pay the Hon'ble Company on annual peshkash of Kantarai pagodas 133-9-8 including russums.

Given under my hand at Sundykup the 29th January A.D. 1792 or the 6th Makham of Virôdhikritu Samvatsara.

No. 40.

TRANSLATION.

Of the obligation entered into by Husain Ali Beg, and Mahadi Kuli Beg, jahgirdars of Mugabala, &ca.

We Husain Ali Beg, Mahadi Kuli Beg &ca. jahgirdars of Mugabâla, &ca. make this agreement with the Hon'ble Company. That is in consequence of the honour we are to receive in restoring to us the full possession of our jahgir as formerly, after the investigation of our several sannads we engage to pay the company P. 133 F. 9 C. 8 annual peshkash including the russums of Zamindars, &ca.

Instalments.

	Ps.	F.	C.
28th February or 6th Phâlgunam	26	8	0
29th March or 6th Chaitram	26	8	0
28th April or 6th Vaisâkham	26	8	0
28th May or 6th Jyêshtham	26	8	0
27th June or 6th Âshâdham	26	8	0
Total ..	133	9	8

We promise to pay the said sums punctually at the stipulated periods taking receipts for the same, and to continue the russums and inams of Zamindars &ca. conformably to ancient usage, and to furnish such supplies of cattle and sheep as may be demanded.

Given under our hands the 29th January A.D. 1792, or the 6th Mâkham of Virôdhikrit Samvatsara.

No. 41.

TRANSLATION.

Of the cowle nama given by the Hon'ble Company to Rayachoti, poligar of Nûtwa, &ca.

To the DÉSMUKHIS, DESPANDÍS, DESKULKARNIS, PATÊL, PATWÂRIS, &ca., inhabitants of Nûtwa, &ca. taraf Tiakall, pargaDah of Hoskote.

Whereas Rayachoti, poligar of Nûtwa, &ca., has stated his pretensions to the said palliam as formerly, that is to say.—

Taraf Tiakall.

Monzas.	Assali.	Dakali.	Total.	Camel.
Nûtwa	1	1	2	80 0 0
Pûrishettyhalli	1	..	1	20 0 0
Annimetti halli	1	..	1	2 0 0
Kunnagall	1	1	2	130 0 0
Total ..	4	2	6	232 0 0
Tarraf Bellairy.				
Bandaralhalli	1	..	1	20 0 0
Grant Total ..	5	2	7	252 0 0

After an investigation of his several sannads, the said Rayachôti is hereby confirmed in the above pâlliams, on conditions that he pays the Hon'ble Company an annual peshkash of Kantârai pagodas 151-2-0 including russums, and that he will be ready to serve the said Company with his people in the field when ordered.

Given under my hand at Sondêkoppa the 26th January A.D. 1792, or third Makhamas Virôdhikritu Samvatsara.

No. 42.

TRANSLATION.

Of the obligation entered into by Rayachoti pâlêgar of Nûtwa &ca.

I, Râyachoti, pâlêgar of Nûtwa, &ca., under the Hon'ble Company's Government make this agreement with the Company. That is in consequence of the honour conferred on me in restoring me to the full possession of my estate, as formerly, after having examined my several sannads, I engage to pay annually Kantarai pagodas 151-2-0 as peshkash including the russums of Zamindars, &ca.

	Ps.	F.	C.
Last year's balance	26	0	0
Current year's peshkash	151	2	0
	177	2	0

Instalments.

	Ps.	F.	C.
1st February or 9th Mâkham balance	26	0	0
25th February or 3rd Phâlgunam peshkash	30	2	12
26th March or 3rd Chaitram do.	30	2	12
25th April or 3rd Vaisâkham do.	30	2	12
25th May or 3rd Jyeshtham do.	30	2	12
24th June or 3rd Âshâdham do.	30	2	12
Total ..	177	2	0

I engage to pay the above sums punctually, as herein stipulated, taking receipts for the same, and to continue the russums and inams of Zamindars, etca., according to ancient usage; likewise to furnish such supplies of cattle and sheep for the Company, as may be demanded, and to hold myself in readiness to obey whenever I may be called with my people to serve the Company in the field.

Given under my hand at Sondêkoppa the 26th January A.D. 1792 ... the 3rd Makhamas of Virodhikritu Samvatsara.

No. 43.

Statement showing the proportion which the collections of the Hoskote District the current year, including the balances for last year, bears to its net revenue, in Saumya Samvatsara or 1789–90, and to the average net revenue of six years.

	CPS.	F.	C.
From the revenue collected in Saumya Samvatsara or 1789–90 as per No. 1	66,682	6	3
Deduct sibbandi according to the Moyen zabita	3,944	9	15
Total brought into Tippu's treasury ...	62,737	6	4
Net produce the current year exclusive of russum vartana, &ca., which are all annexed to the circar ...	65,817	9	5½
More ...	3,080	3	1½
From the average revenue as per No. 2	65,065	1	8
Deduct sibbandi	3,944	9	15
Total average net revenue ...	61,120	1	9
Net produce the current year exclusive of russum &ca. ...	65,817	9	5½
More ...	4,697	7	12½

No. 44.

Statement to ascertain what portion of the revenue to be collected the current year (Virôdhikrit) from the Hoskote District will probably be brought into the public treasury, if all claims upon it, ejected by Tippu, be admitted, and including collections made that may not be realized with deductions for paimali.

Rent of the Sarkâr and inamti lands in Virôdhikrit the current year	40,000	0	0		
Balance due for Sâdhârana the last year	1,64,000	0	0		
Peshkash of the jahgirs, and palliams current year ...	5,813	8	13½		
Their balance for last year received in lieu of nazzarana	3,604	0	8		
				65,817	9 5½
Deduct the Bárá Bolloty's inam lands which are to be immediately relinquished to their occupants, and for which the renter is to be credited one-half of their gross revenue in Saumya Samvatsara as stated in No. 1				1,011	7 6
The Zamindars' russums or fees upon the collections of the sarkar lands according to the usage of every sammat	2,863	9	13		
The inferior Zamindars' wartana or fees upon the collections of the sarkar lands according to the usage of every sammat	423	0	6		
The inam villages belonging to Zamindars, Brahmins, fakirs, &ca.	2,858	2	12		
The Salianas Drarmas, yeomiahs or annual monthly and daily pensions	400	1	5		
And the russums of Zamindars, &ca., to be deducted from the jahgirdars' peshkash	421	6	4		
				7,978	7 9
Total that may be brought into the Company's treasury including collections that may not be realized and deductions for paimali				57,839	1 12½

No. VII.

REVENUE INVESTIGATIONS AND SETTLEMENTS OF THE BANGALORE DISTRICT.

No. 1.

Abstract of the gross revenue and money collections in Saumya Samvatsara nearly corresponding with A.D. 1789 with calculation of the proportion which they bore to each other that year.

Denominations of property.	Gross revenue.	Collections.
Sarkar villages and séri	73,846 1 0	53,459 1 12
Inamti villages	3,593 6 4	2,601 9 0
Inamti lands	3,176 4 1	...
Vartana and molavîs	1,055 9 4	812 9 4
	81,672 0 9	56,823 6 0
Total exclusive of the inam lands as their revenue was not collected	78,495 6 8	56,823 6 0
Their proportion as	100 to 72·4.	

No. 2.

Abstract comparative view of the gross revenue and money collections for six successive years nearly corresponding with 1784, 1785, 1786, 1787, 1788 and 1789 with their averages, and calculation of their proportion.

Years.	Gross revenue.	Collections.
Krôdhi	71,724 9 0	70,889 1 4
Visvâvasu	71,726 8 8	70,203 7 9
Parabhava	71,724 8 4	65,400 7 9
Plavanga	71,727 1 12	52,182 2 15
Kîlaka	81,051 6 9½	54,371 8 2
Saumya	81,672 0 9½	56,823 6 0
Total exclusive of the inam lands ...	4,49,627 5 1	3,69,821 3 7
As the Revenue was not collected	71,761 5 1	61,636 8 14½
Their proportion as	100 to 86.	

No. 3.

Abstract of the money rents of the several sammats or divisions and of the collections made by Tippu's managers in Sûdhârana Samvatsara or 1790 with the balances due for that year.

Sammats.	Sarkar villages.				Inamti villages.				Total Sirkar and En. V. Wart. and in.				Wartana and Mootawar.				Balances.			
	Villages.	Gross revenue.			Villages.	Gross revenue.			Villages.	Gross revenue.			Collections.				En. lands.			
Kasba Bangalore including Syr.	24¼	14,237	8	14	¾	15	0	0	3	15,139	8	14	690	7	0	20	5	0	3,782	2 14
Yelahanka	66	5,583	0	12	5	71	0	0	71	5,678	2	0	.....			263	1	5	540	7 0
Krishnarajpûr	72	5,875	7	4	8	471	8	0	80	6,364	5	4	.....			461	9	4	3,199	0 14
Wartûr and Gunjûr ...	40	4,336	7	0	3	163	0	0	43	4,514	2	0	0	5	0	253	8	9½	1,296	3 7
Huskûr	40½	6,140	1	7	1½	278	5	0	48	6,431	0	7	12	4	0	270	2	10	2,319	7 11
Bidarkoppa	5	82	9	0	...	.....			5	804	5	0	624	5	6	67	7	40	179	9 10
Mâysamudra	100	1,840	2	0	...	.....			10	1,849	2	0	1,705	0	4	420	2	0	144	1 12
Jigani	51	3,422	6	6	6	570	0	0	57	3,996	6	6	3,631	4	8	340	6	2	360	1 14
Bêygûr	99	9,214	8	0	20	926	1	0	119	1,018	0	9	8,391	7	12	475	0	0	1,789	1 4
Ootarhalli Tallagatpoor ...	23	1,942	5	0	...	.....			23	1,942	5	0	1,295	4	7	115	7	0	647	0 9
Kengêri	43	3,384	1	0	6	180	8	0	49	3,574	9	0	3,146	6	3	80	0	0	428	2 13
Kumlagûr	24	1,648	0	0	...	.....			24	1,654	0	0	1,238	7	15	37	0	0	317	2 1
Ramohalli	47	3,691	5	0	...	.....			47	3,706	5	0	3,514	3	0	67	0	4	132	2 0
Tâvarêkere	59	4,238	4	5	1	342	2	0	60	4,288	6	5	3,478	4	8	126	0	7	810	1 13
Bânâvar	70	7,467	5	0	14	883	2	4	84	8,370	0	4	6,817	6	9	555	4	8	1,552	3 11
Total ...	657¾	73,846	1	0	65¼	3,593	6	4	723	78,495	6	8	60,933	6	7½	3,176	4	1	17,561	9 5

N.B.—Vartana implies in these Districts a perquisite of about 10 % upon the money rents and moolawee is one upon bullock load of provisions; both are charity and not allowances annexed to any of them.

No. 4.

Statement of the reduction and assessment, the last year's balances of money rents due from the several sammats of the Bangalore District according to the present condition which is necessary in forming the assessment of the current year on account of Tippu's overrated rental, their general state of depredations and some of them having suffered more than others during the war.

Sammats.	Tippu's balance.	Tippus quarter balance.	Reduction.	Reduced balance.	Increase.	Increased balance which is fixed.
Kasba Bangalore ...	3,782 2 14	945 5 11¼	379 8 11¼	665 7 0	.....	665 7 0
Yelahanka	540 7 0	135 1 8	5 1 8	130 0 0	.....	130 0 0
Krishnarajpûr	3,199 0 14	799 7 11¾	349 7 11¾	450 0 0	.....	450 0 0
Wartûr and Gunjûr ...	1,294 3 7	323 5 13¾	48 5 13¾	275 0 0	.....	275 0 0
Huskûr	2,319 7 11	579 9 6¾	129 9 6¾	450 0 0	.....	450 0 0
Bidarkoppa	179 9 10	44 9 14½	4 9 14½	40 0 0	.....	40 0 0
Mâysamudra	144 1 12	36 0 7	26 0 7	10 0 0	.....	10 0 0
Jigani	365 1 14	91 2 15½	.....	91 2 15½	8 7 1½	100 0 0
Bêgûr	1,789 1 4	447 2 13	97 2 13	350 0 0	.....	350 0 0
Ootarhalli Tallagotpûr ...	647 0 9	161 7 10½	121 7 10½	40 0 0	.....	40 0 0
Kengeri	428 2 13	107 0 11¾	37 0 11¾	70 0 0	.....	70 0 0
Kumlagûr	317 2 1	79 3 0¼	19 3 ¼	60 0 0	.....	60 0 0
Ramohalli	192 2 0	48 0 8	13 0 8	35 0 0	.....	35 0 0
Tâvarêkere	810 1 13	202 5 7½	72 5 7½	130 0 0	.....	130 0 0
Bânâvar	1,552 3 11	388 0 14¾	.....	388 0 14¾	11 9 1¼	400 0 0
Total ...	17,561 9 5	4,390 4 9¼	1,205 3 11	3,185 0 14¼	20 6 2¾	3,205 7 0

No. 5.

Statement of the money collections in Saumya Samvatsara or 1789 of the several sammats of the Bangalore District including all the syr or duties levied under the late Government.

Sammats.	Villages.	Sarkar villages.	Inam villages.	Wartana.	Total collection.
Kasba Bangalore	3	10,307 2 0	10 3 12	641 1 0	10,958 6 12
Yelahanka	71	4,042 4 0	51 4 4	70 1 4	4,110 9 8
Krishnarajpûr	80	4,254 2 0	342 1 12	12 2 2	4,608 5 14
Wartûr	43	3,139 4 0	118 0 4	10 5 0	3,267 9 4
Huskûr	48	4,445 0 0	202 1 4	9 0 0	4,656 1 4
Bidarkoppa	5	581 0 0	...	1 1 0	582 1 0
Mâyâsamudra	10	1,332 0 0	...	6 5 2	1,338 5 2
Jigani	57	2,476 0 0	412 2 0	2 8 0	2,891 8 4
Bêygûr	119	6,692 3 0	671 0 4	7 2 8	7,370 5 12
Ootarhalli	23	1,406 0 0	...	...	1,406 0 0
Kengêri	49	2,450 0 0	130 3 4	7 2 8	2,587 5 12
Kumlagûr	24	1,194 3 0	...	4 3 8	1,198 6 8
Ramohalli	47	2,672 1 8	...	10 5 4	2,682 6 12
Tavarekere	60	3,068 1 8	24 7 12	11 6 0	3,104 5 4
Bânâvar	84	5,398 2 8	639 4 8	21 2 0	6,058 9 0
Total ...	723	53,459 1 12	2,601 9 0	762 5 4	56,823 6 0
Deduct sibbandi according to the moyen zabita					4,135 0 0
Residue brought into the exchequer					52,688 6 0

N.B.—The *syr* composing various duties *mamûlam* or taxes raised upon Oil Sellers, Washermen, Shepherds, Shoemakers, *gurtairages* or House rent and the *totuppr or exaction* from gardens are all included in the collections of the sarkar villages. The *Wartana* which is not included in their revenue is a poll tax formerly levied by Brahmins and fakirs like the charges tithes in Europe for their support which was annexed to the sarkar about 10 years ago and is separately collected.

No. 6.

Statement of the average money collections of six successive years (1784, 1785, 1786, 1787, 1788, 1789) from the several sammats or divisions of the Bangalore District including all the syr or duties levied under the late Government.

Sammats.	Villages.	Sarkar villages.	Inam villages.	Wartana.	Total collection.
Kasba Bangálore	3	11,177 7 6	11 7 12	696 9 8	11,886 4 10
Yelahanka	71	4,383 6 12	56 7 6	18 9 4	4,459 3 6
Krisharajapûr	80	4,613 4 8	372 3 4	14 3 8	5,000 1 4
Wartûr	43	3,405 3 6	127 9 7	11 3 13	3,544 6 10
Huskûr	48	4,819 9 8	219 6 13	9 8 0	5,049 4 5
Bidarkuppa	5	632 3 8	...	1 1 14	633 5 6
Mayasamudra	10	1,444 2 0	...	7 0 11	1,451 2 11
Jigani	57	2,687 7 8	447 4 8	2 8 6	3,137 9 8
Bêgûr	119	7,257 1 5	727 9 8	7 8 8	7,992 9 5
Ootarhalli	23	1,525 8 10	...	...	1,525 8 10
Kengêri	49	2,656 5 0	142 9 4	7 8 8	2,807 2 12
Kumlagûr	24	1,294 6 13	...	4 3 12	1,299 0 9
Ramîhalli	47	2,898 8 0	...	11 7 12	2,910 5 12
Yomcersakeré	60	3,327 0 4	26 8 8	12 5 10	3,366 4 6
Banavar	84	5,854 1 8	694 3 8	23 4 12½	6,571 9 12½
Total ...	723	57,978 5 2	2,827 9 14	830 3 14½	61,636 8 14½
Deduct sibbandi acording to the moyen zabita					4,135 0 0
Residue brought into the exchequer					57,501 8 14½

N.B.—The cayr composing various duties &c. as in the preceding number.

No. 7.

Abstract comparative view of the quantities and amounts of the collections in kind from the several sammats of the Bangalore District in 1789 and their average amounts of six years; also of the amounts composed of them and their corresponding money rents, to ascertain their whole produce respectively, the said year and at an average.

Sammats.	Tallows.	Paddy, &c.	Jaggery.	Oil.	Amount in 1789.	Money collected in 1789.	Total collection in money and kind.	Average amounts.	Average money collection.	Total averages.
		CANDY. CRD.	MAUNS. Y.	MAUNS.	Ps. F. C.					
Kasba Bangalore	...	205 9½	.....	22 0	218 6 10	10,958 6 12	11,177 3 6	239 2 2	1,188 4 10	12,125 6 12
Yelahanka	3	502 4½	.....	.....	502 2 6	4,110 9 8	4,613 1 14	562 4 10	4,459 3 6	5,011 8 0
Kirshnarajpûr	...	156 0	78 0	.....	179 4 0	4,608 5 14	4,787 9 14	195 0 0	5,000 1 4	5,195 1 4
Wartûr	3	1,488 0	69 0	.....	1,508 7 0	3,267 9 4	4,776 6 4	1,657 5 0	3,544 6 10	5,202 1 10
Huskûr	4	1,262 0	81 0	.....	1,285 3 0	4,656 1 4	5,942 1 4	1,412 5 0	5,049 4 5	6,461 9 5
Bidarkoppa	...	24 0	12 0	.....	27 6 0	582 1 0	609 7 0	30 0 0	633 5 6	663 5 6
Mâyasamudra	...	36 0	.....	.....	36 0 0	1,338 5 2	1,374 5 2	39 6 0	1,451 2 11	1,490 8 11
Jigani	4	440 0	.....	.....	440 0 0	2,891 8 4	3,331 8 4	484 0 0	3,137 9 8	3,621 9 8
Bêgûr	7	1,240 0	.....	.....	1,240 0 0	7,370 5 12	8,610 5 12	1,364 0 0	7,992 9 5	9,356 9 5
Ootarhalli	...	72 0	.....	.....	72 0 0	1,406 0 0	1,478 0 0	79 2 0	1,525 8 10	1,605 0 10
Kengêri	...	30 0	.....	.....	30 0 0	2,557 5 12	2,617 5 12	39 0 0	2,807 2 12	2,846 2 12
Kumlagûr	...	.....	.....	.....	.....	1,189 6 8	1,189 6 8	.....	1,299 0 9	1,299 0 9
Ramohalli	...	60 0	.....	.....	60 0 0	2,682 6 12	2,742 6 12	66 0 0	2,910 5 12	2,976 5 12
Tavarekere	...	60 0	.....	.....	60 0 0	3,104 5 4	3,164 5 4	66 0 0	3,366 4 6	3,432 4 6
Banavar	...	162 14	.....	.....	162 0 14	6,059 9 0	6,221 8 0	178 9 12	6,571 9 12½	6,750 9 8½
Total ...	21	5,738 8	240 0	22 0	5,823 6 0	56,823 6 12	62,647 1 0	6,397 4 8	68,633 5 14½	68,034 3 6½
									58,512 1 0	or 63,899 3 6½
Deduct 4,135 the amount of sibbandi and the residue or whole collection										

No. 8.

Statement of the average collection for six years of the several sammats composing the Bangalore District including all the duties usually levied in them; also of those prohibited the current year with the residue after their being deducted for comparing that with the rents of the current and of the ensuing year.

Sammats.	Average collections.	Syr or duties ½.	Wartana ½.	Maniam ½.	Ghar Tairgu entire.	Tole Pyr entire.	Total.	Residue.	Sibbandi.	Residue.
Kasba Bangalore	12,125 6 12	6,755 0 0	696 9 8	1,685 9 12	1,413 0 0	.....	10,550 9 4	1,574 7 8	780 8 0	793 9 8
Yelahanka	5,011 8 0	281 0 5	18 9 4	345 0 0	.....	.....	644 9 9	4,366 8 7	295 0 0	4,071 8 7
Krishnarajpûr	5,195 1 4	130 5 8	14 3 8	263 5 8	.....	.....	408 4 8	4,786 6 12	330 0 0	4,456 6 12
Wartûr	5,202 1 10	67 1 4	11 3 13	116 6 4	.....	.....	195 1 5	5,007 0 5	229 0 0	4,778 0 5
Huskûr	6,461 9 5	273 9 2	9 8 0	404 5 0	.....	.....	488 2 2	5,773 7 3	334 4 0	5,439 3 3
Bidarkopa	663 5 6	11 7 12	1 1 14	17 9 4	.....	.....	30 8 14	632 6 8	41 8 0	598 8 8
Mâyasamudra	1,490 8 11	24 8 0	7 0 14	28 9 0	.....	.....	60 7 11	5,430 1 0	94 9 0	1,335 2 0
Jigani	3,021 9 8	85 5 9	2 8 6	197 7 8	.....	.....	2,861 1 7	3,335 8 1	207 8 0	3,128 0 1
Bêgûr	9,356 9 5	317 4 8	7 8 8	774 4 0	.....	.....	1,099 7 0	8,257 2 5	566 0 0	7,691 2 5
Ooterhalli	1,605 0 10	31 0 0	.....	65 4 0	.....	.....	96 4 0	1,508 6 10	100 7 0	1,407 9 10
Kengeri	2,840 2 12	108 1 12	7 8 8	155 4 8	.....	150 0 0	421 4 12	2,418 0 0	185 9 0	2,832 9 0
Kumlagûr	2,299 0 9	6 2 13	4 3 12	26 5 0	.....	250 0 0	287 1 9	1,011 9 0	86 0 0	925 9 0
Ramohalli	2,976 5 12	43 9 5	11 7 12	127 5 0	.....	20 0 0	203 2 1	2,773 3 11	192 7 0	2,580 6 11
Tâwarekere	3,432 4 6	60 4 6	12 5 10	130 8 8	.....	40 0 0	243 8 8	3,188 5 14	220 0 0	2,968 5 14
Banavar	1,750 9 8½	435 6 12	23 4 12½	553 4 8	.....	40 0 0	[1,052 6 0½	5,698 3 8	470 0 0	5,228 3 8
Total for the current year ...	68,034 3 6½	8,632 7 0	830 3 14½	4,893 7 3	1,413 0 0	500 0 0	16,269 8 10½	51,764 4 12	4,135 0 0	47,629 4 12
Total for the ensuing year ...	68,034 3 6½	8,632 7 0	322 3 2	2,446 8 14	1,413 0 0	500 0 0	8,998 5 2	59,035 8 4½	4,135 0 0	54,900 8 4½

No. 9.

Statement of the collections in Saumya Samvatsara or 1789–90 of the several sammats composing the Bangalore District including all the duties usually levied in them; also of those prohibited the current year and of the residue after their being deducted for comparing with the rents of the current and of the ensuing year.

Sammats.	Collections 1789.	Syr or duties.	Wartana.	Maniam.	Gatairagi.	Tote Pyr.	Total.	Residue.	Sibbandi.	Residue.
Kasba Bangalore	11,177 3 6	6,230 1 0	641 1 0	1,559 5 4	1,327 0 0	...	9,757 7 4	1,419 6 2	780 8 0	638 8 2
Yelahanka	4,613 1 14	259 1 15	17 1 4	319 1 4	...	...	595 4 7	4,017 7 7	295 0 0	3,722 7 7
Krishnarajpur	4,787 9 14	120 4 2	12 2 2	243 7 13	...	...	376 4 1	4,411 5 13	330 0 0	4,081 5 13
Wartûr	1,776 6 4	61 9 0	10 5 0	108 12 0	...	...	180 1 12	4,596 3 8	229 0 0	4,367 3 8
Huskûr	5,942 1 4	252 6 13	9 0 0	634 10 4	...	...	635 8 12	5,306 2 13	334 4 0	4,971 8 13
Bidarkoppa	609 7 0	10 8 9	1 1 0	16 5 13	...	...	28 5 6	581 1 10	41 8 0	539 3 10
Mâyasamudra	1,374 5 2	22 8 14	6 5 2	26 7 5	...	...	56 1 5	138 3 13	94 9 0	1,223 4 13
Jigani	3,331 8 4	78 9 0	2 8 0	182 9 0	...	...	264 6 2	367 2 3	207 8 0	2,589 4 3
Baygûr	8,610 5 12	292 7 12	7 2 8	716 3 2	...	...	1,016 3 0	7,594 2 6	566 0 0	7,028 2 5
Ooterhalli	1,478 5 10	28 6 2	...	60 4 12	...	...	89 1 0	3,388 9 0	100 0 0	1,288 2 0
Kengeri	2,617 5 12	99 7 13	7 2 8	143 7 13	...	138 7 8	385 5 10	2,228 0 2	185 9 0	2,042 1 2
Kumlagûr	1,198 6 8	5 7 15	2 3 8	24 5 12	...	231 2 8	265 9 1	932 7 0	86 0 0	846 7 0
Ramohalli	2,742 6 12	40 5 4	10 5 4	117 9 5	...	18 5 0	187 4 15	2,555 1 13	192 7 0	2,366 4 13
Tawarekere	3,164 5 14	55 7 8	11 6 0	121 0 9	...	37 0 0	225 4 0	1,239 1 3	220 0 0	2,713 1 3
Banawar	6,221 8 0	401 8 1	21 2 0	511 9 4	...	37 0 0	971 9 0	1,249 8 9	470 0 0	4,773 8 9
Totals for the current year ...	62,647 1 0	7,962 0 0	762 5 4	4,526 7 0	1,327 0 0	462 5 0	15,040 7 0	47,606 3 12	4,135 0 0	43,471 3 12
Totals for the ensuing year ...	62,647 1 0	3,980 9 13½	381 2 10	2,223 3 5	1,327 0 0	462 5 0	8,375 0 12½	54,272 0 3½	4,135 0 0	50,137 0 3½

No. 10.

Statement of the monthly instalments for the payment of last year's balances from the several sammats of the Banagalore District according to the assessment before deduced in No. 4.

Sammats.	Renters.	Mâkham.	Phalgun.	Chaitram.	Vysakham.	Jyeshtham.	Total balances.
Kasba Bangaloro	Subbayya	133 0 0	133 0 0	133 0 0	133 0 0	133 7 0	665 7 0
Yelahanka	Bairy Gaud...	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0	130 0 0
Krishnarajpur	Guruva Reddi	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	450 0 0
Wartur	Bujya Soorya	55 0 0	55 0 0	55 0 0	55 0 0	55 0 0	275 0 0
Huskûr	Sarbya	90 0 0	90 0 0	90 0 0	90 0 0	90 0 0	450 0 0
Biderkoppa	Nunzayya	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	40 0 0
Mâyasamudra	Subbayya	5 0 0	5 0 0	.....	.....	.....	10 0 0
Jigani	Rame Goud &c.	20 0 0	20 0 0	20 0 0	20 0 0	20 0 0	100 0 0
Baygûr	Tippayya	70 0 0	70 0 0	70 0 0	70 0 0	70 0 0	350 0 0
Ooterhalli	Vîrê Goud	8 0 0	8 0 0	8 0 0	8 0 0	8 0 0	40 0 0
Kengêri	Lingarsayya	14 0 0	14 0 0	14 0 0	14 0 0	14 0 0	70 0 0
Kumlagûr	Lingê Goud	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0	60 0 0
Ramohalli	Kuppannayya	7 0 0	7 0 0	7 0 0	7 0 0	7 0 0	35 0 0
Tawarekere	Tippê Goud	26 0 0	26 0 0	26 0 0	26 0 0	26 0 0	130 0 0
Banawar	Mâllayya	80 0 0	80 0 0	80 0 0	80 0 0	80 0 0	400 0 0
	Total ...	644 0 0	644 0 0	639 0 0	639 0 0	639 7 0	3,205 7 0

No. 11.

Statement containing the rents of the several sammats of the Bangalore District the current year, and of the stipulations for the payment of them in money and grain.

Summats.	Renters.	Makham before the 22nd February.				Phalgoon before the 23rd March.				Chaitram by 22nd April.	Vysakham by 22nd May.	Jyeshtham before the 21st June.				Ashaudham by 26th July.		Total rent.
		Markals of rice.	Amount of rice.	Money rents.	Amount of money rent of rice.	Markals of grain.	Amount of grain.	Money rents.	Amount of money and grain.	Money rent.	Money rent.	Markals of paddy.	Amount of paddy.	Money rent.	Amount of money and paddy.	Markals of paddy.	Amount of paddy.	
Havalli	Subbayya	260	113 7 8	304 2 8	418 0 0	..	...	304 2 8	304 2 8	304 2 8	304 2 3	...	...	304 2 8	304 2 8	...	...	1,635 0 0
Yelahanka	Bairagond	220	96 2 8	48 4 0	144 6 8	...	...	48 4 0	48 4 0	48 4 0	48 5 8	1,000	200	...	200 0 0	1,000	200	690 0 0
Krishnarajpûr	Guruvireddi	320	140 0 0	142 9 0	282 9 0	240	78 5 0	142 9 0	213 4 0	142 9 0	142 9 0	...	...	142 9 0	142 9 0	...	...	925 0 0
Wartûr	Ankyreddi	520	227 5 0	152 0 0	379 5 0	400	117 5 0	152 0 0	269 5 0	152 0 0	152 0 0	13,500	2,700	67 0 0	2,769 0 0	1,350	270	6,420 0 0
Huskûr	Subbayya	460	201 2 8	131 2 0	332 4 8	500	146 8 12	131 2 0	278 0 12	132 2 0	132 2 12	9,000	1,800	...	1,800 0 0	9,000	1,800	4,475 0 0
Biderkoppa	Nunzayya	300	131 2 8	103 0 0	234 2 8	200	58 7 8	103 0 0	161 7 8	103 0 0	...	...	...	103 0 0	103 0 0	...	...	705 0 0
Mayasamudra	Subbarao	120	52 5 0	31 7 0	84 2 0	200	58 7 8	51 7 0	110 4 8	71 7 0	201 7 0	...	...	201 9 8	201 0 8	...	...	670 0 0
Jigani	Rami Goud	200	87 5 0	146 0 0	233 5 0	100	29 3 12	146 0 0	175 3 12	146 0 0	146 1 4	3,000	600	...	600 0 0	3,000	600	1,901 0 0
Baygûr	Tippia etc.	220	96 2 8	101 2 8	197 5 0	200	58 7 8	101 2 8	160 0 0	101 2 8	101 2 8	5,000	1,000	...	100 0 0	5,000	1,000	2,560 0 0
Ooterhalli	Veragond	50	21 8 12	9 8 0	31 6 12	20	5 8 12	9 8 0	15 6 12	9 8 0	9 8 0	...	...	10 0 8	10 0 8	...	...	77 0 0
Kengeri	Lengarsia	20	8 7 8	6 4 8	15 2 0	...	...	6 4 8	6 4 8	6 4 8	6 4 8	...	...	6 4 8	6 4 8	...	...	41 0 0
Kumlagûr	Lingègoud	20	8 7 8	1 8 12	10 6 4	20	5 8 12	1 8 12	7 7 8	1 8 12	1 8 12	...	...	1 8 12	1 8 12	...	...	24 0 0
Ramohalli	Kackanya	20	8 7 8	7 2 12	16 0 4	20	5 8 12	7 2 12	13 1 8	7 2 12	7 2 12	...	...	7 2 12	7 2 12	...	...	51 0 0
Tawarekere	Tippe Goud	50	21 8 12	9 8 0	31 6 12	...	...	9 8 0	9 8 0	9 8 0	9 8 0	...	...	9 9 4	9 9 4	...	...	71 0 0
Banavar	Mullia	220	96 2 8	85 8 12	182 1 4	100	29 3 12	85 8 12	115 2 8	85 8 12	85 8 12	...	...	85 8 12	85 8 12	...	...	555 0 0
Total rents of money and kind for the current year.		300	1,312 5 0	1,781 7 12	2,594 2 12	2,000	587 5 0	1,301 7 12	1,889 2 12	1,322 7 12	1,463 1 4	31,500	6,300	2,405 5 8	7,240 5 8	31,500	6,300	20,200 0 0
Balance for last year ...		...	...	...	641 0 0	...	...	...	644 0 0	639 0 0	639 0 0	...	...	...	639 7 0	...	...	3,205 7 0
Amount of rents and balance ...		...	...	...	3238 2 12	...	...	...	2,533 2 12	1,961 7 12	2,092 1 4	...	...	...	7,080 2 8	...	6,300	2,40

No. 12.

Statement of the offers made by the present renters of the several sammats of the Bangalore District for holding them in rent the ensuing year.

Summats.	Renters.	Rent.	Markals of grain, if required, in part of payment.
Havalli	Subbayya	5,750 0 0	.....
Yelahanka	Byrêgoud	5,100 0 0	10,000 0 0
Krishnarajpûr	Guruvareddi	5,600 0 0	11,200 0 0
Wartur	Ankireddi	6,000 0 0	19,400 0 0
Huskûr	Subbayya	6,150 0 0	15,600 0 0
Biderkoppa	Nanzayya	7,715 0 0	2,300 0 0
Mâyasamudra	Subbayya	1,100 0 0	2,400 0 0
Jigani	Ramê Goud	3,800 0 0	7,000 0 0
Baygûr	Tippayya	7,100 0 0	16,000 0 0
Ootcrhalli	Verê Goud	780 0 0	2,400 0 0
Kengêri	Lingarsayya	1,100 0 0	2,000 0 0
Kumlagûr	Cuckynya	430 0 0	300 0 0
Ramohalli	Tippê Goud	2,135 0 0	2,200 0 0
Tawarekere	Lingê Goud	2,140 0 0	2,200 0 0
Banawar	Mallayya	4,100 0 0	7,000 0 0
	Total ...	52,000 0 0	100,000 0 0

No. 13.

TRANSLATION.

Of the conditions of assignment of the Havalli Sammat in the Bangalore pargannah to Subbayya its present renter.

1. I, Subbaiya declare this to be my agreement with the Hon'ble Company. The Havalli of the pargannah of Bangalore being assigned to me in rent for Virodhikrit Samvatsara the current year, that is the money and land rent, gardens, dry and wet grains, for the two ensuing crops entire. I take upon me the management of the said Havalli and exclusive of sibbandi (or the expense of collection) and sadarward (official disbursements) do rent it for one thousand six hundred and thirty five Kathari pagodas, viz.

	P.	F.	C.
Money rent	1,521	2	8
And 260 markals of rice amounting to	113	7	8
Total ..	1,635	0	0

Besides which I engage to pay my proportion of sibbandi agreeably to the moyen zabita or established allowances.

2. The mode of my payment of the said rent and balance being determined by an investigation of the produce and of the seasons, I shall pay up the amount accordingly to the amildar, taking his receipts under pain of being removed from my situation, and paying a forfeit, if at any time I be later than 7 days after the date of my instalments, in the performance of this agreement.

3. During the current year, none of the *syr mânniam wartana* taxes upon itinerant merchants and those from *cocoa* and *betal* plantations shall be exacted, and in the event of my being continued in the management of the sammat the ensuing year (Parîdhavi) only one half of the *syr vartana* and *mânniam* and the whole of the *gharterige* with the imposts on *cocoa* and *betal* shall be levied.

4. Cowle being given the inhabitants to this purport, I shall observe it without infringement and endeavour by giving them all the assistance and encouragement in my power to increase the population of the pettah, and the produce of its environs.

5. Should I hold the sammat in rent the ensuing year, I promise to collect only half of the *syr, wartana* and *mânniam* and the produce of grain according to the *sadamad* or established rates and exclusive of *sibbandi sâdarward* and *inam zamin*, expense of collections, official disbursements, and subsistence lands to pay pagodas 5,750 in rent for it, agreeable to such instalments as may hereafter be determined. If grain be required in part of payment for the said two years, it shall be given, if not the whole shall be paid in money as may best suit the demands of the Sirkar. Given under my hand at Bangalore the January 92.

N.B.—All the conditions for renting out the other sammats of this pargannah are of the same tenure.

No. 14.

TRANSLATION.

Of the obligations entered into with the Hon'ble Company by Subba Row, Tahsildar or Collector of the Bangalore purgannah.

1. I, Subba Row enter into this agreement with the Hon'ble Company, viz.: Being appointed Collector (Cauwnshee amili) I engage that agreeably to the stipulations with the renters no *gharterige* or other taxes shall be levied the current year and that the rents shall be collected in money, rice, and grain conformably to the settlements of the several sammats from their respective renters; likewise that the Company's cowle shall be granted to the dispersed ryots, and every encouragement offered to induce their return and promote the increase of population and cultivation throughout the district.

2. *Sibbandi* and *Sadarward* being included in the rent of every sammat, each shall be assessed its due proportion of both agreeably to the moyen zabita. The sibbandi shall be distributed as the business of the collection may require, and receipts shall be given for all my collections.

3. My allowance being two annas or 16ths of a catari fanam on every pagoda of my collections, I promise to take that and no more, to take no bribes directly or indirectly, and to approve myself a diligent and faithful servant of the Company. If it ever appear that I act contrary to this obligation, I subject myself to a removal and penalty.

4. It being specified in the settlement of the district that the rents shall be paid partly in grain, or altogether in money, as the public exigencies may require, I engage to make my collections according to the instructions I may receive when the instalments become due.

5. The ryots shall be excused ¾ths of the last year's balance, and informing myself of their conditions, they shall be assessed for the remaining ¼ by their respective managers, and no more. If contrary to your intentions the renters collect more, you shall be immediately informed of it, and I shall act by them as you may in consequence direct.

6. I further promise that every part of my official conduct shall be regulated by the instructions you have given me, that in everything relating to Bangalore, I shall act strictly in obedience to such orders, as I may receive from your deputy Captain Littlejohn, to whom I shall deliver in the charge, the produce of the District in money or kind as it may be collected, taking receipts for the same.

7. The whole of the syr Gharterge, &ca., being exempted the current year, and the half of these taxes the ensuing year, it shall be my care that they benefit by the intended indulgence.

Given under my hand at Bangalore the 22nd January A.D. 1792, or 28th Pushyam, Virodhikrit Samvatsara.

No. 15.

The moyen zabita, or the established allowances of such people as are required on the part of the Sarkar in collecting the revenue of the Bangalore District as rented out the current year, and to be defrayed by the renters.

	C. PAGS.	FS.	AS.
The Tahsildar or Collector at the rate of 2 annas of a Katary fanam on every pagoda or pagodas 1–2–8 on every 100 pagodas which in the amount of the present year's rent and last year's balance amounts to ...	100	0	0
1 Head Sheristadar and two assistants	28	0	0
39 Hobly and Kattymani Shanbógs or registers of revenue paid by the Sarkar	51	0	0
1 Kotwâl and an assistant in the pettah of Bangalore ...	9	0	0
60 Mannium Pêdas or peons	61	0	0
3 Munshis	12	0	0
6 Kar-kûns	24	0	0
Sadarward, paper, pens, ink, oil, &ca.	16	0	0
Monthly expense	201	0	0
Expense of the five remaining months of the current year	1,005	0	0

No. 16.

Statement showing the proportions which the rent of the sammats composing the Bangalore District the current year bears to their average collections for six years, and to those of Saumya Samvatsara.

	Churas.	F.	As.
From the residue of the average collections of six years after deducting all the usual duties, the exaction of which is prohibited the current year	47,629	4	12
Deduct the current year's rent including Amani tanks ...	25,300	0	0
The present rent less than that average	22,329	4	12
From the residue of the collections of Saumya Samvatsara (1789–90) after deducting all the duties levied that year, which are now exempted	43,471	3	12
Deduct the current year's rent including Amani tanks ...	25,300	0	0
The present rent less than the collection of that year ...	18,171	3	12
From the rent offered for the ensuing year	58,000	0	0
Deduct the residue of the average collection of six years, exclusive of the duties proposed to be levied the ensuing year	54,900	8	4½
Increase of revenue	3,099	1	11½
From the rent offered the ensuing year	58,000	0	0
Deduct the residue of the collections of Saumya Samvatsara (1789–90) after subtracting the duties proposed to be levied the ensuing year	50,137	0	3½
Increase of revenue	6,862	9	12½

REVENUE INVESTIGATIONS AND SETTLEMENTS OF THE DEVANHALLI DISTRICT.

No. 1.

Abstract of the gross revenue and money collections in Saumya Samvatsara nearly corresponding with A.D. 1789 with calculations of the proportion which they bore to each other that year.

Denominations of property.	Gross revenue.	Collections.
Sarkar villages including the Syr. ...	22,136 0 15	20,649 5 10
Inamti villages	6,331 1 14	5,899 0 12
Inamti lands	845 7 4	.....
	29,313 0 1	26,548 6 6
Total exclusive of the inamti lands as they were not collected...	28,467 8 13	26,548 6 6
Their proportion as ...	100 to 93·3	

No. 2.

Abstract comparative view of the gross revenue, and money collections for six successive years nearly corresponding with 1784, 1785, 1786, 1787, 1788, 1789 with their averages and calculations of their proportion.

Years.	Gross revenue.	Collections.
Krodhi	29,236 2 6	28,893 4 13
Visvavasu	28,805 7 4	28,271 0 4
Parabhava	28,810 7 4	26,449 4 12
Plavanga	29,375 4 7	21,325 4 8
Kîlaka	29,413 1 14	28,079 2 9
Saumya	29,313 0 1	26,548 6 6
	1,74,954 3 4	1,59,227 3 4
	29,159 0 8½	26,537 8 14
Total average, exclusive of the inam lands	28,313 3 4½	26,537 8 4
Their proportion as ...	100 to 91	

No. 3.

Abstract of the rentals of the sammats, or divisions of the Devanhalli District, and of the collections made by Tippu's managers in Sadharana Samvatsara or 1790–91 with the balance due for that year.

Sammats.	Sarkar villages and lands.				Inam villages.				Aggregate of sarkar and inam villages.				Balances.
	Villages.	Gross revenue.	Collections.		Villages.	Gross revenue.	Collections.		Villages.	Gross revenue.	Collections.	Inamti lands.	
Havally including Syr.	36¾	2,485 0 12	1,999 0 10		9¼	338 8 8	284 4 7		46	2,823 9 4	2,173 5 1	86 5 0	650 4 3
Chundry Patan	38	4,178 2 13	2,522 9 9		5	381 3 8	274 7 11		43	4,554 6 5	2,707 7 4	131 3 9	1,756 9 1
Budigiri including Syr.	15	1,745 5 2	1,163 5 3		3	243 0 0	182 7 5		18	1,988 5 2	1,358 2 8	52 4 14	630 2 10
Dzall including Syr.	51½	3,459 0 12	2,595 0 0		17½	932 3 2	733 8 8		69	4,441 3 14	3,328 9 1	117 6 14	1,112 4 13
Sekota including Syr.	13	1,735 1 12	1,304 7 5		9	556 9 2	498 5 13		22	2,292 0 14	1,803 3 2	75 6 0	488 7 12
Candaun including Syr.	53½	3,932 0 0	2,929 8 10		31	2,183 5 10	2,003 0 1		84½	6,182 5 10	4,932 8 11	201 6 0	1,249 6 15
Colagoorkee	15	874 8 12	612 3 0		2	82 2 0	75 1 0		17	957 5 10	687 4 0	40 3 3	269 6 12
Warraguhilly including Syr.	33	3,009 4 7	2,033 6 6		10	1,563 0 0	1,219 4 4		43	4,57 2 47	3,253 0 10	120 1 12	1,319 3 13
Aumany Talâv including Syr.	1	654 6 9	317 8 11		...	...	...		...	654 6 9	317 8 11	20 0 0	336 7 14
Total ...	255½	22,136 0 15	15,373 0 15		87	6,331 1 14	5,278 9 1		342½	28,467 2 13	20,652 9 0	845 7 4	7,814 3 31

No. 4.

Statement of the reduction and assessment of the last year's balances due from the several sammats of the Devanhalli District, according to their present condition, which is necessary in forming the assessment of the current year on account of Tippu's overrated rental, their general state of depredation, and some of them having suffered more than others during the war.

Sammats.	Tippu's balances.	Tippu's half balances.	Reduction.	Reduced balances.	Increase.	Increased fixed balance.
Havally and Syr.	650 4 3	325 2 1½	48 2 15	326 9 1½	78 5 1½	355 4 5
Chandrayapatam	1,756 9 1	878 4 8½	118 4 8½	760 0 0	257 5 9	1,017 5 9
Boodigere and Syr.	630 2 10	315 1 5	13 0 8	302 1 4½	105 6 11½	407 8 0
Dzall and Syr.	1,112 4 13	556 2 6½	55 3 1	500 9 5½	245 2 8½	746 1 14
Sekota and Syr.	488 7 12	244 3 14	40 0 1½	204 3 12½	54 4 0½	258 7 13
Candaun and Syr.	1,249 6 15	624 8 7½	64 3 5½	560 5 2	87 1 1	647 6 3
Cotagurkee	269 6 12	134 8 6	25 6 12	109 1 10	6 4 10	115 6 4
Wurragunhalli	1,319 3 13	659 6 14½	147 7 2	511 9 12½	279 2 7½	809 2 4
Amani Talâv	336 7 14	168 3 15	165 3 15	3 0 0	.....	3 0 0
Total ...	7,814 3 13	3,907 1 14½	678 1 13	3,229 0 1½	1,132 2 1½	4,361 2 4

No. 5.

Statement of the collections in Saumya Samvatsara or 1789–90 of the several sammats of the Devanhalli District, including all the duties usually levied in them; also of those prohibited the current year with the residue.

Sammats.	Villages.	Sarkar villages.	Inam villages.	Total collection.	Sye or duties.	Gurkary house rent.	Total prohibited duties.	Residue.
Kasba Devanhalli	46	2,317 2 0	314 1 0	2,631 3 0	137 9 8	142 0 0	279 9 8	2,351 3 8
Chundrayapatam	43	3,893 7 0	355 5 0	4,249 0 0	.....	.....	.....	4,249 0 0
Budegere	18	1,637 8 0	226 3 4	1,864 1 4	94 2 5	60 0 0	154 2 0	1,709 9 4
Dzall	69	3,224 8 0	915 0 8	4,139 8 8	16 7 0	.....	16 7 0	4,123 1 8
Secotah	22	1,618 0 0	519 3 0	2,137 3 0	27 9 12	.....	27 9 12	2,109 3 4
Candaun	84½	1,718 1 0	2,034 0 8	5,752 1 8	132 3 8	.....	132 3 8	5,619 8 0
Cotaigurkee	17	816 3 0	75 5 0	891 8 0	.....	.....	.....	891 8 0
Wurragunhalli	46	2,893 4 0	3,456 4 8	4,261 8 8	243 2 4	93 0 0	336 2 4	3,925 6 4
Amani tanks	...	621 2 10	.....	621 2 10	.....	.....	.....	621 2 10
Total ...	342½	20,652 5 10	5,896 0 12	26,548 6 6	652 4 0	295 0 0	947 4 0	25,601 2 6

Deducting sibbandi or expense agreeably to the moyen zabita (1,444) leaves what was brought into Tippu's exchequer 24,157-2-6.

No. 6.

Statement of the average money collections of six successive years from the several sammats of the Devanhalli District, including all the duties ally levied in them; also of those prohibited the current year with the residue.

Sammats.	Villages.	Sarkar villages.	Inám villages.	Total collections.	Syr or duties.	Gair-tarzee.	Total.	Residue.
Kasba Devanhalli.	46	2,317 2 0	314 1 0	2,631 3 0	137 9 8	142 0 0	279 9 8	2,351 3 8
Chundrypatam ...	43	3,893 7 0	355 3 0	4,249 0 0	...	...	...	4,249 0 0
Boodigeri	18	1,637 8 0	226 3 4	1,864 1 4	94 2 0	60 0 0	154 2 0	1,709 9 4
Drall	69	3,224 8 0	915 0 8	4,139 8 8	16 7 0	...	16 7 0	4,123 1 8
Sekota	22	1,618 0 0	519 3 0	2,137 0 0	27 9 12	...	27 9 12	2,109 3 4
Cundaun	84½	3,718 1 0	4,034 0 8	5,752 1 8	132 3 8	...	132 3 8	5,619 8 0
Cottagurkee ...	17	816 3 0	75 5 0	891 8 0	...	...	...	891 8 0
Wurragunhully ...	43	2,805 4 0	1,486 4 8	4,261 8 8	243 2 4	93 0 0	336 2 4	3,925 6 0
Aumany tanks ...	...	610 5 0	...	610 5 0	...	...	...	610 5 0
Total ...	342½	20,641 8 0	5,896 0 14	26,537 8 14	652 4 0	295 0 0	947 4 0	25,590 4 14
Deducting sibbandi or expense agreeably to the moyen zabita								1,444 0 0
Residue brought into the exchequer								24,146 4 14

No. 7.

TRANSLATION.

Of the condition of assignment of the Devanhalli District to Ananda Row.

1. I Ananda Row, native of Vellore, declare this to be my agreement with the Hon'ble Company.

2. The pargannah of Devanhalli being assigned to me in rent for Virodhikrit Samvatsara the current year (1791–2) that is the money and land rents, gardens, dry and wet grains, for the two ensuing crops, entire, I take upon me the management of the said pargannah and exclusive of *sibbandi sadarward and inam zamin* (*i.e.* expense of collection, official disbursements and subsistence lands) do hereby rent it for eleven thousand five hundred catary pagodas, viz.

Money	Pagodas	9,743	7 8
Rice 2,000 markals amounting to	„	875	0 0
Grain 3,000 markals amounting to	„	881	2 8
Total ...		11,500	0 0

3. In renting the said pargannah for eleven thousand five hundred pagodas, I promise to exempt the inhabitants of the Devanhalli Kasba, of Warragunhalli and Budigere, the whole of the Gharterigé (house rent) to exact on Badamarg or Arda Marg (road duties) whatever and to collect no other customs than stulburty, Bairgee (*i.e.* those raised upon settled merchants).

4. Having rented the pargannah exclusive sibbandi, I agree to defray the expense of the Sheristadar and two assistants appointed by Government, by paying them conformably to the moyen zabita, and shall give them free access to my accounts, concealing nothing from them necessary to their information.

5. I further bind myself by this agreement to regulate my collections by the code drawn out for our guidance, and consent to my removal and a penalty being the consequence of my doing otherwise.

6. The last year's balance being fixed at pagodas 4,361–2–4, I agree to collect that sum assessing the inhabitants according to their ability to that amount, and no more, and bind myself to refund all that may be collected over and above, besides which, to pay an equivalent to the sarkar as a penalty.

7. The mode of my payment of the said rent and balances being determined by an investigation of the produce and of the seasons, and having assented to the same. I promise to be punctual in paying them monthly (taking receipts for their amount) on pain of being removed from my situation, and paying a forfeit to the sarkar, if I be at any time more than seven days after the stipulated periods in paying up my instalments.

8. I further agree to pay pagodas 2,000 in advance by the 4th February, or 12th Makham on pain of forfeiting half the amount.

Given under my hand at Bangalore 21st January A.D. 1792 the 28th Pushyam Virodhikrit.

No. 8.

Ananda Row's stipulations for the payment of his rent of the Devanhalli District the current year 1791–2, and that of last year's balance, viz.

Rent for the current year	11,500	0	0
Last year's balance	4,361	2	4
Totals ...	15,861	2	4

Instalments.

	Ps.	F.	C.
By the 4th February or 12th Makham in advance	2,000	0	0
22nd February or 30th Makham in money	2,090	0	0
And 2,000 Markals of rice amounting to	875	2	8
23rd March or 30th Phalgunam in money	2,084	0	0
And 3,000 Markals of grain amounting to	881	2	8
22nd April or 30th of Chaitram	2,643	5	0
22nd May or 30th Vaisakham	2,643	5	0
21st June or 30th Jyeshtam	2,643	7	4
Total ...	15,861	2	4

No. 9.

Moyen Zabita, the Established allowances of sibbanddi or people employed on the part of the Circar to register the collections to be made in the Devanhalli District the current year, and to be defrayed by the renter.

	Monthly pay. Ps.
1 Head Sheristadar	13
2 Assistants	10
5 Karkuns	19
1 Kattimani shanbóg	4
11 *Walla Hobli shanbógs*	11
Their expense the five remaining months of the current year pogadas ...	285

REVENUE INVESTIGATIONS AND SETTLEMENTS OF THE BALLAPUR DISTRICT.

No. 1.

Report of the origin and possessions.

1. The first of the family of this poligar, of whom there is any tradition, was Bairé Gouda, the son of a coombee or farmer in Tallagat, who is said to have left that country with his family on account of some disgust, and went with it to the neighbourhood of Nundydroog, where he settled. He had three sons Sonay Bairy, Havilly Bairy, and Mulla Bairy, the last of whom is said to have built Devanhalli Bada Ballapur and Chick Ballapur, the two first of which he gave to his brothers about the year 1401 of the reign, or more probably era of Salivahana, when he reserved only Chick Ballapur to himself. It is not known how long he lived after that event

but he was succeeded by his son Murray Goud, and the following is a list of his successors from that to the present period :—

Poligars.	Governed. Years.	Mos.	Began his Govt.
1. Mully Bairy Gouda			A.D.
2. Murry Gond his son	40	0	1479
3. Dody Baire Gouda his son	35	0	1519
4. Dody Runga Gouda his son	48	0	1554
5. Joggay Bairy Gouda his son	31	0	1596
6. Baichê Gouda his son. He took Gudibanda	46	0	1627
7. Joggay Bairy Gouda his son	15	6	1673
8. Annya his cousin and usurper	17	0	1688
9. Havally Baire Gouda his son	0	3	1705
10. Baichê Gouda his 2nd cousin. He bought Burrudgunta	17	0	1705
11. Doddy Baire Gouda his eldest son	2	0	1722
12. Narayan Sawmy his brother	35	0	1724
13. Baichaê Gouda his son	0	9	1759
14. Chickappya his uncle	1	3	1760
Whom Hyder expelled in			1761
15. Ramasawmy, grand nephew of Chickapa, who recovered his possessions			1791

They consist of the Eight following hoblies or Districts.

Hoblies.	Gross revenue 1789.	Collections 1789.	Average collection of 6 years.
Kasba Chick Ballapur	16,182 7 6	8,372 5 8	12,896 0 12
Perry Samudrum	15,365 5 4	7,949 6 0	12,245 9 6
Chillagut	15,331 9 0	7,932 2 9	12,218 7 8
Burrurgunta	14,631 2 2	7,570 5 0	11,663 1 0
Gudibanda	13,746 2 12	7,112 1 8	10,954 0 0
Eitki Drug	13,608 6 3	7,041 3 8	10,845 6 1
Anny murgu	13,643 5 7	7,059 4 9	10,873 2 0
Namagondul	13,558 3 0	7,015 2 8	10,805 7 0
Total	116,068 1 2	60,050 1 2	92,502 3 13

It is not yet ascertained what peshkash this poligar formerly paid to the Sarkar. Probably it was not always the same on account of the frequent changes of Government in this country. The present possessor says, it was 12,000 Rupees per annum during Soubaship of Sirra, but that the Mahrattas every time they invaded that province, which they did every 3, 4, or 5 years, usually exacted 80,000 Rupees from Chick Ballapur, as Cundance, which implies contribution.

No. 2.

TRANSLATION.

Of the obligation entered into by Ramasawmy, poligar of Chick Ballapur.

I Ramasawmy Gouda make an agreement with the Hon'ble Company to this effect. Whereas the Districts of Chick Ballapur, Gudibunda, Chillagatta, Burrudgunta, Naumgoudul &ca. are found upon enquiry to be my *Samastanam* or the inheritance of my forefathers, and they are of consequence restored to me entire, I hereby in consideration thereof promise to pay one lakh of Company's Rupees (Rupees 1,00,000-0-0) to the said Company, in the following—

Instalments.	
5th February or 13th Makham	25,000 0 0
14th February or 22nd Makham	25,000 0 0
15th March or 22nd Phalgunam	10,000 0 0
14th April or 22nd Chaitram	10,000 0 0
14th May or 22nd Vysakham	10,000 0 0
13th June or 22nd Jyeshtam	10,000 0 0
13th July or 22nd Ashadham	10,000 0 0
Total	1,00,000 0 0

I solemnly engage to pay the above sums at the stipulated periods, taking receipts for the same, and to obey whatever orders I may receive of the Company without excuse or delay. I shall take credit in discharging the above for the amount of such collections as have been made by Annantya the Company's amil in the Districts of Chick Ballapur and Chillagutta, and for the sums I have paid myself into the exchequer, as shall appear on the face of my accounts.

I further promise to govern my people with justice and moderation, agreeably to ancient usages, and to continue *inams* &ca. to their occupants as formerly; also to give up freely a part or the whole of my country to whoever shall make it appear that his ancestors possessed it any time within a century past, and can prove his claim to be better than mine.

I likewise engage to furnish as demanded at present for the Sarkar 625 candies or 10,000 Markals of rice and 625 candies or 10,000 markals of gram at Uttry Doorg, the rice at 6 and the gram at 12 seers per Company's Rupees. That is half the above quantities of each by or before the 6th February or 14th Makham and the other half by the 8th March on pain of likewise forfeiting their amount if I fail in the performance of this engagement. Finally I solemnly engage to approve myself a zealous and faithful servant of the Hon'ble Company.

Given under my hand at Bangalore the 6th of January A.D. 1792 or 13th of Pushiam of Virodhikrit Samvatsara.

REVENUE INVESTIGATIONS AND SETTLEMENTS OF THE HOSUR DISTRICT.

No. 1.

Abstract of the gross rent and money collections in Saumya Samvatsara nearly corresponding with A.D. 1789 with calculations of the proportions which they bore to each other that year.

Denominations of property.	Gross revenue.	Collections.
Sarkar villages	16,008 7 7	14,346 0 3
Inamti villages	817 7 0	718 0 3
Inam Kanikai	386 3 2	345 8 0
Wartana	379 8 10	340 8 0
	17,592 6 3	15,750 9 3
Of 61 villages which have never been investigated on account of the war.	4,697 6 1	4,230 0 0
	22,290 2 4	19,980 9 3

Their proportion as ... 100 to 89·6

No. 2.

Abstract comparative view of the gross revenue and collections for six successive years with their averages and calculations of their proportion.

Years.	Gross revenue.	Collections.
Krodhi	20,279 1 9	18,589 6 0
Visvavasu	23,096 8 2	21,896 3 1
Parabhava	23,097 5 2	20,499 6 14
Plavanga	23,095 4 13	13,919 6 5
Kilaka	23,095 4 13	16,935 4 13
Saumya	22,290 2 4	19,980 9 3
Total	1,34,954 6 11	1,11,821 6 4
Average	22,492 4 7	18,636 9 6

Their proportion as ... 100 to 82·8

No. 3.

Abstract of the money rents of the several sammats or divisions of the Hosur District and of the collections made by Tippu's Managers in Sadharana Samvatsara or 1790 with the balances due for that year.

Sammats.	Wartana. Gross revenue.	Wartana. Collection.	Inam Kanikai. Gross revenue.	Inam Kanikai. Collection.	Total Sarkar inam &c. Gross revenue.	Total Sarkar inam &c. Collection.	Balances.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	Vil. lages. P. F. C.	P. F. C.	P. F. C.
Havalli	116 4 0	113 4 0	116 1 0	116 1 0	49 4,955 9 8	4,367 4 15	588 9 9
Mutgundahalli	33 4 8	33 4 8	52 6 4	52 6 4	29 1,647 2 2	1,200 0 6	357 1 12
Sammat Kelamangla ...	102 0 0	102 0 0	74 5 14	74 5 14	35 3,323 9 4	2,266 8 0	1,127 11 0
Sammat Nellur	35 6 0	35 6 0	32 1 0	32 1 0	14 1,464 2 6	1,601 8 14	202 0 6
Samut Mursur	32 1 0	32 1 0	14 7 8	14 7 8	6 1,132 2 0	597 3 8	534 8 8
Balagundahalli	51 0 0	51 0 0	42 3 0	42 3 0	21 1,760 5 15	1,663 2 8	99 3 7
Daiwastann Hobly	.....	.....	31 7 0	31 7 0	23 1,409 5 0	1,208 2 10	201 2 6
Atchubâla	2 9 2	2 9 2	20 1 8	20 1 8	6 405 2 4	387 2 6	17 9 14
Parandhully	6 4 0	6 4 0	2 0 0	2 0 0	10 212 4 0	212 4 0	.....
Agrahardoddi	.....	.....	.....	.....	12 817 7 0	817 7 0	.....
Syr	.....	.....	.....	.....	... 453 6 12	419 3 5	34 3 7
	379 8 10	379 8 10	386 3 2	386 3 2	205 17,892 6 3	14,429 8 1	3,162 8 2
			Villages not investigated ...		40 4,697 6 1		
			Total ...		245 22,290 2 4		

Sammats.	Inamti villages. Gross revenue.	Inamti villages. Collection.	Sarkar villages. Gross revenue.	Sarkar villages. Collection.
	Vil. lages. P. F. C.	P. F. C.	Vil. lages. P. F. C.	P. F. C.
Havalli	... .	.....	49 4,723 4 8	4,134 9 15
Mutgundahalli	... .	.....	29 1,561 1 6	1,203 9 10
Sammat Kelamangla ...	... .	.....	32 3,217 3 6	2,030 2 11
Sammat Nellur	... .	.....	14 1,336 5 5	1,134 1 14
Samut Mursur	... .	.....	6 1,085 3 8	553 5 0
Balagundahalli	... .	.....	21 1,667 2 15	1,567 9 8
Daiwastann Hobly	... .	.....	23 1,377 8 0	1,176 5 10
Atchubâla	... .	.....	6 282 0 10	364 0 12
Parandhully	... .	.....	10 204 0 0	204 0 0
Agrahardoddi	12 817 7 0	817 7 0	... .	.....
Syr	... .	.....	... 453 6 12	419 3 5
Total ...	12 817 7 0	817 7 0	197 16,008 7 7	12,146 9 5

No. 4.

Statement of the assessment of the last year's balances of money rents due from the several sammats of Hosur District according to the present condition which is necessary in forming the assessment of the current year, on account of Tippu's over-rated rental, their general state of depredations and some of them having suffered more than others during the war.

Sammats.	Tippu's balance.	Three fifths of the balance.	Two fifths or the fixed balance.
Havalli	588 4 9	353 0 13	235 3 12
Mutgundahalli	357 1 12	214 3 4	142 8 8
Sammat kelamangula	1,127 0 11	676 2 3	150 8 8
Sammat Nellur	202 3 8	121 4 2	80 9 6
Sammat Mursur	534 8 8	321 0 8	293 8 0
Balagundahalli	99 3 7	59 4 11	39 8 10
Daiwastan Hobly	201 2 6	120 7 6	80 5 0
Atchubâla	17 9 14	10 7 14	7 2 0
Parundhalli	.....	.....	.....
Agrahar Hobli	.....	.....	.....
Syr	34 3 7	20 5 15	13 7 8
Total ...	3,162 8 2	1,897 6 14	1,265 1 4

No. 5.

Statement of the collections in Saumya Samvatsara (or 1789) 90, of the Hosur District, including all the duties usually levied in them; also of those prohibited the current year with the residue.

Total collection	19,980	9	3
Syr prohibited	859	3	0
Kassawargam prohibited	89	6	0
Total duties prohibited	948	9	0
Residue	19,032	0	3
Deduct Sibbandi	1,015	5	0
Residue	18,016	5	3
Settlement on Appajayya and Tippayya	10,300	0	0
Decrease	7,716	5	3

No. 6.

Statement of the average money collections of 6 years from the Hosur District including all the duties usually levied in them; also of those prohibited the current year with the residue.

Total collections	18,636	9	6
Syr prohibited	831	5	0
Kassawargam	83	6	0
Total duties prohibited	915	1	0
Residue	17,721	8	6
Deduct Sibbandi	1,015	5	0
Residue	16,706	3	6
Settlement on Appajayya and Tippayya	10,300	0	0
Decrease	6,406	3	6

No. 7.

TRANSLATION.

Of the conditions of assignment of the Hosur District to Tippayya and Appajayya or the obligations entered into by them with the Hon'ble Company.

1. We Tippayya and Appajayya declare this to be our agreement with the Hon'ble Company.

2. The taluk of Hosur being assigned to us in rent for Virodhikrit Samvatsara (the current year 1791–2) with the provision that the *Gharterye* of the kasba (house rent of the metropolis) and that the syr viz. *arda marg* and *Badamarg* (road customs) of the district throughout, and the Stalvartee (imposts on settled merchants) of the kasba be abrogated entire, We promise that cowle shall be given the ryots upon those terms, and shall only include in our assignment the rest of

the *nikadiat* (money rent and the whole of the *sait sêdyam*) rent in kind) viz. *bâgayat, murraully phalawarch, cararumb niraramb* (gardens, fruit trees and dry and wet grains (for Kârtik and Vysakham) the two rice crops) and take upon us the management of the said *tâluk* exclusive of *sibbandi, Sâdarwârd Zamin inam* (*i.e.*, expense of collection, official disbursement, and subsistence lands) renting it for ten thousand three hundred Katari pagodas, viz. :

Money	5,408	6	9¼
Paddy 2,000 markals amounting to	4,000	0	0
Gram 300 markals amounting to	891	3	6¾
Total pagodas ..	10,300	0	0

In renting the said *taluk* for ten thousand three hundred pagodas, we pledge ourselves not to assess the inhabitants of the Kasba for *gharterge, syr*, &c., as stipulated above on any account, and having taken the management of it upon ourselves exclusive of *Sibbandi*, we agree to defray the expense of the *Sheristadar*, and his assistants appointed on the part of Government, paying them monthly in conformity to the *Moyen Zabita*, and to give them free access to our accounts, concealing nothing from them necessary to their information.

3. We further bind ourselves by this agreement to regulate our collection by the *Sadamad* (or established usage) and by the code drawn out for our guidance on pain of refunding whatever it may appear has been extorted over and above what is allowed and of forfeiting an equivalent.

4. The last year's balance according to the accounts of Seshagiri Rao, Sheristadar, being Rs. 3,162-8-2, and the inhabitants exempted three-fifths of it, the fixed balance amounting to one thousand two hundred and sixty five pagodas one fanam, and four annas (pagodas 1,265-1-4). We agree to collect that sum assessing the inhabitants according to their ability to that amount and no more, and bind ourselves to refund all that may be collected over and above, besides which to pay an equivalent to the Sarkar as a penalty.

5. The mode of our payment of the said rent and balance being regulated by an investigation of the produce and of the seasons, and having acceded to the same, we promise to be punctual in paying them monthly (taking receipts for their amounts) on pain of being removed from our situations and paying a forfeit to the Sarkar, if at any time we be more than seven days after the stipulated periods in paying up our instalments.

6. We further agree to pay two thousand eight hundred and ninety six pagodas, eight fanams and twelve annas (pagodas 2,896-8-12) in advance, by or before the 13th February, or 21st Makham on pain of forfeiting half the amount, and being turned out of our employ.

7. If grain be required in part of payment, it shall be delivered, and if not, the whole shall be paid in specie, as may best suit the demands of the Sarkar, credit being taken for such collections as may have been made by the company's amildars or others.

8. Whatever *Kandáchár ragi* (militia grain) may be found in the district shall be sold, and the amount entered in our *Sevoi jama* (adventitious collections) and the *Pooshpo Madián* and *Wooloo Ghóday* (Tippu's brood mares and horses) shall be taken care of. Whoever has received *Takkavi* (cash in advance for purchasing brood mares) shall be obliged to refund, and the amount shall be likewise entered in our *Sevoi jama*.

Given under our hands at Bangalore the 6th of February A.D. 1792 or 14th of Makahm, Virodhikrit Samvatsara.

No. 8.

Tippayya and Appayya's stipulations for the payment of their rent of the Hosur District the current year 1791-2 and that of last year's balance, viz.:—

				Ps.	F. C.
Rent of the current year				10,300	0 0
Last year's balance				1,265	1 4
			Total ...	11,565	1 4

Instalments.

				Ps.	F. C.
By the 13th February or 21st Makham in advance				2,896	8 12
	Ps.	F.	C.		
7th March or 14th Phalgunam in money ...	1,244	2	0		
8,000 Markals of Paddy	1,600	0	0		
3,000 Markals of Grain	891	3	6¾		
				3,735	5 6¾
6th April or 14th Chaitram				1,244	2 0
6th May or 14th Vysakham				1,244	2 0
5th June or 14th Jyeshtam				1,244	2 0
5th July or 14th Ashadham 6,000 markals paddy				1,200	0 0
Total pagodas ... 11,565	1	4			

No. 9.

Moyen Zabita, the established allowances of sibbandi, or people employed on the part of the Sarkar to register the collections of revenue to be made in the Hosur District the current year, and to be defrayed by the renter.

				Monthly pay.		
				Ps.	F.	C.
1	Head Sheristadar			12	8	12
2	Assistants			9	6	9
3	Karkuns			12	0	0
2	Kattamunny Shanbógs			6	0	0
12	Wully Hobly Shanbógs			12	0	0
1	Kotwâl			3	0	0
			Total ...	55	5	5

Their expense the five remaining months of the current year ... pagodas 277 6 9

Tippayya and Appayya's *hâzar jâmin* or security for personal appearance Diggu Shetty Saukar.

REVENUE INVESTIGATIONS AND SETTLEMENTS OF THE RAYAKOTA DISTRICT.

No. 1.

Abstract of the gross rent and money collections in Saumya Samvatsara nearly corresponding with A.D. 1789 with calculations of the proportions which they bore to each other that year.

Denominations of property.	Gross revenue.			Collections.		
Sarkar villages	10,907	1	8	8,155	8	8
Inamti villages	399	7	0	299	0	0
	11,306	8	8	8,454	8	8
Their proportion as ...	100 to 74·8					

No. 2.

Abstract comparative view of the gross revenue and collections for the six successive years with their averages and calculations of their proportion.

Years.	Gross revenue.			Collections.		
Krôdhi	10,685	5	4	9,260	2	11
Visvâvasu	10,955	4	6	9,996	0	11
Parâbhava	11,985	0	12	9,050	2	12
Plavanga	11,985	0	12	7,213	9	3
Kilaka	11,639	5	8	9,104	4	0
Saumya	11,306	8	8	8,454	8	8
Total ...	68,557	5	2	53,059	7	14
Average ...	11,426	2	8	8,843	3	0
Their proportion as ...	100 to 77·4					

No. 3.

Statement of the money collections of the several sammats or divisions of the Rayakota District made in Saumya Samvatsara 1789–90.

Sammats.	Sarkar villages.	Inam villages.	Total sarkar and inam.	Sibbandi.	Residue.
Marandhalli hobly ...	1,240 0 0	.....	1,240 0 0	82 8 0	1,157 2 0
Burra dannges ...	501 5 0	.....	501 5 0	33 5 0	468 0 0
Warriand hally ...	341 0 0	.....	341 0 0	23 0 0	320 0 0
Heelag	1,393 5 0	.....	1,393 5 0	93 2 0	1,300 3 0
Chandroy droog ...	838 2 0	.....	838 2 0	56 0 0	782 2 0
Attimootal	1,017 5 0	.....	1,017 5 0	68 0 0	949 5 0
Sakanty	1,131 6 0	.....	1,131 6 0	75 5 0	1,051 1 0
Yennagour	172 0 0	.....	172 0 0	11 5 0	160 5 0
Bellam pally ...	.....	.....	.....	.....	.....
Inamty Hobly ...	.....	299 0 0	299 0 0	20 0 0	279 0 0
Kainy	674 5 0	.....	674 5 0	45 0 0	619 4 0
Sir	738 0 0	.....	738 0 0	50 0 0	688 0 0
Baji saub	96 0 0	.....	96 0 0	6 4 0	89 6 0
Total ...	8,153 8 0	299 0 0	8,454 8 0	565 0 0	7,889 6 0

No. 4.

Statement of the money collections of 6 successive years from the several sammats of the Rayakota District.

Sammats.	Sarkar villages.	Inam villages.	Total sarkar and inam villages.	Sibbandi.	Residue.
Marandhally	1,295 4 12	.....	1,295 4 12	82 8 0	1,212 6 12
Burradanegee	524 3 0	.....	524 3 0	39 5 0	490 8 0
Warrian halli	362 5 6	.....	362 5 6	23 0 0	339 5 6
Heelega	1,456 7 13	.....	1,456 7 13	93 2 0	1,363 5 13
Chinaroy droog	876 2 5	.....	876 2 5	56 0 0	820 2 5
Atty mootal	1,063 7 0	.....	1,063 7 0	68 0 0	995 7 0
Sokarray	1,183 9 4	.....	1,183 9 4	75 5 0	1,108 4 4
Yennagole	180 4 9	.....	180 4 9	11 5 0	168 9 13
Bellam palli	.....	.....	.....	.....	.....
Enamity Hobli ...	.....	312 6 4	312 6 4	20 0 0	292 6 4
Kaiby	704 8 1	.....	704 8 1	45 1 0	659 7 1
Syr	782 2 0	.....	782 2 0	50 0 0	732 7 0
Baji saub	100 2 10	.....	100 2 10	6 4 0	93 8 10
Total ...	8,530 6 12	312 6 4	8,843 3 0	565 0 0	8,278 3 0

No. 5.

Statement of Money rent of the several divisions of the Rayakota District in Saumya Samvatsara under Tippu and the assessment made by the late Government for Virôdhikritu and Paridhâvi.

Sammats.	Saumya Samvatsara.						Renters.	Virôdhikrit.			Paridhâvi.		
	Villages.	Sarkar gross revenue.	Villages.	Inam gross revenue.	Villages.	Total gross revenue.	Names.	Sarkar villages.	Inam villages.	Total.	Sarkar villages.	Inam villages.	Total.
Marandhalli	17	1,657 6 0	...	...	17	1,657 6 0	Seshayya	940 0 0	...	940 0 0	1,000 0 0	...	1,000 0 0
Burridangee	12	670 3 8	...	...	12	670 3 8	Narrepiya ...	90 1 0	...	90 1 0	250 0 0	...	250 0 0
Warriandhalli	20	459 7 4	...	...	20	459 7 4	Venkatsoobhayya ...	270 0 0	...	270 0 0	320 0 0	...	320 0 0
Heelaga	47	1,863 9 0	...	...	47	1,863 9 0	Venkatramia	800 0 0	...	800 0 0	800 0 0	...	800 0 0
Chendroydrug	22	1,120 3 0	...	...	22	1,120 3 0	Timmappa	900 1 0	...	900 1 0	1,000 0 0	...	1,000 0 0
Attimootel	32	1,361 3 0	...	...	32	1,361 3 0	Wasudewayya	830 0 0	...	830 0 0	1,000 0 0	...	1,000 0 0
Sûkaury	27	1,513 8 12	...	...	27	1,513 8 12	Venkatramanan ...	941 8 0	...	941 8 0	1,000 0 0	...	1,000 0 0
Yennigour	4	230 8 0	...	...	4	63 8 0	Kitchayya	50 1 6	...	50 1 6	150 0 0	...	150 0 0
Bellampilly	6	...	...	...	6	...	Kitchayya	...	...	...	100 0 0	...	100 0 0
Inamtyhobli	...	...	15	399 7 0	15	399 7 0	.....	...	287 5 4	287 5 4	...	300 0 0	300 0 0
Kainy	...	901 2 0	...	...	...	901 2 0	Kitchayya	352 6 9	...	352 6 9	500 0 0	...	500 0 0
Sair	...	1,000 1 0	...	...	...	1,001 1 0	Seshayya	60 7 3	...	60 7 3	500 0 0	...	500 0 0
Baje saub	...	128 0 0	...	...	...	128 0 0	Chandrayya	3 0 0	...	3 0 0	80 0 0	...	80 0 0
Total ...	187	10,970 1 8	15	399 7 0	202	11,306 8 8	Total ...	5,338 3 0	287 5 4	5,528 0 5	6,700 0 0	300 0 0	7,000 0 0

No. 6.

TRANSLATION.

Of the conditions of assessment of the Sammat of Marandhally in the Rayakôta District, to Seshayya the present renter.

1. I Sheshayya declare this to be my agreement with the Hon'ble Company.

2. The sammat of Marándahally of the district of Rayakota being assigned to me in rent for Virodhikrit, the current year commencing from the 23rd of Phalgunam, that is the cauraurumb (or dry) ruhee, yerundee and tourbun cotton, oil seeds and palmyra trees)entire for the ensuing crop which ends the 30th of Jyeshtam, the neeraurumb (for wet) dhaun (Paddy) whose Vysakham crop ends the 16th of Ashadham and Jewary, taur, ragi shena, Kussumba &ca., (other smaller sorts of grains) the tôte Payir (or gardens drupyr plantation of betal nuts, cocoa, &ca.) till the 30th Phalgun cherry pyir (gardens of garlic, onions, &ca.) till the end of Jyeshtam and Nackdyath (or money) syr (road customs,) baujebaub containing ghee ijara (ghee farm and tél ijara (oil farm) and munniam taxes on shepherds (till the end of Phalgun).

I take upon me the management of the said sammat, and exclusive of sibbandi (the expense of collections) sadarward (official disbursements) bajy bauky (balances outstanding) yeomiahdar (charitable allowances) and inam (subsistence lands) do rent it for one thousand and three catary chackrums, seven fanams and two annas, viz.

	Chs.		
Money rent	940	0	0
Syr (or road customs)	60	7	2
Baujebaub (or licences)	3	0	0
Total ..	1,003	7	2

The mode of my payment of the said amount being determined by an investigation of the produce, and of the seasons, I shall pay it up accordingly to the amildar, taking his receipt, under pain of being removed, and paying a forfeit of one quarter of the amount, if at any time I be later than 3 days of the date of my instalments in the performance of that agreement.

3. I engage to give the inhabitants cowle to come and inhabit the sammat, and likewise all the assistance and encouragement in my power to increase the population of the villages in the sammat, and the produce of their environs.

4. I agree to collect the above rent according to the Sadamad (or established rates), and if it appear that I make any demands more than that, I shall consider myself deserving of that sum which was collected over and above being taken away from me, and a fine laid on me. I promise, to deliver all the collections of the syr, &ca., immediately on my successors demanding them of me, but if I am allowed to hold the same station the ensuing year, I shall endeavour to follow up the regulations now on foot. The Amildar, Sheristadar, &ca., being allowed by the moyen zabita (or established allowances) 3 chuckrums per month, I shall of consequence pay each of them every month that sum, and take their receipts for it.

5. It is proposed the rent for Paridhavi the ensuing year, exclusive of sibbandi (expense of collection) sadarward (official disbursments) inam (subsistence lands) shall be one thousand and five hundred catary chackrums, vizt.

	CHUCKS.		
Money rent	1,000	0	0
Syr (or road customs)	500	0	0
Total ..	1,500	0	0

If I am permitted to hold the above sammat the ensuing year, I shall pay the said sum according to the instalments that shall be proposed, and take receipts for the amount. By reason of my having rented the sammat exclusive of sibbandi, &ca., I agree to discharge the monthly pay due the Tahsildars, Sheristadars, &ca., as may be specified in the moyen zabita. I shall endeavour to increase the population and produce of the sammat, so as to yield the next year's rent without the least difficulty. The collections nagad (or in money) and Dince (in kind) which I shall have to make in the months of Chaitram, Jyeshtam, I promise to keep separate, till the Sirkar's wish is made known. I engage never to collect any part whatever of the balance outstanding at the end of Sadharana Samvatsara, which has been remitted by the Sarkar.

Given under my hand the 19th April A.D. 1792 (or 29th Chaitram Parîdhavi Samvatsara

No. 7.

Statement showing the proportions which the rent of the sammats composing the Rayakota District the current year bears to their average collections for six years, and to those of Saumya Samavatsara.

From the average collections of six years	8,278	3	0
Deduct the current year's rent	5,526	0	0
The present rent less than that year ..	2,752	2	11
From the collection of Saumya Samvatsara 1789-90 ..	7,889	8	0
Deduct the current year's rent	5,526	0	5
The present rent less than the collection of that year ..	2,363	7	11
From the average collection of six years	8,278	3	0
Deduct the rent offered for the ensuing year	7,000	0	0
The ensuing year's rent less than the average ..	1,278	3	0
From the collection of Saumya Samvatsara 1789-90 ..	7,889	8	0
Deduct the rent offered for the ensuing year	7,000	0	0
The ensuing year's rent less than that year ..	889	8	0

OBLIGATION ENTERED INTO BY THE POLIGAR AND ZAMINDAR OF KOKANTI POLLIAM.

We Mullapa Nyr, Poligar, and Timmapa Dallawy, Zamindar of Kokanti declare this to be our agreement with the Hon'ble Company.

Hyder formerly forcibly deprived us of our polliam, and since then having taken the Company's cowle, we have now recovered it, and established garrisons in it. Formerly the Moguls when they deprived us of the polliam, gave certain portions of it in jaghir, viz. :—Tumul, Cunda, Cummerla, and five independent villages, all of which we had taken again under our authority when the Gumnyn poligar &ca. took possession of three jaghirs by authority from the Company. We having come to the presence, and represented these transactions, offer or engage that if the said three jaghirs be restored to us we will hereafter deliver them up to the Company and restore to their jahgirdars when we receive orders to that effect. But if the said jahgirs having no claimants, the Company should hereafter desire them to be annexed to the Sarkar, we will immediately deliver them up, and if they should be continued under our management, we will pay into the exchequer monthly, every dâm of the revenue, deducting the expense of collection. Furthermore we engage to supply grain and cattle, by the end of the current year as follows :—

Gunnies of rice	650
Do. gram	350
Sheep	3,000
Bullocks with saddles, &ca.	50

We promise to furnish the above supplies, and receive their amount at a reasonable rate.

To

CAPTAIN ALEXANDER READ.

SIR,

1. Lord Cornwallis conceiving it doubtful whether it may be altogether convenient for the Madras Government to appoint Collectors immediately for the management of the Ceded countries, has formed the intention of having them

placed forthwith under your immediate charge, not only from the experience you have had in that branch of business, but from the convenience that attends measure on account of your having been already desired to march with the necessary force, and take possession of the posts ceded in the Baramahal.

2. In pursuance therefore to the intention above mentioned, His Lordship hereby nominates you to be Collector and manager on the part of the Honourable company of all the revenue concerns in the Ceded Districts, contained in the Baramahal and Salem country, including Namakal from the 16th day of the present month, which is the date of the treaty of peace concluded with the Nabob Tippu Sultan until the end of the present year, when it is proposed that Collectors shall be appointed by Government for the said concerns from the list of Civil Servants.

3. When you proceed to the Baramahal therefore, agreeable to your former instructions, His Lordship wishes you to be prepared and provided to enter on the office in the best manner possible prepared with such authentic information as can be gathered together respecting the real annual produce of the Districts that are to come under your management, a point that you must spare no pains to ascertain with precision and without delay; and provided with such number of accountants and subordinate instruments from amongst the natives, on whose integrity you can place reliance as the effectual execution of your arrangements may require.

4. The officers attached to you now present as assistants His Lordship is in hopes will contribute largely to your aid; however, as you will have concerns of a wide extent to arrange and settle, His Lordship proposes to send you from head-quarters to be employed under your directions in the revenue branch. Lieutenant William Macleod, whose merits are not unknown to you, and who from having long maintained a constant intercourse with the natives, in which he has become familiar with their language, customs and manners, promises to afford you the fullest satisfaction.

5. In nominating you to an office of such high trust and importance, and so difficult to execute with propriety and success, as that now conferred upon you, His Lordship thinks it necessary to advert you to the reliance he places in your zeal, integrity and abilities, the ready selection he has made of you on the present occasion being a sufficient proof of the opinion he entertains of you in those respects.

6. In entering upon your charge however, he desires you will hold it constantly in view as a leading principle never to be departed from that neither the Company nor Tippu Sultan has any claim on the Ceded countries for arrears of any denomination connected with any period previous to the 16th of the present month, the date of the treaty of peace as aforementioned, and His Lordship is the more particular in marking this circumstance to you from thinking it not improbable that since that date persons subject to Tippu's Government may have driven off or shown themselves desirous of driving cattle or inhabitants, or removing the implements of husbandry from the Ceded Districts.

7. Such a conduct on their part His Lordship wishes me to intimate must be your particular care to ascertain and resist referring in cases of doubt or difficulty to head-quaters or Government.

8. Under the changes of Government that is occasioned by the cession, it is but natural that the inhabitants should be for a time impressed with doubts and fears.

9. On similar occasions amongst the native Governments, the old master generally exacts what rapacity suggests, and the new one seldom fails to insist with a rigorous hand on the discharge of long arrears. The villagers therefore, ignorant of the just and moderate intentions of the English Government towards them, may, from apprehension, be disposed to abandon their habitations and keep aloof amongst the hills to the great detriment of the Districts, till they can inspect the system of your management and receive encouragement from it to draw from their retreats. While on the other hand, some of the poorer class of inhabitants may be willing to subject themselves to (oppression) rather than fly their homes.

10. On these accounts, His Lordship enjoins you to use the earliest and most effectual measures possible to inspire the inhabitants at large and particularly the villagers with an adequate confidence in the English Government, giving them such

explanations yourself or through your European assistants as may tend to remove every ground of apprehension on the above points, and taking every precaution that none of your native followers may avail themselves of the diffidence and timidity of the villager to subject him to the payment of sinister demands.

11. These material regulations, His Lordship has little doubt your own experience would have suggested to you; however, his solicitude for the welfare and improvement of our new acquisitions in which the credit of Government and the interests of the Company are so materially concerned would not permit him to refrain having them.

12. Major Cuppage is directed to receive charge of the posts ceded in the Salem and Namakal Districts, and you will be informed when he gets possession of them that you may proceed to settle those Districts accordingly.

13. To the above, His Lordship at present has but little to add. He has directed me to repeat his former instructions to you to correspond with Government and head quarters on every material circumstance that may occur connected with your employments, and to subjoin his hopes that from your experience and the success that has attended your arrangements and exertions in the revenue branch—your knowledge of the language and the qualifications of your European assistants, you will not only be able to regulate a just and effectual system of revenue management for the Districts under your charge, but that principles of improvement may be derived from your regulations hereafter for the better management of other countries subject to the Company's Government.

I have the honor to be,

Sir,

Your most obedient servant,

HEAD QUARTER'S CAMP NEAR BUCKRELLY, *31st March 1792.*

(Signed) By. CLOSE,
Adjutant General to the Army.

To

CAPTAIN ALEXANDER READ.

SIR,

Lord Cornwallis having reported to the Board that he had thought proper to appoint you to the command of Krishnagiri &ca., I am directed by the Hon'ble the President in Council to inform you that he has been pleased to entrust to your management the collections of the revenue in the Baramahal and Salem Districts during the present revenue year. He is persuaded that your ability and knowledge of revenue business will be of essential use in ascertaining and realizing the value of those districts, and that your disposition and conciliating manners will speedily reconcile the inhabitants to their new Government. The Board of Revenue send to you such orders as may be necessary for your guidance.

I am,

Sir,

Your most obedient servant,

FORT ST. GEORGE, *4th April 1792.*

(Signed) W. C. JACKSON,
Secretary.

Exd. George Read.

To

WILLIAM PETRIE ESQUIRE,

President &ca., Members of the

Revenue Board.

GENTLEMEN,

As you may expect to hear from me by this time, concerning the countries under my management, I do myself the honour of communicating for the present such information as I have acquired of importance in them, with the mode of renting them, I have in consequence adopted, and shall hereafter transmit statements of my several settlements as the discharge of other business that requires immediate despatch will admit.

2. I beg leave to premise as materially affecting my success that all the official people and revenue accounts of the ceded countries having been sent away to Seringapatam before I arrived to take possession of the Baramahal, and having discharged all but a few of those I had employed above the Ghats, from not knowing at that time of my new appointment, I have entered upon my superintendence of them with circumstances rather unfavourable to my speedily acquiring a perfect knowledge of these affairs. The loss immediately felt by Tippu's conduct in this instance is from this time being the harvest of the Vaisakham crop, because any delay in renting the country is of consequence, an inevitable loss to the Sarkar.

3. The detail of my progress is conducive to the object of this address. My first measures were to publish what countries were ceded by Tippu to the Company, that the inhabitants might have no doubt as to their dependence on the English, to summon the principal inhabitants to meet me at convenient places in a circuit. I resolved on, to save time in gaining the requisite information of their several districts—and to send advertisements above and below the Ghats, inviting candidates for farms to come during May or June bringing good security with them either to Krishnagiri or Sankaridrug as they may be inclined to offer for the northern or southern countries, it being impossible to assemble people of responsibility before a great part of the present crop will be gathered in, determined me to rent it, and the whole residue of last year's produce in hoblies or smaller portions of districts to patels, or other inhabitants of character and property as might be found practicable or expedient, and encourage them to bid for the current year, but to hold the option of receiving or rejecting their offers before the end of June, as may appear best when better enabled to decide on them.

4. Having no Sarkar accounts, those of the districts and the information to be drawn from the inhabitants were the only means left of acquiring a knowledge of their affairs, and the renting them out in hoblies or small portions, is the most agreeable to the ryots, on account of freeing them from the oppression of strangers, or amildars of whole districts, by saving them from illegal assessments, besides in great part from the burthen of sibbandi expenses necessarily incurred.

5. The great objection to this plan was its leading me too much into detail but the reasons that precluded the renting the country soon enough in whole districts left no alternative.

6. The first question in forming this general arrangement suggested the necessity of ascertaining in what particulars the revenue system in the Ceded countries differs from what it is above the Ghats. This is too extensive a field of enquiry for much progress to be made in it during the short space of two or three weeks; I have only attempted therefore to trace the routine of business before me which I have thrown into a sort of form for the use of my assistants, and having occasion to speak here on the several articles or heads it contains, shall transmit a copy of it as an appendix to this letter for occasional references, where tedious explanations may be required.

7. As among the first things essential to be known, the current calendar year in this country began the 23rd March and will end the 12th March 1793. The same is the canary revenue year, but for the definition of terms originating in revenue transactions, it may be said there are two others that contain each fifteen months the three last of which encroach on the three first of every ensuing calendar year. In other words, the revenue of every year, arises from its own produce in part, and from a portion of the produce of the three first months of the following year. The first of these nominal years may be called the *jamabandi Sal*, because all revenue contracts *begin* with it, and the other the *Kistbandi Sal* because all payments of revenue *end* with it. Thus the rent of Paridhavi the current revenue year must be dated the 23rd March last, and the payments of it limitted to the 9th June 1793. Accordingly the Vaisakham crop of paddy, and certain other productions of the current year's growth appertain to the revenue of last year which ended the 22nd March and its payments are limited to the 20th June next.

8. After this it is important to know the annual division of the several crops during the three months that are common to the current year, and the past. There is reason to suppose from their intermixing, that if the usual periods for the commencements and terminations of each were not attended to in assignments of revenue, it would break through the line that having been long established, for limiting the collections of every year is generally understood, and that it would not only require great knowledge of the crops, but great pains to make any new arrangements so well understood as the old one, without which an amildar might seize on more than might be included in his contract. That marks the design in renting crops *entire*, and the not limiting his collections to any particular day, and it pointed out to me the necessity of following in this as in other matters the custom of the country in revenue transactions until enabled to judge of the consequences that might result from innovations.

9. My means of ascertaining the value of districts procured as already mentioned are 1st the gross revenue as settled by Tippu three years ago. 2nd his collections last year. 3rd the ryots' statement of the produce on the ground, checked by the estimates of my own people. 4th the offers made by patels and others well acquainted with the state of every district for which they are candidates. By duly appreciating all the statements, and a comparative view of them, I am enabled to form a guess of what every district is worth, that I believe to be nearer to the truth than could be done any other way, than by an actual survey. Having found in the course of my experience above the Ghats that Tippu's gross revenue is in general between 25 and 30 per cent. above his net revenue, it appears fair to conclude that if my rents for the current year come to 75 per cent. of his valuation, it is the utmost of what can be expected, and as by an investigation of the annual and monthly produce of this country, the residue of last year from the 16th March (the date of the definitive treaty) to the 20th June is nearly a quarter of the whole, it may be determined by analogy of reasoning that 17 per cent. of the gross revenue, is its equivalent. Thus I have deduced general rules for the settlement of each, and resolved that if both the current year's revenue and the residue of last year amount to 94 per cent. of Tippu's gross revenue they will yield the utmost of what he could draw from them. Though his conclusion be just, the average rent of last year's residue for six districts I have disposed of, exceeds a quarter or 25 per cent. of the gross revenue. Their average rent for the current year is not proportionably great, for if it were it would be equal to the whole of the gross revenue, but it corresponds with the estimate formed as above, amounting to 75 per cent. of it. The reason given for this disparity, is the present high price of grain, but the prospect there is of the country recovering from the effects of the war appears a good reason to expect the increase of the current year's produce would make up for the fall of its prices, and by consequence to require an augmentation of the offers made for it.

10. I would have deferred saying so much on this subject until I could make it more plain by laying my several settlements before you, but it serves to show the probability there is of prevailing on the patels who are my only farmers at present

to give a rent for the current year correspondent with that for last year's balance, which would raise it to Tippu's gross revenue, and which as already in substance observed, is a quarter more than he ever collected and in some districts double their valuation in his schedule, by which the partition of his country was made. Another thing proposed by the foregoing statement is to request you will honour me with your sentiments on the different modes of renting before the period that I must either accept or reject the patels' offers and adopt that which under particular circumstances you may think most eligible.

11. My settlements hitherto are for the net produce exclusive of all expenses of collection and pensions or other drafts upon the revenue that they may receive no deductions whatever. I have included grain in those of last year's residue from the certainty that it will be wanted to lay up in store, but hold the option of receiving it or the amount according to the instructions I may receive from you on that head which I wish to extend to my settlements for the current year. My time being wholly engrossed at present in what has just been recited, I continue all jaghirs and charity donations that have not been escheated by Tippu, and have made the regulations necessary for procuring a thorough knowledge of them, and other matters relative to the revenue, and Government of these countries that I may have the pleasure of laying before you, a full account of them before the end of the year.

12. Objecting for the reasons assigned to innovation, and taking the system of this country for my guide in all revenue matters, I would follow the established rule for revenue payments, if good reasons did not appear for deviating from it. The knowing how much it has been the practice in some countries to anticipate the revenue, and the ruinous effects of it, has always suggested that instalments for revenue payments should be regulated by the ryots, and the amildars' means of converting the produce into money, so that their kists may never become due before they realize the amount.

13. I have done this by an investigation of the main sources of finance, in which I have ascertained their monthly proportional produce, and determined by that the proportion of every kist to the whole.

14. This method and the making ten kists in the year accommodates the ryots by making it unnecessary for them to borrow money at an exorbitant interest or dispose of the crops on the ground to a great disadvantage. The immediate benefit to the sarkar by this regulation is regular payments which it will enable them to make, and finally the increase of revenue, the certain effect of their growing rich, which they say themselves this system, if observed for a continuance, would contribute to.

15. The farming of a country in hoblies or small divisions makes it necessary to appoint Tahsildars for collecting the rents, and keeping the accounts of a certain number of petty farmers, occasionally assessing them for cattle, sheep, forage, or whatever may be required for the sarkar, and for superintending its affairs in general. The bad consequences of investing such people with the shadow of authority under any title whatever is difficult, but I endeavour what I can to prevent them by explaining to the ryots themselves the extent of the Tahsildar's power over them, and giving them the fullest assurance of redress when he assesses them improperly. That he may have no plea to assess them for sibbandi, his allowance is limited to a small percentage on their rents, out of which he is to bear all the expense of collection, and he is bound to be answerable for the revenue of the districts under him, at the periods of instalment.

16. Sheristadars are only other officers I have appointed to districts, on the part of the sarkar. Their commission is to inspect the accounts of the produce, revenue receipt, and disbursements, and transmit copies of them and information of all revenue transactions, to the cutcherry. To prevent, if possible, collusions with

the Tahsildar, they are promised rewards equivalent to the amount of his extortions, and the whole of the fines imposed on him or others for misdemeanors, of which they shall give information. The several duties allotted him are defined in the 10th Article of the appendix, in which and in the Cowle nama given to the ryots, I have endeavoured to draw the line between them and all the servants of the sirkar, and in the former have particularized the whole of the requisite information for future arrangements.

17. I have now Gentlemen, laid before you the method I propose to follow in settling the countries under management, from which I imagine there will be little occasion to deviate materially in any one of them.

18. Though it be deduced entirely from the system of revenue and finance that obtain in these countries, I submit it with diffidence to your correction. The necessity there was for disposing of last year's residue without delay, induced my entering upon settlements without waiting for your instructions, but the being aware of the errors I might fall into without them has determined me on this communication, and to proceed only as far, depending on my own experience as the season renders indispensable.

19. The exigencies I have just inserted and other considerations point out the propriety of despatching my assistants early to the southern countries. One of them is at Salem and another at Dharmapuri on whose application and ability I place great dependence. A third being with me, I shall leave him in a few days to finish what remains to be done in the Baramahal and other districts in this quarter, and proceed myself to the southward as affairs there will probably stand more in need of my presence. It only remains to assure you, Gentlemen, that every exertion shall be used to carry on the business of my superintendence to your satisfaction and that reports shall be transmitted to your Board of every district, as soon after it is settled as possible. I beg leave, however, to request that having two settlements to make of every district, one of the last year's residue, and the other of the current year's rent within these three or four months, you will pardon delays that may not be in my power to help during that period. I unwillingly solicit this indulgence, but probably you will think that what must be done in that time will give a claim to it, if I should not be so regular at first, as other Collectors.

I have the honour to be with great respect,

Gentlemen,

Your most obedient humble servant,

TIRUPATTUR,
10th May 1792.

(Signed) ALEXANDER READ.

No. XVI.

CAPTAIN READ'S INSTRUCTIONS TO HIS ASSISTANTS EMPLOYED IN SETTLING THE DISTRICTS UNDER HIS MANAGEMENT.

1. The crops being different in almost every two districts, according to their seasons and situations, and the sources of finance being regulated by usages peculiar to each, rules that would always apply and effectually direct your judgment in your present undertaking would be a task that I acknowledge myself unequal to, but all the districts under our charge, yielding the same productions, though in various proportions to one another, and the several modes of assessment being similar, the information I have acquired on the subject and the plan I have formed for renting of the Baramahal, though imperfect, will serve as a general guide to you.

2. As the scale of all plans of this nature are immediately required for reference, I shall begin with a calendar of the present year Parîdâvi, the 46th of the Hindu Cycle.

Months.	Number of days.	Beginning.
Chaitram	30	23rd March 1792.
Vaisakham...	29	22nd April.
Jyêshtam	30	21st May.
Ashâdham	30	20th June.
Srâvanam	29	20th July.
Bhadrapadam	30	18th August.
Aswîjam	29	17th September.
Kartîkam	29th	16th October.
Mârgasiram	30th	14th November.
Pushiam	29th	14th December.
Mâkham	30th	12th January 1793.
Phâlgunam	30th	11th February.

The Hindu years being lunar, contain only 354 days in common, but an *Adhikamasa*, or interculary month every three years, makes them one with another 364.

3. There are three different months in the year styled Kalavari which signifies the time for beginning and terminating the annual revenue contracts. The first is the *Chaitram Kalavari* which is the period for making all Settlements or assignments of revenue. Accounts of the yearly collections commencing with it that is the 23rd March, and the monigars being responsible to the new render if one be appointed for their amount as included in his contract whether his appointment takes place, before, or several months after that date. In fine, it is the beginning of the *Jamabandi* year, during this Kalavari the husbandmen are at liberty to remove from one part of the country to another to change their place of abode, and either rent ground to cultivate, or enter into service according to their conditions, when they are bound to remain to the term of their engagement, which is always for a twelve month:—This Kalavari is likewise considered the proper time for the amildars to perform their circuits, and give or make their settlements with the patel, and other inferior farmers for the year. This was always done until of late years, that they have seldom made their settlements till the month of Aswijam or September, when the first crop was ready to cut. The delaying it till then, was either that they might be the better enabled to ascertain the sarkar's share of it, or as I am told that they might have the ryots the more in their power, by leaving them the only alternative of starvation by leaving the grain to perish on the ground, to elude their rapacity, or submit to their exorbitant demands. The 2nd is the *Jyeshtam Kalavari* which is the 3rd month in the year ending with the 20th of June, the period to which all collections for the preceding year is limited. Thence as Chaitram is the beginning of the jamabandi year, *Jyeshtham* is the end of the *kistbandi year*. The last is necessarily so late, on account that the wet which is accounted the third crop of paddy, is the first in the following year. There being other crops that pass from the year, they are rented into the next. It is important in farming out of districts to ascertain which they are and the termination of their respective seasons, for which, and other purposes, I shall take a view of them throughout the year as they are classed by the natives, including the other chief sources of revenue.

4. *Kâr Âramba dry grains.*—The several kinds that compose this class are reaped at different times making one harvest during the months of Bhâdrapadam, Aswijam, Kartikam, Margasiram, Pushiam, Makham and Phalgun (from the middle of September to 23rd March), and the ruhi talbundens and yerundee (*i.e.* the cotton, palmyra, and oil trees which are included, are productive till the end of Jyêshtam or 2 1st May.

5. *Nîraramba* or *wet grains.*—In Ballaghat they are reaped in two different seasons, or harvests, in Payen Ghat they have four, and in Baramahal three. The first of the last mentioned is denominated *Kartik* and generally happens in the months of Aswijam, Kartikam, and Margasiram (between 17th September and 14th December) the 2nd is called *Samba*, or Pushiam, Makham and Phalgunam, (from the 14th December to the 23rd March), and the 3rd *Vaisakham* during Chaitram, Vaisakham and Jyêshtam (from the 23rd to the 20th June).

6. *Dirboo payir or durable productions.*—This class includes the Naral, Supari, and pânmala which are productive at different seasons. The *Naral* or cocoa has two seasons, the first of which is in Srâwanam and Bhadrapadam or from the 20th July to the 17th September and the 2nd in Makham and Phalgunam, from the 12th January, to the 23rd March.

7. The *Supari* or betal has three seasons, 1st Bhadrapadam in August and September, 2nd Kartik in October and November, and 3rd Margasir in November and December. The *Panmala* betal leaf has likewise three seasons. The 1st is in Ashadham or June and July, the 2nd in Kartîk or October and November, and the 3rd in Phalgunam or February and March.

8. *Chirû payir* is productions that soon grow to maturity. It chiefly consists of kalavari shrubs, and herbs, a few of which bear only one crop—some two and others more throughout the year.

9. *Nagadiat or specie.*—Is of two denominations:—1st Sair comprising bada marg, ardamarg—stal bhareet—singotee, fusgee, *i.e.*, taxes laid upon merchants passing in the high roads and cross roads, on stationary merchants, purchasers of cattle, and on articles brought to market for sale. 2nd *Pajebab* or poll-tax composed of *tel, ghee, dhoby, chambar pully* &c. *manyems* or taxes upon those castes of people, collected by their respective chotties or headmen. These imposts are all productive throughout the year.

10. As before mentioned the beginning of the Chaitram Kâlâvari or 23rd March is always the date of an amildar's appointment whatever time it takes place, but the Nugadiat on the chief collections he enters upon immediately, for he cannot assure those of the various kinds of grain, until the harvests of some are over, and till the period which custom has established for dividing of others with his predecessor. To be more clear in this, none of the Kafaramb is included in his rent, till the end of Jyêshtam or 20th of June, and of the Nirâramb, none of the Vaisakham crop appertains to him, though its harvest does not begin till Chaitram and it is sometime not gathered in till the end of Ashadham, three months and a half from the date of his amildari. The Dirhoo payir comes immediately under his charge—but he draws nothing from the Chirru payir till the end of Jyêshtam. As his predecessor's collections encroach upon his year of assignment, the last three or four months of his collections in like manner encroach upon his successors, since he holds every article of produce in rent for a twelve month.

11. In those districts the revenue has been paid from time immemorial in three kists. The first in the course of the first nine months terminating in the middle of December, the 2nd at the end of the year, or 22nd March, and the 3rd before mentioned by the end of the 2nd Kalavari or 3rd month of the ensuing year which falls on the 20th June.

12. I have gone so far in my inquiries to ascertain the *Sadamad*, or ancient usâge of the country in respect to the jama and *kistbandi*, because the deviation from it, in renting the country, would distract the ryots, by involving them in disputes with the renters, which we should not have time to adjust, and because established systems should be more thoroughly understood before innovations are introduced.

13. Consistently with this idea, I come to draw my inferences from what has been suggested, and resolve how we can best proceed in the execution of business before us, in doing which it is of the first importance to annex a paragraph of Lord Cornwallis's instructions on this head.

14. "In entering upon your charge, however, he desires you will hold it "constantly in view as a leading principle never to be departed from, that neither "the Company nor Tippu Sultan, has any claim whatever on the ceded countries "for arrears of any denomination connected with any period previous to the 16th

"of the present month, the date of the treaty of peace as aforementioned. His "Lordship is the more particular in marking this circumstance to you, from "thinking it not improbable, but since that date persons subject to Tippu's "Government, have driven off or shewn themselves desirous of driving off cattle, "and inhabitants, or removing the implements of husbandry from the Ceded "Districts."

15. Conformably hereto and the Sadamad, or assignment of the balance, due for Virodhikrit Samvatsara, or last year, must commence the 22nd of Phalgunam, (answering to the 16th March) terminating as already shewn with the harvests of such productions as appertain to it, and at the period for dividing others that continue to produce, between the renters of that balance and those of *Paridhavi* or the current year.

16. The *Vysakham phal* or crop from which arises a considerable proportion of that balance being now ripe, and the inhabitants having begun in many places to cut it down, require it should be given in management, as soon as possible in amani, or *ijara*. The first mode is subject to endless impositions and peculations, and the other is attended with a certain fixed revenue—but before that can be adopted, it is necessary to know the value of every district, which cannot be soon done, as Tippu's killadars have taken with them all the *dufters*, and the principal official people who could give us information, and it is further necessary to the farming them out to advantage, that we should have a number of responsible men to offer for them who cannot assemble before the present crop must be gathered in.

17. Under all these circumstances, I have determined on renting the last year's balance in *hoblies* or small portions of districts to their patels, or other inhabitants of good character or substance and to appoint Tahsildars for the collecting of their kists and keeping their accounts. As immediately necessary to be done, and pursuant to this plan, I am despatching Sheristadars, as they join, to every hobly to give cowle, to take an account of the grain upon the ground and give permission to cut it down, to advertise the inhabitants of my intention and order them to meet me at places I mean to halt at in the circuit. I propose for despatch in settling with them, they are likewise to send the *Shanbhogs* or registrars, and their accounts along with the patels, with directions to make out the *douls*, or statements of their respective hoblies, particularising the *beriz* or gross revenue for last year the *hal wussul* or whole collection made by Tippu's managers the *wussul posterior to the 22nd Phalgunam* or 16th March, and the *doul* or statement of the produce on the ground, or unaccounted for to the Sarkar, which comprised all the information to be expected from them, that we require to form an estimate of last year's balance. The beriz of these countries is what was fixed in Saumya Samvatsara 1789–90 and has been since considered as their gross revenue. It appears from my investigations above the ghats, that it generally exceeds the net collections at least 30 per cent., but comparing what they were in Hyder's time, and making allowance for Tippu's mismanagement, we may in such a gross calculation suppose their difference is not considerable. As the beriz is a nominal assessment only, it is not likely the ryots will impose a false statement of it, especially as they will think themselves liable to detection in it. Their accounts of the wassul ought to be compared with the amildar's receipts, but they affirm that it never was customary in their country for them to give any, so that there is a wide door for imposition under that head. The doul of the produce would be alone sufficient for our purpose if it were correct, but that is equally erroneous. It is, however, liable to some check from the estimate of our Sheristadars. As all that we are obliged to employ in that capacity have not experience enough in appreciating grain upon the ground, it is of consequence to appoint a few men upon that business, alone, that are qualified for it. Having explained the nature of our materials, I come to the application of them.

18. By a cursory investigation of the proportional monthly produce of this country, I find the produce of last year from the 23rd Phalgunam to the end thereof, is nearly a quarter of the whole. We may therefore in observance of the treaty of peace resolve that Tippu's share of last year's revenue is 75 and the Company's 25

per cent. The establishing this point is important, both in our estimates of last balance, and in accounts that the Company may have to settle with Tippu, on the score of collections made by his people and ours in the Ceded countries, and in those restored to him, for example, his share of 100 pagodas of the beriz being 75 and the company's 25 per cent. if he collected more than his share, say 80, before the 16th of March, only 20 more can be demanded of the ryots, because more than the due of the Sirkar cannot be demanded of them, and if they must be credited 5 per cent. in this instance, which is the Company's loss. If only 60 of the 80 were collected before that date, and the other 20, since it must be the same thing to the ryots, but Tippu having no right to the last 20, it should be referred to the Company, who deducting the 5 per cent. for which the ryots are credited (would in this case) gain 15 per cent. Whenever Tippu's managers have collected *less* than three quarters of the revenue, deficiency is his loss, and the Ryot's advantage, and the Company neither gain nor lose by it, because neither the Company nor Tippu Sultan has any claim whatever on the ceded countries for arrears of any denomination connected with any period previous to the 16th March. Though the ryots' accounts of Tippu's wussul will exceed the truth, to reduce the baki or balance and the doul of the produce will be undervalued; with the same view they will both be of service in the comparison, especially the latter for when corrected, it will then be near the truth. Thus the heads of information for making our estimates are the *quarter beriz*, or the Company's due. The *baki* after the 23rd Phalgun, after deducting Tippu's wussul when it exceeds 75 per cent. The *ryots' doul* of the produce since the said date to the end of the year. The *Sheristadars' doul* to check the former. The *darkhast* or offers of the patels and others who are well acquainted with the affairs of the districts for which they are candidates for last year's baki, or balance, and their *darkhast for Paridhavi* the current year's rent, which I desire them to make with a promise of its being accepted, if Government approve, and to learn their future expectations, that if their darkhast be declined, the knowledge of their opinions may guide in renting the country to others. The following is the form of applying these statements to use:—

Doul and darkhast of Krishnagiri taluk.

Tarufs &ca.	Villages.	Beriz.	¼ beriz.	Sheristadar's doul.	Sheristadar's doul.	Darkhast of balance.	Darkhast of Pedaur.
Cunicanutte	23	1,583 7 0	395 9 4	82 7 8	250 0 0	335 1 8	1,502 1 8
Bullar pulli	26	7,079 9 0	295 5 8	77 7 0	160 0 0	206 2 8	1,083 7 8
Cendar pilla	19	977 3 0	293 3 4	39 2 0	...	89 1 0	871 1 0
Neddamurdy	16	846 2 0	228 1 0	36 3 0	...	175 9 0	819 9 0
Cotar pilly	11	1,001 9 0	269 9 4	55 0 0	...	135 3 0	936 8 0
Baujy baul and Sair ...	...	1,028 2 0	277 0 5	62 5 4	100 0 0	61 5 0	804 1 0
Aumani taluk and cummits.	...	400 0 0	107 7 10	426 0 0	1,000 0 0	850 0 0	1,250 0 0
Zabita Inams	...	151 0 0	...	....	1 0 0	...	100 2 0
		7,085 2 0	1,837 6 3	731 1 12	...	1,753 2 0	5,047 8 0
Deduct Sibbandi ...	...	250 0 0	62 5 0				
		6,835 2 0	1,775 1 3				

19. The disposition of the ryots to conceal the truth is evident from the disparity of their *doul*, and that of the *Sheristadars*, the ¼ beriz and even their own darkhast, which is more than the portion of the beriz deemed equivalent to the residue of last year's produce, and sufficiently warrants the acceptance of it. Their offer for the current year not being proportionally great is owing to the present high price of grains, and the uncertainty of the ensuing crops being productive which may be the true reason for not settling the jamabandi of late so early in the year as formerly.

20. The darkhast accepted, the terms of assignment must be regulated by the *Sadamad*, as before defined in my investigation of the crops, and must be clearly expressed in the usual form of the *ijara patty*, or amildar's grant, viz.

21. The taluk of —— is hereby given to you—in rent, from the 23rd Phalgun (16th March) to both ends of the year (implying the two Kalavaris inclusive), and agreeably to the following divisions of the crops.

1*st of Carâramba*—The ruhee, turbun, and yarandi to the end of Jyeshtam.

2*nd of Nivarumba*—The dhaun to the 15th of Ashaudham and the Jawari—Togarésamy and Cusum to the end of Jyeshtam.

3*rd of Dirhupayir*—The naral, supari, Paunmala, &ca. to the end of Phalgun.

4*th of Chirrupayir*—The tobacco, togaré, pyez lasvan, lâll mirchi, &ca. to the end of Jyeshtam.

5*th of the Nagadiat*—The Sair to the end of Phalgun.

6*th* of *the Bajebaul*—The téll, dhurgur, ghee, dhobee and other manniums, to the end of Phalgun.

22. These portions of articles producing the last year's balance of revenue, are rented to you entire exclusive of *inams, sibbandi sadarward*, mozi baki and yeomiahs, and all mujra baul for ten thousand cantari pagodas. The taluk being assigned to you on rent for cantarai pagodas 10,000 you will remit the amount regularly as stipulated in your kistbandi, taking receipts for the same. If you fail in the punctual payment of any one kist, you shall be obliged to pay a quarter of the amount as a penalty. "You will everywhere throughout your taluk give cowle for Paridhavi (the current year) and to whoever may require it you will promise takkavi, giving intimation to the huzur of the same, that money or grain may be sent you. If the cowle you give be for the purposes of repleting deserted villages and the cultivating of fallow lands, you will grant it agreeably to the form delivered you with this *patty*, that population and the revenue may increase. The Sair Dirhoo payir &c. must be collected from their monigars from the beginning of Chaitram Kalavari, and you will be held responsible to the amildars that may be hereafter appointed to the taluk, for their amount from that date."

23. The baujebaub, munyembaul and whatever else are usually given in rent during the Chaitram Kalavari must be rented as formerly and your contracts shall be held valid by your successor.

24. "The district shall be continued to you the current year, *Paridhavi*, exclusive of sibbandi, sadarward and jari inams, for the sum of pagodas 10,000, if the Company approve.

25. The kists of all the inferior farmers must be the same in number as your own, and dated more then eight days before them, and in the same manner proportioned to the monthly produce. All your collections must be regulated by the *Sadamad*, and the *cowle* you give the ryots at the time of settlement, on pain of refunding the amount, and an equivalent as a fine to the Sarkar.

26. Having farmed the taluk for the sums stipulated exclusive of sibbandi, you will pay the Tahsildar 3 per cent. on your rent of the last year's residue, and 5 per cent. in that of the current year, to defray the expense, and you will give him, the Sheristadar and all officers of the check free access to your accounts.

27. You will likewise pay all pensioners upon the revenue of your taluk as specified in their sannads during the term of your amildari."

28. A particular grant or assignment of a district for the current year, must commence in the rent of every production, at the periods specified in the foregoing as those which terminate the assignment of the last year's revenue. The including of *yeomiahs* and all *mujra bob* or other drafts upon the revenue particular of districts, is to free us of importunities, and exonerate us of the labour required to examine the several claims upon the revenue, until we have more leisure for it than at present. The Tahsildars of districts rented in hoblies must be directed on pain of disgrace to insist on punctual payments, which must of course be expected from them and from amildars, when it may be found advisable to give whole districts in

charge to them on account of the hobligar's backwardness to rent their hoblies, for what they should yield. As to the other cases not provided for in the grant, the keeping renters strictly to the *sadamad* or ancient usage and their settlements with ryots is of the first importance, for it is usual with them to break their first cowle after seeing there is a prospect of a plentiful harvest by assessing them a second and a third time on pretext of its not being possible otherwise to make up their kists, or what is often the truth, to gratify their rapacity. This injustice being generally exercised on patels, or the principal farmers, by amildars, it is the less to be apprehended in districts held immediately by them of the Sarkar. That circumstance and its being certainly the best mode for them, and for Government in proportion to the amildar's advantages make me very wishful that we may be able to dispose of every district to them. The *sadamad* is too comprehensive for us to make ourselves masters of in several months; it will therefore be proper to refer all disputes of a very intricate or doubtful nature to the decisions of a *Punchayet*, or Court of five persons, acquainted with it. The giving hope of the countries being continued the current year to the renters of last year's residue, besides drawing from them, their opinion of what it will yield induces them to exert themselves in preparing for the Kartik crop, and if Government does not accept of their offer, it can be put up again when candidates will be assembled from both the Carnatics, for I have sent advertisements to every principal place above and below the Ghats of my intention to rent all the Ceded countries to the north of the Cauvery during May and June, inviting those who propose to be candidates for the Southern districts to Sankaridrug and those for the Northern ones to Krishnagiri.

29. My schemes for disposing of last year's residue, and the current year's produce and for protecting the ryots against the amildars under exertion of their power, being discussed, I come to consider the mode of liquidating their rents, in which I conceive three principles should operate—1. The case of the ryots. 2. The security of payments. 3. The increase of the revenue, which important ends may I think be answered if the instalments be regulated by the monthly proportional produce of every district which is proposed by the inserted scheme.

Investigation of the crops and other sources of revenue in Baramahal (reducing their aggregate to 100) in order to ascertain the monthly proportional produce for regulating thereby the collections of revenue.

1	2	3	4	5	6	7	8	9	10	11	12	13
Hindu or Kaweree months.	Ends of each Hindu month.	Cariramb or dry grain.	Neeraramb wet grains.	Dirhoo payir or grains per kaweree productive.	Cheeros payir or kalyeri produce.	Baujy baub poll taxes.	Sair or imposts.	Total amounts.	Progress of the ryots converting the produce into money.	Amount of collections at the former periods of instal. ments.	Amount of former instalments of the date of their payment.	Monthly proportion of instalments per let. resulting from this investigation.
Portion of the revenue of Virodhikrita or last year arising from the produce of Paridhavi or the current year.												
Chaitram ...	22nd April 92	3 4 8	0 6 4	...	1 3 0	...	...	21 2 4	21 3 3	...	...	100
Vaisakham ...	21st May	0 6 4	0 6 5	...	...	...	0 0 8	0 1 0	0 0 12	...	...	...
Jyeshtam ...	20th June	0 5 12	...	...	...	...	0 0 8	0 1 0	0 1 0	...	...	...
Ashadam ...	20th July	...	...	...	...	...	0 0 8	0 1 0	0 1 8	...	...	...
Sravanam ...	18th August	0 6 4	...	...	...	...	0 1 0	0 3 0	0 1 8	...	...	...
Bhadrapadam ...	17th September	0 1 4	...	...	...	...	0 1 0	0 5 4	0 3 0	...	...	...
Aswejam ...	16th October	3 0 0	...	...	...	0 5 0	0 1 0	3 8 8	0 8 0	...	...	...
Kartik ...	14th November	15 0 0	2 6 0	...	...	...	0 1 0	17 8 8	10 6 0	...	1st Kist.	1st Kist 4
Margasiram ...	14th December	4 5 0	4 2 8	0 0 8	0 6 0	...	0 1 0	9 5 0	13 6 12	28 2 0	33 3 5	2nd do. 10
Pushiam ...	12th January 93	7 0 0	2 0 0	0 0 8	0 6 0	...	0 1 0	9 7 8	9 0 4	...	...	3rd do. 14
Makram ...	11th February	13 4 2	6 6 12	0 3 0	0 8 0	...	0 1 0	21 2 14	15 5 3	...	...	4th do. 10
Phalgunam ...	23rd March	8 6 14	4 5 0	0 2 8	0 6 0	0 5 0	0 1 0	14 3 6	18 0 11	71 4 8	2nd Kist. 66 6 10	5th do. 15 6th do. 18
Portion of the revenue of the current year arising from the produce of Pramadicha or the ensuing year.												
Chaitram ...	10th April 93	3 4 8	0 6 4	...	...	...	...	4 1 12	4 7 2	...	...	7th do. 9
Vaisakham ...	9th May	0 6 8	0 6 5	...	...	...	...	1 7 5	1 3 10	...	...	8th do. 8
Jyeshtam ...	8th June	0 5 12	6 2 6	...	0 6 0	...	...	7 7 4	7 5 12	53 8 4	3rd Kist. 166 0 0	
Ashadam ...	7th July	...	1 9 0	...	...	...	...	1 9 0	4 7 2	...	...	9th do. 8
Sravanam ...	7th August	...	...	...	...	...	...	...	1 3 10	...	...	10th do. 6
		67 0 0	35 2 0	1 5 0	4 3 0	1 0 0	1 0 0	100 0 0	100 0 0	100 0 0	...	100

30. To make a correct one, it should be drawn out from the revenue accounts of the whole produce, but if I had them there would not be time for it, and the method I have taken is sufficiently so far the present purpose. The proportion the six principal branches of revenue bear to one another is first ascertained, by which it appears the Cararamb is 57. The Niraramb 35·2. The Dirhoo payir 1·5. The Cheerroo payir 4·3. The Baujo baub 1 and the Sair 1 to 100 or the whole produce, after which their quantity yielded in each month is determined, and expressed in their respective columns. Then the total amount of their aggregates are put down in one column, which is the 9th upon the right hand. That containing only the value of the crops &ca., as they are gathered in, and time being required to sell off those rented in money. The 10th column shows the proportional value that the ryots can realize monthly by which their kists should be regulated, for by anticipating the revenue, they are forced to take up money of sowkars, or other usurers, at exorbitant interest, or sell the crops while upon the ground to monopolisers at an underrate—which if not reducing them to distress, puts it out of their power to improve their lands. It appears by columns 11 and 12 that this evil did not subsist in this country, as in the Carnatic, for the first kist exceeded the collections only 5 per cent. when payable. The 2nd was 5 per cent. under, and the 3rd 7 per cent. in advance. I would therefore follow that arrangement if monthly kists were not preferable as a means of securing regular payments with perfect convenience to the ryots, the including the 1st 7 months of the current year in one kist, is on account of the interruption it would give to cultivation, to make collections during that period and that the whole of their produce amounting to only 4 per cent. The last column contains the portions I have fixed on for the several kists of the last year's residue, and of the current year's rent in simple fractions of the aggregate that my regulations on this head may be the better understood by the ignorant ryots. These being formed for their ease and the security of payments, it is necessary in pursuance of both principles, when a whole district is rented to one man, that he should be required to pay a quarter or a fifth of his rent in advance and that he should be restrained from immediately assessing the inhabitants to discharge the loan he may have taken up of sowkars on that account, by binding him to observe the rule I have laid down for the settlement of Kistbandies. Then a district is rented to patels or other inhabitants who have *mirasis*, or a property in the lands they rent; there is no apprehension of their absconding or of their not performing their agreements, because they know to the full what their hoblies or districts will yield. It is nevertheless proper to require that they should enter into a *muchelika* or penalty bond, and a *Zanjirbundi* or mutual security for one another. It is different in respect to people who rent large portions of country, for it seldom happens that they are at all acquainted with its affairs and often that ignorant of revenue matters, they trust to the management of their peshcar from a love of station, and ideas of acquiring wealth, without regard to the means. For these reasons, be sure, if you put any trust in such adventurers, to get a good advance of cash, besides creditable security and to bridle their rapacity, by drawing the line between them, and the ryots, which they ought to be made fully acquainted with, by a *cowle nama* or proclamation, vizt.

In the name of the patels, kulkarnis, monigars and agents &ca. of the taluk.

31. The *Vaisakham* phull and whole residue of dry grains &ca. of the produce of Virodhikrit, or last year being assigned in rent from the 23rd Phalgun (16th March) to the end of the seasons appertaining to that year, unto—he has engaged to regulate his collections of the said, by the *Sadamad* and Cowle is hereby granted you to the following effect, which he will dispense to you severally.

1*st*. To engage your return to villages deserted he is to give leases for two or three years in favourable terms, correspondent with the nature of the soil and situation.

2*nd*. After examining and forming a judgment of fallow Grounds, he is to grant leases of them in *baltas* allowing two thirds, or three fifths of their produce to the former, or granting them in *cutgutta* or *stay gutta* that is in rent for the current year, or in lease, as may be best for the sarkar, and indulgent to the ryots.

3*rd*. He is directed on no account, to withhold from whoever have occasion to repair *Talows* or *Nullas* in their farms the indulgences prescribed by the *Sadamad* in consideration of the extra expense so incurred.

4*th*. He is to give new settlers a cundy of paddy or ragi, or if preferred 10 Rupees every plough, as takkavi, on receiving grain or money from the huzur, for that purpose, and as a further indulgence is to exempt them 2 fanams per pagoda or ⅛ the of the Kandayam (money rents) as fixed by the Sadamuds also the *aerkannikai* or tax upon ploughs employed in the battai, or rents in kind.

5*th*. He is not to require the full *kandayam* of the *nâval-supari pânmala* &c. where there has been paimali, but to demand in portion, to the residue of their produce.

6*th*. It being the principle of the Company's Government to require no more than its share—and secure the ryots in their share of the produce and in their other property, he is positively enjoined to regulate his collections by the *Sadamad* and the cowle he gives at making his settlements with you—if therefore, he acts contrary thereto whatever is wrongfully taken from you, shall be restored and the offender severely punished, on your grievance being represented to the Sheristadar of the taluk, who will lay it before the huzur.

7*th*. Your welfare being considered in all regulations that concern you, the amildar is ordered to settle your kists in future, agreeably to the produce of your farms, requiring the liquidation of your rent for the residue of last year in three, and that of your rent for the current year in 10 kists as follows :—

For last year.

In Vysakham	1	kist ...	28 per cent. of the Jamma.
Jyeshtam	2	„ ...	43 do.
Ashadham	3	„ ...	29 do.

For the current year.

In Aswayujam	1	kist ...	4 per cent. of the Jamma.
Kartik	2	„ ...	10 do.
Margasir	3	„ ...	14 do.
Pooshiam	4	„ ...	10 do.
Makham	5	„ ...	15 do.
Phalgun	6	„ ...	18 do.
Chaitram	7	„ ...	9 do.
Vaisakham	8	„ ...	6 do.
Jyeshtam	9	„ ...	8 do.
Ashadham	10	„ ...	6 do.

Know therefore, that such proportions and no more of your rents, are to be paid at those stated periods, and if more be demanded by the amildar, you must inform the Sheristadar of the taluk that he may write me, whom you may always depend on for redress.

32. As undoubtedly store grain will be wanted for all the forts in the Ceded countries, be sure to provide for that in such settlements as you may make, by making them partly in grain and partly in money preserving the option of taking or refusing the grain, according to the orders we may receive from Government on that head, and leaving it to the amildar to fix such a price on it that it may be the same to him whether he gives it in part of payment, or the whole in money.

33. The regulations for the jamabandi and Kistbandi of hoblies being digested, the next thing towards the settling of a district or districts, that may be contiguous is the choice of a person to appoint Tahsildar or Collector, who must necessarily be invested with full judicial and civil authority over the whole.

34. No one Tahsildar should have the collection of more than 10 or 15,000 ps. Besides a hazer zamini, or for personal appearance he must be required to enter into a muchelika or penal obligation to this effect. I being appointed to the *Cummawishi Amulikhidmut* or superintendent, and Collector of the district, do enter into this agreement with the Hon'ble Company, viz.: "I will use my utmost

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endeavours to increase population and encourage the ryots to cultivate their lands by circulating and explaining Company's cowle. I will collect the revenues of the district from the renters of every taraf in money or grain agreeably to the kistbandi demanding only 3 per cent. on last year's residue, and 5 per cent. for the current year's rent for sibbandi expenses from which shall be discharged the pay of the Sheristadar and others, agreeably to the moyen zabita. If any Ijaradar of a hobly is dilatory in his payments, I will be answerable for the amount of his kists at the stipulated period.

35. The most effectual means shall be taken to apprehend thieves by making the hobligars, patels, kavalgars, and talaries, answerable for the robberies committed within their jurisdiction, and for the strictest dispensation of justice in all cases. I solemnly promise to execute the duties of my station agreeably to the sadamad and cowle nama and freely consent to being removed upon its being proved that I have acted contrary thereto; also to my refunding as a penalty the whole of the allowance I shall have received from that date."

36. The Moyen zabita for a collection of 10,000 pagodas only included.

For a head Sheristadar per month	6
For Karkuns	6
Sadarward	2
Total monthly ...	14

37. The Tahsildar will provide himself with the people required for his own department, without which he cannot receive his percentage which makes it unnecessary to insert them above.

38. An istihar nama or advertisement to the following purport will serve as his commission :—

39. In the name of the ijaradars hobligars, patels and of taluk be it known that being appointed Superintendent and Collector of the said district, you are hereby directed to act in obedience to him. You will place dependence on the Company's cowle, which you will receive through him—attend to his advice for the increase of cultivation, pay him your kists regularly at the stipulated period allowing him 3 per cent. on the collections of the last year's residue and 5 per cent. on those of the current year for sibbandi disbursements, comply with such requisitions of cattle, sheep or whatever may be wanted for the Sarkar, receiving payment for the same, and use your utmost endeavours to detect robbers within your jurisdictions, as he may direct; any neglect of his authority, or other offence will be punished—and if contrary to the sadamad or cowle nama, he commits any act of oppression, you may be certain that on its being represented through the Sheristadar, ample justice shall be done you.

40. The Sheristadars are properly in the moghul system of finance no other than the Sarkar registers of the revenue receipts and disbursements, and of consequence cheques upon the amildars' accounts, but to save expense, I propose to constitute them *amins* likewise, by making them the medium of all information whatever, in respect to their conduct towards the ryots, a collusion between them and the amildars is much to be apprehended, and it is perhaps impossible to guard against it effectually, but I think it may be done in a great degree by making the Sheristadars reward for information, in every instance, equally to the advantage the amildars could propose to themselves by any act of oppression or peculation, by taking pains to make the ryots acquainted with our wish, to support and redress them when aggrieved, by a freedom of access to all complainants, by punishing with severity Sheristadars who neglect to represent their injuries, and by suffering no offender to pass with impunity. The inhabitants of this country have always been the prey of rapacious managers, yet they have as good an idea of property, and as quick a sense of injury as other nations; and although the yoke sits easier upon them, than it would upon Englishmen, they comprehend perfectly the tenor of a cowle, and seek justice with avidity. I think therefore, that with activity on our part, the good effects proposed by my arrangements may be visible in the

short term of our management. A great deal depending on the Sheristadars, I have been the more particular in drawing out instructions for all those in the Baramahal, which I imagine will serve for all others under our jurisdiction in a

Hookum nama.

1*st.* Endeavour to collect by the end of jyeshtam, accounts of the *huttawali beriz* and *jama wussul baki*, raw produce, gross revenue, settlements, collection and balances of Virodhikrit Samvatsara (1791/2) particularizing what portion of the revenue was collected between the beginning of the year, and the 23rd Phalgunam (16th Makham) and what portion of it from that date to the end of the year, also what collections appertaining to the present year, have been made by Tippu's managers.

2*nd.* If possible, procure accounts of the *huttawali beriz*, and *jama wussul baki*, of any year, or number of years prior, to the last, and transmit them also by the time abovementioned.

3*rd.* Send monthly accounts of the amildar's *saugwali* (his settlements of the monthly rents, taxes, and other contracts with the ryots, and point out to them where it may be increased.

4*th.* Prepare by the end of the year, an account of the *huttawali*, and another of the *Jama wussul baki*, and transmit monthly ones of the *mahwari wussul Jama kharch* (monthly collections and disbursements) and by the end of Jyeshtam make an account of all *jaghirs*, *inams* and *moozra baub* (annual and monthly pensions) specifying which have been escheated, and which are continued to their incumbents.

5. Prepare likewise by the end of the year a *Kham wussul* account (of the whole produce) comprehending the *ayan wussul*, and the *sevoi jama*, not omitting one item of the *sud* nana wutta, *saderwarid*, *nuzzer jerimani kusarit*, and other articles composing the sevoi jama.

6. Make it your business to see that the *gray sair baghat*, *Dirhee payir Munniam baub*, *Bajy baub*, and other *sources* of finance always rented out in Gutta during the Kalavaris (Chaitram, Vysakham and Jyeshtam) are disposed of by the amildars with due regard to former contracts and he interest of the Sirkar, and transmit particular accounts of each, monthly, with full intimation, if the amildars pay proper attention or not to this part of their duty.

7*th.* Be it likewise your care to gain full information of all the *sair babet*, mamul zabita including the Baramarg ardamarg—Nakal—Pysal &ca. in every turuf.

8*th.* Draw up by the end of Jyeshtama State of every *turuf* Specifying the number of Villages in each inhabited, or deserted, and pointing out where the amildar has been neglectful in restoring them to their former condition.

9*th.* Observe if such of the inhabitants as have not the means of cultivation get *takkavi* of a cundy, or 10 Rupees per plough, and that emigrants from Ballaghat are exempted 2 fanams per pagoda or a fifth of the usual zabita in the *candayir*, and the whole aer *kanukkai* in the buttay, which are the indulgences directed to be made them as encouragement to settle, and inform me what amildars or patels are neglectful of their duty in this respect.

10*th.* The amildars and patels having engaged not to exact the full kandayam of the naral supari, or paunmulla, where there is paimali, and to regulate their collections from those articles by the residue, let it be your care that they do so.

11*th.* Use your influence with the ryots to repair talows or nullahs that require it by assurance of getting the *pillari* out of the Sirkar's share and the being exempted the *Samanakolaga* out of their own share, which the amildars are bound to give as encouragement to such undertakings.

12*th.* *The Kistbandi zabita* being regulated by the ryots' means of converting the monthly produce into money, the amildars have it in direction to regulate by it their Kistbandi with the royts, and they are prohibited the demanding more than

the amount of their kists, before the stated periods on which they become due, which regulations being intended for the case of the ryots you must require strict attention to.

13*th.* The amildars being prohibited the collection of the wussul baki or balance due from any period prior to the 23rd Phalgun (16th March) give information if they make any demands of that denomination.

14*th.* The amildars having bound themselves to regulate all their collections by the *Sadamud*, or ancient usage, of their respective districts, to secure the ryots in their property by every endeavour, to apprehend robbers, and to settle all disputes with impartiality—it is your business to impress the inhabitants with a knowledge of those circumstances, to listen to all their complaints, and inform me if the amildars oppress them, or neglect their applications for redress of others.

15*th.* As the reward of being diligent in watching over the amildars in their attempts to defraud the Sarkar, and in their undue exercise of their authority over the ryots, you shall be paid an equivalent to every sum that they omit in their accounts of sevoi jama, or extort from the ryots of which you give information.

16*th.* Procure a list of all the Zamindars, shanbogues, and other official people taken forcibly away by Tippu's Killadars since the peace—particularly specifying which of them are properly the provincial servants of the revenue, and which are only the servants of the Sarkar.

17*th.* Ascertain if there be any property in the country belonging to the Sarkar and secure it, transmitting an account of particulars, that direction may be sent you concerning it.

18*th.* Among the first things you do, procure an account of all the coins current in the districts under you, with a table of their present exchange—likewise one of the weights and measures used in them, with their quantities well ascertained in Company's, Pondichery, or Sultan Rupees, which lists you must transmit by the end of Vaisakham.

19*th.* These regulations contain the whole of your duty, and your strict observance of them is enjoined on pain of removal, and such treatment as your neglect shall merit. It is specially required that you prepare the several accounts herein mentioned, and that you transmit them at the stated periods. The first delay in this business, will be immediately followed by disagreable consequences.

41. The Sheristadars, as well as every other denominations of people employed in any appointment of trust in the Revenue Department, must enter into a *Muchelika* binding themselves to the performance of the duties allotted them, and likewise give the usual security of a *hakar Zamini*. The muchelika must be exactly the counterpart of the Hukum Nama; it is therefore unnecessary to insert it here. To understand the tenour and purposes of either fully, requires not only an explanation of the technical terms they contain, but an inspection of the methods practised by the natives in keeping revenue accounts, which necessarily includes a good deal of their system of finance. Though it be very extensive, and rather intricate, I shall endeavour to give a sufficient idea of it for understanding the business of the Sheristadars, by shewing how the affairs of a single district are managed, from the opening to the closing of its accounts for a whole year.

42. The beginning of the year, the patels and other farmers commence their *Sagawallies* or settlements which are of two denominations, viz. The nagadeat, or money collections, which include 1st The *kaitgunta* or kandayam *i.e.* The money rents of either dry or wet grains. 2nd The *Ghur Terige* or Khana Shumary *i.e.* House-rents, 3rd *Bairagee Sair* or Taxes upon trades-men. 4th, Munniam baub or poll taxes levied upon a few particular castes. 5th Bajy baub or taxes upon ghee and some other articles. 6th *pulvarry* a custom paid for the grazing of cattle. The second denomination of sagwalli comprehends all the Grains that are rented in buttai or kind, which are divided between the Sarkar, and the ryots. The Sarkar's share is called *Razwaram*, the ryot's *maidewaram*, and both together *Sackalyam*. The razwaram and maidewaram are generally equal, but in some places they take a little from the Razawaram called *pillari* and add it to the ryot's share, and in other places they take a portion of the maidwarrum called *sumana*

bolaga and add it to the Sirkar's share, according to the circumstances of cultivation. All the *nagadeat Sagwalli* is made in the Chaitram kalavari (April and May) excepting about a quarter of the grants. The other quarter and by far the greatest portion of the *Bathai Sagwalli* are made every month in seasons for tilling and sowing. Every settlement is registered by the *shanbogues* of villages, and constitutes their sagwalli hissali which the Sheristadars are directed to transmit copies of, to the cutcherry monthly. The *nagadeat* being all in specie sums, receives its greatest addition or diminution from the increase of ploughs, or desertion of the ryots, since they are bound to pay the amount of their contracts but the *Bathai* being divided with the ryots, the Sirkar's share is very uncertain, depending on the rains, and often receiving great damage from eclipses. If a valuation be given the quantities inserted in the sagwalli *hissali*, that account is then denominated a *dofil* or Estimate of what the annual produce would probably be, and when real produce is put in the room of that valuation, it is then the *aberiz*, or gross revenue and while being added, called the *huttawali*, the sair of the sair comprehends baramarg, ardamarg and stul bharti, or imposts, levied on the great roads, cross roads, and settled merchants. The beriz ought to be regulated by the huttawali, and sair, or whole produce, but it is only a nominal valuation made without due regard to it, and greatly exceeding it. The three accounts just described will be better understood, by an abstract or:"

Goshvara of the Saugwalli doul-a-huttawali hissal, i.e., abstract Estimate of the whole produce of the hobly of Ramasamudram.

Villages.	Beriz.	Kul nagadeat.	Kail Cundayem.				Gar Tairgee.		Tote Peir.		Beahgy.	Inam Kauky.		Poolee Wurry.	Kul Battai.	Bagira.			Ragi.			Sawa.			Buller.	
			Ryots.	Plougls.	Tokhem.	Cundayem.	Ghee.	Cundayem.	Zemeen.	Cundayem.		Zemeen.	Kauky.			Tokhem.	Rag.	Kymet.	Tokhem.	Rag.	Kymet.	Tokhem.	Rag.	Kymet.	Rag.	Kymet.
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
Rama Samudram ..	330 0 0	100 0 0	20 0 0	25 0 0	3 10 0	85 0 0	10 0 0	4 0 0	0 4 0	4 0 0	1 2 0	1 5 0	5 0 0	0 8 0	178 5 0	1 0 0	20 0 0	20 0 0	1 10 0	25 0 0	25 0 0	0 10 0	4 0 0	4 0 0	2 10 0	2 5 0
Dewa Samudram ...	120 0 0	80 0 0	8 0 0	12 0 0	2 0 0	41 0 0	10 0 0	3 5 0	...	...	0 8 0	0 17 2	3 5 0	1 2 0	81 5 0	0 10 0	10 0 0	10 0 0	0 10 0	12 0 0	12 0 0	1 0 0	8 0 0	8 0 0	2 0 0	2 0 0
Maura pilly ...	50 0 0	40 0 0	7 0 0	10 0 0	1 10 0	32 0 0	8 0 0	3 2 0	0 1 0	0 8 0	0 4 0	0 13 0	2 6 0	1 0 0	59 0 0	0 10 0	8 0 0	8 0 0	0 10 0	8 0 0	8 0 0	1 0 0	7 0 0	7 0 0	1 0 0	1 0 0
Gopaul Samudram ...	150 1 0	70 0 0	12 0 0	15 0 0	2 10 0	62 0 0	2 0 0	1 0 0	0 2 0	2 0 0	0 3 0	1 7 2	5 5 0	1 2 0	63 0 0	1 0 0	12 0 0	12 0 0	0 15 0	7 0 0	7 0 0	0 10 0	3 0 0	3 0 0	1 10 0	1 5 0
Sair	10 0 0	12 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	660 1 0	272 0 0	47 0 0	62 0 0	9 10 0	218 0 0	30 0 0	11 7 0	0 7 0	6 8 0	2 7 0	4 0 0	16 6 0	4 2 0	382 0 0	3 0 0	50 0 0	50 0 0	3 5 0	52 0 0	52 0 0	3 0 0	22 0 0	22 0 0	7 0 0	7 0 0

Villages.	Dour.		Codroo.			Erandy.			Coolry.			Narul.			Supari.			Dhán.			Tamelumum.	Mara Walla.	Jumla.	Lokam.	Mulla.
	Rag.	Kymet.	Tokhem.	Rag.	Kymet.	Tokhem.	Rag.	Kymet.	Tokhem.	Rag.	Kymet.	Tal.	Mo.	Kymet.	Trees.	No.	Kymet.	Tokhem.	Beriz.	Kymet.					
28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
Rama Samudram ...	20 0 0	2 5 0	1 0 0	30 0 0	30 0 0	0 3 0	1 10 0	0 3 0	3 0 0	3 0 0	50 0 0	1,000 0 0	1 0 0	50 0 0	50 0 0	2 0 0	4 0 0	10 0 0	80 0 0	80 0 0	2 0 0	3 0 0	278 5 0	21 5 0	...
Dewa Samudram ...	2 0 0	2 0 0	0 10 0	10 0 0	10 0 0	...	...	...	...	0 5 0	...	...	...	...	...	...	...	5 0 0	35 0 0	35 0 0	1 5 0	1 0 0	131 5 0	...	11 5 0
Maura pilly ...	1 0 0	1 0 0	1 0 0	7 0 0	7 0 0	0 1 0	0 1 0	0 1 0	0 10 0	...	50 0 0	1,000 0 0	1 0 0	50 0 0	50 0 0	1 10 0	3 0 0	3 0 0	20 0 0	20 0 0	1 0 0	1 0 0	99 0 0	...	10 0 0
Gopaul Samudram ...	1 0 0	1 5 0	1 0 0	15 0 0	15 0 0	...	...	...	...	...	...	...	...	...	...	...	...	2 10 0	20 0 0	20 0 0	1 8 0	1 2 0	133 0 0	17 1 0	...
Sair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12 0 0	...	2 0 0
Total ...	7 0 0	7 0 0	3 10 0	62 0 0	62 0 0	0 4 0	2 0 0	0 4 0	3 10 0	3 5 0	100 0 0	2,000 0 0	2 0 0	100 0 0	100 0 0	3 10 0	7 0 0	20 10 0	155 0 0	155 0 0	4 5 0	6 2 0	654 0 0	38 6 0	...

43. To illustrate what was said of the *doul*, and *huttawali* resulting from the *Saagwali*, it is only necessary to observe, that without the *razwaram* and *kymet*, the foregoing would be a saugwali *hissaal*. That when an estimate of the produce is made from the tokhaṁ, or quantity sown, and a valuation put on it it is a *doul*—and that when the real produce of grain, and the price it brings when sold are entered, it is an *huttawali*. As already mentioned the Saagwali is registered in the spring seasons before the amildars make their settlements, and of consequence when there is no reason for giving a false account of it. The *doul* is made before the reaping of the crops, and the *huttawali* as each crop is gathered in, and the battai divided between the Sarkar and the ryots. The end answered by these three accounts is the discovery of peculations, by comparing them with one another, for the skilful in agriculture know the proportions the huttawali or produce should bear to the quantity of seed entered in the saagwali account, and which afterwards appears in the doul.

44. The *revenue* arising from the several articles of produce in the foregoing statement of the district, I have taken for an example, is called *Ayan Wassul*, and other sources of finance denominated *sevoi jama* generally consisting of *bewaras mal* or effects that have no proprietor *jerumana* or *fines*, *nuzzers* and *sud*; presents, and interest upon money the amildar improperly exacts of the ryots—*Sadarward* or over plus of assessment made for defraying that expense. Disbursements of revenue are chiefly *sibbandi* or servants' pay and Sadarward which implies stationery, and their contingencies and *Irsal* or money remitted to the public treasury. The revenue of the *nagadeat* is collected as it becomes due according to the contract, and that of the *huttay* as the amildar can dispose of the Sarkar's and the ryots of their shares. The revenue collections and disbursements of villages are entered by the shanbogues or accountants in what is called their *hant kirrada* or waste book and razinama or journal and thence transferred into their *maheswary hissaul* or monthly account as follows:—

No. 1.

Maheswari Wusuli Kuthawani of Cusba Ramasamudram for Parithavi—Abstract monthly collection of that Village.

Months.	Nagadeat.												Battai.												Sevoi jama.											
	Kul Nagadeat.	Sait Candayar.	Gar Taifgee.	Bag bhat.	Bees geevo.	Inam kauky.	Wary.	Kul Wary.	Kul Battai.	Bajra.	Ragi.	Sawa.	Bullcr.	Toor.	Codru.	Yorandy.	Kul Wasool.	Be Wairs.	Good Nanavutton.	Sadarward.	Gross Frokt.	Matty Ijarra.	Anag Kussar.	Jiramanu.	Kul Sewajum	Pul Wary.	Kul Battai.	Bajra.	Ragi.	Sawa.	Bullcr.	Toor.	Codru.	Yorandy.	Kul Wasool.	Be Wairs.	Good Nanavutton.	Sadarward.	Gross Frokt.	Matty Ijarra.	Anag Kussar.	Jiramanu.	Kul Sewajum
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	31	30	29	28	27	26	25	24	23	8	9	10	11	12	13	14	15	16	31	30	29	28	27	26	25	24	23
Aswanjam Kartikam ...	30 0 0	26 0 0	2 0 0	2 0 0	...	...	0 8 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 2 0	0 8 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 2 0
Kartikam	15 0 0	12 0 0	1 0 0	1 2 0	...	...	...	...	9 0 0	9 0 0	...	...	...	...	...	...	31 0 0	7 0 0	...	...	...	...	...	0 7 0	...	9 0 0	9 0 0	...	...	...	...	...	...	31 0 0	7 0 0	...	...	...	...	...	0 7 0
Margasiram	11 0 0	7 0 0	1 0 0	0 8 0	...	...	0	0	35 5 0	...	9 0 0	...	...	...	...	...	21 5 0	...	...	...	...	...	...	1 5 0	0	35 5 0	...	9 0 0	...	...	...	...	...	21 5 0	...	...	...	...	...	...	1 5 0
Pushiam	18 5 0	15 0 0	...	...	...	...	0	0	16 5 0	...	15 0 0	...	...	...	...	...	54 0 0	...	...	...	...	...	...	...	0	16 5 0	...	15 0 0	...	...	...	...	...	54 0 0	...	...	...	...	...	...	...
Makham	10 5 0	10 0 0	...	...	0 5 0	...	0	0	40 0 0	...	...	4 0 0	...	2 5 0	...	...	28 5 0	...	...	...	...	1 5 0	...	...	0	40 0 0	...	...	4 0 0	...	2 5 0	...	...	28 5 0	...	...	...	...	...	1 5 0	...
Phalgunam	5 0 0	5 0 0	...	...	0 5 0	...	0	0	31 5 0	...	...	...	...	...	...	...	45 0 0	...	...	...	...	0 5 0	...	...	0	31 5 0	...	...	...	...	...	...	...	45 0 0	...	...	...	...	...	0 5 0	...
Chaitram	0 10 0	1 0 0	...	...	...	...	0	0	20 0 0	30 0 0	...	...	...	...	...	...	32 5 0	...	...	...	...	...	...	...	0	20 0 0	30 0 0	...	...	...	...	...	...	32 5 0	...	...	...	...	...	...	...
Vaisakham	5 0 0	5 0 0	...	...	...	...	0	0	14 0 0	...	1 0 0	...	...	...	...	...	25 0 0	...	...	...	...	...	...	...	0	14 0 0	...	1 0 0	...	...	...	...	...	25 0 0	...	...	...	...	...	...	...
Jyeshtam	...	...	...	...	...	...	0	0	12 0 0	...	...	...	...	...	...	...	14 0 0	...	...	...	...	...	...	...	0	12 0 0	...	...	...	...	...	...	...	14 0 0	...	...	...	...	...	...	...
Ashadham	...	...	...	...	...	...	0	0	178 5 0	30 0 0	25 0 0	4 0 0	2 5 0	2 5 0	30 0 0	1 5 0	297 4 0	7 0 0	2 0 0	3 0 0	3 0 0	3 0 0	2 0 0	22 9 0	0	178 5 0	30 0 0	25 0 0	4 0 0	2 5 0	2 5 0	30 0 0	1 5 0	297 4 0	7 0 0	2 0 0	3 0 0	3 0 0	3 0 0	2 0 0	22 9 0
Total ...	96 0 0	81 0 0	4 0 0	4 0 0	1 2 0	5 0 0	1	1	639 0 0	60 0 0	50 0 0	8 0 0	5 0 0	4 5 0	30 0 0	2 5 0	594 8 0	14 0 0	4 0 0	6 0 0	6 0 0	6 0 0	4 0 0	45 18 0	1	639 0 0	60 0 0	50 0 0	8 0 0	5 0 0	4 5 0	30 0 0	2 5 0	594 8 0	14 0 0	4 0 0	6 0 0	6 0 0	6 0 0	4 0 0	45 18 0

Months.	Ayin Jumma or Wasool—cont.																																			
	Battai.																								Nagadeat.											
	Coolie.	Naral.	Supari.	Dhanu.	Mora Wallu.	Tair Band.	Kul Sewajum	Pul Wary.	Kul Battai.	Bajra.	Ragi.	Sawa.	Bullcr.	Toor.	Codru.	Yorandy.	Kul Wasool.	Be Wairs.	Good Nanavutton.	Sadarward.	Gross Frokt.	Matty Ijarra.	Anag Kussar.	Jiramanu.	Kul Nagadeat.	Sait Candayar.	Gar Taifgee.	Bag bhat.	Bees geevo.	Inam kauky.	Wary.	Kul Wary.	Kul Nagadeat.	Sait Candayar.	Gar Taifgee.	Bag bhat.	Bees geevo.	Inam kauky.
1	17	18	19	20	21	22	23	8	9	10	11	12	13	14	15	16	31	30	29	28	27	26	25	24	2	3	4	5	6	7	8	9	2	3	4	5	6	7
Aswanjam Kartikam ...	...	...	...	...	...	...	1 2 0	0	...	...	...	...	...	...	...	...	31 2 0	...	...	...	...	...	...	1 2 0	30 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...
Kartikam	...	...	...	...	...	...	0 7 0	0	...	...	...	...	...	...	...	...	22 0 0	7 0 0	...	...	...	...	...	0 7 0	15 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...
Margasiram	...	...	...	...	...	...	1 5 0	0	...	...	...	...	...	...	...	...	21 5 0	...	...	...	...	...	...	1 5 0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Pushiam	...	...	...	...	...	...	1 5 0	0	...	...	...	...	...	...	...	...	54 0 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Makham	...	...	...	...	...	...	0 5 0	0	...	...	...	...	...	...	...	...	28 5 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Phalgunam	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	45 0 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Chaitram	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	32 5 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Vaisakham	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	25 0 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Jyeshtam	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	14 0 0	...	...	...	...	...	...	...	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Ashadham	...	...	...	...	...	...	11 2 0	0	...	...	...	...	...	...	...	...	23 2 0	...	...	...	...	...	...	11 2 0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	17	18	19	20	21	22	22 9 0	1	639 0 0	60 0 0	50 0 0	8 0 0	5 0 0	4 5 0	30 0 0	2 5 0	594 8 0	14 0 0	4 0 0	6 0 0	6 0 0	6 0 0	4 0 0	45 18 0	1	639 0 0	60 0 0	50 0 0	8 0 0	5 0 0	4 5 0	30 0 0	2 5 0	594 8 0	14 0 0	4 0 0	6 0 0	6 0 0	6 0 0	4 0 0	45 18 0

Mahewari wassuli kathawani of Gopal Samudrum for Paridhavi—Abstract monthly revenue account of that village.

Months.	Ayan jama or wassool.															
	Nagadiat.							Batai.								
	Kul nagadiat.	Sait Caridayim.	Gize Tairgue.	Baghat.	Bivogue.	Inam kauky.	Palu Wully.	Kul batai.	Bajra.	Ragi.	Sawa.	Buller.	Toor.	Codru.	Yerandy.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Aswaujam	15 0 0	10 0 0	1 0 0	2 0 0	...	...	...	...	...	...	...	...	...	...	...	
Kartikam	7 0 0	2 0 0	...	...	0 3 0	3 5 0	1 2 0	...	...	...	...	...	...	...	...	
Margasiram	...	...	...	...	...	...	...	10 0 0	...	...	...	...	...	...	...	
Pushiam	10 0 0	10 0 0	...	...	...	...	...	2 5 0	...	1 0 0	0 5 0	1 0 0	...	...	...	
Makham	10 0 0	10 0 0	...	...	...	...	...	10 0 0	...	2 0 0	1 5 0	..	0 5 0	1 0 0	...	
Phalgun	20 0 0	20 0 0	...	...	...	...	...	7 7 0	...	2 0 0	...	...	...	5 5 0	...	
Chaitram	8 0 0	8 0 0	...	...	...	...	...	10 5 0	...	2 0 0	...	...	...	5 5 0	...	
Vaisakham	...	...	...	...	...	...	...	13 5 0	3 0 0	...	1 0 0	0 5 0	1 0 0	3 0 0	...	
Jyeshtam	...	...	...	...	...	...	...	9 0 0	9 0 0	...	...	...	...	...	...	
Ashadham	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	70 0 0	60 0 0	1 0 0	2 0 0	0 3 0	3 5 0	1 2 0	63 0 0	12 0 0	7 0 0	3 0 0	1 5 0	1 5 0	15 0 0	...	

Months.	Ayan jama or wussul—*cont.*						Sevoi jama.								
	Batai—*cont.*														
	Culti.	Naral.	Supari.	Dhanu.	Maro Wully.	Tarbund.	Kul sevoi jama.	Jeramana.	Anaj kussar.	Mutty Ijara.	Gross Frokt.	Sadar-ward.	Bewory.	Kurra Jama.	Kul Wussul.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Aswaujam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15 0 0
Kartikam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7 0 0
Margasiram	...	...	...	10 0 0	...	...	...	...	...	...	...	...	...	...	10 0 0
Pushiam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12 5 0
Makham	...	...	...	5 0 0	...	...	...	...	...	...	...	...	...	...	20 0 0
Phalgun	...	...	...	...	...	...	3 5 0	3 0 0	...	...	...	...	...	...	31 0 0
Chaitram	...	...	...	...	1 2 0	1 8 0	...	...	...	...	...	...	...	...	18 5 0
Vaisakham	...	...	...	5 0 0	...	...	...	...	...	...	...	...	...	0 5 0	14 0 0
Jyeshtam	...	...	...	...	...	...	...	...	...	...	...	...	...	5 5 0	14 5 0
Ashadham	...	...	...	...	...	...	6 5 0	3 5 0	...	...	...	1 0 0	2 0 0	11 1 0	17 6 0
	...	...	...	20 0 0	1 2 0	1 8 0	10 0 0	6 5 0	...	...	...	1 0 0	2 0 0	17 1 0	160 1 0

No. 2.

Mahéwari wassuli kathawani of Dewa Samudram for Paridhavi—Abstract monthly collection account of that village.

Months.	Ayan jama or wassool.														
	Nagadiat.							Batai.							
	Kul nagadiat.	Soit Kun dayem.	Gwotairi-gue.	Baght.	Birigue.	Inam kauky.	Palu wussul.	Kul batai.	Bajra.	Ragi.	Sewa.	Buller.	Tur.	Codru.	Yerandy.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Aswayujam	25 0 0	20 0 0	1 5 0	...	0 5 0	3 0 0	...	...	...	...	...	...	...	...	...
Kartikam	8 5 0	6 0 0	1 0 0	...	...	0 5 0	1 0 0	...	...	...	...	...	...	...	...
Margasiram	6 5 0	5 0 0	1 0 0	...	0 3 0	...	0 2 0	11 5 0	...	...	...	...	...	...	...
Pushiam	...	...	...	...	...	...	...	3 0 0	...	...	...	...	...	...	...
Makham	8 0 0	8 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...
Phalgunam	...	...	...	...	...	...	...	9 5 0	...	9 5 0	...	...	...	...	...
Chaitram	...	...	...	...	...	...	...	11 6 0	...	2 5 0	8 0 0	1 0 0	...	0 3 0	...
Vaisakham	...	...	...	...	...	...	...	12 0 0	...	...	...	...	...	...	...
Jyeshtam	...	...	...	...	...	...	...	10 0 9	...	...	...	...	...	...	...
Ashadham	...	...	...	...	...	...	...	2 3 7	10 0 0	...	...	1 0 0	2 0 0	9 7 0	...
	50 0 0	41 0 0	3 5 0	...	0 8 0	3 5 0	1 2 0	81 5 0	10 0 0	12 0 0	8 0 0	2 0 0	2 0 0	10 0 0	...

Months.	Ayan jama or wassool—*cont.*						Sevoi jama.								
	Batai—*cont.*														
	Coolti..	Naral.	Supari.	Dhana.	Mara Walon.	Turbund.	Kul sevoi jama.	Jire mana.	Anaj Kulsar.	Matty Gara.	Gross frokt.	Sadar-ward.	Sood nana Wutta.	BeWairs.	Kul Wussul.
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
Aswayujam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25 0 0
Kartikam	...	...	...	...	...	...	1 5 0	...	...	...	...	1 5 0	...	...	10 0 0
Margasiram	...	...	...	11 5 0	...	...	...	...	...	...	...	...	...	...	18 0 0
Pushiam	...	...	...	3 0 0	...	...	2 5 0	2 0 0	...	...	...	...	...	0 5 0	3 0 0
Makham	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10 5 0
Phalgunam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9 5 0
Chaitram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	13 6 0
Vaisakham	...	...	...	12 0 0	...	...	...	...	...	...	...	...	...	...	12 0 0
Jyeshtam	...	...	...	8 5 0	1 0 0	0 5 0	...	...	...	...	...	...	...	...	10 0 0
Ashadham	...	...	...	...	...	1 0 0	1 2 0	1 2 0	...	...	...	1 5 0	...	0 5 0	24 9 0
	...	...	...	35 0 0	1 0 0	1 5 0	5 2 0	3 2 0	...	...	...	1 5 0	...	0 5 0	136 7 0

No. 3.

Mahéwari Wassuli kathawani of maropally for Paridhavi.—Abstract monthly revenue collection of that village.

Months.	Ayan jama or wussool.														
	Nagadiat.							Batai.							
	Kul nagadiat.	Fait canedayen.	Gur Tairgue.	Baghat.	Bevigue.	Inam Kauky.	Pulu Wully.	Kul battai.	Bajra.	Ragi.	Sava.	Bulloe.	Toor.	Codru.	Yerandy.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Aswayujam	10 0 0	6 0 0	3 2 0	0 8 0	...	...	...	...	...	...	...	...	...	...	...
Kartikam	5 0 0	5 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...
Margasiram	12 0 0	9 0 0	...	...	0 4 0	2 6 0	...	5 0 0	...	...	...	...	...	...	...
Pushiam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Makham	9 0 0	8 0 0	...	...	...	...	1 0 0	3 5 0	...	...	...	...	...	...	...
Phalgunam	4 0 0	4 0 0	...	...	...	...	...	9 0 0	5 0 0	4 0 0	...	...	...	...	...
Chaitram	...	...	...	...	...	...	...	7 5 0	...	...	4 0 0	1 0 0	1 0 0	1 5 0	...
Vysakham	...	...	...	...	...	...	...	5 0 0	...	...	...	...	...	...	0 5 0
Jyeshtam	...	...	...	...	...	...	...	3 0 0	...	3 0 0	...	...	...	...	...
Ashadham	...	...	...	...	...	...	...	26 0 0	3 0 0	1 0 0	3 0 0	...	...	5 5 0	...
	40 0 0	32 0 0	3 2 0	0 8 0	0 4 0	2 6 0	1 0 0	59 0 0	8 0 0	8 0 0	7 0 0	1 0 0	1 0 0	7 0 0	0 5 0

Months.	Ayan jama or wassool—*cont.*															
	Batai—*cont.*						Sevoi jama.									
	Culti.	Naral.	Supari.	Dhaun.	Mar Wulla.	Tarband.	Kul sevoi jamma.	Jeremana.	Anaj kussar.	Matty Ijara.	Gross ferokt.	Sadarward.	Loadnan wulla.	Be wairs.	Kul wussool.	Kul wussul.
	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Aswayujam	...	...	...	...	...	...	1 8 0	...	...	...	...	...	...	...	...	10 0 0
Kartikam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 3 0
Margasiram	...	...	...	5 0 0	...	...	...	...	...	...	...	...	...	...	...	17 0 0
Pushiam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Makham	...	...	...	3 5 0	...	...	...	...	...	...	...	...	...	...	...	12 5 0
Phalgunam	...	...	...	...	...	...	1 8 0	1 8 0	...	...	...	...	...	...	...	13 0 0
Chaitram	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7 5 0
Vysakham	...	...	...	4 5 0	...	...	...	...	...	...	...	...	...	...	...	5 0 0
Jyeshtam	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3 0 0
Ashadham	0 5 0	1 0 0	3 0 0	7 0 0	1 0 0	1 0 0	1 0 0	...	...	...	...	1 0 0	...	...	...	27 0 0
	0 5 0	1 0 0	3 0 0	20 0 0	1 0 0	1 0 0	4 6 0	3 6 0	...	...	...	1 0 0	...	...	...	103 6 0

No. 4.

Mahéwari wassuli kathawany of the Sair of the foregoing villages composing the turuf of Ramasamudram.

Months.	Badamarg.	Ardamarg.	Stul bhureot.	Baza fusgce.	Jumla.
Chaitram	0 5 0	0 2 0	0 2 0	0 1 0	1 0 0
Vaisakham	0 6 0	0 1 0	0 1 0	0 0 8	0 8 8
Jyeshtam	0 4 0	0 2 0	0 2 0	0 1 0	0 9 0
Ashadham	0 7 0	0 3 0	0 1 0	0 1 0	1 2 0
Sravanam	0 3 0	0 1 0	0 0 8	0 0 8	0 5 6
Badbrapatham	0 2 0	0 2 0	0 1 0	0 0 1	0 6 0
Aswayujam	...	0 1 0	0 0 8	0 1 0	0 2 8
Kartikam	1 0 0	0 2 0	0 3 0	0 1 8	1 6 8
Margasiram	0 8 0	0 3 0	0 1 0	0 1 0	1 3 0
Pushiam	0 9 0	0 4 0	0 1 0	0 0 8	1 4 8
Makham	0 6 0	0 2 0	0 1 0	0 1 0	1 9 0
Phalgunam	0 8 0	0 2 0	0 1 0	0 2 0	1 3 0
Total ...	6 8 0	2 5 0	1 5 0	1 2 0	12 0 0

The foregoing shews the monthly progress of collection, the nagadiat as recovered in specie and the batai as the ryots sell of their quotas. Disbursements of the village rents chiefly consist of ayau jama, Irsal, and sevoi jama Irsal, *i.e.* remittances of actual, and of casual collections of revenue to the cutcherry of the district, the monthly accounts of them being taken from the hat kirrada and rozenamaha form together with the amount of revenue receipts from the above, the wassul jama kharch, or account of the village with the revenue, viz.

Mouza wassuli jama kharch goshwara of Kasba Ramasamudram for Paridhavi or abstract account of revenue receipts and disbursements of that village for the said year.

Wussul.			
Ayan wassul nagadiat	96 0 0		
Battai Babat	178 5 0		
Jumla		274 5 0	
Sevoi jama		22 9 0	
Kul jama			297 4 0
Khirch.			
Aswayujam ayan Irsal	30 0 0		
Sevoi jama jaremana	1 2 0		
		31 2 0	
Kartik ayan Irsal	15 0 0		
Sevoi jama bawa	2 0 0		
		22 0 0	
Margasir ayan Irsal	20 0 0		
Sevoi jama jaremana	1 5 0		
		21 5 0	
Pushiam ayan Irsal	...	50 0 0	
Makham do.	27 1 0		
Sevoi jama auj kussar	1 5 0		
		28 5 0	
Phalgun ayan Irsal	45 0 0		
Sevoi jama auj kussar	0 5 0		
		45 5 0	
Chaitrara ayan Irsal	...	32 0 0	
Vaisakham do.	...	25 0 0	
Jyeshtam do.	...	15 0 0	
Ashadham ayam Irsal	15 0 0		
Sevoi jama jaremana	1 2 0		
Muchy frokht	3 0 0		
Gross frokht	3 0 0		
		22 2 0	0 0 0
Jumba Irsal	...	...	293 4 0

Tufsil.

Ayan Irsal	274	5	0
Sevoi jama Irsal	18	2	0
Baki			4 0 0

Beraiz of the Baki.

Ayan wassul	274	5	0
Do. Irsal	274	5	0
Ayan Baki ...			0 0 0
Sevoi jama	22	9	0
Do. Irsal	18	2	0
Sevoi baki ...			4 0 0
Jumla baki hastanter			4 0 0

Mahéwari wassul kuthawanie of the Sair of the foregoing villages composing the turuf of Ramasamudrum:

Months.	Bara Marg.	Arda Marg.	Steel bhureet.	Bazar fusgee.	Jumla.
Chaitram	0 5 0	0 2 0	0 2 0	0 1 0	1 0 0
Vaisakham	0 6 0	0 1 0	0 1 0	0 0 8	0 8 8
Jyeshdam	0 4 0	0 2 0	0 2 0	0 1 0	0 9 0
Ashadham	0 7 0	0 3 0	0 1 0	0 1 0	1 2 0
Sravanam	0 3 0	0 1 0	0 0 8	0 0 8	0 5 0
Baddrapatam	0 2 0	0 2 0	0 1 0	0 1 0	0 6 0
Asjwayujam	...	0 1 0	0 0 8	0 1 0	0 2 8
Kartikam	1 0 0	0 2 0	0 3 0	0 1 8	1 6 8
Margasiram	0 8 0	0 3 0	0 1 0	0 1 0	1 3 0
Pushiam	0 9 0	0 4 0	0 1 0	0 0 8	1 4 8
Makham	0 6 0	0 2 0	0 1 0	0 1 0	1 0 0
Phalgunam	0 8 0	0 2 0	0 1 0	0 2 0	1 3 0
Jumla	6 8 0	2 5 0	1 5 0	1 2 0	12 0 0

The foregoing shews the monthly progress of collection, the nagadiat as received in specie and the batai as the ryots sell off their quotas. Disbursements of the village rents chiefly consist of ayan jama Irsal and sevoi jama Irsal *i.e.* remittances of actual and of casual collections of revenue to the cutcherry of the district. The monthly amounts of them being taken from the haut khirrula and roze naucha form together with the amount of revenue receipts from the above.

No. 5.

The wassuli jama kharch, or the account of the village with revenue jumla Irsal 293–1–0.

Tufsil.

Ayan Irsal	274	5	0
Sevoi jamma Irsal	18	2	0
Baki			4 0 0

Beriz of the Baki.

Ayan wassul	274	5	0
Do. Irsal	274	5	0
Ayan baki ...			0 0 0
Sevoi jama	22	9	0
Do. Irsal	18	2	0
Sevoi baki			4 0 0
Jumla baki hastanter			4 0 0

No. 6.

Wassuli jama kharch goshwara of Devasamudram :—

Wassul.

Ayan wassul nagadiat	50	0	0
Batta babet	81	5	0
Jumla ...	131	5	0
Sevoi jama	5	2	0
Jumla	136	7	0

Kharch.

Aswayujam Irsal	25	0	0
Kartikam do.	8	5	0
Margasiram do.	18	0	0
Pushiam do.	3	0	0
Makham	8	0	0
Sevoi I. babit jirwa ...	2	0	0
Bewaris	0	5	0
	10	5	0
Phalgun ayan Irsal	9	5	0
Chaitram do.	13	8	0
Vaisakham do.	10	0	0
Ashadham do.	2	8	0
Kul Jrsal ...	113	0	0
	1	0	0

Tufsil.

Ayan babat	110	6	0
Sevoi jama babat	2	5	0
Baki	23	6	0

Bereaz of the Baki.

Ayan wassul	131	5	0
Do. Irsal	110	6	0
	20	9	0
Sevoi jama	5	2	0
Do. Irsal	2	5	0
Do. baki	2	7	0
Jumla baki hastanter	23	6	0

Tufsil.

Ijara	120	0	0
Ayan Irsal	110	6	0
Ijara baki	9	4	0
Sevoi jama baki	2	7	0
Kul baki due to the sarkar	12	1	0
Naffa or amildar's profit	11	5	0
Jumla baki hastanter	23	6	0

No. 7.

Wussul jama Kharch goshwara of Maropalli.

Wussool.

Ayan wassool nagadiat	40 0 0		
Batai babit	59 0 0		
Jumla ...		99 0 0	
Sevoi jama		4 6 0	
Jumla wassul			103 6 0

Skirch.

Aswayujam ayan Irsal	10 0 0		
Kartikam do.	5 0 0		
Margasiram do.	17 0 0		
Pushiam do.	...		
Makham do.	12 5 0		
Phalgun do.	13 0 0		
Chaitram do. ... 7 5 0			
Sevoi jama B. jer. ... 1 8 0			
	9 3 0		
Vaisakham ayan Irsal	5 0 0		
Jyeshtam do.	3 0 0		
Ashadham do.	7 0 0		
Kul Irsal			81 8 0

Tafsil.

Ayan Irsal	80 0 0		
Sevoi jama	1 8 0		
Baki			21 8 0

Berauz of the baki.

Ayan wassul	99 0 0		
Do. Irsal	80 0 0		
Ayan baki ...		19 0 0	
Sevoi jama wassul	4 6 0		
Do. Irsal	1 8 0		
Baki ...		2 8 0	
Jumla baki hastanter			21 8 0
Ijara	80 0 0		
Ayan Irsal	80 0 0		
Baki ijara ...		0 0 0	
Sevoi jama wassul	4 6 0		
Do. Irsal	1 8 0		
Do. baki		2 8 0	
Naffa or amildar's profit		19 0 0	
Jumla baki hastanter			21 8 0

No. 8.

Wussul jama Kharch goshwara of Gopaulsamudram.

Wassul.

Ayan wassul nagadiat	70 0 0		
Batai babat	63 0 0		
Jumla		133 0 0	
Sevoi jama		10 0 0	
Kurrug jama		17 0 0	
Jumla wassul			160 1 0

Kharch.

Aswayujam ayan Irsal		15 0 0	
Kartikam do.		7 0 0	
Margasiram do.		10 0 0	
Pushiam do.		12 5 0	
Makham do.		20 0 0	
Phalgun do. 27 5 0			
Sevoi babat jermani 3 5 0			
		31 0 0	
Chaitram ayan Irsal		18 5 0	
Vaisakham do.		14 0 0	
Jyeshtam do.		14 0 0	
Ashadham do.		14 6 0	
Jumla kharch			153 6 0

Tafsil.

Ayan Irsal	133 0 0		
Sevoi do.	3 5 0		
Karraz	17 1 0		
Baki			6 5 0

Beiauz of Baki.

Ayan wassul	133 0 0		
Do. kharch	133 0 0		
Ayan baki ...		0 0 0	
Sevoi jama wassul	10 0 0		
Do. Irsal	3 5 0		
Sevoi baki ...		6 5 0	
Kurriz jama	17 1 0		
Do. Irsal	17 1 0		
Karraz baki ...		0 0 0	
Jumla baki hastanter			6 5 0

Tafsil.

Jermana	3 5 0		
	1 0 0		
Sadarward	2 0 0		
Jama ...			6 5 0

No. 9.

Wassul jama Kharch goshwara of the Sair turuf Ramasamudram.

Wassul.

Bada marg	6	8	0
Arda marg	2	5	0
Stul bhureet	1	5	0
Bazar fasgee	1	2	0
Jumla wussul ...	12	0	0

Tafsil.

Ijara	10	0	0
Afzuder over plus	2	0	0

Kharch.

Kartik Irsal	3	0	0
Pushiam	4	0	0
Phalgunam	4	5	0
Jumla Irsal ...	11	5	0

Tafsil.

Dur by the ijara	10	0	0
Afzud Powetty	1	5	0
Baki hastanter ...	5	0	0

The mowza wassuli jama kharch account is that of the patels, or village renters, with the amildars' intermediate farmers between them, and the Sarkar. The general principle to be remembered in revenue contracts is, that they only include the ayan jama, and not the sevoi jama which must be separately accounted for.

It may be observed of the last set of accounts that in the one Ramasamudrum, the rent of it being 300 pagodas, and the ayan collections only 274–5–0, its patel would be a loser of 25–5–0, but it is found by the huttawali account that it ought to have 278–5–0. Consequently he will only lose 25–5–0 after paying the 4 pagodas hastanter (or balance in hand) into the amildar. In the Dewasamudram account, it is found that huttawali and the ayan wassul are equal, consequently that nothing is due from the petty farmers to the patels, and that a balance of 23–6–0 remains in his hands; also that if he pays the Sarkar its due he will be a gainer of 11–5–0. But he pleaded that he had paid all he had collected, viz. 110–6–0 (which is 10–6–0 short of his rent) until the truth was discovered by examination of his accounts. The Maropally accountt. is a debtor of 2–8–0 Sevoi jama to the Sirkar. The patel of Gopaulsamudrum has paid in the whole of his collection, viz. 133–0–0, and borrowed 17–1–0 to fulfil his engagements, his rent being 150–1–0 but deducting 6–5–0 the balance of his Sevoi jama, he will only lose 10–6–0. The Sair Collector should be a gainer of 2 pagodas by his contract, but having paid 1½ of that to the amildar, gains only ½ pagoda.

These accounts current being transmitted to the Kasba of the taraf, the taraf renters shanbogues, make an abstract of them and of the mouza Wassuli Kathawani taking the jumlas or totals of the annual receipts, and disbursements, and balances of each.

No. 10.

Dahy be dahy Wassuli jama kharch kathawani taraf Ramasamudrum or abstract account of the revenue receipts disbursements and balances of the Villages composing that district.

Ayan jama or Wassul.

Mouzas or Villages.	Kulayin Sewoy and Kurnz Jama.	Kulbunga diat.	Salt Card.	Bir Ware.	Sader-ward.	Gur Tair.	Baghat.	Bair glee.	Imam kauky.	Poolee Wully.	Kull Bidal.	Bajra.	Reigi.
1	2	3	4	5	6	7	8	9	10	11	12		
Ramasamudram ...	207 4 0	98 0 0	81 0 0	7 0 0	2 0 0	4 0 0	3 0 0	1 2 0	5 0 0	0 8 0	178 5 0	20 0 0	25 0 0
Dewasamudram ...	135 7 0	50 0 0	41 0 0	5 0 0	1 5 0	8 5 0	...	0 8 0	3 5 0	1 2 0	81 5 0	10 0 0	12 9 0
Maropally	105 0 0	40 0 0	33 0 0	...	...	3 2 0	0 4 0	0 4 0	2 0 0	1 0 0	59 0 0	8 0 0	8 0 0
Gopalsamudram ...	160 1 0	70 0 0	60 0 0	1 0 0	...	2 0 0	0 3 0	0 3 0	5 5 0	1 2 0	63 0 0	12 0 0	7 0 0
Sair	12 0 0	12 0 0	...	...	...	...	...	...	...	...	...	...	...
Jumla ...	700 8 0	269 0 0	214 0 0	13 5 0	3 5 0	11 7 0	6 8 0	2 7 0	16 6 0	4 2 0	382 0 0	50 0 0	53 0 0

Remarks on the construction of the account.

Sevoi jama.

Mouzas or Villages.	Kul sevoi jama.	Jeremana.	Bir Ware.	Sader-ward.	Matty Yard.	Gross brokt.	Lood kan.	Anuj kussor.	Kulayin and sevoi.	Kurring.	Reigi.
24	25	26	27	28	29	30	31	32	33		
Ramasamudram ...	22 9 0	3 9 0	7 0 0	2 0 0	3 0 0	3 0 0	2 0 0	2 0 0	297 4 0	....	....
Dewasamudram ...	5 2 0	3 2 0	0 5 0	1 5 0	...	...	...	...	136 5 0	....	....
Maropally	4 6 0	8 6 0	...	1 0 0	...	...	...	...	103 6 0	....	80 0 0
Gopalsamudram ...	10 0 0	7 0 0	...	2 0 0	...	...	1 0 0	...	143 0 0	17 1 0	150 1 0
Sair	...	...	...	...	...	...	...	...	12 0 0	....	11 5 0
Jumla ...	42 7 0	17 7 0	7 5 0	6 5 0	3 0 0	3 0 0	3 0 0	2 0 0	692 7 0	17 1 0	625 7 0

Remarks on the construction of the account.

Khullawari being the annual amount of the Village Annual Collections.

Taman Wassul.

All above this is extracted from the mouza wahwari.

Mouzas or Villages.	Kul baki	Ayan baki.		Sevoi baki.							
		Ijara Baki.	Nulla Bas.	Jeri-mana.	Lood Mana.	Sadar-ward.	Marvari.	Dhanu.	Sup'd.	Nard.	Culti.
	37	38	39	40	41	42	22	21	20	19	18
Ramasamudram ...	4 0 0	9 7 0	11 5 0	1 7 0	2 0 6	2 0 0	3 0 0	80 0 0	4 0 0	1 0 0	3 0 0
Dewasamudram ...	23 6 0	...	...	...	...	1 5 0	1 0 0	35 0 0	...	...	...
Maropally	21 8 0	...	19 0 0	1 8 0	...	1 9 0	...	20 0 0	3 9 0	1 0 0	0 5 0
Gopalsamudram ...	6 5 0	...	...	3 5 0	1 0 0	2 0 0	1 0 2	20 0 0	...	...	...
Sair	0 6 0	7 ...	0 5 0	...	...	...	...	...	...	...	...
Jumla ...	56 4 0	9 4 0	31 0 0	6 5 0	3 0 6	6 5 0	6 0 2	155 0 0	7 0 0	2 0 0	3 5 0

The foregoing shews how the revenue collected from the produce, and remitted from the mouzas or villages to the cuttimuni kasba or head village of the District. The following are the monthly accounts current of the kasba containing its receipts, disbursements, and balances. The receipts are there entered, place to the account of the villages severally, and of course corresponding with their remittances, that is, Irsal of the mouza accounts are the Irsal as the wussul in that of the cuttimaunniam. In like manner the wussul or remittances appearing in the cuttimannim wussul jama khurch are entered as the wussuli or receipts in the pergana wussuli jama khurch.

The other articles in the khirch or disbursements entered in the cuttimaunniam are chiefly jinnis Irsal, or such as are given in kind to the Sirkar, tushrif, (or honorary presents), Inam (donations) sibbandi, (or pay of official people) and Sadorward, that is stationery, oil and other contingencies. The cusba accounts are kept like those of a village every article being first entered in a hât kharrada, or Waste Book, thence transferred into a razeenama journal, and from that into the following monthly account current.

No. 11.

Cuttimunny Wassooli jama Kharch mahéwari Taraf Ramasamudram.
Aswaujemas Wussul.

Cusba Ramasamudrum	30	0	0
Dêwa Samudrum	25	0	0
Maro palli	10	0	0
Gopaul Samudrum	15	0	0
Jarimana	1	2	0
Nana kusser	0	2	0
Jumla			81 4 0

Kharch.

Irsal	75	0	0
Sibbandi	4	6	0
Sadarward	0	3	0
Jumla			79 9 0
Baki			1 5 0

No. 12.

Karteekmas Wussul.

Cusba Ramasamudrum	15	0	0
Dewa Samudrum	8	5	0
Maro palli	5	0	0
Gopaul Samudrum	7	0	0
Sair babet	3	0	0
Beworas two bullocks	7	0	0
Jumla			45 5 0
Mah Guzistah Baki			1 5 0
Jumla			47 0 0

Kharch.

Nagad Irsal	40	0	0
Jins Irsal two maunds of ghee	2	0	0
Jumla			42 0 0
Baki			5 0 0

No. 13.

Margasirmas Wussul.

Cusba 20 cundies of paddy	20	0	0
Dewa Samudrum	18	0	0
Maro palli	19	0	0
Gopal Samudrum	10	0	0
Jarimna	1	5	0
Nana kusser	1	0	0
Jumla			67 5 0
Guzista Baki			5 0 0
Kul Jumla			72 5 0

Kharch.

Nagad Irsal	30	0	0
Jins Irsal 20 cundies of paddy	20	0	0
Sibbandi	9	2	0
Sadarward	1	0	0
Tushrif of 4 turbauns	8	0	0
Jumla			68 2 0
Baki			4 3 0

No. 14.

Pushiamas Wussul.

Cusba, Amina talow paddy 50 cundies	50	0	0
Dewa Samudrum	3	0	0
Gopal Samudrum	12	5	0
Sair	4	0	0
Nana kusser	1	0	0
Jumla ...	70	5	0
Guzista Baki ...	4	3	0
Jumla			74 8 0

Kharch.

Nagadiat Irsal	60	0	0
Sibbandi	4	6	0
Sadarward	0	3	0
Jumla			64 9 0
Baki			9 9 0

No. 15.

Maghamas Wussul.

Cusba anaj ferokht	27	0	0
Dewa Samudram	8	0	0
Gopal Samudram	20	0	0
Maro palli	12	5	0
Naka kasser	0	5	0
Anaj kasser	1	5	0
Jarmana	2	0	0
Ben aris	...		
Jumla ...	72	0	0
Guzista Baki ...	9	9	0
Jumla wassûl			81 9 0

Kharch.

Nagad Irsal	50	0	0
Jins Irsal 10 turbans	12	0	0
Sibbandi	6	2	0
Sadarward	0	6	0
Inam	0	2	8
Inamity khurch	2	5	0
Yeomiahdar mujra babet	3	6	0
Jumla kharch			75 1 8
Baki			6 7 8

No. 16.

Phalgunmas Wassul.

Cusba nagadiat 15 0 0	45	0	0
Anaj ferokht 30 0 0			
Gopa Samudram	27	5	0
Dewa Samudram	9	5	0
Maro palli	13	0	0
Sair	4	5	0
Nanakusser	1	5	0
Anaj kusser	0	5	0
Jerimina babet	3	5	0
Jumla ...	105	0	0
Guzista baki ...	6	7	0
Jumla Wassul			111 7 8

Kharch.

Nagad Irsal	70	0	0
Jins Irsal 2 bullocks	10	0	0
Sibbandi	4	6	0
Sadarward	1	0	0
Jumla Kharch			85 6 0
Baki			26 1 8

No. 17.

Chaitramas Wassul.

Cusba anaj ferokht	23	5	0
Dewa Samudram	13	8	0
Gopo Samudram	18	5	0
Mara pilly	7	5	0
Naka kusser	0	3	0
Jaremina	1	8	0
Jumla ...	74	4	0
Guzista baki ...	26	1	8
Jumla wassool			100 5 8

Kharch.

Nagad Irsal	80	0	0
Sibbandi	6	2	0
Sadarward	0	8	0
Jumla kharch			87 0 0
Baki			13 5 8

No. 18.

Vysakhamas Wassul.

Cusba anaj ferokht	25	0	0
Dewa Samudram	12	0	0
Gopal Samudram	14	0	0
Maro palli	5	0	0
Nana kusser	0	8	0
Jumla ...	56	8	0
Guzista baki ...	13	5	8
Jumla wussul			70 3 8

Kharch.

Nagad Irsal	50	0	0
Sibbandi	4	6	0
Sadarward	6	0	0
Jumla kharch			55 2 0
Baki			15 1 8

No. 19.

Jyeshtam Wassul.

Cusba anaj ferokt	15	0	0
Dewa Samooder	10	0	0
Gopal Samudram	14	0	0
Maro palli	3	0	0
Nana kusser	1	5	0
Jumla ...	43	5	0
Guzista baki ...	15	1	8
Jumla			58 6 8

Kharch.

Nagad Irsal	40	0	0
Sibbandi	6	2	0
Sadarward	1	2	0
Jumla ...	47	4	0
Baki			11 2 8

No. 20.

Ashadhmas Wassul.

Cusba anaj ferokht	15	0	0
Potta Samudram	2	8	0
Maro palli	7	0	0
Gopal Samudram	11	6	0
Muckg ferokht	3	0	0
Goss ferokt	3	0	0
Jarimana	1	2	0
Jumla ...	43	6	0
Kurruz jama ...	15	0	0
Guzista baki ...	11	2	8
Jumla wussul			69 8 8

Kharch.

Nagadiat Irsal	61	0	0
Sibbandi	4	6	0
Sadarward	0	6	0
Jumla kharch			66 2 0
Baki hustanter			3 6 8

The contents of the above being classed into Wassul kharch and baki only, they are arranged at the end of the year into a general abstract called the

No. 21.

Cuttimunny jama khirch Khuttawani taruf Ramasamudram.

Months.	Azuz. Jumma.	Ayan Wasôli jama. Kul Ayin Jumma.	Remasamoodeer Wussool.	Devasamoodeer Wussool.	Maruplly Wussool.	Gopasamoodeer Wussool.	Kurruz Jumma.	Sevoi jama. Kul Sevoi Jumma.	Jumla Irsal.	Sibbandi khirch.	Sadarward.	Tuhsil.	Jiman.	Mugunti.	Yoomlia.	Baki. Bari Insturer.	Mouza war tufsil of the sevoi jama. Mouzas.	Sevoi jama.
	2	3	4	5	6	7	8	9	10	21	22	23	24	25	26	27	28	29
Asweejam ...	81 4 0	80 0 0	30 0 0	25 0 0	10 0 0	15 0 0												
Karteek ...	45 5 0	38 5 0	15 0 0	5 0 0	5 0 0	7 0 0												
Margasir ...	57 5 0	65 0 0	20 0 0	15 0 0	17 0 0	10 0 0												
Pooshiam ...	70 5 0	99 5 0	50 0 0	3 0 0		12 5 0												
Mukham ...	72 0 0	67 5 0	27 0 0	8 0 0	12 5 0	20 0 0												
Phalgoon ...	105 0 0	99 5 0	45 0 0	2 5 0	13 0 0	27 5 0												
Chaitram ...	74 4 0	72 3 0	32 5 0	13 8 0	7 5 0	18 5 0												
Vaisakham ...	58 8 0	56 0 0	25 0 0	12 0 0	5 0 0	14 0 0												
Jyeshtham ...	43 5 0	42 0 0	15 0 0	10 0 0	3 0 0	14 0 0												
Ashadham ...	58 6 0	36 4 0	15 0 0	2 8 0	7 0 0	11 6 0												
	676 2 0	626 7 0	274 5 0	110 6 0	80 0 0	150 1 0	15 0 0	1906 1 0	1826	60	20	0 3 0	0 2 8	2 5 0	3 6 0	3 6 8	Ramasamudram	18-0
																	Dowasamudram	2-5
																	Maropalli	1-8
																	Gopasamooder	3-6
																	Jimla	20-7
																	Nana kussai	6-8
																	Jumla	39-5
Aweejam ...	79 9 0	76 0 0	25 0 0	10 0 0	4 6 0	15 0 0												
Karteek ...	42 0 0	40 4 0	20 0 0	0 0 0	0 2 0	10 0 0												
Margasir ...	68 2 0	70 0 0	20 0 0	5 0 0	4 5 0	0 3 6												
Pooshiam ...	64 9 0	60 0 0	12 0 0	0 0 0	0 2 0	8 0 0												
Makham ...	75 1 0	50 0 0	12 0 0	6 0 0	6 2 0	1 0 0												
Phalgoon ...	36 6 0	70 0 0	10 0 0	8 0 0	4 6 0	8 0 0												
Chaitram ...	87 0 0	54 0 0			6 2 0	0 8 0												
Vysakham ...	53 2 0	60 0 0			4 6 0	0 0 0												
Jyeshtham ...	47 4 0	40 0 0			6 2 0	1 2 0												
Ashadham ...	66 2 0	61 0 0			4 6 0	0 6 0												
	671 5 8	655 0 0	144 0 0	600 0 0	59 8 0	6 4 0												

The whole of this account is extracted from the cuttamunny Wussooli jama Khirch mahnwari to ascertain the annual receipts disbursements and balances.

Every article of receipt, disbursements, and the balances being properly classed in the above table under the villages and months to which they appertain, the following abstract general account current of the District is deduced from it.

It is a general maxim in renting villages, and turufs never to include the sevoi jama in their rent. In assignments of whole Districts, it is sometimes included, and sometimes not.

No. 22.

Cuttimunny Wussuly jama kharch taraf Ramasamudram.

Ayan Wussul.

Cusba Ramasamudrum	874	5	0
Dewa Samudram	110	5	0
Maropalli	80	0	0
Gopa Samudram	150	1	0
Sair	11	5	0
Jumla			1,626 7 0

Sevoi jama Wassul.

Jermana	11	2	0
Bewaras Mal	7	5	0
Nana Kusser	6	8	0
Anaj Kusser	2	0	0
Goss ferokht	3	0	0
Muchi ferokht	3	0	0
	33	5	0
Kurriz Juma Govind Shetty	15	0	0
Jumla			48 5 0
Jumla Ayan and sevoi jama			675 2 0

Kharch.

Nagad irsal	556	0	0
Jins irsal	44	0	0
Sibbandi kharch	50	8	0
Ayan sadarward	6	4	0
Tashrif	8	0	0
Inam kharch	0	2	8
Inamty kharch	2	5	0
Jumla sadarward	17	1	8
Yeomiah	3	6	0
Jumla			671 5 8
Baki			3 6 8

After the account is made out, it remains for the amildar to ascertain what is due from the District by comparing his receipts from it with the beriz or settlement by an abstract of the patels' accounts or

No. 23.

Dahi ba Dahi jama wussul baki Kathawany.

Mouzas.	Beriz.	Sevoi jama wassul.	Jumla.	Ayan wassul.	Sevoi jama wassul.	Jumla.	Baki.	Afzood wussul.
Ramasamudram	309 0 0	18 9 0	318 9 0	274 5 0	18 9 0	293 4 0	25 5 0	...
Dewasamudram	120 0 0	2 5 0	121 5 0	110 6 0	2 5 0	113 1 0	9 4 0	...
Maropalli	80 0 0	1 8 0	81 8 0	80 0 0	1 8 0	81 8 0	...	...
Gopasamudram	150 1 0	3 5 0	153 6 0	150 1 0	3 5 0	153 6 0	...	...
Sair	10 0 0	...	10 0 0	11 5 0	...	11 5 0	...	1 5 0
Total	669 1 0	26 7 0	686 8 0	626 7 0	26 7 0	653 4 0	34 9 0	1 5 0

Observe that as the sevoi jama was not included in the rent; it is added to the beriz and together they compose the jumla or total of what the several farms of the turuf have to pay the amildars. The ayan wassul and sevoi wassul above compose the whole of their irsal or remittances 653–4–0, which deducted leave a balance due of 34–9–0. The Collector of the Sair having paid 1–5–0 more than his contract, the beriz is taken from the huttawali and the two wassuls from the irsals or remittances specified in the Dahi ba dahi wassuli jama kharch kathawani.

The village accounts being settled, we come to that of the farmer who rents the whole taraf with the manager of the purgunna, or whole District which is rented exclusive of sevoi jama.

No. 24.

Tarafwar jama wassuli baki taraf Ramasamudrum.

Ijara or rent as per muchailka				600	1 0
Sevoi jama two bullocks				7	0 0
Jumla				607	1 0

Irsal.

In Aswayujam nugad			75	0	0
Kartik nugad	40	0	0		
Jins	2	0	0		
			42	0	0
Margasiram	30	0	0		
Dhan	20	0	0		
			50	0	0
Pushiam nagad				60	0 0
Makham do.	50	0	0		
Jins	12	0	0		
			62	0	0
Phalgun nagad	70	0	0		
Jins	10	0	0		
			80	0	0
Chaitram nagad			80	0	0
Vaisakham do.			50	0	0
Jyeshtam do.			40	0	0
Ashadham do.			60	0	0
			600	0	0
Mujra bab			3	6	0
Jumla irsal			603	6	0
Baki			3	5	0
It appears by the above that he remitted to the Purg^{a}.			603	0	0
By his wussuly jama khirch that sibbandi and sadarward cost him			67	9	8
Amount of his disbursements			671	5	3
And by the Dabyba daby jama wussul baki that he received from the turuf			653	4	0
Consequently that by accounts as they stand, he will be until the balance is collected a loser by his farm of			18	1	8

Upon this result it may be supposed the renter of the taraf resolves on investigating the produce by what is called the making up an account of the kham wussul of every village which includes all the preceding accounts, a comparison of which deserves what has been withheld by the patels. His progress may be exemplified in the following kham wussuls:—

The first is of Ramasamudram, the whole of the ayan jama 300 is extracted from the huttawali to compare with the ayan irsal 274–5–0, whereby it is found that a Shist baki of 25–5–0 is due, and the sevoi jama is extracted from the mouza wussuli jama Kharch amounting to 22–9–0 and compared with the irsal under that head in the Kathamany account 18–9–0 discovered that a hastanter baki is due of 4 pagodas, so that the whole baki of the cusba is 29–5–0. In like manner, the Shist baki or balances of rents and the hustaunter baki or balance in hand of the sevoi jama of the other villages are ascertained.

The particular articles of the sevoi jama are discovered by a comparison of the mouza wassul jama Kharch and the cuttimunni wassuly jama kharch or of their kathawanies.

No. 25.

Kham jama wussuli baki cusba Rámasamuder.

Beriz or Ayau jama						300	0	0
Kham khulaweli			278	5	0			
Tafsil.								
Nagdiat	100	0	0					
Batai	78	5	0					
Noksa			21	5	0			
Jumla ayan jama						300	0	0
Sevoi jama			22	9	0			
Tafsil.								
Saderward			2	0	0			
Sood			2	0	0			
Bewaris			7	0	0			
Nuchy ferokt			3	0	0			
Goss			3	0	0			
Anaj kasar			2	0	0			
Jeremana			3	9	0			
Kul sevoi jama						22	9	0
Jumla Tafsil of 2 accounts, viz.								
By the cuttimany account			18	9	0			
By the mouza account diff.			4	0	0			
Kul jama						322	9	0
Kharch.								
Ayan irsal						274	5	0
Sevoi jama irsal						18	0	0
Kul irsal						293	4	0
Baki						29	5	0
Tafsil.								
Hastanter Baki sevoi jama B. sood ...			2	0	0			
Sadarward			2	0	0			
						4	0	0
Shist baki stal baki nagad			4	0	0			
Noksan babat			21	5	0			
						25	5	0

No. 26.

Kham jama wassuli baki Dewasamudram.

Kham khuttawali			131	5	0			
Tafsil.								
Nagadiat			50	0	0			
Batai			81	5	0			
Jumla						131	5	0
Tafsil.								
Ayan jama ijara			120	0	0			
Naffa bab			11	5	0			
Sevoi jama						5	2	0

Tafsil.								
Bewaras			0	5	0			
Jerimana			3	2	0			
Sadarward			1	5	0			
Tafsil.								
By cuttimunny account			2	5	0			
By mouza account diff.			2	7	0			
Jumla jama						136	7	0
Kharch.								
Ayan irsal						110	6	0
Sevoi jama irsal						2	5	0
Jumla Kharch						113	1	0
Baki						23	6	0
Tafsil.								
Hastanter bâbat			11	5	0			
Sevoi jama			2	7	0			
Jumla						14	2	0
Shist bâbat ijara bâbat						9	4	0
Kul jumla						23	6	0

No. 27.

Kham jama wassul baki Maropalli.

Kham khuttawel						99	0	0
Tafsil.								
Nagadiat			40	0	0			
Butai			59	0	0			
Tafsil.								
Ayan ijara			80	0	0			
Nuffa babet			19	0	0			
Sevoi jama						4	6	0
Tafsil.								
Jerimana			3	6	0			
Sadarward			1	0	0			
Tafsil.								
By cuttimunny account			1	8	0			
By mouza account diff.			2	8	0			
Kul jama						103	6	0
Kharch.								
Ayan irsal						80	0	0
Sevoi jama irsal						1	8	0
Jumla Kharch						81	8	0
Baki						21	8	0
Tafsil.								
Hastanter naffa babet			19	0	0			
Sevoi jama babet			2	8	0			

No. 28.

Kham jama Wasul baki Gopa Samudrem.

Ayan jama		150	1 0
	Tafsil.		
Kham huttaweli nagadiat ...	70	0	0
Batai	63	0	0
Nobsan	17	0	0
Sevoi jama		10	0 0
	Tafsil.		
Jerimana	7	0	0
Sood	1	0	0
Sadarward	2	0	0
	Tafsil.		
By cuttimunny account	3	5	0
By mouza account	6	5	0
Kul jama		160	1 0
	Kharch.		
Ayan irsal		150	1 0
Sevoi jama irsal		3	5 0
Jumla irsal		153	6 0
Baki		6	5 0
	Tafsil		
Hastanter sevoi jama Bakit ...	6	5	0
	Sair.		
Huttaweli		12	0 0
	Tafsil		
Ayan irsal	10	0	0
Naffa	2	0	0
	Kharch.		
Irsal		11	5 0
Baki hastanter		0	5 0

The annexed table shews the whole at one view.

The purposes of the mouzewarry kham accounts and the abstracts of them appear in the following general account between the tarafdar and revenue—

The first article in it ayan jama 692–6–0 is composed of, the amildar's beriz, or settlement—deficiency and overplus of the huttawali which appears on a reference to the account of that denomination. By the sevoi jamarit is found that the collections of that denomination amounted by the shanbogue's account to 42–7–0, and that remitting only 26–7–0 of that sum to the cuttimunny or cusba 16–0–0 of it remained with the potails. The tarafdar likewise withheld the nank kusser 6–8–0 and as well as the kurrug jama are taken out of his wassulijama khurch. The increase of the wassul from 653 to 757 includes the above, and that which arises from the kurrug jama, and the jasty huttawali or patel naffa babat. So much being ascertained by examination of the village accounts it remains to determine by another scrutiny the former of the tarafs account with the manager of the purgunna. The russed irsal or his remittances in money and kind in the article of kharch is from his jama wussul baki and his sibbandi sadarward from his cuttimanni wassuli jama kharch. The whole of his disbursements 669–8–0 being deducted from the whole of his jama (653 only of which has been collected) leaves a baki of 87–1–0 which includes dust baki or balance in hand viz. 52–2–8 and shist baki or balance due from the ryots 34–9–0 from which menna or deductions must be made amounting to 47–5–0. This balance admits of another deposition that is due to the sirkar 10–0–0 to patels 32–5–0 to the discharge of debts 15–0–0 which leave a profit with the amildar of 33–6–8.

No. 29.

Dahy-ba-Daby Kham Wussuli Kuthawani.

Villages.	Kham Wassul.	Tafsil of jama.		Tafsil of kham hutaweli.						Tufsil of the sevoi jama.			
	Beriz.	Jasti hutawali.	Sevoi jama.	Jumla jama.	Kham hutaweli.	Nagadiat.	Batai.	Cuttimunny.	Mouza account.	Jumla sevoi jama.	Sader-ward.	Sood Nun.	Bewairs.	Mushy Ferokt.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Ramasamudram	300 0 0	...	22 9 0	322 9 0	278 5 0	100 0 0	178 5 0	18 9 0	4 0 0	22 9 0	2 0 0	2 0 0	7 0 0	3 0 0
Dewasamudram	120 0 0	11 5 0	5 2 0	136 7 0	131 5 0	50 0 0	81 5 0	2 5 0	2 7 0	5 2 0	1 5 0	...	0 5 0	...
Maropalli	80 0 0	19 0 0	4 6 0	103 6 0	99 0 0	40 0 0	59 0 0	1 8 0	2 8 0	4 6 0	1 0 0	...	...	...
Gopasamudram	150 1 0	...	10 0 0	160 1 0	183 0 0	70 0 0	63 0 0	3 5 0	6 5 0	10 0 0	2 0 0	1 0 0	...	...
Sair	10 0 0	2 0 0	...	12 0 0	12 0 0	12 0 0	...	...	...	...	...	...	...	...
	660 1 0	32 5 0	42 7 0	735 3 0	654 0 0	272 0 0	382 0 0	26 7 0	16 0 0	42 7 0	6 5 0	3 0 0	7 5 0	3 0 0
Nanakusser	...	...	...	6 8 0	...	...	...	6 8 0	...	6 8 0	...	...	...	...
Kurrug jama	...	...	...	15 0 0	...	...	...	...	...	...	...	...	...	...
Jumla	...	...	...	757 1 0	...	...	...	33 5 0	...	49 5 0	...	...	...	...

Villages.	Tafsil of the sevoi jama—*cont.*					Tafs of the Kharch.			Bêriz of the Baki.						
	Gross Ferokt.	Anaj kussar	Jaramani.	Moksan.	Kurrug jumla.	Kharch.	Ayan irsal.	Sevoi jama irsal.	Baky.	Hastanter.	Naffa Baki.	Sevoi jama Bauki.	Shist Baki.	Stul Baki.	Nuksan Baki.
	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
Ramasamudram	3 0 0	2 0 0	3 9 0	21 5 0	...	293 4 0	274 5 0	18 9 0	29 5 0	4 0 0	...	4 0 0	25 5 4	4 0 0	21 5 0
Dewasamudram	...	...	3 2 0	...	...	113 1 0	110 6 0	2 5 0	26 6 0	14 2 0	11 5 0	2 7 0	9 4 0	9 4 0	...
Maropalli	...	...	3 6 0	...	...	81 8 0	60 0 0	1 8 0	21 8 0	21 8 0	19 0 0	2 8 0	...	...	...
Gopasamudram	...	...	7 0 0	17 1 0	...	153 6 0	150 1 0	3 5 0	6 5 0	6 5 0	...	6 5 0	...	...	...
Sair	...	...	...	...	...	11 5 0	11 5 0	...	5 0 0	5 0 0	5 0 0	...	...	...	...
	3 0 0	2 0 0	17 7 0	38 6 0	...	653 4 0	626 7 0	26 7 0	61 9 0	47 0 0	31 0 0	16 0 0	34 9 0	13 4 0	21 5 0
Nanakusser	...	...	...	...	...	6 8 0	...	6 8 0	...	...	...	...	...	...	...
Kurrug jama	...	...	...	...	15 0 0	15 0 0	15 0 0	...	...	...	...	...	...	...	...
Jumla	...	...	...	...	15 0 0	675 2 0	641 7 0	33 5 0	...	...	...	...	...	...	...

No. 30.

Khan Vasuli baki turuf Ramasamudram.

Ayan jama						692	6 0
		Tafsil.					
Ijara bêriz		660	1	0			
Ramasamudram		300	0	0			
Dewasamudram		120	0	0			
Maropalli		80	0	0			
Gopasamudram		150	1	0			
Sair		10	0	0			
Jasti huttavali				...	32	5	0
		Tafsil.					
Dêva Samudram		11	5	0			
Maropalli		19	0	0			
Sair		2	0	0			
Kham huttawali				...	654	0	0
		Tafsil.					
Nagadiat		272	0	0			
Batai		382	0	0			
Noksan				...	38	6	0
Kasba		21	5	0			
Gopa Samudram		17	1	0			
Jumla ayan jama				...		692	6 0
Sevoi jama				...		49	5 0
		Tafsil.					
By the Shanbhogs or mouza account				...	42	7	0
		Tafsil.					
Kasba		22	9	0			
Dêwa Samudram		5	2	0			
Maropalli		4	6	0			
Gopa Samudram		10	0	0			
		Again.					
By Ruju Hissal Kattamani		26	7	0			
By the stal Shanbhogues' account ...		16	0	0			
Kattamani sevoi jama nana kuseser ...				...	6	8	0
Kharraz jama				...		15	0 0
Khul jama				...		757	1 0
		Kharch.					
Rusud irsal including money kind				...	600	0	0

		Tafsil.					
Nagad irsal		556	0	0			
Jins irsal		44	0	0			
Sibbandy kharch					49	2	0
		Tafsil.					
Karkun		30	0	0			
Mahatady		19	2	0			
Sadarvard				...	17	1	8
Ayan Sadarvard		6	4	0			
Tashrif		8	0	0			
Inamty		2	5	0			
Inam kharch		0	2	8			
Yeomiahdar				...	3	6	0
Jumla kharch						669	9 8
		Bâki		...		...	
		Tafsil.					
Dust bâki or hastânter						52	2 8
		Tafsil.					
Kattamani hastânter					3	6	8
Mahlady piade					1	6	0
Padvîâri or other Denominations					47	0	0
		Tafsil.					
Kasba sevoi jama bâki		4	0	0			
		Tafsil.					
Sud		2	0	0			
Sâdarvard		2	0	0			
Dêva Samudram						14	2 0
		Tafsil.					
Naffa Bâb					11	0	0
Sevoi jama Bâb					2	7	0
		Tafsil.					
Jerimâni		1	2	0			
Sâdarvard		1	5	0			
Maropalli						21	8 0
		Tafsil.					
Naffa Bâb					19	0	0
Sevoi jama bâbat					2	8	0

					Tafsil.						
Jerimâni	...	...	...	...	1	8	0				
Sadarvard	...	...	...	...	1	0	0				
Gopa Samudram sevoi jama	...	...	...	...				6	5	0	
					Tafsil.						
Jerimâni	...	...	...	...	3	5	0				
Sud	...	...	...	...	1	0	0				
Sadarvard	...	...	...	...	2	0	0				
Sair	...	...	...	...	...			5	0	0	
		Jumla barabarry		...	...		...				47 0 0
					Tafsil.						
Nuffa bâbat	...	...	...	...	31	0	0				
Sevoi jama Bâbat	...	...	...	...	16	0	0				
Jumla hastântar or dust baki	...	...	...	...	...		...				52 2 8
Shist bâki	...	...	...	...	...		...				34 9 0
					Tafsil.						
Kasba	...	...	...	...	...		...	25	5	0	
Dur from the ryots nagadiat	...	...	...	4	0	0					
Noksan	...	...	...	21	5	0					
Dêva Samudram	...	...	...	...	...		...	9	4	0	
Jumla Shist bâki	...	...	...	...	...		...				34 9 0
		Jumla bâki		...	...		...				87 1 8
					Menhi deductions.						
To kirgdar	...	...	...	...	...		...	15	0	0	
To a patêl naffa bâbat	...	...	...	...	...		...	32	0	0	
					Tafsil.						
Dêva Samudram	...	...	...	11	5	0					
Maropally	...	...	...	19	0	0					
Sair	...	...	...	2	0	0					
Jumla menhi	...	...	...	...	...		...				47 5 0
Bâki	...	...	...	...	...		...				39 6 8
					Tafsil.						
Sevoi jama bâbat	...	...	...	16	0	0					
Mahtady piadas of good tallab	...	...	...	1	6	0					
Kasba bâbat	...	...	...	10	5	0					
Dêva Samudram	...	...	...	9	4	0					
Tarrafdar hastântar bâki	...	...	...	3	6	0					
					Tafsil.						
The due of the manager or sirkâr	...	...	...					16	0	1	
					Tafsil.						
Kasba sevoi jama babat	...	...	...	4	0	0					
Dêva Samudram	...	...	...	2	7	0					
Maropally	...	...	...	2	8	0					
Gopa Samudram	...	...	...	6	5	0					
Dur to patêls	...	...	...	...	...		...	32	5	0	
					Tafsil.						
Dêwa Samudram	...	...	...	11	5	0					
Marpally	...	...	...	19	0	0					
Sair	...	...	...	2	0	0					
Debt	...	...	...	...	...		...	15	0	0	
Nuffa of the turufdar	...	...	...	...	...		...	33	6	8	

					Tafsil.						
Dêva Samudram	...	...	...	...	9	4	0				
Kasba	...	...	...	...	10	5	0				
Âyan hastântar	...	...	...	...	2	1	8				
Mahtady piady tasil	...	...	...	...	1	6	0				
			Jumla bâki		...		...				87 1 8

Here we come to the ultimate result of this enquiry which affects the amount of the (?) and is seen by comparing the tarafdars first jama wassul bâki with the following :—

No. 31.

Jama wassul bâki taraf Rama Samudram.

Ijâra or âyan jama as per muchalika	...	...	...	...	...	...					600 1 0
Sevoi jama	...	...	...	...	...	...					49 5 0
					Tafsil.						
By the cutcherky	...	...	...	...	...			7	0	0	
By the karkuns or tarafdar Inam	...	...	...	...	...			26	5	0	
By the dahi ba dahi account Inam	...	...	...	...	...			16	0	0	
			Kul jumla		...						649 6 0
					Kharch.						
Nagad and jins	...	...	...	...	...			600	0	0	
Mujra bâb	...	...	...	...	...			3	6	0	
			Jumla kharch		...						603 6 0
			Bâki	...	...						46 0 0
					Tafsil.						
Âyan Bâki	...	...	...	...	...	...		0	1	0	
Sevoi jama	...	...	...	...	...	...		45	9	0	

The above leaves a balance of 42–3–8 more than the first account by reason of not remitting any more than 3–5–0 of the sevoi jama in place of 33–5–0 which it appears by the kattamani jama kharch tarafdar had realized of the above 46–0–0.

Though the pressure of business at present has obliged me to hurry through this intricate and difficult subject, I imagine that your own knowledge and the means you have of receiving information on it, will supply my want of perspicuity, and that what I have done will show of how much use the several accounts the Sheristadars are desired to make up, and transmit at stated periods to the cutcherry, will be in ascertaining the value of the several districts under our management, which Lord cornwallis expects, and I shall hope from our endeavours.

(Signed) ALEXANDER READ,
Superintendent of the Ceded Districts north of the Caveri.

No. XVII.

REVENUE DEPARTMENT.

To

CAPTAIN ALEXANDER READ,
Collector in the Districts of Baramahal, &c.

SIR,

1. We have received your report dated the 10th ultimo and entirely approve of the steps you have taken in respect to the Ceded Countries committed to your management; the mode of settlement you propose for the current year, namely for the net revenue exclusive of all expenses of collection, and pensions or other draughts upon the revenue we also approve.

2. It has been the invariable opinion of this Board that the best mode of management is to let out the villages to the head inhabitants; this, however, in a large extent of country might lead to intricate details and in many cases be impracticable. The next most advisable plan is to parcel into small rents; but local and other circumstances must determine the system most *proper* to be pursued. These points we confidently refer to your experience and judgment we have the satisfaction to observe that in your settlement you incline towards letting the country to the head inhabitants, and we shall recommend it to Government for their confirmation.

3. In consequence of a letter addressed to us by your assistant, Lieut. Graliam under date the 22nd ultimo respecting store grain to be laid up in the Baramahal, we herewith transmit you copy of a letter from the Commissary-General of grain and provisions which Government have directed us to forward for your information and guidance.

4. Enclosed, you will receive a petition addressed to us by one Malber Khan claiming a jaghir; you will likewise receive the remarks of your predecessor Mr. Kindersly upon a former application from Malber Khan. We desire you to make the necessary enquiries and report to us your opinion of his claim.

We are,
Sir,
Your most obedient servants,
(Signed) T. PAKES.
WILLM. ORAM.
GEORGE MOUBRAY.

FORT ST. GEORGE,
14th June 1792.

No. XVIII.

To

DAVID HALIBURTON ESQR. &CA.
Members of the Revenue Board.

GENTLEMEN,

The matter contained in these sheets was drawn up for the Governor-General, as the least information he expects from me relative to the Ceded countries.

2. Being chiefly on account of my progress in the direction of their affairs with propositions for their future management it was my intention to lay a copy before your Board, as a 4th Revenue Report, and having just received your letter of the 16th instant desiring me to take the earliest measures for effecting a settlement with the inhabitants, for three or five years, I now do it with increased satisfaction, seeing how fortunately my investigations have been directed to that important object, on which account it will appear the more to merit your consideration.

3. Though it be particularly treated of in the 110th and subsequent paragraphs, as your Board seems to expect that the proposed settlements may be made in the course of the current year, I beg leave to observe that unless they are done in the same manner as this year by village farms, a lease will be of little or no benefit to the ryots, by reason that as plainly exemplified, in the following review of revenue management in these countries, for two centuries back intermediate renters have invariably been the instruments of peculation and oppression, on which account, the more farms the better for the poorer class of inhabitants. The value of every farm should be truly ascertained before given in lease for any number of years. The paucity of accounts has made it impossible to do that yet, but it ought to be nearly effected the ensuing year, by help of this year's accounts, because they will be as complete as they usually are. The settlements of this year have already taken eight months, and it will require one more to finish them, and to regulate

them as above (without which the proposed end cannot be attained) would take at least twelve or eighteen months. What I have adduced on the subject is simply in conformity to the resolution that is formed of renting out these countries in lease the current year. It is of the next importance to add that though I have myself proposed three years, I think it more expedient to extend the lease to five or seven, that there may be sufficient time to survey them. For otherwise an equal assessment can never be effected, as almost every farm is underrated, from five to 100 per cent. Consequently if the *Karnams'* accounts were perfectly just, only the proportions of the land produce entitled the *due of the Sarkar* according as they happen to be registered, could be ascertained by them, and the more distant the term of the lease, the less would the survey be a matter of concern to such of the inhabitants as would suffer by the equalization, who, on that account, spare no pains in their power to prevent it by suborning those employed on such occasions.

4. As still more opposite in reply to your letter of the 16th instant, it deserves to be particularly mentioned that great allowances having been made for desolation during the war, several Districts are assessed at a moderate computation 10 per cent. less they may be the next year, which is an objection to their present settlements being fixed on for the lease, and that it is advisable to defer entering on the new settlements until the *Kûlâvaris* or spring months, which correspond with April May and June. The reasons are, that it would be very inconvenient and injurious to farmers to require their attendance at the cutcherries before April; the certainty of knowing better in those months the produce of the current year, and the increase of population, which will make it easier to determine the prospect of improvement the ensuing years, by which might be regulated the percentage I have proposed (Par. 110) to be put on their next year's settlements. It would likewise afford me time to gather such further information as might be extremely necessary in a business of such extent.

I have the honor to be
Gentlemen,
Your most obt. humble servant.
(Signed) ALEXD. READ.

SALEM,
24th November 1792.

P.S.—It is requested allowance may be made for the inaccuracy of the following copy, which is owing to the want of good writers.

To

HIS EXCELLENCY THE RIGHT HONBLE
CHARLES EARL CORNWALLIS,
Governor General, &ca. &ca. &ca.

MY LORD,

The being well assured it would not be supposed my endeavours could slacken a moment in attention to the business of my department, and the seeing little satisfaction could be given by communicating on any particular branch of it, abstractedly, are the reasons of my not having addressed your Lordship lately on my progress, and of my deferring it until I could have the honor of laying before your Lordship an account of the affairs in general of the countries under management. I fear your Lordship may have been disappointed at the delay, and it has occasioned me much anxiety, but I trust it will appear from a short recital of the difficulties I have met with in collecting and arranging the information it contains, that under frequent vocations to other matters requiring despatch, nothing but close application could have enabled me to bring it forward so soon.

2. The design I formed at entering on the management of these countries was to bring every head of revenue into order, and afterwards to carry it on with a steady eye to improvement, which suggested that its ground work must be a perfect knowledge of their affairs. As the means of acquiring that, I proposed to myself a political survey of every District, but soon finding that was more a work of many

years than of one, I digested it into a general survey of the whole. Though the progress I made in it was satisfactory and important to the business immediately before me, I next foresaw, that this abridged plan, of which No. 1 is a draft, would, with the usual routine of business, be full employment for twelve months. This presented the painful alternative of delay in answering your Lordship's expectations, or the doing only in part what I sanguinely intended to render, if possible, complete. I was in this dilemma, My Lord, when I began to draw up from such materials as I had got and the assistance of people about me, the following sketch No. 2, in which I have endavoured to trace the origin and effects of financial institutions in these countries, under the Gentu and Moorish Governments, and pursuant to your Lordship's commands, I have deduced according to my ability from the knowledge thus acquired, and my own experience, a system of revenue management that appears to me the best calculated to ensure the happiness of the natives, and the most beneficial to the company. The circumstances attendant on the undertaking of this performance, and the haste with which it has been executed, will serve I hope as an apology for its defects. It is so long and diffuse, and in some places, where a reference to tables has been indispensable, so dry, that apprehending your Lordship will not have leisure for, or discouraged from, the perusal, I have added an index, shewing with little trouble the matter of which it treats. I shall be exceedingly flattered if (time or inclination serving) your Lordship should be induced to read the whole, but I am more wishful that the last forty paragraphs, as the narration of my own management, and still more so tha the last thirteen as containing proposed innovations in the revenue system, which I think would insure not only a more permanent revenue but the increase of it, may be favoured with your Lordship's attention.

3. The settlements of all these districts for the residue of last year, were concluded some months ago, and only three remain to be settled for the current year.

Those will likewise be completed early in January, when I shall lay before your Lordship a complete statement of the whole, I confidently expected that satisfaction before, but the settling such an extent of country in village farms, the investigating the affairs of every district and claims to disputed property under a new Government, besides the establishing a reform in my Department, are matters so multifarious and often so tedious and intricate, that they have engrossed all my time, with unremitting application, well seconded by the feeble endeavours of my assistants, to make the progress in them I have done. Had I been fully apprised at entering on my charge of the consequences incurred by embracing so much detail, I would probably have judged it unadvisable, and rented out the country in larger farms; but daily experience having added to my conviction of the having prevented many evils to the people at the period of changing masters and of having secured some advantages to Government by the total seclusion of intermediate renters, I now look with great pleasure to the conclusion of my settlements when the most laborious part of that undertaking will be over.

4. I still intend though No. 2 comprises many parts of the subject-matter proposed for the several sections of my general survey No. 1, to prosecute it, as a work still extremely necessary, and if your Lordship be desirous, I should finish any particular section of it; first, that shall be done.

5. The delays I have met with in recovering a few small balances having prevented the completing the accounts of my collections from the conquered countries in Ballaghat till lately, I do myself the pleasure of annexing a correct statement of them to the following numbers.

I have the honor to be
with great respect
My Lord,
Your Excellency's
most faithful and obt. servt.

(Signed) ALEXR. READ.

SANKARIDRUG,
15*th November* 1792.

No. XX.

No. 1.

Scheme for a political survey of the Ceded countries north of the Caveri.

1*st Section.*—Inquiry into the prevailing distinctions, occupations and privileges of their inhabitants, to ascertain their respective places in society, the uses to be derived from each class to the community, and a thorough knowledge of their municipal policy.

2*nd Section.*—Inquiry into their divisions of time; tables of their weights and measures used in different commodities, an analysis of coining, assay, and exchange.

3*rd Section.*—A particular account of every production of these countries illustrated by drawings properly classed and specifying their sowing and reaping seasons, the periods they are in the ground, average prices, their qualities and uses comprehending a thorough investigation of the seasons and crops.

4*th Section.*—Inquiry into the various conditions of land rents and tenures, and into the various modes and rates of taxation.

5*th Section.*—History of these countries, tracing the origin of institutions in the present system of finance, and their effects in successive Governments to the present time.

6*th Section.*—Particular statements of the settlements of every district in 1792, with every necessary information respecting their sale, productions and situation; illustrated by a map defining their respective boundaries and places of forts.

7*th Section.*—Review of the foregoing sections and a mode of revenue management deduced from them; by which may be effected equal and legal assessments, the same annual receipts to Government, and perfect security to the inhabitants against oppression.

No. 2.

Sketch of revenue management in the countries north of the caveri under the Gentu, the Moorish, and the Honble Company's Government.

1. According to the best accounts hitherto procured of these countries, the ancient proprietary Lords of them, were poligars who were independent unless when the prevailing power of a neighbour compelled them to acknowledge a superior and pay him tribute. Holding them of the Bisnagar ryots, whose dominion extended over most of the countries to the southward of the Krishna many ages, some from indulgence after conquest, and others by appointment, they were long in the habit of looking to them as their rightful sovereigns. The Government of Bisnagar being almost subverted by the Moorish Kings of Deccan A.D. 1556, they were severally reduced after that by its more powerful vassals the pôlêgars of Madura, Trichinopoly, Jinjee, and Mysore.

2. About 1660, *Chik Dêvaraja* the then *Kartar* or *Rajah* of Mysore, made a conquest of Sankaridrug and Omalur and in 1697, he subjugated Salem, Âttur, Tengricôtah, Dharmapuri and Pennagar. The Baramahal belonged to the Rajah of Jinjee 1700, when it was reduced with the rest of his possessions by Davud Khan, Nabab of the Carnatic. After that, it was given by the Nizam to the Cuddapah Nabab 1753, it was taken from him by Hyder Ally for the Rajah of Mysore, who gave it the Mahrattas in discharge of chout. It passed again to the patan, who lost it a second time to Hyder in 1760; Kangundy became tributary to Mysore about the same time and its pôlêgar was not expelled by Hyder till 1777.

3. The calendar year of these countries begins at present at the vernal equinox and is so near to our civil year in length, that it keeps pace nearly with the seasons. The lunar year, which is that in common use, is made to correspond with it, by adding an interculary month every three years. The seasons called *rutu*, are accounted six in number, and two months are said to be the natural duration of each, but those divisions are more hypothetical, than applicable to their changes, and it is not easy to define them, so as to shew the progress of agriculture, without including more particulars, than the present will admit of. The weather in the southern and northern districts is very different throughout the year, and so variable in all, that a general account of it, would require a residence of several years in them. The subjoined table will shew at one view the means and number of crops of dry and wet grains, their sowing and reaping seasons, their average duration in the ground and the proportions each crop bears to the whole of its kind.

Dry grains.

Names of crops.	Sowing seasons.		Periods in the ground.	Reaping seasons.		Proportion in 16th.
	Gentoo months.	Christ months.		Gentoo months.	Christ months.	
1st Chaitr. Pattam ...	From 15th Chaitram, Vaisakham to the 30th Jêshtham.	From 6th April, May to the 19th June.	From 2½ to 4 months.	From 1st Jeshtham Ashadham, Srâvana to 30th Bhâdrapadam.	From the 11th May, June, July to 30th August.	$\frac{3}{16}$ths.
2nd Adi Pattam	From 1st Ashadham, Sravana to the 30th Asvijam.	From 20th June, July, August, September to October 15th.	From 3 to 4 months.	From 1st Asvijam Kartik Margasir to 30th Pushiam.	From the 17th September, October, November, December to 11th January.	$\frac{3}{16}$ths.
3rd Airgal Pattam	From 1st Kartik, Mârgasir to the 30th Jyeshtham.	From 16th October. November, December to 11th January.	From 3 to 4 months.	From 1st Makham, Phalgun to 30th Chaitram.	From 12th January, February, March to 30th April.	$\frac{3}{16}$ths.

Wet grains.

1st Kari Pattam	From 1st Chaitram to 30th Vaisakham.	From 6th April to 30th May.	From 4 to 5 months.	From 1st Sravana to 30th Badhrapatham.	From 20th July, August to 16th September.	$\frac{5}{16}$ths.
2nd Vynne or Sainbore Pattam ...	From 1st Ashadham, Vysakham, Jeshtham to 30th Sravana.	From 20th June, July to 17th August.	In 5 months.	From 1st Margasir to 30th Pushiam.	From 14th November, December to 11th January.	$\frac{2}{16}$ths.
3rd Airy Karil Pattam	From 1st Asvijam, Kartik, Margasir to 30th Pûshiam.	From 17th September, October, November, December to 11th January.	From 4 to 6 months.	From 1st Makham, Phalgun, Chaitram to 30th Vaisakham.	From 12th January, February, March, April to 30th May.	$\frac{1}{16}$ths.

5. The proportion which wet grains or rice bear to dry grains in these countries is estimated $\frac{1}{3}$th and the proportional amount of the former is about $\frac{3}{16}$th of the latter. The seasons and produce are so variable and so seldom the subject of much observation or enquiring that as may be supposed, the above is but a vague estimate containing however the collective ideas of the most intelligent farmers present, and it may serve a general purpose.

6*th*. Though many of the prevailing usages in the revenue management of these countries were no doubt established under the Government of the poligars, it appears only important in the review proposed to note such immunities, and privileges as the inhabitants derived from them and a few still enjoy.

7*th*. The subsisting conditions of rent under the variety of situation were settled in their time, but here I more particularly mean their bounty in their numerous alienations of landed property, which amounted to a fifth of their possessions and the chief of them without any limited conditions of tenure, *atavany zamins* were service benefices sequestered for the maintenance of revenue servants, who received besides, only a small allowance in money, which was paid at two or three fixed times in the year, *Kandachar zamin*, were lands of the same kind, allotted for the support of the Kandachar or militia, Uligamanniams were such as were given to *simparties* or district accountants, *karnams* or village accountants, patêls, and others of the municipality, *Dêvastanam* were church benefices, consisting in some places of a number of villages, granted for defraying the expense of *Devals* or pagodas and Brahmins belonging to them; *Jundimanniam*,

were small pieces of ground given for the like purpose, but more generally for the support of *Gramadevata* or cottage temples; *agrahars* were villages given to Brahmins, who devoted their time to reading of the Vedas and instructing of others in the tenets of their religion. *Bhutwurty* were smaller donations for the same purpose; *paliams* were small districts, granted to petty poligars who undertook to keep a certain number of men in pay for the protection of the country especially against thieves, under the obligation of apprehending them, or making restitution of goods stolen between sunset and sunrise, if an open country and either night or day, if among the hills.

8. Besides those there were many estates of private property that had been either granted to different paligars, or during the Government that succeeded to their's, to favoured servants of the donars or purchased of Brahmins and others who holding them in perpetuity were at full liberty to dispose of them, all of the former were denominated *Mukhassa Zamin* and *inams* or gifts and the latter Krayagong or purchases which came under several denomination from the man who brought them or his designation of them such as *Huttimannyvarty Tallamunnyvarty* sarry boundy swaster Gurry wassy Rungy Setty &ca. Each of the latter were small portions of ground that had been purchased of *inamdars* in number by individuals, and given for the endowment of pagodas that were some times in other countries.

9*th*. The Government of Mysore was entirely new modelled about the middle of last century by *Chikka Dêva Râja*, who conquered these countries, and his system was adhered to with very few deviations by the Gentu Princes who succeeded him. His country was divided into 73 *Gurries* or districts and by new acquisitions they were afterwards increased to 84. Each was divided into *hoblies* consisting of an unequal number of grains or large villages under which were several putties or cottages. All its affairs were conducted by 18 chouries or offices which had their several functions allotted them as follows:—

10. The *Eiakatchavady* was the supreme board which superintended every department. There were two *Vichar chavadies* or Boards of Revenue and justice, one for the countries south, and the other for those north of the Cauvery. Three were *sunka chavadies* which had the regulation and collection of all duties levied on merchandise; likewise of taxes upon houses &ca. One was the *Benne* or butter chavay which had charge of the Sirkar flocks at that time very numerous, and dispersed all over the country for pasture. The *Munkutachavadi* and the levying of certain capitation taxes. The *Torya chavadi* was for the proper distribution, and payment of sinecures and pensions. The *Hoal maidy chavadi* was for the collecting a certain additional tax on money rents and the management of the straw produced by the Sirkar's share of rents in kind. The *Bundaur chavadi* was the exchequer. The *Cundachar chavadi* was for auditing the accounts of the Infantry and the *carowan chavadi* for auditing those of the Cavalry likewise of those who had charge of the sirkar elephants, camels and carriage cattle. The *goury putty chavadi* was for building and keeping in repair, all fortifications, and other public buildings. The *Bayhin chavadi* was the intelligence department.

11. To these were afterwards added by *Kishna Ragah*, the successor of *Chikka Dêva Râja* two other chavadies. One was the *Balagour chavadi* for collecting a tax upon horned cattle, and the other was the *canky chavadi* for assessing all the *atavany* and *Kandachar* lands, a third, or fourth part of their produce on account of their having considerably improved, since given in grant. He likewise ordered a survey to be made of all the church lands that the largesses of some *dêval* might be annexed to the sirkar lands and others that had extended their limits might be reduced to those prescribed by their sunnads.

12. The *atavany baddaka* or revenue department was conducted from year to year, without scarce any change of the people employed in it excepting of the *parpataikars* or managers and others immediately under them, who were always sent from the seat of Government, the others were considered the servants of the Sirkar continued during life, if not turned out for misdemeanours and generally succeeded by their children from which has proceeded the opinion, that they had an hereditary claim to their stations and to the lands, immunities, and perquisites annexed to them.

13. There were a *parpattaikar* and Gurikar or civil and military Governor appointed to every district, and for the management of their revenue each, had besides, three or more simperties or registers of districts karnams or village accountants and other official people necessary in conducting its affairs. The station of *patel* or village renter is in most countries considered hereditary, but in these it is not so. Though displacing them is a hardship, it is not looked upon as an act of injustice, and it is often done as a punishment or for incapacity. All those official people are supported by fees called *sasantram* which are chiefly in grain and by *Uliga Zamin* or small plots of ground given them to cultivate (7).

14. The inferior ryots or husbandmen are of two denominations, those who take fields in rent of patêls, who are by much the greater number, and those who work as labourers for an allowance. Their engagements being made for the year, they cannot after they are made, leave their farm till the term of it is expired. *Chaitram* and *Vaisakham* corresponding nearly with April and May, being the spring time in which their settlements are made, they are at liberty during those months to quit their situations and get others more to their liking.

15. The patêls having closed their bargains with the Sirkâr, made their settlements with the inferior ryots, in which they were guided in general by ancient usage. Shortly after these countries became subject to Mysore, a survey was made of them, and the valuation of lands, was regulated by a measure called a *guli* which was then introduced. They were divided into 1st 2nd 3rd

and 4th sorts and the *tirva* or money rents, and *varam* or sirkar's share of rents in kind of those four denominations were settled in both in dry and wet grains according to the circumstances of cultivation. The *tirva* and *varam* of both kinds, have been increased by different Amildars, under Hyder's and Tippu's Government, and though patels pretend to be still guided by the last regulation for them, though I believe that they are neither guided by them nor restrained by their settlements with their petty farmers, who bear the greatest burthen of all heavy assessments.

16. As the greatest share of cultivation is carrying on in Chaitram, Vaisakham, Jêshtham and Ashadham, the first four months in the year, beginning in March, the *karnams* during that period make up their *sagvali* and *adar* accounts. The first is a register of the ryot's ploughs at work, and of every product that is sown; the latter, is an estimate drawn up from the *sagvali* and a knowledge of years past, of the probable revenue during the current year. Those accounts being digested, and arranged by the *simparties* or *registers* of districts (which took them six weeks, or two months) they were sent to Srirangpatam.

17. While those accounts were in hand, they carried on the *huttavali* and *wassûl baki* or Registers of the actual produce, and receipts from the beginning to the end of the year, which were not completed till the end of Jêshtham, the third month of the ensuing year.

18. Those accounts enabled the *Vichar chavadies*, or Revenue Board compared with the collections of former years to form an estimate of every District, as they were generally given in management during the spring and it was always so late before revenue accounts were received the estimates were made of the current year's produce from the *Sagavali* of last year and the *huttavali* of preceding years.

19. Though they were given in charge for specific sums their assessments being regulated in this manner, *parpattaikars* were more properly superintendents of the collections than renters. Accordingly they were neither required to make good the deficiency that might happen from a failure of the crops, nor thought entitled to any collection exceeding their rent. Their allowances were fixed as well as those of all official people under them, unprovided for by *inams*, in a *môyen zabita*, or establishment which lands or money was about 8 per cent. on the collections.

20. At the end of the year, they give in their accounts of all revenue receipts, and disbursements, which were checked by the *huttavali* and *wassuli baki* (17) of their districts. If by a collusion with the simpurties, they withheld any part of the revenue, there was little chance of its remaining a secret the agents of the *Baykin chavady* (10) being present at all revenue transactions. It appears, however, more probable that the ryots were secured against oppressions, under the Mysore Government, than the Sirkar from peculation, for the *parpattaikars*, were strictly prohibited from increasing the *tirva* or *varram* (15) and on preferring any complaint to the *Vichar chavady* (10) they were sure of redress.

21. The revenue was paid in three equal kists and sent to Seringapatam by gollar peons, the first in Asveejam or October, the seventh month of the year, the second kist in *Makham* or February, the eleventh month, and the last in *Jeshtham* or June, the third month of the ensuing year, when the last of the produce of any one year, is collected and never before an account that what is sown in it, belongs to it, and is included in its accounts.

22. Justice was administered in all cases by the *Vichar chavadi* but for a more general dispensation of it, judicial authority was given the *parpattaikars* to take cognizance of all offences of consequence, and of such as related to the sirkar. The *sasters* but more commonly custom or the received notions of right and wrong, were the guide in their decisions. The adjusting of all differences of a trivial nature were left to the *Setties* or head men of casts, who if inadequate of themselves to settle the matter in question assembled a punchayet or court of arbitration for the purpose.

23. The virtue of the people or the mildness of the Government in those times by the accounts of Gentus themselves was such, that the bringing the delinquent into the *cammana mitte* a square in front of the *csurrtar's* palace, and his being reprimanded there, before the multitude assembled on such occasions is said to have been thought a punishment equal to any crime in common *banishment* was that of the most heinous and fines or imprisonment, were those only of trifling offences. It appears best not to follow the same method, but neither on account of their having more compunction at doing wrong or of vice being less prevalent among them than other people.

24. The Mysore Government, after being greatly reduced by repeated invasions was at last 1759 in danger of subversion, when Hyder Ally, boldly undertaking to extricate it was invested with the management of its affairs. The extremity to which it was driven justifying the strongest measures; he took upon him the entire disposal of its revenue allowing the *curtar* and his *Dalvai* or minister only three lakhs each for their household and sold off about a tenth of its landed property, as *Krayagong*, for which bills of sale with the curtars seal, were given to saukars, and other moneyed men, to raise such a sum as enabled him to purchase terms of peace. His sudden elevation, and his exertion of his power, however necessary, did not fail to create vexations, and jealousies. The certain consequence was the formation of a plot to overset him which could not be productive of any other effect, than the ruin of those concerned in it, and accordingly he chose to consider it a just reason for depriving the Rajah and his friends of their liberty, that he might establish his authority on a firmer basis with his own form of Government which he did in 1760.

25. He abolished the several *chavadies* that constituted the Rajah's system, but as that was grounded on the experience of ages and adapted to the nature of affairs, his was defective as he deviated from it, breaking through all forms and the links of policy without previously resolving how public business could be carried on without them and afterwards drawn different ways to repel the Mahrattas or subdue the poligars in his country) (his ambition at the time) great confusion took place, in every public department.

26. By degrees as in any new Government, his affairs acquired some arrangement, when they were committed to the direction of light offices, which he called *cutcherries* viz, the mahalaut or Revenue Board the *Toshakhana* or exchequer the *Sowar Cutcherri* for the regulating, mustering and paying of his cavalry the *barcutcheri* for paying &c*a*. of his regular Infantry, the *ascamutcherri* for the paying &c*a* of his matchlocks, the *cômaticutcheri* for the paying &c*a*. of his Pioneers the *Amrutmahal* or bullock department and the *pattycutcherri* or court of inquisition.

27*th*. When he usurped the Government, the Mysore dominions had been increased by his conquests from 84 *Gulies* or districts to 144. Most of the people experienced in revenue business being discarded, and scarce any dependence placed in their records the only use now made of them, was to draw out a gross estimate of collection the last five years when Hyder more anxious to increase his revenue, than provide for the legal assessment of his subjects assigned all his country in rent to such candidates as offered the most. In consequence of this mode, it was divided into sixteen *Subadaries* of very unequal extent.

28. The Subadars had full powers, civil and military, to direct the affairs of their respective provinces, as they could only superintend the whole they appointed an *amil* or agent and a *Sheristadar* or head accountant, to every district Sheristadars were likewise appointed to each on the part of the Sirkar as checks upon the subadar and his agent.

29. While the practice was continued of giving countries in management to the highest bidder, it was partly understood that his engagement was binding, but since it was supposed that he would not be able to pay the full amount of his rent in the event of the crops failing it was likewise understood that he had no right to any considerable increase of revenue so that he neither held his *Subadari* in *goottan* or *amany* that is neither in *rent*, nor in management. That at settling accounts with the Sirkar, he might be credited for the expense of collection the establishment of his revenue servants (in which he was made a monthly allowance) was regulated by a *môyen zâbita* (19) Hyder nearly doubled the subsistence of the *atavani* or revenue and of the *kandachar militia* peons by allowing them monthly pay in addition to their service lands, (7) which making his *sibbandi*, 27 per cent. more raised it to about 10 per cent.

30. As it was Hyder's only care in civil matters, to realize as much money as possible, it became also that of his Subadars of course that inviolate regard to prescription or custom, which till then had been observed (19) was broken through and assessments of villages, were made by the same rule, as those of districts being given to the highest bidder. That might have answered if amildars have required their rent in punctual payments and abided by their engagements, but stimulated by advantage, without reflecting on the best mode of attaining it, they broke through them, as often as fresh candidates appeared. This rivalship among the patels raised the *razeecram* or sirkar's share of the produce, to almost a quarter of what it was before, so that the burthen fell chiefly on the petty farmers and could only be increased till they were forced by oppression and inability to quit their ploughs.

31. The second care of Subadars being how to cheat the Sirkar, it was a general practice to make a *Jumma* or public settlement for the Sirkar and another called *Khassgut* a private one for themselves which was about a tenth of the public one, and always collected first so that all defalcations might be entered in their accounts with the Sirkar.

32. Districts being assessed 15 or 20 per cent. more than in the Rajah's time, the ryots fell greatly into arrears while amildars pressed for payment to the extent of their ability as the only subterfuge, they agreed to the amildars taking teeps or bills of exchange for Seringapatam, for the amount of their outstanding balances binding themselves to be answerable to the Saukars for it with the contingent charges. Those consisted of a Mannuwurty or premium of 3 per cent., 3 per cent. more nanawutta or allowance for deficiencies on light coins and 2 per cent. interest per month which made the hire of money 8 per cent. for one month 12 for three, 18 for six, and 30 for twelve months. Either from the Amildars in anticipation of the revenue, or the ryots indifferent to consequences, about half of it was usually remitted to Seringapatam in this manner to the great advantage of *saukars*, and loss of the *sirkar* and *ryots*.

33. The Subadars gave in their accounts at the end of the, and they were compared with those of the Seristadars which were little other than copies of the *Subadars* who took care to make them his friends and to suppress information from every other channel by judiciously distributing a share of his private collections among all who could give it. These peculations were carried on many years with impunity, because the Sagvaly and huttavaly accounts, which with the *Zaina Vasul bâki* or account of the settlements, receipts and disbursements, which were the certain means of detecting them, were never examined.

34. Hyder's only source of information was the pattywars or informers, who either went to himself or laid their information before the *patticutcherry* when they were sure of rewards. By giving them great encouragement he came to the knowledge of many abuses but from interested, or malicious motives, their reports were as often false as true and both being credited, the innocent

No. XX.

General statement to show the effect of Hyder's mode of revenue management on his finances.

Hindu years.	A.D.	A. Sirkar beriz or settlement.	B. Subadars' beriz or total collection.	C. Subadars' expense of collection.	D. Sirkar paiaty or remittances.	E. Patraly or subsequent demands.	F. Total paiaty or remittances and demands.	G. Total paiaty and sibbandi.	H. Balance of total balance.	I. Dust baki peculated by amildars.	K. Sist baki or patel balance.
Vikrama	1760	100,000	106,000	10,000	90,000	.....	90,000	100,000	6,000	5,000	1,000
Visha	1761	105,000	111,000	10,660	94,500	1,500	96,000	106,100	4,900	4,000	900
Chitrabhanu	1762	108,000	112,000	10,600	94,000	2,000	96,000	106,600	5,400	4,000	1,400
Svabhanu	1763	106,000	112,000	10,600	94,000	2,000	96,000	106,600	5,400	4,000	1,400
Tarana	1764	112,000	115,000	11,200	97,000	2,000	99,000	110,200	4,800	3,000	1,800
Parthiva	1765	112,000	112,000	11,200	94,000	2,000	96,000	107,200	4,800	3,000	1,800
Vyaya	1766	112,000	112,000	10,000	80,000	5,000	85,000	95,000	5,000	2,000	3,000
Sarvajitu	1767	.....	100,000	10,000	80,000	.....	80,000	90,000	10,000	10,000	2,800
Sarvadhari	1768	.....	70,000	10,000	80,000	5,000	85,000	95,000	5,000	5,000	12,000
Virodhi	1769	.....	70,000	10,000	60,000	.....	60,000	80,000	10,000	10,000	.....
Vikriti	1770	.....	70,000	10,000	55,000	5,000	60,000	65,000	5,000	5,000	.....
Khara	1771	.....	94,000	9,000	60,000	.....	60,000	60,000	10,000	10,000	.....
Nandana	1772	90,000	97,000	9,600	81,000	3,000	84,000	93,600	1,000	1,000	500
Vijaya	1773	90,000	97,000	9,600	83,000	3,000	86,000	92,000	5,000	4,500	1,000
Jaya	1774	90,000	97,000	9,600	82,000	3,000	85,000	91,000	6,000	6,000	1,000
Manmatha	1775	95,000	98,000	9,500	81,000	6,000	87,000	90,000	8,000	7,000	1,000
Durmukhi	1776	95,000	100,000	9,600	83,300	6,000	89,300	92,000	8,000	6,700	1,300
Hêvilambi	1777	95,000	107,000	9,500	87,600	7,600	95,200	97,000	10,400	5,900	4,500
Vilambi	1778	95,000	110,000	9,500	89,200	8,800	98,000	97,700	11,500	7,300	4,200
Vikari	1779	95,000	111,000	9,500	87,300	9,700	97,000	96,800	12,200	7,200	5,000
Sarvari	1780	100,000	115,000	9,600	87,260	10,000	97,260	95,700	14,240	9,440	4,800
Plava	1781	100,000	115,700	100,000	104,000	22,000	126,000	118,000	2,600	.....	2,600
Subhakrita	1782	103,000	120,500	100,000	107,000	27,000	134,000	114,000	3,700	.....	3,700
								117,000	3,500	.....	3,500

were daily involved with the guilty, which *created* general distrust, and a necessity for intrigue and duplicity in every public department. The natives say what may be true, if their morals were ever better, than at present that Government's assuming such a character had a pernicious influence on their moral character.

35. His progress in this system, and its effects on his finances, during his administration appears in the annexed statement of the revenue of a district supposed to have yielded a lakh per annum when it began. Though only an estimate being drawn out by the help of people, perfectly acquainted with them it may be depended upon as conveying a pretty just idea of his management on the whole.

36. The *beriz* or settlement of the first year, of a lakh contained in the first column *A* is what had been ultimately fixed by *Nanda Raja*, the *dalwai* or minister of *Krishna Raja*, the deposed Rajah, when the revenue of the northern countries under Mysore, had *fallen at* least, a quarter and in the Ceded districts probably 10 per cent. in their value, by *reason of* the constant depredations of the Mahrattas the four preceding years.

37. As settlements in the Gentu Government being regulated from year to year by the accounts of the produce were fair estimates of what districts would yield the ensuing year if 1760 was an average year, the supposed district ought not to yield more than a lakh, but being now left to amildars and they at liberty to raise rents from time to time as candidates appeared among the patels, to outbid one another (29) the assessment B made by the *Subadar* is supposed to have exceeded by 6,000 what it would have done, the first year.

38. Sibbandi or the expense of collection C being deducted, only 90,000 D of it was expected by the Sirkar, so that the overplus H not being enquired after, 5,000 J of it remained with the Subadar, and though all demands of the sirkar, were paid up, the patels remained 1,000 K in debt to the Subadar, which they had collected but withhold from him, so that the overplus H 6,000, which would not have been collected under the former Government, was peculated by intermediate farmers, and it was also the illegal increase of the *teerwa* and *warrain* (20) above their rates as fixed by ancient usage, which had hitherto been observed inviolate, and fell upon the *chittery ryots* or petty farmers.

39. The next year 176, the beriz rose 6,000 from two causes, the additional number of candidates and the annexation of the private proprietary lands called *Huttimunneewurty* (8) to the sirkar domains of the collections 111,000 (B) only 104,600 (CD) was carried to account by the Subadar, but by comparing his accounts with those of the Sheristadar and by information gathered from other channels, it was found that he had received 1,500 more (E). That added to his remittances increased them to 106,100 (G), which being 100 more than the Sirkar beriz (A) left no balance due to the public treasury while it fell 4,900 (H) short of the collections (B) that had actually been made by the patels; 1,000 J of which they paid him but retained 900 the balance due to the public treasury while it fell 4,900 (H) short of the collections (B) that had actually been made by the patels; 4,000 J of which they paid him but retained 900 the balance due, by his assessment. Thus it may happen that according to the number of intermediate renters, there may be several balances due on a district and the largest will comprise all the others, for example in the present case, one might have been due to the sirkar, 900 was due to the Subadar, and as the patels had another assessment of the petty farmers, a larger one was due from the latter if the Sirkar be considered the only creditor.

40. Hyder being engaged that year and the two following 1761 and 1762 in taking Hoskote, Sirra Gooty &c. from the Mahrattas also Chota Ballapur, Nagger and other places from the poligars, he dedicated little time to his civil affairs the beriz continued therefore the same for three years, while the collections increased both on account of the countries recovering from their desolated state, and the growing spirit for renting among the patels, some of whom were now too ambitious to be satisfied, with single villages and rented whole *nauds* or hoblies, *i.e.* divisions of districts by which they became rich because the inferior *patels* could secrete nothing from them while they deceived the amildars. Although the collections increased, the Subadars entered no more in their public accounts than in 1761, that whatsoever they should be obliged afterwards to refund might appear to be forced from them and that paying more than its amount, there might be less suspicion of their having benefited by their contract while they profited 4 per cent. by it (J) and the patels perhaps double (K) by retaining the balance due of the Subadars, assessments (B).

41. For the first time Hyder found leisure while at Naggur in 1764 to examine the state of his finances, when he summoned all the Amildars and Sheristadars to that place, with their accounts. Those consisting of only the *jama-vassul-baki* or settlement receipts and disbursements and the Amildars being in general united with the Sheristadars by ties of interest, they were made up to conceal the truth, but with the light they afforded and by the discoveries of *pattwarries* or informers, he made some advance towards it and increased the bêriz (A) to 112,000.

42. The country improving, the collections were exceeded (1,764 B), but the total brought to account with the sirkar, not amounting to it, balances were now left outstanding in favour of the

Sirkar as well as in favour of the *Subadar* against the district. For example, the whole of remittances to the treasury 1764 being 110,260 (G) that deducted from the sirkar bêriz 112,000 (A) the *Sirkar* balance was exactly what remained in the hands of the patels (1,800 K) and the Subadar having received 3,000 (J) more (total 113,200) that sum deducted from *his beriz* 115,000 (B) left the *same* balance in his favour. But his remittance being only 107,200 (C) the year following, the sirkar balance was then equal to both their profits 4,800 H. while their balance to him was only 2,800 K.

43. The country being invaded by the Mahrattas again in 1766, it was inconvenient for *patvarries* to go and lodge information against Amildars, and there was no time for enquiry, for which reasons, the Subadars' accounts were passed that year without examination, and they never were called upon to refund, though their embezzlements amounted to 10,000, and the patels owed them 12,000 more J.K.

44. Peace being purchased of the Mahrattas in 1767 they returned to their own country, but war breaking out with the English that year, no accounts were examined or fresh stipulations made with amildars who by this time were the only managers the Subadaries being reduced, on the idea of reform into collections of *single districts* receiving few chicks in 68 and 70 on account of the troubles they remitted only what they thought advisable, so that their profits were considerable. In 68, Hyder obliged the *dévastanum* or church lands to contribute a half of their produce for that year, to assist in defraying the expense of the war.

45. The Mahrattas being bought off again in 1770 with 65 lakhs of Rs., Hyder summoned all his Amildars the next year to Seringapatam, when on account of the desolated state of the country in general the *beriz* was reduced to 90,000. It appears on the face of the estimate, that the Amildar was forced to pay 3,000 more in 1771 (E). and that he still had a profit of 1,000 (J) but that was insufficient to defray the usual disbursements of *Darbar kharch* or douceurs to the revenue servants in the *Huzur* or seat of Government. The patels are supposed to have paid up the Amildars' demands that and the four preceding years because Government was disposed to be indulgent to the ryots on account of their losses by the war or his receipts being so uncertain from the depredations of the enemy as to preclude effectual enquiry, which was less rigorous with him, but they must have collected more than his assessment to discharge the interest of money taken up of the saukars which fact will appear hereafter. The four following years, the extra revenue collected by the means of *patvarries* (E) made the whole brought to the public account (G) more than the *bêriz* (A) therefore no balance remained due to the sirkar, while between 4,500 and 6,700 more was collected by the Amildars exclusive of the balance then remaining in the hands of the patels.

46. The cession of the Hoskote and other districts formerly belonging to Sirra by the Mahrattas to Hyder in 1774 (in which the Moorish system of Government, had obtained for 100 years) occasioned his enquiry into the functions and into the immunities and benefices enjoyed by the Zamindars when he deprived them of their employ as intermediate renters also of their *rusums* and other perquisites annexed to them, but he continued their inams.

47. In 1776, he was advised by *Purnia* his principal financier to make a more particular enquiry into his revenue when he ordered people of every denomination in that department, as low as patels and village *karnams* to Seringapatam, when for the first time during his Government the value of every district was ascertained by what is called a *Kham Wassul* which is an account drawn out from the *Sagealy* and *Huttavaly* (1617) and the *jama Vassul baki* (17) or the district and village registers of the cultivation produce receipts and disbursements which form perfect checks to each other.

48. Though he had now adopted the only method to get a true state of his revenue, various interests and the corruptness of his people in office, prevented entire success. The patels and *Karnams* concealed as much as possible by false accounts, and the *amildars* did their utmost to suppress the information they brought forward by bribing the *Sheristadars* of the *Huzur* so that although 98,700 (G added to J, had been collected by the amildars and 1,300 more (K) by the patels, in all 100,000 (B) the year before (1775) the beriz was settled at 95,000 (A), five per cent. less than it ought to have been.

49. The country improving now every year, by a long respite from troubles, the collections greatly increased, so that from 76 to 79 inclusive they rose to 111,000 (B), of which with the help of secret intelligence (E) 96,760 (G) was brought to public account, 9,440 (J) was embezzled by the Amildars and 4,800 (K) by the patels. The last mentioned sum was the balance due to the Amildar, while nothing was due to the Sirkar. What the Amildar and patels retained was not, however, all saving, for the Amildar had a host of official people at Seringapatam to bribe, that he might be continued in station, and favoured in the auditing of his accounts and the practice of taking up money of saukars and making all remittances through them to the public treasury being now more general than formerly, the interest and other fees paid to those usurers fell very heavy on the patels and deprived them of a great share of their profits.

50. The last enquiry Hyder made into his revenue management, was in 1779, which was conducted in the same manner as that in 76, and though he then raised his beriz to what it was when

he assumed the Government that was 100,000, he made no further advance towards the preventing of the abuses that prevailed, for it appears the collections were 14 per cent. more that very year. He annually collected more than his assessment or rents, by means of his secret intelligencers and was convinced from that circumstance that more could not be realized; consequently the task of completely developing the revenue mode of management fell to Tippu who has acquired great knowledge on the subject in conducting the affairs of Pennagara, Dharmaperi and Tengriecotah districts north of Topûr, which he held 12 or 13 years in jaghir and the introducing a reform in that department became one of the first essays he made on succeeding to the Government. I shall therefore pass over the last three years in the foregoing statement in order to view Tippu's enquiry concerning their revenue.

51. He entered upon it by an enquiry into the affairs of naggar during his compaign in that country the beginning of 1783. To show his progress in it particularly, would take up much time I shall therefore endeavour to make it understood by the hypothesis already adopted stating the revenue of the aforesaid district more in detail than I have done from 1779, the period, from which he ordered an enquiry, to be made into the revenue of every district in his country.

52. The first of the following abstracts is one of the accounts given in by the amildar with revenue stating the *bêriz* of his district as settled by Hyder in 1779 (A), to which is added his extra revenue (B), making the whole of his assessment (C) in 1780 to be 100,100. From that the

No. XX.

Abstract of the Amildar's jama vassul bâki or account of his settlement, receipts, and disbursements for the last 3 years of Hyder's Government.

—	A.D.	A Beriz or assessment.	B Sovoi jama or extra revenue.	C Jumla or total assessment and extra revenue.	D Sibbandi or expense of collections.	E Nagad or remittances.	F Hawalla or remittances by teeps.	G Jumla vassool or total collections.	H Bâki or balance due the Sircar.	I Lukseu or loss sustained by the ryots.	K Nander or balance that cannot be.
Sarvari	1780	100,000	100	100,100	10,000	52,000	35,000	97,000	3,100	1,000	2,000
Plava	1781	100,000	200	100,200	10,000	48,000	38,000	96,000	4,200	3,000	1,200
Subhakrit	1782	100,000	300	100,300	10,000	45,000	40,000	95,000	5,300	...	5,300
		300,000	600	300,600	30,000	145,000	113,000	288,000	12,600	4,000	8,500

Abstract 2nd of the Sirkar's jama vassul baki account for its settlement, receipts and disbursements the last 3 years of Hyder's Government.

—	A.D.	L Jumla jemma or total assessment.	M Sibbandi or expenses of collections.	N Nagad or specie remitted to Seringapatam.	O Hawalla or amount of remittances by Sankar teep.	P Jumla or total carried to the public account.	Q Bâki of balance due to the Sirkar.	R Soukar's, bâki or balance due from them.	S Tulluka bâki or balance due from ryots.
Sarvari	1780	100,100	10,000	52,000	32,000	94,000	6,100	3,000	3,100
Plava	1781	100,200	10,000	48,000	34,000	92,000	8,200	4,000	4,200
Subhakrit	1782	100,300	10,000	45,000	35,000	90,000	10,300	5,000	5,300
		300,600	30,000	145,000	101,000	276,000	24,600	12,000	12,600

Abstract 3rd of the Sial-Kham vassul or district register's account of its assessments, payments and balances of last 3 years of Hyder's Government.

—	A.D.	a Sial jamabandi or assessment of the Sirkar beriz.	b Sovoi jama or extra collection.	c Khassgut or the amildar's own private assessment.	d Vary of various other assessments.	e Jarimanas or penalties, &c. &c.	f Jumla jamma or total assessment.	g Sibbandi or expense of collections.	h Iysal or remittance in sial teeps.	i Sood or interest, fees, &c. for Sankar.	j Mahl kharch or district cutcherry fees.	k Durbar kharch or hazeri cutcheries, fees.	l Jumla Khassgut or cutcherry assessment.	m Jumla vassool or total collections.	n Bâki of the jumla or total jamma.	o Soukar bâki or balance due from the ryots to them.	p Sirkar bâki or balance due from the ryots to the Sirkar.
Sarvari	1780	99,000	16,600	9,500	6,500	600	115,600	10,000	84,000	6,000	8,000	2,000	10,000	110,000	5,600	3,000	2,600
Plava	1781	97,000	18,700	10,000	8,000	700	115,700	10,000	82,000	8,000	8,000	2,000	10,000	110,000	5,700	3,000	1,700
Subhakrit	1782	100,000	20,500	10,000	9,500	1,000	120,500	10,000	80,000	10,000	7,000	3,000	10,000	110,000	10,500	5,000	5,500
		296,000	55,800	29,500	24,000	2,300	351,800	30,000	246,000	24,000	23,000	7,000	30,000	330,000	21,800	11,000	9,800

No. XX—*continued.*

Abstract 4th of the Sirkar's faisalat or statement of a district, whole assessments, collections, remittances and balances the last 3 years of Hyder's Government.

—	A.D.	p Sirkar beriz or assessment.	r Sovoi jama or extra revenue.	s Jumla or total gross and extra revenue.	t Jumla vassul remittance to the teep.	u Bâki or balance due to the Sirkar.	v Sood or interest due to Saukars.	w Hawalli bâki or balance due by teep.	x Jumla Soukar baki or Soukar B.	y Khassgut or private assessments of the amildars.	z Nakasan or deficiency the beriz.	a² Jumla amil or total of the Khassgut.
Sarvari	1780	100,000	16,600	116,600	94,000	22,600	6,000	3,000	9,000	10,000	1,000	11,000
Plava	1781	100,000	18,700	118,700	92,000	27,700	8,000	4,000	12,000	10,000	3,000	13,000
Subhakrit	1782	100,000	20,500	120,500	90,000	30,500	10,000	5,000	15,000	10,000	...	10,000
		300,000	55,800	355,800	276,000	79,800	24,000	12,000	36,000	30,000	4,000	34,000

—	A.D.	b² Patels, bâki or due from them to amil.	c² Ryot bâki or due from them to patels.	d² Jumla bâki total balance of district.	e² Sankar vassul or collection.	f² Sankar sooza or collection.	g² Amil vassal or collection.	h² Malk vassul.	i² Jumla vassul.	j² Bâki.	k² Patel bâki.	l² Ryot bâki.
Sarvari	1780	2,080	520	2,600	...	9,000	11,000	...	20,000	2,600	2,080	520
Plava	1781	1,380	320	1,700	...	12,000	1,300	...	25,000	1,700	1,380	320
Subhakrit	1782	4,800	700	5,500	2,000	13,000	10,000	2,000	27,000	3,500	2,800	700
		8,260	5,000	9,800	2,000	...	22,300	2,000	72,000	7,800	6,260	1,540

deducts Sibbandy (D) 10,000 his remittances in specie (E) 52,000 and those by teeps (F) 35,000 making the whole of his collections (G) 97,000 and leaving a balance (H) of 3,100 pretending that at the time of settlement, it was found, the district would not produce that year, more than 99,000 which left (J) a deficiency of 1,000 and that deducting this sum from the bêriz there remained a balance due to Government of no more than 2,000 K.

53. The second abstract is the sirkar's account with the district stating the settlement (L) the Sibbandy (M) and the remittances to the treasury (N) the same as the amildar; but crediting the district for only 32,000 (O) of the 35,000 (E) for which the Saukars gave teeps. That leaves a balance (Q) of 6,100 against the district 3,000, of which (R) is due from the Saukar's and 3,100 more from the district. The 3,000 due from them (R) had not been paid because the inhabitants had not paid more than 32,000 of the sum they engaged to be answerable for when the teep was given. That 3,100 was passed over by Hyder as if was supposed to be occasioned either by deficiency at the time of settlement (J) or from inability afterwards. Those two kinds of accounts were all that Hyder required until 1776 excepting those given in by *pattyarries* or inquisitions on whom he depended for any collection over and above what the amildar brought to the public account of his own accord.

54. The 3rd abstract is of the accounts made up from the *Sagvaly huttavaly* and *Vassúl Bâki* (16·17) given in by the Seristadars and village registers by which it appears that the district was only assessed on the public account 99,000 (*a*) in place of 100,000 (E) but not because it was found, as the amildar had stated that the district would not produce so much by 1,000 (J). That was only an excuse practiced in Hyder's time, to show the pretended inability of the district to yield more than was stipulated or paid into the treasury while the amildars' and other assessments amounted to 16,600 (B) consisting of his own private collections 9,500 (*c*) saukars renters and other perquisites 6,500 (*d*) and fines upon different occasions (*e*) which raised the whole assessments to 115,600 (F) in place of 100,100 as the amildar had stated (*e*). His whole receipts being ascertained they credited the district for sibbandy 10,000 (*g*) remittances in specie and teeps (84,000 *h*) Saukar's fees 6,000 (I) presents or bribes to the official people in the district 8,000 (J) and bribes to those at Seringpatam 2,000 (K) which making its credit 110,000 (B) leaves a balance against it of 5,600 (*r*) 3,000 of which (O) is due to the Saukar as before mentioned and 2,600 of it (P) remained due to the sirkar, as appears in the *general statement vide* 1,780 (K). Those three accounts were the date from which was made out the sirkar's general statement contained in the 4 abstract.

55. Though it appeared by the above that more than 110,000 (*m*) had not been collected the assessment debit now brought against the district was composed of the bêriz settled by Hyder 100,000 (*q*) 4th Abstract not excusing the 1,000 stated as deficiency (J) 1st Abstract and of the private assessments (*r*) which made the total 116,600 (S). The whole of remittances to the public treasury including sibbandy 94,000 (*t*) being deducted from the *bêriz*, left a balance of 22,600 (*u*) against the districts in place of 2,000 as the amildar had stated in his account (*k*) I Abstract the 22,600 was composed of the saukar's fees 6,000 (V) what they had received and the 3,000 (W) they had not received the whole of the private collections 10,000 (*y*) the deficiency of 1,000 pretended by the amildar (Z). Total 20,000 which left a balance against the districts of 2,600 (d^2) agreeably to the account of the registers (P) composing the 3rd Abstract and the general statement 1,780 K. That consisted of 520 (c^2) which the petty farmers had not paid the patêls and 2,080 (b^2) which the patêls had received and not paid to the amildar.

General Statement of Tippú's Assessments and Collections from Land Produce and commodities the first seven years of his Government to show the effects of his system of Revenue management on his Finance.

Hindu years.	A.D.	A. Assúl bêriz original P.S. assessments.	B. Khasgut or private assessments.	C. Sood, &c., or saukars' Tees.	D. Zabty Enam or Selected Lands.	E. Jumla bêriz or Assessment of Lands.	F. Vassúl of nuckd and jins or money and grain.	G. Jumla jumma or Total assessment.	H. Jumy inam or re-stored Lands.	I. Sibbandy Expence of Collection.	J. Deficiency.	K. Vassúl of cudda or Produce commodities.	L. Jumla vassúl or Total collection of lands cudda and sibandy.
Subhakrit	1783	100,000	16,600	10,000	10,000	130,000	95,000	145,600	1,000	16,000	1,000	5,000	117,000
Krodhi	1784	109,000	10,000	10,000	10,000	130,000	90,000	140,000	2,000	15,500	2,000	4,000	111,500
Visvavasoo ...	1785	103,000	10,000	10,000	10,000	132,000	85,000	142,500	2,500	15,000	2,500	3,000	105,500
Parabhava ...	1786	102,500	10,000	10,000	10,000	132,500	79,000	142,500	3,000	14,500	3,000	3,000	99,500
Plavanga	1787	101,000	10,000	10,000	10,000	131,000	73,000	141,000	3,500	14,000	4,000	3,000	93,500
Kilika	1788	100,000	10,000	10,000	10,000	130,000	67,000	140,000	4,000	13,500	4,000	3,000	87,500
Saumya	1789	100,000	10,000	10,000	10,000	130,000	62,000	140,000	4,000	13,000	4,000	3,000	82,000

Hindu years.	A.D.	M. Kul Bakí or Total balance.	N. Amildars dusturkey or balance against the amildar.	O. Mahl kharch or Present distributed in districts.	P. Dufter kharch or presents distributed in Provincial Tookies.	Q. Shist bakí or Balance against the District.	R. Toorla dust bakí or Balance in each hands.	S. Khass khaleh or private disbursements of his dust bakí.	T. Gram khaleh village Disbursements of his Dust Bakí.	U. Kyet bakí or Balance against the Petty Farmers.	A. Bakí or Balance of outstanding.	W. Cudda Total or Balance for commodities never received.	J_2	K_2
Subhakrit	1783	22,000	12,000	8,000	4,000	11,000	5,000	3,000	2,000	6,000	1,000	5,000	99,000	10,000
Krodhi	1784	28,500	13,000	8,000	5,000	15,500	7,000	4,000	3,000	8,500	2,500	6,000	85,000	9,000
Visvavasoo ...	1785	34,500	15,000	8,000	6,000	19,500	9,000	5,000	4,000	10,500	3,500	7,000	80,000	8,000
Parabhava ...	1786	43,000	17,000	10,000	7,000	26,000	12,000	6,000	5,000	14,000	7,000	7,000	75,000	7,000
Plavanga	1787	47,500	20,000	12,000	8,000	27,500	13,000	6,000	6,000	14,500	7,500	7,000	70,000	6,000
Kilika	1788	52,500	22,000	13,000	9,000	30,500	15,000	7,000	7,000	15,500	8,500	7,000	65,000	5,500
Saumya	1789	58,000	24,000	14,000	10,000	34,000	17,000	9,000	8,000	17,000	10,000	7,000	60,000	5,000

General Statement of Tippu's Assessments and Collections from Land Produce and commodities the first seven years of his Government to show the effects of his system of Revenue management on his Finance.

Hindu years.	A.D.	Jumma Jerib or Standard and assessment.	Tawary Bhanum or re-stored Beneficee.	Sibbandi or Expense of Collection.	Nagad and Jins or collection of money and Ajnah.	Jumla Vassel or Total collections.	Khal balli or Total Balance.	Dust or money in hand.	Mahl Khurch or Dis-trict Douceurs.	10 amildars of 20 many District Toolitos.	20 Sarishadars 10 dis-trict or Toolitos.	10 cutchurry Bhan-dogue, &c.	25 Bally and ameen or idle men.	Mussalios, Dufdars, &c.	Darbar Kharch or Douceurs.	The two ass of	Khot balli or Balance.
		a	b	c	g	e	f	g	h	i	j	k	l	m	n	o	p
Sumya	1789	130,000	4,000	13,000	62,000	79,000	51,000	24,000	14,000	6,000	4,000	2,560	1,000	500	10,000	3,000	

Hindu years.	A.D.	Five Sudurs.	7 Seristadars &c.	2 askdars or news writers.	Tiiga and Harkarus.	Shist balli or Balance on the District.	Patell's balli.	Kayet or charity.	Barry or Hedges, Gates, &c.	Khot balli or Balance.
		q	r	s	t	u	v	w	x	y
Paunya	1789	1,500	3,500	700	1,300	21,000	17,000	1,000	2,000	10,000

Hindu years.	A.D.	Ekhass khurch or Private Disbursements.	Kasseegree or house Expenses.	Pedi khurch or travel-ling Expenses.	Gram Khurch or village disbursements.	Gram Dhout or Vil-lage Temple.	Dalaal Khurch or church contribution.	Cheramane Barry or his Datta.	Kayet or charity.	Barry or Hedges, Gates, &c.	Khot balli or Balance.
		z	a	b	c	d	e	f	g	h	i
Paunya	1789	0,000	5,000	4,000	8,000	1,000	2,000	2,000	1,000	2,000	10,000

56. Of those several sums it is evident that only the Saukars' fees (V) the private collections (*y*) and those made by the patels (b^2) total 18,080 consistently remained to be accounted for as public money that had been embezzled, but the maxim was to raise both assessments and balances as high as possible, without regard to the probability of realizing either with any appearance of Justice. Tippu made one exception however to this general rule which was to credit the riots one half of the penalties imposed on them (*e*) all the other balances he placed to account with a determination to collect them though it was certain that the Saukars had never received one third (*o*) of the money for which they were debited (f^2) that the amildar had only raised nine-tenths (*i*) of that carried to his account (g^2) and disposed off half of his receipts in bribes to the people in office (jk); but Tippu proceeded against them with such rigour and severity that they paid up the whole. The patels had also spent great part of their savings (k^2) in the same way and the inferior ryots (2) were unable to pay any more of the heavy assessment laid upon them. Of 79,800 (*u*) the amount of the several demands upon them for those three years, it appears that 72,000 (l^2) was realized and that 7,800 (J_8) remained due from the district which was afterwards called the *Mardam Baki* or dead man's balance.

57. The accounts of the three years 1780, 81 and 82 being made out in this manner it was found, that the gross assessments of last (*s*) amounted to 120,500 and that the penalties (*c*) being 1,000 a half of that deducted the bêriz or standard of the Sirkar lands for it 120,000 which was about equal to what it had been under the Gentu Government in 1756 before the country had suffered by the repeated depredations of the Mahrattas but it appears by the above that it was 4 or 5 per cent. more than it could produce with the most rigid management for deducting from that sum what was collected by oppression viz. 500 by penalties 3,000 from the saukars which they never realized and 700 which the ryots were not able to pay will reduce it to 115,800 and at least 5,800 of this was the increase of the *tirva* and *varram* beyond their ancient standard (15). That sum deducted would give 110,000 for a fair and legal assessment. Tippu determined to augment his revenue still more by the annexation of all Inams to the Sirkar lands which being a tenth or twelfth of his Territorial possessions raised the bêriz to 130,000 and he directed that it should be everywhere settled in the manner he had done at Nagger, on the supposition that the same abuses pervaded in every district and that every one might be raised in the same proportion.

58. To prevent usury being carried to such a height, again he prohibited the making remittances through saukars in future directing the collections to be sent in specie to Seringapatam and to prevent peculations in the revenue line he conceived the idea of forming an establishment for it, with such rank and allowances annexed to the appointments in it, as would excite emulation among the people in it to recommend themselves by their zeal and rectitude of conduct.

59. In order to comprehend in one united system the several departments in his Government that required arrangement, he set about the framing a code of laws. He appears by his council for this important work to have selected such men as could furnish him with all that knowledge and experience of his own affairs and the maxims of Government in other countries so necessary to its perfection. Its principal members were Krishna Row, Pûrniah and Rankwind Khan, who were well versed in all the detail of the financial system of Mysore, of Ally Rezza Khan a native of Carnatic Payen Ghaut; Zeyunul Abedin Shuslery and Ganlit Khan, adepts in the affairs of Deccan and Hindustan and of Khoja Nurulla who had travelled over Persia and Turkey. It may be supposed that having been actively employed from his youth under Hyder Ally in the field and skilled in European discipline, his own knowledge in military matters sufficiently guided him in them.

60. He established 29 principal Cutcherries or offices for the direction of all his affairs, Civil and Military, three were styled *Assof Dewan Cutcherries* which had the management of his Revenue, one for the countries south of the Cavery one for those North and East and the third for those on Malabar; one was the *Tôsha khana* or Exchequer. Five were called *Askar cutcherries* for the Mustering and paying of his Panya or stable horse. Four were *Sowar Cutcherries* for the paying his Sillêdars or hired horse. Seven were Jaish cutcherries for the paying &c., of his regular Infantry. One Ahmed and one *Assudulla* for the paying &c., of his chailies. Two *Suddoor* for the paying &c., of his Kundachar or Militia, and the management of their lands after defraying their half subsistence from the produce.

One *Cometty Cutcherry* one *Suddarel* for the inspection and management of the Inam lands which were rented separately from those of the Sirkar one *Askadar* or Intelligence department one *Amrutamahul** Board of Grain and Provisions one Mullik or *Tujar* Cotty Commercial Board. Offices of those several descriptions were established at Seringapatam as Supreme Boards and similar ones were appointed to every Province for carrying on under their direction the business of their respective departments.

61. On Tippu's accession the Districts in his country were 144 but his conquests afterwards increased them to 164. He first divided them in 1784 into 7 Tookries or Provinces 2 years afterwards into 9 and in 1791 into 18. He appointed to every *Tookry* 2 *Assophs* or civil Governors from 2 to 4 Military Governors as checks on each other, and they had cutcherries consisting of an establishment of official servants for conducting the affairs of the civil and Military departments. The *assophs* in particular had 6 *Seristadars* and each of them had 6 Deputies,

* Now used for the department of Cattle.

besides Writers and other people on the part of the Sirkar, for every district in their Tookry, and each district had besides one Amildar and 2 Sheristadars. One kuttimunny Shanbhogue or head registrar exclusive of village accountants, &c., for their interior management. Under the idea of improvement, Districts were afterwards subdivided into Tukries and the like number of official people appointed to them as at first to whole districts.

62. The utility of giving Districts in rent to candidates who offered most for them without binding them to their engagements, being evident, from the experience of Hyder's administration, they were now given in Amani management to amildars selected by the Assoph and sometimes sent from the Huzur or seat of Government. The *Assophs* of Tukries if *Hindus* had full powers to conduct the affairs of their Provinces admitting the *Súdras* into their council as officers of the check, without a reference but if *Mussalmans* their powers were limited from the supposition of their being less qualified for filling such important situations. They and all the people who composed their own cutcherries had monthly Pay, at an average on the following establishment 1st Assoph 1,000 Rupees, 2nd *Assoph* 300, 6 *Sheristadars* 2,160, 3 *Munshies* 70, 3 *Askadars* or Intelligencers 100, 15 *harkaras* 100, 40 *Poliga Peons* 270, 100 Tahsil Peons 500, and for Sadarvard 100, Total Rupees 4,700, which is computed to be about 8 per cent. in general. The powers of amildars were deligated by their principals and their conduct in the interior management of their districts was guided by Tippu's Hukum Nâma or Civil regulation. Their own allowance was a *Tahrir* or commission of 1½ per cent. on their gross collections, exclusive of cudavi, and the allowances of all the people under them was fixed by a *Moyen Zabita* or establishment which came to between 5 and 6 per cent. more so that the whole expense of revenue provincial servants, and contingent charges of collection, at a moderate estimate, was about 10 per cent. on the gross land assessments and about 18 per cent. on the nett revenue. The produce and revenue were investigated and the *assessments made* by the Tukri cutcherries only, and the collection of the revenue was the province of the amildars.

63. Salem and other ceded Districts South of Topore formed one Provincial Tukry and Baramahal with the rest of those north of that place, and the adjacent range of hills constituted a second. Pursuant of Tippu's general arrangement for their better regulation and management, the *Assophs* and *Suddras* with all their train of Servants for the civil and Military departments were dispatched from Naggar, for their respective provinces, and they again appointed *amildars* with their establishments for conducting the affairs of their subordinacies or particular districts. As the best method to observe their progress I shall continue for my example the affairs of the same district that has hitherto been made use of in my enquiry from the termination of the Gentu Government and in the attempt shall refer to the second general statement of it from the beginning of Tippu's reign to the end of 1789.

64. The affairs of every district being ascertained by a thorough examination of the village registers as had been done at Naggar, agreeably to the plan Tippu resolved on there, all the amildars' private assessment (B) and the amount of interest and other exactions paid to saukars for the use of money, the preceding year (C) with Inams which were escheated (D) were added to the last assessment in Hyder's time (A) which raised the assessment for 1783 (E) to 130,000.

65. The raising the rent of the Sirkar lands by assessing them for the private settlements was done by adding to the rent of every village, what it had paid to the amildars, Saukars, or patels, on private accounts the preceding year according to their own *Karnams'* accounts the Inams (17) consisted of *Devastaun* and *Tundimannium* or church lands, *agrahar* and *Bhatvarty* or charity lands *Altarany* or service Benefices and *Kraya Gong* or private estates, which had chiefly been purchased of the sirkar (24). Those were mostly continued to their incumbents, in rent on the same terms as patels held their villages, their value being ascertained either by their own accounts or by particular surveys made of them, for the purpose by people from the cutcherry conformably to Tippu's special order no two villages were given in rent to any individual, each being consigned to the charge of its respective patels and no other renter permitted between him and the Subadar's manager. The produce being ascertained at this period by the *Kham Vassûl* (54) which was the business of the *Tukry cutcherry* and not of the Amildars, village rents were no more raised by patels out-bidding one another as had been the practice during Hyder's management, but the annual *crease* of their produce being added every year according (to a regulation of Tippu) to the standard assessment (E) without deducting the *decrease*, the rents of some of them rose accordingly as they improved. If however a village originally assessed 100 produced 5 more the second year, and only 100 again the next the 5 was taken off, and if it produced only 95 the fourth year the *difference was not deducted* because the maxim was always to raise the assessment above, but never to let it fall below the standard unless when altered by an order of Government for correcting it. Though contrary to Tippu's regulation to alter the *Tirva* or money rents, I have found by enquiry that in some districts they have been raised 6 or 8 per cent.

66. This assessment (E) 130,000 received an augmentation by another source of income, which is not unknown to other financiers in India, but never has been carried to that length Tippu has done. That was the distribution of several commodities among his *Provincial Tukries* and thence among his *Taluqs* or districts to be disposed of among the inhabicants for stale, by the amildars under the attendant circumstances of obligation to receive them, and be answerable for the amount. Their general denomination is *Cuddai*, which implies compulsion.

They consisted of jewels, cloths, brass and copper utensils, arms, cattle and other articles of booty taken in war, black pepper, sandalwood and betalnut, the produce of the Malabar coast, the store-grain laid up in his forts, and (such was his economy of his own ward-robe, in disuse, when first brought to Seringapatam they were consigned to the charge of the *Toshakhanah* (26) and accounts only taken of their number and quantity. When orders were given to issue a proportion of them to the troops, or the inhabitants an estimate was made of every article, by the principals of that department, assisted by saukars and other merchants when agreeable to their instructions they were to put 25 per cent. on the intrinsic value. As that was not suitable to their own views, they accomodated their estimate to them, by first depreciating everything, more or less, as their intentions dictated, and adding the percentage to it as ordered. After this arrangement, they purloined whatever they had a fancy for or took it at an underrate and added its value to other articles in proportion. When that was done, they delivered such as were best calculated for the use of the troops, to the Military, and the rest to the *Diwan cutcherries* (26) to be issued by them to their subordinates in the several provincial tookries and when received thereby the Sudry and amildars to the troops and inhabitants of every District. The principals of these several Cutcherries, Amildars &c. all followed the example of those of the toshakhana taking their custom or share of the common booty and placing the amount of their embezzlement on the residue. I am assured by people who may speak from experience on the subject, that without exaggeration, more than a half of what was originally issued as *Cuddai* never remained to be distributed which was consequently overrated, 50 per cent. Stoppages from the pay of the troops were made for what was issued to them, and those delivered to the inhabitants, the amount of which is computed to have been between 8 and 9 per cent. upon land rents, was added to them 10,000 (E) is therefore entered in the general statement, which raises the whole assessment of the said district to 140,000 (G).

67. The five different heads, *Beriz* (A) *Khassgut*, (B) Sood (C) *Zubti Inam* (D) and *Cuddai* (E) constituted its only debits and its credits were as follows, *Jari Inams* (H) or a few of the escheats that were afterwards restored to their incumbents, some entire and others a half, a quarter, or only a village or field, of a number according to the favour or caprice of the donor, sibbandy or expense of collection (I) money or grain in discharge of rent (J), and *cuddai* or the product of commodoties (K). According to the said statement, the whole of these several heads came to 117,009 in 1783 (L) which left a balance (M) of 23,000.

68. The foregoing part of this statement is an abstract of the account which the Assoph gave in of his Settlement collections and balances to the Diwan cutcherries, with this difference, that the amount of his collections of money and grain (I) and those of cuddai (K) are truly stated there whereas to conceal the numerous embezzlements of the latter he entered them as in the two last columns upon the right (J^2 and K^2) taking a part from the land rents, and adding it to his receipts for *cuddai*.

69. Though the *beriz* was now raised so high by the addition of *Khassgutta* and *Sood* (BC) the Assophs and their official people would have found it as practicable as in Hyder's time to make separate Settlements but the consequences that mode of peculation had brought upon their predicessors, suggested another which almost precluded in a Government of such magnitude effectual enquiry that was to assess Districts to the amount of the beriz, and no more, and to remit the ryots a part of their rent for a portion of their balance due as a douceur, which was *neither received before witnesses nor under any other assurance than a verbal promise* of the indulgences asked. This made it the advantage of ryots as well as of the *Assophs, Súdras Amildars, Sheristadars*, and other public servants who were all concerned in the general collusion to cheat the sirkar, for by paying 12,000 (N) of balance due, they saved 11,000 (Q); 8,000 (O) is supposed to have been collected by the people belonging to District cutcherries, and 4,000 (P) by those of the tukry cutcherries. Of the 11,000, balance due from the district 5,000 (R) was collected by the patels and 6,000 (V) remained due from the petty farmers; 3,000 (S) of the farmer was received by the patels for themselves and 2,000 (T) of it was laid out in matters relating to their village of the petty farmers' balance; it appears that 5,000 (W) was on account of *cuddai* and only 1,000 (V) of it on account of either the want of inclination or ability.

70. From this review [illegible] evident that allowing credit for the ryots' balance of 6,000, (U) 134,000 should have been [illegible] to the public account in place of 177,000 (L) and that, had the *Cuddai* been delivered to [illegible]itants at a fair valuation, the gross revenue would have been 139,000; consequently [illegible]peculations of people in office amounted to 22,000 which is near 20 per cent.

71. In 1788 Tipp[illegible]rected a fresh investigation of revenue throughout his country to be made by the provinc[illegible]ntcherries and that was accordingly done village by village when they went through all the [illegible]al revenue detail, but with a fixed design to conceal and not bring forward any new information [illegible] true *account* of the *Sayal* and *Huttawali i.e.* of the cultivation and produce which would [illegible]e shown that 134,000 had been collected and that the balance ought properly to be more t[illegible]6,000 (U) which if the inquiry had been directed with integrity and zeal for the public go[illegible] the karnams would have been obliged to account for the 17,000 not brought to account wi[illegible] revenue. The Karnams and patels who always keep as much of their affairs from the knowl[illegible]ge of official people as possible availing themselves of this description in them took care that th[illegible] accounts of the collections &c. should not exceed what they had paid on

the public account and produced their fabricated set of accounts which made it appear that the district would not have produced more; that answering to the views of the Assoph, and all under him he received them without a question of their accuracy so that he pretended ignorance of the numberless intrigues and embezzlements of individuals to conceal his own. For these reasons the differences found between those accounts and the Assoph's which had been transmitted before appeared rather to be proof of particular errors than of the corruptness which so generally prevailed. Although the collections decreased every year, that decrease was represented to Tippu, but so far from resolving to be better-informed of the cause he ascribed it to the ignorance of his managers, who were chiefly Mussalmans and to the largeness of Amildaries. He consoled himself for that, with the notion that his system made it impossible for managers and usurers to rob the ryots and the *sirkar* as in his father's time, and that the outstanding balances remaining with the ryots, their not being brought into the exchequer was not a loss to be regretted as that would enable them to improve their lands. Desirous however to provide for the better management of his revenue, he directed that Mussalmans should be more careful to get acquainted with revenue business, and that districts should be thereafter divided into two three or more tookries or amildaries.

72. The chief result of the inquiry in 1788 being conducted as above recited was little more than the fixing the beriz or settlement of land-rents again to the same Standard as in 1783. As 1788 was the year before the war and the last whose affairs are perfectly known, I shall proceed to a particular examination of them, as laid down in the following statement, abstracted from the cuddai, it not being a source of revenue in the company's Government as the most important to the design of this sketch.

73. The *bêriz* schedule of the year Kîlaka or 1789 (*a*) viz. 130,000 is the present standard assessment from which deducting the restored Inams (*b*) computed to be 4,000. The sibbandy or charges of collection (in general 10 per cent. on the beriz) and this year being 13,000 (*c*) was $20\frac{1}{2}$ per cent. on the net revenue, that amounting to only 62,000 (*d*) total (*e*) 79,000 leaves a balance (*f*) of 51,000. Of that balance which was supposed to be all due from the district, it appears the revenue servants collected in bribes, 24,000 (*s*) above 20 per cent. on the gross revenue, and $23\frac{1}{2}$ per cent. on the nett revenue, likewise that the patels' private collections or profits were 17,000 (*w*) which is near 14 per cent. on the gross, and $16\frac{1}{2}$ per cent. on the nett revenue, and left an outstanding balance of only 10,000 (*i.e.*) against the chillarê ryots or petty farmers.

74. According to this statement, the gross collections in 1789 ought to have been 120,000 79,000 (*e*) + 24,000 (*g*) + 17,000 (*u*) in place of 79,000; (*e*) that is 34 per cent. more than they were and of course the district was assessed (*z*) 10,000 or 8 per cent. more than it could produce, also that the net revenue the above year should have been 103,000, 79,000 (*e*) added to 24,000 (*h*) instead of 62,000, (*d*) above 40 per cent. more than it was, and that private embezzlements amounted to 41,000, that is 34 per cent. upon the gross (*a*) and 40 per cent. upon the nett revenue (*d*).

75. It is hardly to be credited that such enormous abuses could prevail under any Government, and I should think it as unlikely in Tippu's as in any whatever from the endeavours he has used in providing by his civil and military regulations, against them, and his known rigour which effectuated the strictest observance of them in some instances, it could not be improbable from the natural biass of men in general towards their own interest especially when the discovery of their way to it is obstructed by such perplexities and difficulties as constitute the Indian system of revenue accounts, and if I had not the assurance of men who having served Tippu as Amildars and Sheristadars who are certainly well informed and whose veracity there is no reason to doubt on this subject as being now in my employ it would be more conducive to their views, if interested to keep me in the dark. Before I quit this subject I shall only point out that the emoluments which they and the natives in general severally enjoyed as I may hereafter have occasion to observe the difference they experience under the present mode of Revenue management.

76. Of the *Khul Bauky* or Balance, (*f*) 41,000 is stated as having been collected and of course ought to have been brought to the public account. That portion of it called *dust* (*g*) 24,000 is the amount of private exactions or bribes received by people of the revenue department from patels or village farmers for not requiring the full payment of their assessments or the dues of the sirkar 14,000 of that sum (*h*) is called *Mahl kharch* or the [illegible]res of the people composing the cutcherries of the talaq or district and 10,000 of it (*n*) is *Darbar kharch* or the shares of the provincial tukri cutcheries 17,000 (*u*) the remainder of the above 41,000 is the *patels' baky* or part kept of their collections from the petty farmers with the permission of the revenue collections and accountants, in consideration of the said douceurs.

77. *The Mahl kharch* or district shares (*o*) 14,000 is composed of those received by Amildars (6,000) who upon an average were increased to 10 in 1779 the *Seristadars* or District Registers (*j*) 4,000 the *Cattimuny Sanbhogues* or head village accountants (*k*) 2,500. The *Bhala admts* or inferior collectors (*i*) 1,000, the munshies, duffadars and others employed in the revenue business (*m*) 500 all of whom from the particular functions of their stations unavoidably knew and necessarily connived at the proposed indulgences without which they could not have been granted with effect, for it was the duty of every one in a greater or less degree to see that the dues of the sarkar were collected. The *Darbar kharch* or provincial shares (*n*) 10,000 consistee

of the Asaphs' (*o*) 3,000, the Sûdras' (*p*) 1,500, the Sheristadars' (*q*) 3,500, the askadars or new Writers (*r*) 700, and the Uliga or revenue peons and harkaras (*s*) 1,300, who for various reasons that would be tedious to recite also joined in the collusion, and took the lead in a great part of it by sending orders through access to the Amildars for indulgences purchased of them. The 10,000 here stated or *Darbar Kharch* is supposed to include a great proportion of the *Mahl Kharch* given first in presents by the people of the district cutcherries, to those of the provincial cutcherries and disbursements must yet be made from all as *Huzur Kharch* or douceurs to those in power at the Divan cutcherries.

78. Of the patels' bâki (*u*) 17,000, 9,000 (*v*) is supposed to be their *Khâssa Kharch* or own disbursements, 5,000 of which (*w*) is their *Khânagine* or household charges and 4,000 (*x*) their *Padi Kharch* or travelling and other expenses while attending the cutcherry at the time of settlement. The remaining 8,000 (*y*) of their *bâki* is called *Gram Kharch* or village disbursements viz. (*z*) 1,000 to bear the expenses of *Gram Devastanam* or village temple (*QQ*) for the support of Devals or large churches, 2,500 (*bb*) as batta to their *karnams* while attending the cutcherry, 1,000 (*cc*) as *khyrat* or charity to *sanyasies, pandarams* and other mendicants, and 2,000 (*dd*) to keep gates and hedges in repair round fields belonging to their villages.

79. The shewing how such abuses proceeded from political institutions, dictated by caprice or avarice, and founded in ignorance of the consequences of not sacrificing to mens' prejudices and wants may be some apology for the natives of these countries, and tend to the establishment of such a reform of Government among them, as may in the course of time improve their moral character.

No man could procure any appointment or the means of subsistance under Tippu's Government without many months' attendance on men in office and a douceur answering to the opinion held of his condition, often more than the client was worth which reduced him to indigency or involved him in debt before he obtained (when so fortunate) the object of his pursuit. Brought to that extremity at getting into office and then pressed for the discharge of sums taken upon high interest to purchase his situation, while uncertain of keeping it, the relieving himself by indulgence to others appeared entirely justifiable and if he afterwards suffered for break of trust in his public capacity he rather ascribed his punishment to ill fortune than thought it was what he deserved. Such have been the circumstances of all public servants in these districts under the late Government, those of districts, looking up chiefly to the provincial or the people in power about Tippu's Court.

80. On the other hand the patels under Hyder's Government being deprived of the extra collections from their villages if by their industry they happened to yield more than their settlement (30) and restricted to their *aracandayem* or immunity of paying only half rent of their own farms to the sarkar, they had not sufficient to defray their expenses while attending the cutcherry at the time of their settlement which required their being absent from their families one month in the year nor the means of answering a number of demands upon them, in their municipal capacity, without sequestering, a part of what was rigorously considered the due of the sarkar. Though the same restriction was intended by the tenure of their settlements under Tippu's, his management was so bad that they easily eluded it in their payments by a continuation of their former practice and in place of doing away the necessity for it by requiring the full payment of a moderate rent, and no more, he blindly increased it by escheating all the church lands (65) for not enduring under the influence of superstition to see their temples forsaken and their priests starving, they felt it incumbent upon them to contribute for their support. Thus Tippu's avarice and inexperience frustrated the policy he conceived of making his officers of revenue honest (58) and he was mistaken in the causes to which he ascribed the reduction in his finances (71).

81. They received apparently an addition from the Traffic of *Mullikul Tiyar koties* or banking houses established over his country whose affairs were directed by the controlling Bank of Seringapatam.

Besides having the entire management of exchange, they traded in jewels, bullion, spices, perfumes, raw silk, muslins; also in cloth and grain of every kind. The command of money with the exemption of duties and every other indulgence required in their transactions enabling them to monopolize every commodity and to undersell all other merchants, produced the effects of such a discouragement of trade to the great advantage of those employed in the sarkar houses without much to revenue.

82. The abuses that prevail in Tippu's Civil Government are ascribed to the form of it but more to his extreme indifference concerning it. His provincial governments are insuperable barriers between him and his people and having abolished the *patti cutcherry* because the information received through it was oftener false, than true, his subjects have no channel left of laying their grievances before him, nor does he try by any means to gain information of his civil affairs, his time (when disposed to business) being entirely dedicated to political and military matters or alterations in names and forms that having no use whatever, evince extreme vanity and weakness. On the whole though his legislative code contains much useful knowledge and displays, ability, he seems to have adopted an utopion system that he fancied, was fit for conducting the affairs of a more extensive dominion than he possessed and consonant to the genuis of the Mahammadan faith.

83. On receiving my appointment to take upon me the management of the Ceded countries, I judged it expedient for their interior management, to place a division of them under the immediate charge of each of my assistants that I might have more time for enquiry and general arrangement. Before the Baramahal was taken possession of for the company, most of the Seristadars and other official people had been sent away to Seringapatam with the sarkar accounts of the revenue, and many of the village registers had been destroyed or carried off by the inhabitants during the war, but I did not experience the like deficiency in the Salem districts. It therefore happens that the produce of the former, is not so nearly ascertained as the latter. My settlements have in general been regulated by the bêriz or standard assessment of Kilaka that is 1789 and the subsequent years, in some places by accounts of the cultivation and produce for three or four years back, corrected at times by partial estimates of the crop on the ground, and in general by the village registers.

84. All revenue accounts are falacious and the Karnams have availed themselves of the charge of Government this year, in fabricating them, so as to conceal as much as possible, the real product from every source of finance. The surveying of lands supposed to be underrated, the examining and comparing of their waste books, ledgers, and other accounts, the inciting them to inform against one another, the confining and threatening them and finally the requring them to enter into penalty bonds, are the only means of detection, and they have been practised with success; but as any one will judge from these circumstances, assessments of revenue in general are but vague applied to particular villages although the overrates of some balancing the underrates of others they may in the aggregate approach to the mean of the two extremes, which perhaps could never be ascertained by calculation.

85. Throughout, a fair allowance has been made for paimalli or effects of the war, for instance the districts to the northward of Tupour have in general been assessed only three quarters or 75 per cent. of the taluq bêriz for the current year; and by the foregoing enquiry it appears (74) that when they recover their former state they may be expected to yield 92 per cent. of it, above a fifth more than at present. The same has been done to the southward.

86. A few rules I have observed in matters, distinct from assessments will generally apply. Every district has been rented out in village farms exclusive of sibbandy and all other draughts upon the revenue, where they could be avoided, every patêl or village-farmer is guaranteed in the possession of his farm, and without augmentation of his rent to the end of the current year on condition, that he perform his engagements. The patêls are bound not to infringe the cowle they give to the *thillaré ryots* or *petty farmers*, and my protection is extended by a general cowle to all the other lower classes of inhabitants, under the patêls' jurisdiction. Immunities and privileges are continued without diminution to such as held them at the time these countries were ceded to the company and claims to any others have been rejected.

Agrahars or charity lands (7) escheated in 1783 are continued to their ancient proprietors in rent, on the same terms they have held them, since that period. *Dévastanam Tévidimânniam, kandachar* (7) and other church and service benefices that have been escheated to the sarkar lands have likewise been continued to their former incumbents, but in place of being as hitherto separate farms are now annexed to their respective villages, whose patêls are made the collectors of their rents to reduce accounts.

87. After every district has been arranged, valued and offered, as aforesaid, the patêls in some of them have agreed to the whole, but objecting to their particular assessments have desired a division of it themselves, that the inequality occasioned by surreptitious accounts or difference between the current year and preceding ones might be corrected by their knowledge of the actual produce. The feasibility of it is very admissible; but it is more generally undertaken by those possessing much intelligence and high rank among them to have it in their power to impose upon the more ignorant of their number, and to favour their own villages or those of others with whom they are connected than with any other view; and it is never done without complaints of partiality. To remedy that, it is regulated that whoever of such agents will point out what village is lower rated than his own shall have on its being proved by a survey of both, the excess of his own taken off, and added to the rent of the other. Aware of the evil I have mentioned where individuals have not influence to lead the rest, they have preferred, in other districts the taking them as rated in my rent-roll drawn out from accounts with such abatements as arguments stating their want of ryots and cattle could procure.

88. The preferring candidates who offer the most for farms would be objectionable, if their value were truly ascertained, but under the certainty of many impositions in the karnams' accounts and as the means of acquiring additional information, I have thought it advisable this year, while I have checked their ardour or hopes of indulgence in the payment of their kists by the nature of their engagements with the sarkar.

89. The rent of every individual, as low as patêls, being thus finally settled as much to their satisfaction and as near to the value of their farms as possible, my next care has been to secure their amount to revenue by preventing the exactions of any intermediate collections from them by Cutcherry people or tahsildars. I was not at first aware of such practices and did not come to the knowledge of them till some months after I had been in the management of these countries, from the Karnams never entering private collections in their public accounts, but always suspicious methods being taken to defraud the sarkar. I at last made some discoveries of bribes that had

been taken by the people of my own cutcherry when I set about an enquiry myself and directed my assistants to perform a circuit of all their respective districts for the same purpose. The patêls and karnams being desirous to conceal such transactions for the reasons that have appeared in the narrative of Tippu's management, (69) only the hope of reward or the fear of punishment, could prevail with them to divulge the truth; but we ascertained, that not only numerous contributions had been levied by the cutcherry people during the times of settlement in every district, and afterwards by the tahsildars in the name of different people in office, and for particular occasions such as marriages and festivals generally coming under the head of *Mahl Kharch* (76), but that it was in agitation to establish a regular one of a certain percentage on the bêriz throughout these districts as in Hyder's administration which was to be divided among the revenue servants as at that time; two thirds of my own cutcherry, and most of the tahsildars were concerned in this collusion and I dismissed, some head karnams, who had been the most active in it and banished them from these districts. Though they had been often warned against such behaviour, the consideration that they could not so be soon taught to think that what was once so customary (76-77) was criminal, prevented their not being more severly punished. I am convinced that this covert plan of peculation is carried on throughout India. The forming of it once in these districts under the company's Government was almost certain, and though I did not expect it in my own time, it was necessary that it might be evinced by example, both to the official people and the ryots that it is prohibited and that the consequences of discovery are severly punishable.

90. The knowledge of these matters determined me to require from karnams in future their accounts of all private assessments which brought me next to those which patêls laid upon the petty farmers, for the several purposes before mentioned, coming under the general head of *Gram Kharch* (78) which are likewise prohibited on pain of forfeiting double their amount.

91. An axiom ever to be observed in making such regulations, is certainly to determine their expediency by the causes and effects of the abuse they are intended to remove. My official people have not the same excuse for receiving bribes that Tippu's had (75) as they pay nothing for their appointments, but they are equally avaricious, and dishonest, and since there is no effectuating a change in their moral principles for the better, the most likely method to prevent malversations among them is what Tippu only devised (58) the making their situations so desirable that they may fear to lose them. That might be done by increasing their monthly pay or what I think would be still more eligible, the allowing them a commission of one per cent. on the collections, which could be divided among the principals of them. Their elevation, holding up a prospect of promotion to their assistants would doubtless have a similar effect on their conduct; they might nevertheless be made responsible for any breach of trust committed by them; as that arrangement might be differently thought of by my superiors I submit it to their consideration.

92. Village renters have not the same plea they had under Hyder's management, (30-31) for levying contributions on account of *Gram Kharch*, because they are certain of the profits arising from their farms after paying up their rents, which are adequate to the discharge of all disbursements of that nature. But Tippu's annexing the church benefices to the sarkar lands (1783 A.D.) has brought upon them demands, that cannot otherwise be answered (80) though some of those benefices were restored, the escheats must have amounted to 6 or 8 per cent. of the revenue and the patêls have to supply in a great measure churches and charities to nearly that amount. Assured from these facts that my prohibiting contributions for this purpose, would be in vain, without some remedy, I have lately granted tankas upon villages amounting to 1 per cent., and in some places more upon the revenue to be deducted from their rents for the maintenance of the principal Dévals untill I receive instructions on this head, and I think it would be advisable to make some addition to it.

93. Revenue payments were made under the Gentu and Moorish Governments in three kists or instalments, and after a well regulated mode of revenue management is established the same number may be sufficient but these 30 or 40 years past, they have only been collected in the gross; the full payment of their amount have been generally eluded by sinister means (69). It was therefore more probably the ryots would expect collections to be made under the company's Government in the same manner and the necessity followed of giving them early and frequent examples to the contrary, by increasing their numbers to ten and the requiring not only punctual payments but their full amount, under the stipulation of renters forfeiting an equivalent, the balance outstanding at the time of their falling due, and of being superceded, in case of a second failure in the management of their Villages, and of the confiscation of their effects for discharging their debt to the sarkar.

94. Their kists have been further regulated by their proportions to the whole produce, and one another in such a manner as to afford them a month's time to convert the productions of their lands into money before demanded, in order to prevent their selling them off to a disadvantage or taking up money on high interest, to make up their payments. There being so many is attended with the inconvenience to the patêls of drawing them frequently away from the business of their farms, and occasions the Collector three times the trouble he would have if they were as formerly, but it will be advisable for the above reasons to continue them the ensuing year at least as regulated at present.

95. To prevent as much as possible, intermediate exactions there are no official people between me or my assistants and the village renters, but tahsildars whose collections are limited to 25,000 pagodas that being as much as they can well manage in the detail. It is stipulated with them that they shall require of the patêls the most rigid observance of these agreements which being calculated to insure the greatest punctuality that can be expected of them, they the tahsildars, are bound to be equally punctual on their parts, in making the remittances to the assistant collector of their division under the obligation of taking up money of saukars, to supply the deficiency occasioned by individual failures so that on pain of paying 5 per cent. on the outstanding balance they may compleat their kists of whole districts within 7 days at farthest of their respective dates.

96. They are allowed to reimburse themselves for the interest of money so borrowed by charging defaulters 3 per cent. on the amount, which is the utmost they will ever be obliged to pay and it will operate as a punishment on the patêls for neglect of their affairs or the dates of their instalments. The tahsildar's sibbandy charges on collection is fixed at 5 per cent. which is paid by farmers on their rents, but the disposal of the amount is regulated by a *Moyen Zahita* or establishment of people and contingences in the bussiness of collection.

97. Though the duty of the tahsildars and their powers over the ryots, were fully explained to them when appointed, I found whenever I entered upon my investigation of their conduct that they had disregarded every rule for their guidance, making their collections without attention to the rent-roll, and private assessments of money and commodities; in short they were following the practice of *Amildars* taking whatever they wanted of whoever had it without a shadow of equity.

98. That oppurtunity was embraced of evincing to the ryots the difference between former Government, and the company's. The amildars and all concerned in such illegal assessments were confined till they refunded the amount, when it was returned to the farmers with a repitition of my injunctions that they would be more observant of the sarcar's stipulations with them, and refuse any other demands than what were expressed in them. Taught by experience of the past, they only conceived such conduct a finesse for some hidden purpose; if they believed it sincerely they expected they would be left again in the power of the tahsildar who would render my intention of no avail, or preferring the old system so much more congenial to their disposition for intrigue and evasion they shewed upon that, as they have done upon similar occasions, but little satisfaction yet. Dull as they may be thought, they are artful enough to feign a sense of the justice done them and of gratitude for it. I am however convinced that after uniform attention for one or two years to their complaints and dispensation of justice, they may think and act very differently.

99. Besides the above misdemeanors, I found the tahsildars took the ryots from the plough, to employ on the revenue business, in place of compleating their establishment of sibbandy peons, in order to put more money in their own pockets which with other matters required their removal and a reform in this branch of my department. The following translations of my cowle nâmah, at entering on the affairs of a district and of the muchalikas or obligations afterwards entered into with the patêls and tahsildars contain the chief of such regulations as have hitherto appeared best calculated for the information of the ryots, the realizing of my settlements, and the preventing of such abuses as have hitherto been discovered in the course of my management below the ghats:—

COWLE-NÂMA.

To the Patêls and other inhabitants of a district.

100. Know it is resolved to rent out the taluq by village exclusive of [1] *Sibbandy* [2] *Saderward* [3] *Jâri Inam* &ca. [4] *Mujra bab* as the mode of all others the best calculated for your encouragement to increase cultivation, and this [5] cowle is held forth to you, as an assurance, on the part of the company that you shall not be required to pay any more to the sarkar for the present year than the [6] *bêriz* which shall be now fixed on with the commission of 5 per cent. on it, for defraying sibbandy, and keep this in your minds, that the said *bêriz* appearing to be from the [7] *sagvali* account of last year as well as from the state of the districts the present year, no more than the due of the sarkar, it is determined to admit of no excuse for defalcation.

When the [8] *patêls* of [9] *hôbly* shall prefer the renting of their villages separately and independant of any joint concern and shall exceed each other in their offers for particular villages, whoever shall give such security for the performance of their engagements as shall be accepted, shall be given the villages for which they are candidates, respectively, in rent for the current year. But the Inams or immunities belonging to the patêls of such villages shall nevertheless be continued to *them*. When *patêls* of such *hôblies* as prefer the being jointly answerable for the amount of the *bêriz* of their respective hôblies shall find after the division of it is made, that

[1] Charges collection.
[2] Contingences.
[3] Restored Enaums.
[4] Articles deducted from the gross Revenue.
[5] Promissory conditions
[6] Settlements.
[7] Register of the Produce.
[8] Headmen or village Renters.
[9] Division of a District.

their shares are not in due proportion to the produce of their villages compared with the rest, it shall remain with themselves to rectify it by coming to the [1] *huzûr* and giving information of what villages appear to be [illegible]n more favourably assessed, when *Tookem Pakur woguls* [2] shall be sent to survey them, and if there appears a disproportion, they shall be equalized by reducing the rents of those too high, and increasing the rents of such as may prove to have been underrated. As you may understand, from experience, that you might rather bring reflections upon yourselves, by acting injuriously to others, than procure a diminution of your rent, by coming forward with such information, assurances are hereby given, that by this regulation, it is not proposed to benefit the sarkar by any additional tax on the hôbli in which this may happen or to answer any other end than the effecting an equitable assessment of the *bêriz* of each hôbli. Patêls or other renters who may bargain for villages separately, must each pay up their rent with commission agreeably to the *kisthandi* and whoever shall fail in doing this within three days of the stipulated period, shall pay before the date of the ensuing kist a penalty of 3 per cent. on the amount to defray the interest, on money. The tahsildars will of consequence be under the necessity of taking up on loan to compleat the monthly kist of the district and whoever neglects to pay up such kist or shall defray both the first defalcation and fail in punctuality a second time shall be superceeded in the management of his village during the present year and his effects confiscated or discharging his debt to the sarkar but his Inam shall be continued, unless the produce of that, for a time, be also required for the above purposes.

Whenever the patêls of a hôbly shall agree to rent it together and be *jointly* answerable for the amount of its *bêriz*, every village shall be rented, separately to its patêls, for the portion he may agree to pay at the division of the said *bêriz* and he shall be individually called upon by the tahsildar for its amount. When any of their number shall incur the penalty of defalcation and neglect to pay it up, before the ensuing kist and having once discharged both kist and penalty shall fail in punctuality a second time, they shall be held jointly responsible for his debt, summoned to the Huzûr to assess themselves for its amount authorised, indemnify themselves by the confiscation of his effects and required to nominate another to the management of his village the current year, but his Inams shall be continued unless the produce of that, for a time be also required for the payment of his debt. Whoever shall pay the tahsildar either money or grain without requiring his receipt shall receive no credit for the amount, and be obliged to pay it a second time.

If any renter of a village shall deprive the Gaud, Karnam, Toti or any inhabitant in it, of any office or privilege he holds in it or attempt by oppression, to expel any petty farmer, without sufficient cause and authority from the *Huzûr*, shall endanger his own situation. It is directed that when any differences arise relating to municipal management or cultivation a *panchayat* of the neighbouring patêls may be assembled to adjust them and that if the offended party afterwards resolve on an appeal to the Huzûr, he shall be sent thither with its proceedings attested by its members when orders shall be sent on the affairs in question.

No patêl or renter of a village will be suffered to raise any contributions under pretence of *Gram* [3] *kharch*, *Dêcata* [4] *kharch*, *Darbar* [5] *kharch*, or *Dharma kharch* and they (the patêls) are strictly forbidden to use their influence in any such assessments on pain of forfeiting an equivalent for the profits arising from their bargain with the sarkar which (they will not be deprived of as under the late Government) will be sufficient to defray all *Gram kharch*. Douceurs to the servants of the cutchery being positively prohibited, receiving presents prevents any *Darbar kharch* in future, and the ryots will give of their own accord, what may be required for *Dêcata* or *Dharma kharch*. Patêls have permission to grant as heretofore leases of *banzar* [6] *zemin* to new settlers in their respective villages and must consider themselves under particular injunctions, not to infringe such cowle as they may give at the time of *sagvali* by depriving them of any part of the *varam* or increasing the *tirva* agreed upon, and they are now to understand that when they neglect the entering into written obligations with their *ryots*, the decision of the Huzûr shall be guided by the ryots' declaration on any subject in dispute.

Patêls are required to apply to the Huzûr for a kandi of raggy or paddy, or if preferred for ten rupees per plough as *tackavy* to new settlers or others in low circumstances and as a farther indulgence they must be exempted 2 fanams per pagoda, or ⅛ of the *tirva* [2] as fixed by the *shastamad* [3] also the *yêr-kanikê* or Tax on ploughs employed in the *varam* [4]; tackavy will likewise be given for the repairs of tanks, when made to appear that the additional produce arising from the undertaking is adequate to the expense, and security is given for repaying the amount, within the current year.

As care will be taken that the *bêriz* of the current year shall not exceed the produce of the district, so your kists shall be regulated by the crops and in these proportions viz. Bhadrapadam 4 per cent., Aswayujam 4, Kartikam 12, Margasiram 24, Pushyam 24, Maghum 10, Phalgunam 10, Chaitram 4, Vaisakham 4, Jêshtam 4; Know, therefore that such proportions and no more of your rents (exclusive of the 5 per cent. sibbandi) is to be paid in those months, and if more be required of you under any pretext or denomination whatever, it is contrary to positive orders; that whoever in the service of the sarkar, shall set on foot any illegal assessment

[1] The Collections Cutcherry.
[2] Money Rents.
[3] Farmers received in kind.
[4] Surveyors.
[5] Established custom.
[6] Waste land.

shall be severly punished ; that such patêls as lev[illegible]y farmers shall be immediately superseded in the management of their villa[illegible]ons their shall give information of such attempts shall be handsomely rewarded.

Patêls or village renter's muchilika.

101. I, A.B. declare this to be my obligation entered into with the Hon'ble Company viz. I receive in rent the villages of C for *Paridhavi* or the current year; that is to say the *car* [1] *aramb Nir* [2] *Arumb, Maravally* [3] *pullavarse* [4] the *Svarnadaya* [4] and *Dhanadaya* [5] entire, from the beginning, to the end of the year inclusive, and I hereby take on me, the sole management of the said village, the *bériz* to be paid to the sarkar exclusive of sibbandy sadarvard, *Jari Inams* &c., *Mujra bab* being Gôpâli 200 or cantarai 100 Pagodas.

I agree to pay the said sum besides 5 per cent. *Sibbandi kharch* on the amount total 105, according to the *kistbandi* taking receipts for the same, but if I fail in paying any kist within three days of the time it becomes due, shall be subject to a penalty of 3 per cent. on the amount of the balance outstanding at the time of defalcation and should I fail in paying up such kist with the said penalty, before the date of the ensuing kist, or having discharged both if I fail a second time, I shall submit myself to the confiscation of my effects for the paying off my debt to the sarkar and also, to my being superseded, in the management of my village.

I consent to the receiving no credit for such sums of money or grain as I may neglect to take receipts for of the tahsildar and if he refuse the giving him shall not delay to give the *Huzur* information of it.

I engage not to deprive any *karmam*, toti or other inhabitants of my village of any office or privilege he may hold in it, nor to attempt by oppressive measures, the expelling of any petty farmers, but shall submit any differences relating to municipal management or cultivation to a *punchayet* of the neighbouring patêls, and if the offended party afterwards resolve on an appeal to the *Huzûr*, I shall send him with their proceedings on the affair in quesstion with its decision and act accordingly.

I promise that no collections shall be made in my jurisdcition under pretence of *gram kharch, dêvata kharch darbar kharch* or *dharma kharch* under pain of an equivalent, and I agree to defray all necessary expenses on account of the village myself.

I shall not infringe whatever cowle I may give at the time of sagvali to new settlers or others by depriving them of any part of the *varam* or increasing their *tirva* and my stipulation with them shall be in writing. New settlers shall be exempted 2 fanams per Pagoda or $\frac{1}{5}$ of the usual *tirva*; also the tax upon plonghs; and I engage to be answerable for the *Dheru Paier* and whatever productions are rented in the Kâlâvaris or spring months as appertaining to the ensuing year. Given under my hand at Salem the 1st Jêshtam.

Kistbandy.

1*st.*	Kist Bhadrapadam Rent	4	Sibbandy	00	2	
2*nd.*	Aswayujam	4		0	2	0
3*rd.*	Kartikam	12		0	6	0
4*th.*	Margasiram	24		1	2	0
5*th.*	Pushyam	24		1	2	0
6*th.*	Magham	10		0	5	0
7*th.*	Phalgunam	10		0	5	0
8*th.*	Chaitram	4		0	2	0
9*th.*	Vaisakham	4		0	2	0
10*th.*	Jêshtam	4		0	2	0
	Total Cantarai Ps. ...	105				
	including Sibbandi ...	110				

Tahsildar's Muchilika.

I, A. B. being appointed *tahsildar* or collector of the cusba *tukri* D, declare this to be my obligation entered into with the honourable Company viz.:—

I engage to collect the *bériz* or revenue of the said tukri for *Virodikritu*, the current year from the patêls of villages individually, agreeably to their *muchelikas*, and *kistbandy* giving receipts for the same; and should any of them fail in paying up their kists within three days of the time they become due, shall borrow the amount, and compleating my kists for the whole district, as if no such failure had happened, shall regularly remit them to Mr. M. within 7 days of their dates, respectively, indemnifying myself for the interest of mony so advanced by me to the sarkar by afterwards collecting the amount, with an Interest of 3 per cent. on it, from the defaulter; that is to say the *bériz* being 50,000 Gôpâli Pagodas, that sum, together with my

commission for *Sibbandi kha[illegible]* shall be collected agreeable to the following monthly instalments, and each instalments, shall be regularly remitted to the *Huzûr* as before said—

Kists.	Months.	Instalments.	Sibbandy.	Total.
1st ..	Bhâdrapadam	2,000	100	2,100
2nd ..	Âsvayujam	2,000	100	2,100
3rd ..	Kârtikam	6,000	300	6,300
4th ..	Mârgasiram	12,000	600	12,600
5th ..	Pushyam	12,000	600	12,600
6th ..	Mâgham	5,000	250	5,250
7th ..	Phâlgunam	5,000	250	5,250
8th ..	Chaitram	2,000	100	2,100
9th ..	Vaisâkham	2,000	100	2,100
10th ..	Jêshtam	2,000	100	2,100
	Total Rent ..	50,000	2,500 G.	52,500

Any patêl who shall incur the penalty of defalcation, and delay in paying up his debt or having discharged it, fail a second time, notice shall immediately be given the *Huzûr*, with intimation whether he is individually or jointly answerable for the balance of his account, that orders may be received, for the liquidating of it agreeably to his contract and if I neglect the filfulling my engagements in delivering to Mr. M. the amount of my kists for the whole tukry, as above stated, within seven days of their respective days I shall be subject to pay 5 per cent. on the amount of the outstanding balance at the time of defalcation. The several denominations and number of revenue servants shall be kept up and regularly paid according to the *Moyen zabita* or establishment prescribed and no tôties other than those belonging to the district shall be employed on revenue business. If any of them fall in arrears more than 40 days, or if I neglect to discharge any private debts I may contract, for a longer time, I shall be subject to a penalty of an equivalent.

Every means shall be taken to apprehend thieves, and effect the restitution of stolen goods to the owners, and whoever may complain to me of any other injury, or grievance, not in my power to redress information of it shall be sent to the Huzûr. In giving darbar for sheep, fowls, and whatever else European officers may require in the absence of Mr. M. from the kasba, particular regard shall be paid to the routine or the condition of each hôbly, that such articles may be furnished with the least possible inconvenience to the ryots.

Finally, I solemnly promise to make no other assessments or collections than those above specified on pain of such fine or other punishment, as I may be thought to deserve; to consider the aforesaid as *comprehending* all the duties of my station and my interfering without orders in any business not specified therein as exceeding the authority vested in one, and as subjecting me to reprehension and removal. Given under my hand at Salem this Jêshtam of the year Virodikrit Samvatsara.

Moyen Zabita of a Kusba.

		G. Pags.	fs.	C.
1.	Tahsildar	60	0	0
1.	Seristadar	20	0	0
2.	Gumastahs	18	0	0
3.	Karkoons	10	4	0
2.	Moonshies	10	4	0
1.	Shroff	4	0	0
1.	Gollar	3	5	0
1.	Masaljee	2	0	0
1.	Sweeper	1	0	0
2.	Duffadars @ 32 fanams	6	4	0
4.	Maldars @ 32 do.	12	8	0
20.	Peadas @ 22 do.	44	0	0
	Sadarwared	12	0	0
1.	Kotwal	5	6	0
1.	Do. Shanbhog	2	5	0
1.	Tom tom	1	5	0
8.	Peons @ 22 fanams	17	6	0
	Total ...	231	7	0

N.B.—All the people on the above establishment are appointed by the Collector at the time of settlement, and a list of them kept by him. The tahsildar is under positive injunctions to discharge none of them without cause, nor even then, without reporting it to his Principal. The establishment being for a district of half a lakh of Gôpâli or 25,000 cantarai pagodas exceeds the commission P. 180 f. 4 in twelve months but it is for a kasba where the kotwal and his people, exceed that in other takries of a taluk in which there will consequently be an overplus to make up for deficiences in the kasba.

103. All settlements for *Virôdhikrit* Samvatsara, the last Revenue year in the ceded countries, that is from the 16th March, the date of the definitive treaty to the end thereof or the 19th June 1792 are made, and their amount collected those for *Paridhavi* or the current year which began with the month Chaitram or 23rd March and extend to the end of Jêshtam or the 8th June 1793, are likewise completed excepting those for Attur, Namakal, and Parmutty only. Their 1st kistis dated the 17th September and the last on the above 8th of June.

104. The preserving a connection and regularity in accounts with the revenue books at Madras, making it necessary to accommodate these settlements to those of the company's other possessions that is to the *Fasli year* commencing the 12th July the sair or customs and other articles of *Paridhavi*, the current canarese year, collected between the 23rd March and the 19th June as aforesaid are consequently to be included in the accounts of *Virôdhikrit* or the last year, and all settlements for the present, and every future year, will in like manner be carried on 3 months more than formerly. Thus by a small deviation for custom, without dividing the crops, the period for collecting the revenue of every particular year, which was 15 months before (the last 3 of every one encroaching on the first 3 of every succeeding year) will be reduced to 12, and the revenue year in the Carnatic, will be the amount in advance of that, which is hereafter to be considered by *official people*. The revenue year in these countries accordingly *Virôdhikrit* or last year is to be esteemed synonimous with *Fasli* 1201 and *Paridhâvi* or the current year, with *Fasli* 1202 and this regulation requires to separate 3 months Sair and extra revenue from this year's revenue and their being added to that of last. It is so lately since that was resolved that there has not been time yet to do it, on which account these heads of Revenue, are entered by computation in the following General abstract of my settlement for the last quarter of A.F. 1201 and the whole of 1202 in which are likewise included the estimate of the three Districts that remain to be settled for the current year, which will certainly be completed early in January if not before.

105. The settlements of the current year amounting to C. Pagodas 556,633 and the valuation of all these districts by Tippu's schedule to 282,000 only it will perhaps be supposed they are now greatly overrated but it is evident from my mode of ascertaining, their produce (83) that it cannot be. The realising of my assessments will however be the greatest proof of this allegation and I trust to that with entire confidence. It follows that Tippoo's has greatly underrated them, in his schedule, and an opinion prevails that he has done so, from a design to cheat confederate powers in the portion of his dominions grounded on the supposition, that other countries would have been pitched on for the Company's share and that seems probable from the inequality of the diminution in the rates of different districts compared either with his last standard assessment of them, or with mine for the current year. If however it be found from the Company's settlements of the countries on the Malabar coast that he has not *overrated* them which it is likewise said he has done on the supposition those would certainly be chosen for the company, it will be a presumptive proof of his either having underrated his country in general, or according to his actual revenue and if the latter, the intermediate collections or peculations in his revenue department were even greatly more than I have stated them (74) to have been the year before the war.

Abstract Settlements made of the Ceded Countries North of Cavêri by Captain Read as placed under the immediate charge of management of his assistants.

	For the last quarter of Fusly 1201.			For the whole of Fusly 1202.					
Lieut. Graham's or the Northern Division—									
Krishnagiri	1,755	0	0	5,677	6	0			
Jaggadeo	1,000	0	0	4,010	1	0			
Maharazgaru	200	0	0	1,450	0	0			
Vaniambadi	3,180	1	0	9,000	1	0			
Parandapalli	801	1	0	3,200	9	0			
Tirupattur	11,073	6	0	32,500	0	0			
Calawy	1,050	0	0	3,450	0	0			
Muttoor	1,100	0	0	3,850	0	0			
Singarpate	1,150	0	0	5,320	2	0			
Râicôta	3,497	8	0	7,000	0	0			
Veerabhadradroog	2,000	0	0	12,950	0	0			
Câverypatnam	3,000	0	0	17,800	0	0			
Kangund	16,093	7	0	12,906	7	0			
Jawadi	....			5,100	1	0			
	45,899	3	0	124,215	7	0			
	....			45,899	3	0			
							170,115	0	0

Lieut. Munro's or the [illegible] Division—									
Pennagra	2,401	0	0	9,379	1	0			
Darampury	750	0	0	10,052	0	0			
Tengricottah	1,933	3	5	7,158	9	11			
Cottapetty	2 8	6	8	1,303	5	14			
Murpoor	2,524	9	10	9,165	5	10			
Hurroor	1,966	0	0	9,335	3	5¼			
Acmancottah	1,950	9	0	7,800	0	0			
Womaloor	8,018	7	0¾	34,858	4	4¾			
Caveripuram	2,151	2	14	14,881	0	0			
Sankaridrug	....			88,8-3	9	0			
	21,894	8	5¾	192,817	9	13			
	....			21,894	8	5¾			
							214,712	8	1¾
Capt. Macleod's or the Southern Division—									
Salem	9,828	0	0	68,100	0	0			
Attur	8,498	0	0	42,000	0	0			
Shendamangalam	13,480	0	0	57,000	0	0			
Namakal	3,832	0	0	30,000	0	0			
Carrapatoor	620	0	0	4,500	0	0			
Parmutty	2,165	0	0	30,000	0	0			
Sankaridrug	13,541	0	0	....					
	51,964	0	0	2,31,600	0	0			
	....			51,964	0	0			
							283,564	0	0
	119,758	1	5¾	548,633	6	13	668,391	8	2¾
Probable amount of Sair and Extra Revenue	10,000	0	0	8,000	0	0	18,000	0	0
Total in Cantarai Pagodas ..	129.758	1	5¾	556,633	6	13	686,391	8	2¾

106. The having gained information of the enormous abuses that have prevailed under both his and Hyder's Government has joined to my former experience of the natives, led me entirely to the discovery of those which were set on foot in my department and though it would be conceited to think, I can entirely prevent them, I cannot help believing, there are as few in mine, as in any collectorship whatever. As the only method to maintain this rigid system, I have followed Hyder's in having a number of secret emissaries, to watch the conduct of my official people, and bring me intelligence of any attempt they make to deceive me, with the difference of not trusting the people under me, to ascertain the truth of their reports. I take the same precaution as likewise do all my assistants, in hearing all complaints ourselves, but many are of such a nature that they would engross our whole time, which lays us under the necessity of appointing *Panchayets* or native courts, to inquire into them, and give their opinions.

107. As a business immediately connected with revenue, my next aim is to regulate the exchange, which appears the most difficult I have yet undertaken; I have begun by an analysis of both coining and exchange, and after six weeks application to it, including other vocations, I had obtained such a knowledge of the subject (when my anxiety to draw up this report, induced me to defer it) that I have no doubt of bringing it to a satisfactory conclusion. I entertain scarce any doubt of its being practicable, to put an effectual stop, either in these countries, or throughout the Company's possessions, if desired by government, to the fraudulent trade of the shroffs and the state of the exchange in Europe affords reason to believe it can be done. I apprehend it would likewise be good policy to convert the numerous coins current in these countries into those chiefly current in the carnatic but cannot give a decisive opinion upon that until my enquiry is finished, which cannot be, for some time on account of more urgent business.

108. The holding myself unqualified to judge if the coining should be undertaken or not, till that be done is the reason of my having deferred coming to any determination about remittances to the Presidency. If star pagodas or Company's rupees can be made, of the current coins hire the sending the residue thither in specie may be the safest way and the most advantageous soukars have offered teeps or bills of exchange on Madras payable in 40 days without premium, but until a few days ago they proposed sending goods to the amount and having doubts as to their finding a ready sale for them, or credit to raise specie for taking up their teeps prevented my accepting of them. Now they propose another method, to negotiate them which shall be the first thing taken into consideration when either it shall be adopted, or the Revenue Board shall be requested to provide for remittances.

109. It may be observed, by the report here given of the chief arrangements I have made or can propose without special authority for regulating the affairs of these countries, that the dispensation of justice to every class of the inhabitants has been no less my endeavor, than the securing every fair, and legal advantage to the public, yet I am sorry to add, that although the mode of management I have adopted with a few improvements, would be the best, that as far as

I can judge, the system of finance in India will admit of it is ... when being calculated to attain those important ends for a continuance. The reasons are that it consists in a great reduction of revenue servants, and in the limiting the power of the few employed, as indispensible in such a manner as to place the whole direction of its affairs in the hands of the Collector, and his European assistants. It therefore requires, not only ability on their part to carry on with effect the business of a very extensive department, in the detail, but the utmost vigilance to discover the secret machinations of people under them, for were they to slacken in their attention to any branch of it, from a confidence in the people under them or from ill health or if their successors should have less experience, both official People, and the ryots, would break through their present restraint, and renew their former practices to which they are prompted by mutual interest and the nature of their accounts is so favorable to the concealment of their peculations, that as the foregoing demonstrates, Government could not attain a knowledge of them unless its collectors were better qualified for inquiry than Hyder's or Tippoo's revenue servants and would benefit less themselves, by their discoveries.

110. It appears to me however that the making, fixing, and realizing a fair, and legal assessment are all that is necessary to improvement in the condition of the Ryots, and a more permanent revenue and I think that with a few innovations in the obtaining systems they may be effected. Assessment can only be equalised by an actual survey, I am told that all those districts could be surveyed in the course of a year; but from the enquiries I have already made respecting land tenures and never having made a revenue survey, I rather think it would require a much greater length of time. Should it prove so tedious, as I have supposed some districts could be settled as usual by accounts of their cultivation and produce while the value of others, were ascertaining until the survey of the whole should be completed. The fixing of assessments so made can only be done, by granting forms in *lease-hold* for a number of years and care being taken that their rents should not be *the utmost* of what they will yield, in plentiful years, but regulated by estimates of their medium produce, so that what the farmers may suffer by failures of the crop in one year may be reimbursed by plentiful crops in another. If a lease were resolved on there would be no necessity for delaying *it untill the proposed survey should be completed* because every district might be settled for the next by the accounts of the current year with greater exactness than has been done lately by reason of the deficiency in the accounts of several and by the addition of a percentage on assessments, so made according to the prospect of improvement, during the period of the lease. For example those which have suffered most by the war, and may be expected to recover their effects might be raised 10 per cent. in 1794–5 more the following year and the amount of that might be considered the assessment, the rest of the lease, while others might remain at the rates settled in the ensuing year because they may there be near their former state. Doubtless the Survey could be completed in three years; when the valuation ascertained by it, would constitute the assessment, and the lease could be renewed for 7 or a greater number of years.

111. Though a lease which is called *Sray gutta* is perfectly understood by the ryots to give a property in land for its term of years, and they have already had sufficient experience to place *dependance* on any engagements entered into with them for the company the giving farms in *Inam* and the demanding their rent as a zory or quit rent, in place of *gutta*, would contribute in a very essential degree to the establishing the idea of property in their lands, which is so conducive to industry, and improvements. In proposing a good for any community or class of men it is natural to wish it could be extended to every individual, but as there is perhaps a necessity for not granting these privileges to a great proportion of the inhabitants, I question if it would be politic to extend the indulgence of the lease, to the *chillare ryots* or petty farmers of villages and best to confine it to their patêls or headmen. It is certain that whether they be made the sole renters or proprietors of their villages or not they must continue to be the managers or collectors, on the part of the sarkar of their separate villages.

112. Though the obligations of their tenure would be few, and easily comprehended their being defined and a rigid observance of them attended to would impress them in time, with a truer notion of law and right where none has been known these 40 years, but the will of rapacious Amildars and the instruments of their oppression, also of their advantages under the Company's Government, felony might be punished by a forfeiture of all their rights and defalcations by fines, if frequent, by a temporary supersession, in the management of their villages.

113. When found that this system was established, their payments might be made quarterly, and they might be required to *send* them to the residue of the Collector, that the number and expense of Revenue Peons might be reduced.

114. This plan would occasion the increase of cultivation, because, it is found that every description of land, which has been private property or held in lease, any time has improved. It would save the patêls the trouble and inconvenience of attending at the cutcherry every year during the time of settlement, and put it out of the power of amildars and other servants of the sarkar, to oppress them. It would reduce the complicated accounts of revenue to a simple rigister of farmers' rents, receipts and balance. It would put an effectual stop, to bribing and peculation, because there being an end to annual assessments, no favour from official people could procure the farmers any remission of rent or indulgence whatever. The equity and moderation of rents, the penalties of defalcation, and reduction of accounts would ensure regular payments to the Collector

and his realising them to ... without a balance, should be the stipulation for his commission. It would shortly reduce the charges of collection, to a third and perhaps a quarter of what they are at present, and in that degree, that a corrupt and oppressive Government conduces to the growth of falsehood, deceit, and fraud it would produce a change in the character and manners of the people.

115. While I profess to study the welfare of every order of men in these countries I feel it incumbent upon me to mention here in what respect, my conduct as Collector, has affected that of commanding officers. It is well known that no officer can support the expense that hospitality or a conformity to custom requires of him, while in a command on his bare pay and allowances, and it is still more home to every man's feelings that they are very inadequate to his reasonable expectations from a long course of service. This preamble was scarcely necessary to the truth that though they are no-where allowed to trade to lend money to renters, to have the sale of arrack in their garrisons or to have emoluments from other things rigidly considered, branches of the revenue they certainly endeavour by all these ways to scrape a pittance together for their support in old age. In the Nabob's Government the uniform practice of anticipating the revenue, obliges the amildars, as they did in Hyder's time (32) to take up money at a high interest, and they bind over the inhabitants in the same manner to be answerable for the amount, at a future period, or to dispose of the crop, whole standing for a low price. Thus officers and all who have the command of money are enabled to employ it to advantage in the Nabob's country, either at interest, or in buying up grain and they derive some emoluments, from small indulgences and privileges granted them by the Nabob or his amildars which I believe have been continued by the Company's Collectors under the assumed revenue management of his country, either, because they would have been a trifling addition only to revenue, or that it would have been thought very hard, if not unjust to deprive them of what having been long attached to their commands, was now considered as a kind of right.

116. In these countries, my having regulated revenue payments by its monthly produce (94-101) in such a manner that the village renters, my only amildars, have no occasion to take up loans, or sell off their grain before it is gathered in, puts it entirely out of their power to employ money and having neither prescription, nor authority to grant them *bazaars*, or the sale of arrack which is everywhere rented out to farmers, they have none of the advantages that officers enjoy in similar situations in the Nabob's country or in the Company's other possession.

117. This disparity has often been represented by them, and while I have acknowledged the truth of them comparisons, I have regretted, they could only be placed on a footing with others by favours I have no right to confer or a connivance that would be criminal in one holding my station; disappointed in their hopes, they will hardly admit of those circumstances for my vindication, and there is no man, who enjoys the happiness of others, who would not in this my predicament, feel some embarrassment. The adoption of a principle I have already laid down in my proposed mode of management, would relieve me from that, gratify them and I humbly conceive, would not be repugnant to good policy which is to make them a table allowance, proportioned to their probable extra expenses. There are four captains in command, the youngest of whom has been above twenty years in the Company's Service—and four Lieutenants. In case of this suggestion being approved of I shall subjoin their proportions according to my own idea of their expense.

Captains ..	Krishnagiri	100	Lieutenants.	Raicottah ..	20
	Pennagar	100		Kangundy.	0
	Sankaridrug	100		Salem	50
	Attur	100		Namakal ..	30

118. The multiplicity of duties, prevents my making them a subject of inquiry at present, but they demand it, for there are even more abuses in the levying of them than in land taxes, which must be of material injury to trade the encouragement of which would probably warrant the abolition of the greatest number of them. Trade should likewise have a few notes, but that is precluded by the appointment of a commercial resident whose information must be more perfect than any I could give on that subject.

119. Having an eye to general convenience, and improvement, it appears proper to remark here, that the roads and choultries are very bad, throughout these countries, that the corps of pioneers who cannot perhaps be better employed might repair the high roads frequented by merchants and that I believe all the choultries in them might be repaired for 5,000 pagodas. There are large tracts of jungle, in some districts, which might be cleared away and have been applied for on certain terms *in lease* corresponding with the labour and expense of it. The increase of cultivation must result from the encouragement of such undertakings unless when it might draw the ryots from arable lands, and regard could be paid to that, if authority were given for assignments of this nature, by requiring every candidate to make appear that he has *not* quitted a farm anywhere in these districts or that he has arrived from another country.

120. Having now traced the annual effects of the prevailing institutions in the civil government of these countries from their origin to the period of their conquest by the English, and deduced according to my ability from the knowledge thus acquired and my own experience a *just and effectual system of revenue management* under the company, I shall now by a comparative view, of the affairs of the same district which has all along been my example, laid down in

the following scheme, show the important difference[illegible] the modes of management as to the increase or decrease of revenue, at five periods that from particular circumstances, are the best calculated for the purpose.

121. It is presumed that by an attention to the heading of the several columns and the sums in those corresponding with recurrence to what has gone before, the statement will be easily comprehended without further explanation. The chief distinctions to be made in it are the sarkar's and amildar's assessments C.F. the sarkar's and amildar's net and gross collections J.L. and K.M. and their respective balances N.O.; all abuses in revenue management, arising from intermediate assessments and collections. I shall conclude this diffuse and tedious narrative by only observing that in the Rajah's Government (1759) it appears the amildar's assignments being always regulated by the annual produce (18) were generally what were prescribed by the sarkar C, the amount collected, and the whole carried to the public account K; that under Hyder's (1782) private assessments were 20 per cent. more than the sarkar settlements F.C., and that including amildar's peculations P, soucars' fees Q, and village renters' savings R one quarter O of the whole collections, was then embezzled; that though in Tippoo's time, 1789, the sarkar and the amildar's assessment C.F. were supposed to be the same, a third of the total collections P.Q.R. was not entered in the sarkar's accounts K, and that it being intended to keep the company's and its amildar's assessments C.F. and collections J.L.K.M. equal, it is hoped that unless in the event of some public calamity, there will never be under the company's Government either intermediate collections or outstanding balances. Though not effectually prevented anywhere in India, it appears to have been done, under the Rajahs of Mysore, and it is presumed, that it would be practicable again, under the proposed mode of management.

(Signed) ALEXANDER READ,
Collector.

Statement to illustrate a Comparative View of Revenue Management in the Ceded Countries the last years of the Hindu and Hyder's Governments the 7th of Tippu's and the 1st of Company's also of what their Revenue may be in 1792.

Periods.	A.D.	A. Sirkar's assessment of Sirkar Lands.	B. Sirkar's assessment of Enam Lands.	C. Sirkar's Total assessment of Sirkar and Enam Lands.	D. Amildar's assessment of Sirkar Lands.	E. Amildar's assessment of Enam Lands.	F. Amildar's Total assessment of Sirkar and Enam Lands.	G. Enam restored to their incumbents.	H. Subsidy or charges collection.	J. Sirkar's Nett collections.	K. Sirkar's Gross collections.	L. Amildar's Nett collections.	M. Amildar's Gross collections.	N. Balances due by Sirkar assessment.	O. Balances received by the amildar or outstanding.	P. Amount of Balances received by the Amildar and cancelled.	Q. Amount of Sirkar's Interest Premium, &c.	R. Balance against the Village Renters.	S. Balance against the Petty
1st. Pramadi the last year of the Hindoo Government.	1759	100,000	10,000	110,000	100,000	10,000	110,000	10,000	8,000	92,000	116,000	92,000	110,000	...	...	...	...	...	...
2nd Sobhakrit the last year of Hyderally's Government.	1782	160,000	10,000	170,000	120,500	20,000	130,500	10,000	10,000	74,000	94,000	84,000	104,000	6,000	25,500	10,000	13,000	2,500	700
3rd Saumya the last year of Tippoo's Government.	1789	120,000	10,000	130,000	120,000	10,000	130,000	4,000	18,000	62,000	75,000	80,000	103,000	51,000	61,000	24,000	...	17,000	10,000
4th Parldhavi the Fasli 1202 the last year of the Company's Government.	1792 North of Jopore / 1792 South of Do.	94,500	7,875	102,375	94,500	7,875	102,375	2,160	16,914	85,311	102,876	88,311	102,375	...	...	...	...	...	...
5th Ananda or Fasli 1205 the 4th year of the Company's Government.	1795	108,000	9,000	117,000	108,000	9,000	117,000	3,000	12,870	100,530	117,000	100,530	117,000	...	...	...	...	...	...
6th Ananda or Fasli 1205 the 4th year of the Company's Government.	1795	120,000	10,000	130,000	120,500	10,500	130,500	4,000	12,400	102,600	118,600	102,600	118,600	...	...	...	...	...	...

No. XXI.

REVENUE DEPARTMENT.

To

CAPTAIN ALEXANDER READ.

SIR,

1. I am directed for your information to transmit to you the enclosed extract of a letter from the Hon'ble the court of directors dated 21st May last.

I am sir,
Your most obedient Servant
(Signed) J. WEBBE,
Deputy Secretary.

FORT ST. GEORGE
3rd January 1795.

No. 1.

Extract of a General Letter from England Dated 21*st May* 1794.

16. A perusal of the Letters from Captain Alexander Read on the subject of the Ceded Countries committed to his charge has convinced us of his peculiar fitness for the discharge of the important trust that has been reposed in him. His report in particular of the 15th November 1792, is one of the most able, and at the same time one of the most laborious performances on the subject of Indian revenue, that has been brought under our notice from your side of India. By a perusal of this very masterly report, our servants will see the superiority which a knowledge of the country languages confers on the possessor over those who are deficient in this obvious qualification. We trust that this consideration will be a spear to their diligence in attaining so indispensible an acquirement. The settlement by Captain Read for 1202 at a rate so far exceeding what we had any reason to expect cannot but afford us the highest satisfaction and we expect to be advised in the course of the ensuing season, that Captain Read has finished what he has so ably begun by concluding a settlement of the Ceded Countries for a term of years, as preparatory to the introduction of a more permanent system which we have very much at heart to see effected throughout all the districts under your government.

26. We approve of the allowances to the Collector and his assistants in the Ceded Districts as mentioned in this paragraph. This allowance, however can only be considered as of a temporary nature until a more perfect knowledge of the value of these districts shall enable you to include them in a general arrangement.

(A true Extract.)

(Signed) J. WEBBE,
Deputy Secretary.

No. XXII.

REVENUE DEPARTMENT.

To

CAPTAIN ALEXANDER READ,
Collector in the Baramahal and Salem Districts.

SIR,

1. We have received your letter dated the 24th ultimo and are much pleased with the Information contained in your report on the Districts under your management.

2. Government having acquiessed in our recommendation and informed us that they consider it very essential to the prosperity of the country that no change

should take place u[illegible] settlement has been concluded and having agreed with us that it [illegible] be extended to a period of five years, we wish you to make every exertion in your power to complete this service as soon as may be practicable.

3. We conceive that every further necessary information can be obtained within that period whether by survey or otherwise and at the expiration thereof, Government will be enabled to determine on the propriety of renting out the lands again on a longer lease or adopting the mode suggested in para. 111 of the report for bestowing on the patêls on the heriditary proprietory right in the villages.

4. You will be pleased to transmit us a particular statement of the immunities and priveleges continued by you—also the agrahars escheated in 1783 and afterwards rented to their former proprietors with the other charity or church lands &c. under the different denominations mentioned in the 86th paragraph. This information is likewise necessary to enable us to form an opinion or to give you any instructions on the proposition continued in the 92nd Para: of allowing a further deduction from the revenue than has been granted by you, for the support of the principal charities, &c. in consequence of such escheat.

5. Allowing the native servants a commission on the collections being unusual in the company's Territories and as it appears that this method did not succeed under the former Government and adverting to the circumstances stated with regard to their conduct, we are doubtful how far it might tend to produce the desired effect. Should you however upon further consideration still think such an arrangement would be productive of good consequence, we desire you will send us a particular account of the division which appears to you necessary of the percentage among the principal officers, that we may submit this point to the decision of Government. Stating at the same time the comparative increase or decrease of expense by granting the proposed allowance of 1 per cent.

6. Your enquiries for the purpose of regulating the exchange are highly proper. Should you be able to obtain bills on the terms mentioned in the 107th para. and from responsible saukars we wish you to adopt that method of remittance in preference to the sending of pagodas and rupees to the presidency as the latter mode if often repeated must drain the country of its necessary specie.

7. We desire you will report to us the various duties mentioned in the 118th para. specifying the abuses which you allude to in the levying of them with your opinion as to their abolition or adopting any new regulations.

8. With respect to the repairs of the choultries in the districts under you, we would wish you to send us a list of them and your opinion as to their utility before we can submit such a proposition to the consideration of Government.

9. We approve of your affording encouragement to the cultivation of waste lands and we desire you will inform us on what terms you think they may be rented out and for what period of years.

10. Having particularly referred the suggestion contained in the 117th para. of your report to the attention of Government, the Hon'ble Governor in council has been pleased to inform us that as no advantages of the description mentioned by you are admitted in the Nabob's or Company's districts nor any table allowance excepting at some stations liable to much extra expense for the accommodation of passengers, he cannot consent to the arrangement you have proposed for the officers commanding in the Ceded countries.

We are Sir,
Your most obedient Servants,
DAVID HALIBURTON.
C. A. WHITE.

FORT ST. GEORGE,
14*th December* 1792.
Exd. Charles Harris.

No. XXI[illegible]

To

DAVID HALIBURTON Esq.,

President &c. Members of the Revenue Board.

GENTLEMAN,

1. The multiplicity of revenue affairs obliging me to follow the routine of business that enables me to embrace in succession the objects which are deemed of the first importance, I here propose pursuant of that order in the distribution of my time to lay before your board several measures very conducive as I conceive to the prosperity of the country under my charge. Your sentiments regarding them being previously necessary to my settlement of any district in lease, and some of them a certain means of promoting cultivation and the good of the ryots, I request for the more speedily adopting them I may be honoured with your instructions on each as other business will permit your taking them severally into consideration.

2. The present survey includes all the cultivated and fallow lands with such of the waste as from its quality and situation is capable of cultivation, but such of the latter only as the ryots may choose at (a low valuation) being included in their farms; the refuse will be a considerable portion of the whole and the application of the means that may be used for rendering it productive is a measure that from its nature and importance seems deserving my first consideration in the present attempt. Though no one will doubt the utility of cultivating wastes, I shall follow my maxim of adopting no opinion in agriculture or finance till established on enquiry.

3. In Europe it is found that cultivation generally impoverishes the soil so much that notwithstanding the most careful and judicious husbandry in succeeding crops which have that effect by others that enrich it and all the aid they can give it by manure, they are under the necessity in most parts of letting it lie fallow one year in five or seven to recover its strength. It is the same on the tops of hills in this country where the jungle is cleared away with great labour for cultivation and the produce diminishes year after year, until the third or fourth after which being exhausted it is left for the jungle to grow over it again when the cultivator clears away another spot for the same purpose. To say it is not so on the plain will be thought to advance a new thing in agriculture and the skilled in that science may controvert it; but though some plants there impoverish and others enrich the soil, as elsewhere cultivation generally is found in this country to improve it. I am not so much versed in agriculture to account for it but as a truth established among the natives by constant experience it has my assent and supposing your board will be satisfied with knowing in what degree the effect is produced, I shall endeavor to show that as of consequence in the present enquiry.

4. The propogative or vegetative power in land is said to be greatly augmented by labour or tillage and manure.

The strength it derives from tillage alone is supposed in the Baramahal to be equal to that which it originally possessed and of consequence that it will yield double by the help of labour that it could do without or in that ratio. That in advancing to a state of improvement, half of its strength may be ascribed to the inherent quality of the soil and half to culture and that the former rises and falls with the quantity of labour bestowed upon it. To conceive the gradation of this change aright, it is necessary to remember that as the improved quantity of the soil is the combination of its *inherent property* and *labour*, it can only rise or fall in half the proportion of the increase or decrease of the quantity of labour or tillage. Every soil being different, suppose for example that the vegetative property of one kind were originally 50 and that it may be raised to 100; To the original or inherent property 50 add half the quantity of labour and suppose that to be so: that will make it 75 add the half of other 50 and that will raise it to 100 its highest pitch of improvement. Now reduce the labour 50 or one half and that will bring it

back to 75 and by taking away [illegible] half or neglecting it for a number of years, it will return to its original [illegible]. That these numbers are just no one will aver; nor is it important, for, were the truth only a third, it would equally follow, that land may be brought to the greatest degree of improvement of which it is capable by culture; that by neglect it may fall again to its primary state of sterility and that the property of the soil always rises and falls in a *less proportion* than the quantity of labour bestowed upon it. This principle explained, I shall recur to the result of my investigations of the subject in my fifth report where I treat of farming to demonstrate more particularly the eventual distribution of labour on land and its effects on the produce and rent.

5. Land is most productive when the greatest quantity of labour that is when 4,400 single guntas once tilled which is the compliment of a plough in the dry is bestowed on 800 square guntas or 10 acres of that denomination and when 1,700 the compliment of one in the *wet* is bestowed on 200 square guntas or two acres and a half of that denomination. Were a tract of ground so provided with hands as to afford it that efficient quantity of labour to lose a proportion of them by death or emigration the remaining number would continue to cultivate the same quantity because though it would yield *less*, one plough would earn *more* owing to the additional quantity of land each would cultivate after getting its share of what had been previously occupied by the absentees, they would continue to cultivate the whole quantity of land until their numbers were so reduced that fewer could not render it productive after which they would leave a portion in fallow. For example were a village the subject of the annexed statement No. 1 to consist of 8,800 guntas of the dry with 11 ploughs and 3,400 guntas of the wet with 17 ploughs, each denomination would have set full complement of labour. Every plough or 800 guntas of the dry would then yield 67 pagodas as in the 2nd statement and every plough or 200 guntas in the wet would yield 47. Then suppose the number of its hands to be reduced; those remaining would divide the same quantity of land among them until the 11 ploughs of the dry should be only 10, and the 17 ploughs of the wet should be only 12, when in consequence of their extending their complement of labour over more than their first complement of land each of the former would till 1466 in place of 800 square guntas and each of the latter would till 283 in place of 200 as in the 1st statement which are the greatest quantities they could occupy and render productive. The effects on the produce of the village are as exhibited in the 2nd statement, its diminishing in such a degree that every 800 guntas of the dry would yield instead of 67 only 51 or a quarter less and every 200 guntas of the wet in place of 47 would yield only 40 or nearly a sixth less, but the produce and rent of every plough in the dry would rise from 67 to 95 or a third more and that every one in the wet would rise from 47 to 57 which is nearly a fifth more. I shall now imagine that all the ryots who have left the supposed village composing the statements No. 1 and 2 are employed in cultivating waste land; at first it will probably yield no more than will bear the expense of cultivation, it will afterwards bring a profit to the farmer and ultimately so much as to afford a rent but let it be specially observed when the arable and waste are brought exactly to the same state, every 800 guntas of the dry producing only 51 pagodas and every 200 of the wet only 40. Then if every plough in the old and the new farms till the same proportion of land those in the dry will earn a third and those in the wet a fifth more than they would by all remaining in the same village as at first:—

6. Hence it appears the effects of the ryots removing from one part of a country to another are these a diminution of the produce of that they quit and augmentation of it where they go. If they remove to arable land, its augmentation of produce and rent may be equal in their *new* to the diminution of both in their *old* farms which will be *no loss* or gain to revenue or to farmers provided that rents be temporary and they be duly assessed, because what it may lose in the latter it makes up in the former by the reduction of rents in one place and raising them in another but if that be neglected or if settlements are fixed, it will be a loss to the farmers of the village or district they leave and a gain to those where they settle. When they leave arable to cultivate waste lands, the produce of the latter being less than that of the former and their rent reduced from what it was to nothing

or in proportion to the immunities usual[illegible] the ators of waste, some diminution of produce and a greater diminution of re[illegible] ne certain consequences of their removal until the waste attain the same level of improvement with the arable by means of cultivation. Their removal is of the same consequence in this case as the others in respect to the village or district they leave and according as the settlements are temporary or fixed, but as the product of all the ploughs after the waste attains its pitch of improvement may be to the extent of a third more in the dry and if a fifth more in the wet than before their removal, it is certainly in favour of the country in general and after the term of immunity is expired of revenue, for were an allowance of 1 or 2 per cent. to be deducted from rents of all the old lands on account of their population being thinned by the migrations from them to the new, it may be supposed that half the rents of the new would make up for that deduction; that the other half would be all increase and that were no such deduction to be made, the whole would be the advantage of revenue though half would be the loss of the farmers. In one event they might lose 5 and revenue gain 10 per cent.; in the other they would suffer nothing and revenue gain 5 per cent. which with the increase of produce considered is much in favour of cultivating wastes.

7. To render the subject the more simple and abstracted, the cultivating wastes has only been considered yet as a measure to be generally adopted in a country so extensive or so distant from any other as to preclude its receiving from them any increase of population. A certainty of its ultimately conducing to the augmentation of revenue under such a limitation is decidedly in its favour and though two other advantages accruing from it would as readily occur to your Board as that I have stated, I cannot omit the mention of them also as equally important one is the influx of the inhabitants which may be acquired by the holding out liberal terms to new settlers from the circumjacent countries. The free intercourse so generally established since the war, the connections which the inhabitants of the ceded districts have with their neighbours in particular on the opposite side of the Cavêri and the insecurity of property under every native Government, are reasons confirmed by late experience for believing it would be very considerable. The third great effect is immediate with carrying the measure into execution, the rendering those districts more healthy by clearing them of jungle. I proceed now to the attainment of these advantages.

8. The following terms are held out in the Mysorian regulations to all who will cultivate wastes, "Land which is barren, mountainous, and rocky, shall be given "the ryots to cultivate. The first year they shall be entirely exempted the pay- "ment of revenue, the second they shall be assessed at only a fourth of the usual "rates, and the third at one half; but the fourth they shall be assessed at the full "rate. The same rule to be observed with respect to waste lands whose produce "is shared between Government and the ryots. Lands which have lain fallow ten "years shall be delivered "to ryots to cultivate on *cowle*. The first year they shall "pay only half of the customary assessment," but the third the full amount thereof "must be required of them. It is likewise ordered in the aforesaid regulations, "that when a ryot shall farm a whole village upon an annual increasing assessment "and it shall appear that it is a ruinous condition and may be brought into a "flourishing state by cultivation, a cowle of three years shall be granted him for "that purpose and from the fourth year the terms of the lease shall be fixed "according to the produce of the lands."

9. My offers are made both for wastes and ruined villages and as the waiting till their real value could be ascertained from a particular survey, would occasion a loss of time and revenue they may be separately surveyed as they are demanded and disposed of in lease, such allowances may have been made in the foregoing regulations for the progressive improvement of land, as may have been found by experience an inducement for people who had stock to employ it upon them in preference to lands in a state of improvement and assessed but as it presents such desirable and solid advantages, the terms on which they should be rented out should certainly be more liberal than the aforesaid and after stating reasons for other distinctions than those mentioned, I shall proceed to the detail of them.

10. Emulous of [illegible] favours to every possible improvement, I have conferred with D[illegible] as a person the most capable of informing me, relative to exotic productions that may be introduced into the ceded Districts with a prospect of advantage, and he assures me that for reasons he enumerates their climate and situation are peculiarly favorable to the cultivation of the mulberry, indigo, black pepper, cardamoms, cinnamon, coffee, and Tea. That the Company would profit by plantations of those plants or by manufactories of silk or indigo if carried on at their expense may be doubtful as they require an attention to their process and economy more generally paid to private than to public concern; but the benefit which it and the country at large might derive from them if undertaken by individuals may be thought by your Board too obvious and important, to deserve particular encouragement. The immunities commonly granted to candidates for waste lands until they become sufficiently productive to afford a rent are found to be incitement enough to the cultivation of them for grain as that is not expensive and it soon yields a profit, but the tardiness of some of those plants in growth, the capital that must be sunk in training and maintaining the requisite establishment of people, also on buildings and machines besides the distance and perhaps the uncertainty of a market for their produce are circumstances, that preclude any calculation or conjecture of what may be demanded of them as revenue to Government and may be admitted as reasons for greater indulgence if not for its holding out bounties for certain quantities of particular articles the most difficult in bringing to perfection especially those in which success may be deemed of the greatest importance to the Company.

11. The disposition they have shown towards people assiduous or speculative in this way has let me into these suggestions and to hope for authority to comply with such applications as may be made by them for lands, in the districts under my management. The number of years they may be exclusively held may be limited to seven, and the quit rent or tax to be afterwards executed while appropriated to the Culture of those plants may be regulated by a certain portion of their produce or as much per English acre in money as your Board mhy determine. Though neither of those modes constitutes an equal assessment of small quantities of land, the average quantity of soil in farmers of the extent which would be required for that purpose being nearly the same removes the objection and the latter is the simplest and least vexatious to the tenant. By way of check to the abuse of such indulgence as may be given it would be proper to make it a condition of their grants that if in place of applying those lands to the intended purposes they cultivate such productions in them as commonly yield a revenue to Government they should be assessed after the 5th 4th or 3rd year (if the rules proposed in the 8th paragraph be approved of) according to the circumstances of cultivation.

12. I am informed two gentlemen have it in meditation to embark in the above project, should they obtain a sufficient quantity of land for such a number of years as they think will promise a suitable advantage. Their example might induce others to follow it and the natives thereby getting acquainted with the culture of several exotic productions and the process of each manufacture their engaging in both and their becoming the staple commodities of trade to this part of India are thought by all who have a favourable opinion of it as the certain consequence. Leaving that to be determined by the experiment, I shall only observe that while Government would incur no other than the temporary loss of revenue occasioned by the removal of the people employed in them from the lands actually productive, it would ultimately benefit by such speculations, for if they failed, they would either dispose of their lands or cultivate themselves the native productions when being assessed they would yield the same increase of revenue as other wastes that may be disposed of for that purpose, and should they succeed the advantages accruing to it and the country in general from productions so much more valuable than any in those districts would probably be such as your Board may be better enabled than I am to determine.

13. The foregoing *cowle* for cultivating wastes will answer from their being so liberal instead of the more specific terms formerly granted *oolocoorries* and *Poorocoories* or the different denominations of candidates which may be described by the circumstances of their situation as 1st ryots who cultivate waste land in

their own villages, 2 who do not quit the[illegible] cultivate lands in districts contigious, 3rd who leave their villages [illegible]ttle in a neighbouring district, 4th who emigrate from any country under another Government and that they may be disposed of with due attention to the interest of Government, it may be directed that all who apply for them may after fixing on the spot be sent to the Collector of the division who can send surveyors to measure them, afterwards give grants in the form and tenure prescribed for whichever of the three aforesaid descriptions of soil they may be; keep a separate Register of them and enter them besides in his annual settlements shewing their revenue from the dates of their assessment. Statements of them being compared with that of the current year's settlements which it is proposed shall remain fixed till the survey is completed and afterwards with the settlements in lease will satisfy your Board as to the future disposal of every piece of such ground throughout those districts. The expediency of deviating from any precedents, I have to follow in disposing of waste or fallow land, appears in the foregoing, and I conceive it may be proper to consider the terms of lease under two heads.

14. The first is when a quit rent is exacted, which may be regulated by measurement without relation to the produce when it is commonly so low as to be accounted only an acknowledgement of proprietory or sovereign right. Or when it may be regulated by the property of the soil generally and measurement. If the former, it may be a grain of rice or a fanam but there are no powerful vassals in the ceded districts of whose subjection there would be use in government's requiring any such testimony or acknowledgement. If the latter and proposed, that all the land together so rated shall be nearly what if assessed like other land it would bring to revenue after arriving at a state of improvement as rent, it must constitute an unequal assessment of small portions on account of the variable quality of soil but generally equal, I shall suppose the quit rent of any district to be the medium rent of land in it; Then for an example of its effects, let it be imagined, that two men take each small tracts to cultivate, one of which shall prove fertile and the other unproductive; the one will pay less and the other more than they would, if duly assessed, while those who may rent large tracts would pay less for one and more for the other half, but the same for the whole of their farms, as if they were duly assessed, according to the actual produce for every individual plot they contain. Hence the inequality inseparable from this mode would be chiefly among small farms, and if it affected all of them, half would be under and half would be over-rated but there are few tracts that have not great diversity of soil in every acre, and as Candidates for the lands in question would of course prefer the best, I reckon that only those who may be deceived in their choice from the appearance of the soil near the surface would be over-rated; of consequence that the unsuccessful would be few and their number would be reduced in the proportion that less than the medium rent, should be required. There is probably no other way of drawing from land so disposed of revenue nearly what it ought like other lands to yield when brought to a state of improvement and on that account it is a matter of regret that from the want of a correct geographical survey of the cultivated lands in the ceded districts to compare with their rents the medium cannot be regulated in that manner with the wished exactness;

The necessity of resolving in respect to a quit rent may warrant under this want, an attempt to form some idea or guess of what that medium may be. The rents of two districts in the Baramahal that have been surveyed, are variably from 80 to 3 pagodas per *taur* of the dry, or *suddy* of the wet land plantations are rated from 80 to 20 fields from 20 to 3, and the quantity of land is found to increase in a considerable and inverse proportion to its rent, which is gradually various from the highest to the lowest gradation. Not having their real proportions which are all that is required to ascertain the true medium. I shall suppose them as exhibited in the statement No. 3. Though the date being, altogether suppositious the result may be deemed inadmissable, the great proportion of the low to the high rated land considered it is more probably below than above the true medium, but if your board propose that as favourable to cultivators the *quit rent* shall to a certainty be less than the medium of rent in general it may be fixed at 5 pagodas per taur or $\frac{1}{2}$ pagoda

per acre in the *dry* [illegible]r suddy or 2 pagodas per acre in the *wet*, which as before o[illegible]pense of [illegible] would so reduce it that in my opinion the least fortunate in their choice would not pay more than their *rent* would be if determined by the produce whatever they might cultivate, while many of those who have plantations of sugar-cane arrack or betal leaf would as I have shewn pay only a fifth of the produce and the profits of those who would cultivate more valuable productions would be proportionably greater.

15. By the second head of terms for letting waste and fallow lands, I meant those which may be regulated by measurement at the time of giving them in grant, and a valuation at a future period that may be fixed on at pleasure as that to be required of them when they shall arrive at a state of improvement, or at the expiration of the time the incumbents may be allowed to hold them tax-free; rents so regulated being variable according to the produce and circumstances of cultivation, those of every two acres are different and unlike to a quit rent, they form an equal assessment. This mode only requires it to be determined, what periods every description of land shall be exempted from taxation, and from what dates each shall pay stated proportions of the usual rates. I shall endeavour to comprehend all the points I have mentioned respecting such leases in the following.

16. *Cowle or Conditions of Tenure.—First*, land generally is to be disposed of in English acres of 43,560 square feet or feet squire 208·8$\frac{1}{2}$ nearly, but such as may be situated for yielding only dry grain will be granted in taurs or field of 435,600 English feet or 400 guntas of 33 feet equal to 10 acres, and that which may be situated for the culture of *wet* grains will be granted in *Suddies* or *Tsheys* of 108·900 feet or 100 guntas equal to 2$\frac{1}{2}$ acres.

Second, in disposing of the above lands it is judged proper to consider candidates under three classes or denominations viz. *Natives* or inhabitants of the ceded districts, and *aliens* or strangers from the countries adjacent, both of whom may cultivate the common productions of the country such as grain of different kinds, sugar-cane, betal, tabacco, the oil tree, cotton, hemp, &c. *Planters*, whether natives or aliens, who may propose the culture of exotics such as the mulberry, indigo, black pepper, cardamoms, cinnamon, coffee, tea, &c.

Third.—Land that has never been Cultivated or having produced dry grain has lain fallow more than seven years, or may be overgrown with jungle will be given to natives rent free, the three first years for half the usual rate, the 4th year and after that will be assessed at the full rate; to *Aliens* rent free the first four years, for half the usual rate the 5th year, and after that to be assessed the full rate; to *planters*, such as they may appropriate to the culture of exotics, rent free the first seven years; and after that for a quit rent of 2$\frac{1}{2}$ star pagodas the taur or $\frac{1}{2}$ pagoda per acre; but all of which may grow native productions will be assessed the 4th 5th and every succeeding year as above specified and according as the tenants may be natives or aliens.

Fourth.—Such land as may be situated for producing *wet grains* has lain seven years fallow, or may be covered with jungle will be granted on the same terms in respect to time but such land being of four times more value than an equal quantity yielding dry grains and usually let by the *suddy* or tshey all that may produce exotics will be rated at 2$\frac{1}{2}$ star pagodas per suddy or 2 star pagodas per acre after the seventh year and such as may yield native productions according to the description of tenants.

Fifth.—Land which formerly produced dry grains has lain fallow less than seven years, or is not covered with jungle, will be granted to *natives* rent-free the first two years, for half the usual rate the 3rd year, and after that will be assessed at the full rate; to *aliens* rent-free the first three years, for half the usual rate the 4th, and after that will be assessed at the full rate; to *Planters* such as they may appropriate to the culture of exotics, rent free the first five years, and after that for a quit rent of 5 pagodas the taur or $\frac{1}{2}$ pagoda per acre but all which may grow native productions will be assessed the 3rd 4th and every succeeding year as above specified and according to the discription of tenants.

Sixth.—Such lands as may be situated for yielding *Wet Grains*, that have lain fallow any number of years less than seven or is not covered with Jungle will

be granted on the same terms in respect to [illegible] those reasons stated in the 4th article all that may produce exotics will be [illegible] 5 pagodas per suddy or 2 pagodas per acre after the 5th year, and such as may yield native productions according to the description of Tenants.

Seventh.—Candidates who will engage to restore villages in a ruined state to their former condition, will be so far favoured in their undertaking that the whole of the waste and fallow lands belonging to them will be given them in grant agreeably to their discription, and to the exclusion of others with the patelship or municipal management of such villages, but without prejudice to the present occupants of such lands in them as are cultivated, which will be continued to them by separate grants from the collector unless they prefer the holding them immediately of the patel.

Eighth.—Whoever may receive such lands or villages in grant are without distinction to hold them on the further condition that their agreements with their respective ryots whether annual or for the season be severally committed to writeing, specifying how the produce of their rents if in kind is to be divided between them, and if their rents are to be in money the dates and amount of every kist that they consider such agreements inviolable, requiring afterwards no additional rent under pretence of a plentiful crop or as fee, fine, present, charity or any pretext whatever. That they do not exact any house-rent, shop-tax, pole-tax, or Customs, those being the dues of the syr, and their grants including no revenue, excepting what is derived from the land produce. That they do not malt reat any of their ryots for the nonperformance of their engagements, but take them in such occasions to the collector for redress; suitable penalties will be imposed on aggressors for the nonperformance of their stipulations.

Ninth.—Candidates for such lands or villages having made their choice will apply to the Collector who if they are strangers will require them to give proofs of their being so, and to take an oath of it on account of the favourable terms held out to them, likewise that the land or village applied for is for themselves. The collector being satisfied in these particulars will send people to enquire if there be other claimants to such lands and if not they will survey them and set up stones to mark their boundaries. He will then give them grants specifying their conditions of tenure and make them advances if required of 10 rupees for every taur of the dry and every suddy of wet lands provided they can give security for the amount.

17. In the survey on foot, the banks of rivers throughout their course, the levels of valleys and low grounds, and the approximation of hills, are carefully examined, when the most convenient or eligible places for *anicuts*[1], *nullás*[2], and *tanks*[3] are determined on, with the advice of the ablest farmers in the neighbourhood, and as will hereafter appear in my settlements, estimates are made on the spot, of the consequent addition of rent from every farm, to be watered by them. Three canals have formerly been cut from the Cavery in the districts of Carpatoor, Purmutty, and Caveripuram (the last which is now dry from neglect) and I expect to find that great part of the southern and centre divisions may be abundantly supplied from that river.

18. But as this plan can only be carried into execution as the survey advances, it is necessary, besides it, to adopt such others for promoting works of that kind, in the meantime, as may appear the best, to prevent delay in acquiring the great advantages which accrue from them to the public and to revenue.

19. Everything connected with revenue involving the consideration of many circumstances peculiar to certain districts, some occur in the present subject which I shall endeavour to explain. That requiring, I should say some thing first on assessments of land yielding wet grains which admit of many points of view, I have annexed Nos. 4 and 5 as statements to this letter, for illustration which make Nos. 4 and 5 of the appendix.

20. No. 4 contains three examples of as many farms in which the gross produce of each is supposed to be the same. The plentiful crops are supposed to be 100, and the thin crops 60. If that be their due proportion and one of each were the certain product of every third year, 80 may be the average. But admitting that both the thin and the average crops, are nowhere, exactly as in the statement and the same objection to the several allowances for *cultivation money* and *rent*, the

hypothesis in every [illegible] more true, and the conclusions from them the same, as if deduced from numerous [illegible] resulting from a perfect knowledge of the seasons and other circumstances, assessments of the ceded districts wherever ground has been watered by tanks have generally been half the gross produce when *in kind* or the amount of the average produce when in money as in the 1st example but a less proportion where labour has been more, or in situations where water must be raised from wells by means of *picôttas* or other machines, as in the second and a greater proportion where labour has been less or where water is supplied by running streams as in the 3rd example. The rent or sarkar's share when taken every crop from the gross produce, leaves the ryots' share or what is allowed for all their disbursements. The division is never made till all the usual *méra* sosantram, or perquisites to municipal servants are taken from the produce.

21*st*. Though their share has never been considered by the natives but in the gross as an allowance to supply their necessities, it has always been regulated by the quantity of labour, but descriminating probably more than they have done, I shall divide it into the expense of *cultivation* and the farmer's maintenance and equally to make it the more obvious, that one of those allowances should be regulated by the other though probably the former, should be nearer two thirds of the latter.

22*nd*. The point here important to the present purpose of *cultivation* by which last are meant, aqueducts, and reservoirs those being generally defrayed by the sarkar.

23*rd*. Though this deduction from the produce and rent as quantities or numbers given, be just, it is a more natural and correct way, first to ascertain the expense of cultivation which in the said examples is 20, 24 and 26, and next the farmers, maintenance, were that to be everywhere equal portions of the gross produce instead of being regulated as just mentioned. Every farmer would be allowed the same and of consequence the one in the 3rd example, would receive as much as either of the two others though the 1st has one-fifth and the 2nd one third more trouble. It is therefore more equitable to regulate that allowance by the quantity of labour their farms require and the expense of cultivation being the measure of that, the one may be determined by the other. The amount of those allowances depending on the circumstances in each farm which are different and produce *unequal rents* but an equal assessment.

24. Those are obviously the only rules by which the sarkar's share and the ryot's share of the gross produce can be regulated with precision in every district where that of ground below tanks is equally divided and the ryot's share is supposed to include the ordinary expenses of cultivation only, and though the natives never heard of the distinctions or heads of expense, I make in each share the nature of things, show the result of their mental, or gross estimates will approach that of such calculations in proportion to the judgment with which they are made, and that they are no more than definitions of the practical rules.

25. Very few possessing the judgment required to make such estimates in the common way, with accuracy when assisted by a survey and valuation of the produce and rents being often determined by the karnam's opinion (which is never disinterested) than by any investigation whatever, it follows that the greatest inequality must everywhere subsist, and that every ryot, whose share is *more* than ought to be according to the foregoing rules (since the ordinary expense of cultivation will be the same whatever his assessment may be) have more than his allowed maintenance, or profits and that he might with propriety be called upon to contribute to the extra charges of cultivation, but individuals who are favoured in the assessment cannot, because so numerous, be distinguished from the others, nor rents equalized any other way than by a survey of their farms; therefore they must, till that is made be supposed on a footing, and any such contribution ought not to be required when the rules of their assessment generally are equal to half the produce.

26. It sometimes happens that the established rules for dividing it is departed from and such deviations are not always founded on propriety, but, dictated by favour or oppression. It was first established in the southern districts during the Mysore Government. The sarkar's dividend has been raised since twice; in some of them reduced again to the ancient standard, and raised a second time 5 per cent. a few years ago. It has likewise been raised by an amildar of Tippu's in all the districts of the Baramahal under his management a quarter or 12½ per cent.

27. No tract of country so extensive [illegible] districts ever was perhaps equally assessed and if they ever were, they would [illegible] equal now from those partial causes; accordingly, Namkal and Parmatti being watered by canals the expense of cultivation is equal in them, and the other deductions being regulated by that article, the rents or sarkar's share in each should likewise be equal, but in Namkal it is one-half, and in Parmatti only two-fifths of the gross produce.

Now as all assessments are arbitrary and without some good reason, all the districts of the same country as well as individuals of the same district should be equally assessed, it is evident that agreeably to the third example in the aforesaid statement the rents of the Namkal district should be raised 10 per cent. to bring it upon a level with the country in general, and that otherwise it may very properly be required to contribute so much towards defraying the extraordinary charges of cultivation. On the other hand where the ryot's share of wet grains has been reduced, so far from their having to span for extraordinary purposes they have not the established allowance for the ordinary expenses of cultivation, and in order to include the latter, their rents must be reduced to bring them on a footing with the ceded countries in general.

28. Having pointed out how I determine where districts may, and where they may not be required to defray the expense of aqueducts and reservoirs, in their actual state, I refer your board to the 5th accompanying statement from a survey in the Baramahal which shows the progressive increase of produce and of profit or rent to be expected from such works, of that kind as may hereafter be constructed. In it the gross produce is supposed to be the average, and all the farmers' disbursements including rent are deduced as before, only that the rent is divided for a future purpose into *original* and *additional*.

29. The 1st example is one of the farms which compose it while they yield only *dry grain's*, and in the year supposed to be that in which a tank is constructed for watering them. It is proposed the tank shall be finished within the year and it is expected as in the 2nd example they would yield the next year three times the quantity and amount of *wet*, they formerly did of *dry* grains, but the farmer's disbursements being like the additional quantity of labour as much as they will be any subsequent year, the rent is only double. The third and every following year both produce and rent will be *four* times as much as at present, so that as in the subjoined note in the 5th statement the increase of produce accruing from the tank will be sufficient to defray the whole expense of it the third or fourth year after it is begun, also that the increase of rent will be more than a third of the expense.

30. The advantages of repairing tanks or anicuts that have been a number of years in a ruined state, will be still greater, in *proportion* to the first cost, because it will be much less than that of a work raised from the foundation, and the produce after it is cleared will be all again. They will not be so much in every situation but as your Board may judge from the statement, I have just referred to, which is a real one they will everywhere be very considerable.

31. To this consideration of the difference existing in the circumstances of the ryots and of cultivation it may not be amiss to remark (though it occur on the least reflexion) that a *reduction* of the produce and current revenue must be the consequence of neglecting the reservoirs actually in use, that the keeping them in repair will only keep both from *falling below* their present standard and that neither can be *raised* above in, but by increasing the means of supplying water. Those distinctions are important showing why government is reimbursed the expense of some works, and not of others.

32. There appear to me three causes for the ryots being exempted that expense. *1st*, Their poverty in general, which may proceed from their share of the produce being so small to prevent their ever having a sufficient captial, though it may be adequate when they are not plundered of part by the servants of the sarkar. *2nd*, The raising of their rents annually in proportion with the produce, which as exhibited in both statements only increases the allowance for their maintenance in proportion to their labour, and may not leave incitement enough to such undertakings. The difference to them between temporary settlements, and a lease or fixed rent, appears in the 2nd statement, where, besides those advantages they would have, what is there termed, *additional rent* or *profit*. *3rd* The supineness of the

coombus or husband[illegible]here the[illegible]expense of [illegible] in general to be satisfied with merely a subsistance and indifferent about luxuries may be a third cause, but that is perhaps the effect of the other two causes as many of them and all the other classes of the natives are as keen in their pursuits as other people. If these observations be just, arguments may be adduced from the intended system for government's leaving all such works to be carried on hereafter by the ryots, but wherever it is not established and while any of those causes shall exist, it necessarily must be borne by government. I shall therefore proceed to state how that has hitherto been done, and suggest some plan for conducting them in future.

33. *First* of such as being in actual use, the repairs of which are not conducive to the *increase* of produce, but necessary to prevent its *diminution*. The ryots themselves everywhere dig wells, and ditches, construct small aries or dams, clear out tanks of the mud they annually collect, and fill up small breaches in their banks, and in anicuts when they have a sufficient capital and number of hands to employ. When they have not the means, such works are at a stand, and either revenue must suffer, or the sarkar take upon itself the charge of them. Hence it does from necessity what has never been a condition of tenure with the ryots, and a point occurs between ability on their part, and necessity on the part of the sarkar, that never can be known but to them. I imagine that going by one vague rule (if by any) when attention has been paid to their applications, the sarkar has usually undertaken repairs that have been deemed considerable and disregarded all they might perform of themselves of which the amildars might judge, for the stimulating the ryots to diligence was imposed on them as a part of their duty I imagine it must still be determined on by information on the spot for the present state of things precludes adopting any particular rules that will apply generally.

34. Every other undertaking of this nature, whether repairs of old works, or the constructing of new ones may be considered of a second class, all conducing to the *increase of produce*. There are many now in use, the water of which by means of improvements may be so increased to supply an additional quantity of ground, that is either growing dry grains, or lying waste. Others are, and have been many years in ruin and the ground below them made use of for dry grain, or suffered to lie fallow, most of which do not require much more than filling up the breaches made in them by the floods; and the increase of produce from them will be equal to that accruing from such as may be raised from the foundation.

35. It has been customary in carrying on such works for the sarkar to have them surveyed by the amildar of the district, the Patel, and Karnam of the village, and the *Oddars* or tank-diggers, who are the people employed on them, attended by the *siristadar* and other officers of the check when an estimate of the expense was made and signed by all present, and muchalikas, binding over the parties concerned, to the performance of their engagements, drawn out, and entered in the dufters. The Oddars perform every kind of work in aqueducts or reservoirs and all by measurement and contract. Their measure (in the southern districts) is five feet long and called a *mat*, which term is given to every hieght or depth of five feet in walls or excavations. They use five denominations of stones in constructing anicuts and infacing the banks of talâv or tanks, for which they charge the prices annexed.

	Gopaly fanams.
1st cubes of 1 mat or 5 feet	50
2nd cubes of ⅘ a mat or 2½ feet	25
3rd cubes of 1 hand cubit	12
4th cubes of 1 span	5
5th Various sizes below a span 1,000 for	4

These are severally reckoned the proper sizes for the different *mats*, a wall may be in hieght; the largest being for the first layer, the least for the uppermost, and the intermediate ones in order. Their hire for cutting canals, and digging tanks or wells is the

	Gopaly fanams.
1st cubic mat	3
2nd do.	6
3rd do.	12
4th do.	24
5th do.	48

and progressively in the same rates. Suppo[illegible]ous the[illegible] their standard prices, they must be regulated by the distance of quarries; and the property of soil. The same people or likewise wood-cutters and contract in like manner for bringing timber from the hills according to its size. I have only inserted the foregoing rates to show how suited their hire is to their labour, and that estimates of the works in question, may be made with tolerable exactness.

36th. It appears by the mysorian regulations for the revenue department that Tippu's amils, had it in direction to keep buffaloes for the conveying of mud out of tanks, and for embanking them; also to keep an account of the quantity thrown up daily, round every tank, in the course of the year, and though I am not informed it was the case, it is probable, that in some districts he kept also a number of people constantly in pay for that purpose; since for the reasons I have given, the state of all reservoirs should be particularly attended to and their number increased wherever it is practicable; the having a body of one, or three or five hundred men with a complement of cattle, carts, and tools, for every division, under proper regulations to prevent abuses might prove an establishment of the greatest utility, and the most economical. Should your Board be of opinion it should answer, I shall give it further consideration, but the late rains having made such breaches in about two thirds of the tanks in the Ceded countries (which had been much neglected under the late government they stand in need of a thorough repair, and the most expeditious method must be adopted to secure a crop the ensuing season. There are so many tanks in every district as to furnish work for all the Odders that can be collected, and to require more superintendents than I have tahsildars. Under these circumstances, I apprehend that, at present the most eligible mode of carrying on the requisite repairs, is by survey and contract, conformably to that which has been generally practised. If there be time for translating their several reports, they can be transmitted to your Board, and impositions can hereafter be *detected* by myself and my assistant in the course of our survey, when they can be corrected.

37. Though it has been the ancient usage of the country for government to bear the whole of what may be considered the extraordinary expense of reservoirs, there have been some deviations from that, as well as from other general rules. I do not however find the ryots wherever required to defray any part of it until Tippu's time. He, suspecting and with reason, that there was great imposition in the amildars' charges for repairs directed a *rusum* should be collected from all *huigee* or *waram* tanks (such as are rented in kind) to defray them. It was always taken from the gross produce, before the partition took place; consequently half coming from the sirkar's share it was only reimbursed the half which come out of the ryots' share. Thus to prevent one abuse, a much greater was introduced; for the more separate collections the more peculation. About double the quantity was taken by the amildars, the sirkars benefited nothing and a burthen was laid upon the ryots by this innovation.

38. As connected with the subject, I beg leave to state here that the ryots of the southern division being unwilling to rent tanks of the above discription in money, they were all rented in kind last year, and conformably, in part, to the custom which had obtained some time, they have been assess'd for the amount of all repairs, which having had no produce from the tanks, owing to the great drought that prevailed in that quarter for fourteen months, they have been unable to pay. Since their paying those disbursements would of consequence be a particular hardship, and on account of their sharing the produce equally, with the sirkar, they never ought, consistently with the allowed rule of equity, to bear any part of them, I hope your board will authorize the remission of them at present (about 500 pagodas) and concur in the propriety of never assessing the inhabitants whose rents are half the produce from tanks or its equivalent, for any part of the expense of repairs.

39. As I have endeavoured to explain that is what I propose as the basis or criterion by which to regulate assessments on that account until the obtaining system be entirely done away, I conceive, creates the necessity of Government's having the charge, and being at the expense of them. Your board may please to observe, that what I propose as a basis or principle is not an invention of my own, but a law, generally imprinted by the practice of ages, on the minds of the inhabitants, but it probably never has been followed up with that exactness, which

I propose by requiring [illegible] where their rents are rated below it to bear, the whole or part of the expense of public works. Consistently with this intention it was stipulated with the inhabitants of Namkal and Katpatur last year, whose lands are watered by canals, that they should pay *the whole* expense of repairing them, within two years, because, Government share of the produce is only, one half, and with the farmers of Parmatty who give it three-fifths of the produce, that they should pay *only half*. No doubt the demand made of the two first mentioned districts, is proper, but the farmers of Parmatty having only two-fifths of the produce to themselves they are consequently upon a footing with the renters of ground below tanks who have half the produce for their share; consequently, no deduction, it appears ought to be made from their usual profits; and in future, all assessments for repairs shall be regulated by the foregoing considerations, and collected *in money*, or the amount shall be added to their rents which by reducing two collections into one, is the most effectual way to prevent abuses.

40. As to other works detailed in the 34th paragraph when they are undertaken by the sirkar; and it is to be reimbursed by an addition of rent in proportion to the consequent increase of produce, the whole expense is invariably to be defrayed by it; When undertaken by individuals, whom I have not included when speaking before of the ryots, a portion of the ground watered by them, has always been given in grant, in consideration of their expense, and on condition of keeping them in constant repair; It has been usual to give a fourth part of the ground below those entirely new, and an eighth of that below such as will admit of improvement, or old ones; Though the conditions of their tenure be everywhere the same, their quota in some districts may be different. As many offers of this kind are made at present, I shall examine whether or not, it be for the interest of Government to accept *of* them.

41. The only way to ascertain things of this nature being by estimate, I shall proceed in this, upon the data I have given deducing the several examples required from the 5 of the annexed statement and they compose a 6th. The 1st example is an estimate of what the contractors' annual disbursments for cultivation only, and repairs, would be, in the tank before mentioned, on his Inam; if one were employed to build the embankment on the usual terms; and it appears that his profit would be about 12 per cent. the first, and 14 per cent. the second, and every following year on the money it would cost.

42. The great advantage accruing to Government from multiplying such works at its own expense appears in the 2nd and 4th examples, for, if in waste lands, they bring a rent of 44 per cent. and if in arable ground, a rent in addition to what they yielded before of 32 per cent. excluding the expense of annual repairs upon the money they first cost. The difference of 12 per cent. is what the latter yielded before the construction of the tank as exhibited in the 6th estimate. Though such be the difference to Government from erecting them in those two denominations of land, that which it makes to a contractor is only the enhanced produce of land from cultivation which in two or three years is nothing, because in that time waste land arrives at the degree of improvement of which it is capable.

43. The increase of revenue from reservoirs constructed by individuals, who defray the subsequent expense of repairs, is exhibited in the 3rd and 5th examples, when it is found to be 36 per cent. in waste, and in arable lands 24 per cent., net revenue, or interest, on the contractor's expenditure. The same example likewise shows that though the advantage of these works be 12 per cent. more when they are made in the former, than when they are made in the latter description of land, the difference of employing individuals to make them in either, is the same, and in both cases the apparent loss of 12 per cent.; that being the quarter of 48 their annual rent, without deductions for repairs.

44. Hence the real loss to revenue between such a tank being carried on at the public or private expense, is *that* between the annual expense of repairs, and the quarter of the annual rent which it may be said to give the contractor for defraying it. In the instance before us it is 8 per cent., that being the remainder

of 12, the quarter of the whole annual rent, ([illegible]rd and 5th examples) subtracted by 4, the estimated annual disbursements, for repairs.

45. On the supposition that for particular reasons it may be eligible to employ contractors, I shall examine if it can be done compatibly with its interest. Referring to the 1st example of estimates for the tank aforesaid in the 6th statement, the farmer's disbursements being 30 Pagodas, so should, (conformably to my hypothesis) the profits of farming be 30 Pagodas or 6 per cent. on its cost, and the annual repairs 20 Pagodas 4 per cent. It occured to me at first that the 30 was a competent allowance for farming and that if the repairs would cost Government no more than the 20 for labourers, and overseers, the latter's share of it would be a sufficient recompense for superintending them; consequently that 80 pagodas, the amount of the above sums being deducted from 120, the annual gross produce, Government might receive the remaining 40, or the said 8 per cent. on the original expenditure. It certainly might and he would in that case get adequate allowance for his attendance to both branches of his business, but no interest for his money. To make it therefore worthwhile for individuals to embark their capital in such undertakings, an additional allowance must be made on that account, which from this investigation is found to be so moderate, where a quarter of the ground below tanks entirely new is given in Inam, as not to admit of a reduction, I imagine the encouragement, hitherto given them to repair tanks in a ruined condition, and to improve others by extending and raising their embankments, is proportioned, in like manner to the expenditure, though it always bears a reference to the quantity of ground below them. The giving grants to them, for this purpose, necessarily is a loss of one quarter or the portion given to the contractor of the rents accruing from them or otherwise considered the paying 8, 10, or 12 per cent. on the money individuals may employ in that manner. Having brought it to this point of view, where it respects the use of the public money, your Board can best decide on the expediency, or inexpediency of giving grants in future, on those conditions of tenure.

46. The above considerations have discovered that grants of land below tanks or other reservoirs should be of two kinds, one for persons who will contract to keep those in repair which they build at their own expense, whose Inams should be so much land as would yield a rent adequate to the interest of the money they lay out upon them at first, and the requisite disbursements, from annual repairs; and a second, for those who will engage to keep such in repair as are built at the public expense whose Inams should be so much land as yield a rent only equal to the expense of repairs.

47. As such repairs barring the diversity of soil are in proportion to the extent of the embankments, and the produce accruing from any two reservoirs, bears a very unequal proportion to the expense of making them, it is plain that if they are the same portions of the produce or (what is the same in common reckoning) of the land, the profits arising from them will not be so equal to their designation, as they would be, if their amounts were to be the same portions of the original expenditure. They should therefore be regulated by that and the rent (which is easily deduced from the produce) allowing 8 per cent. for the interest of money and 4 per cent. for repairs or such other rates as your Board may think proper, or may be found more correspondent to the usual interest of money and the hire of labour in different countries.

48. An objection to the employing either of the classes of contractors I have described, is their very often neglecting to perform their engagements, by keeping their reservoirs in such a state of repair, as to hold only water enough for supplying their own lands and sometimes letting them go entirely to ruin. It has but too generally happened that they have had their choice of situations for their Inams. They should always be the highest ground and the farthest from the bank, that it may be the more their interest to keep them in perfect repairs, and that all the other ryots might benefit by it. For those reasons and the condition of their contract that a certain portion of the lands their tank may water, shall be their compensation, I reckon it would be no injustice to reform the abuse I have mentioned, by giving all who hold Inams at present near the bank other lands in lieu of

them at a distance fro[illegible] very common with them, which is their encroaching on the sirkar lands is another objection to such grants, but the ryots having by means of the lease a property in all the rest of the cultivated ground in their vicinity, will confine them to their own bounds in future. All of them against whom it can be proved that their tanks have been neglected from selfishness or indolence should be deprived of their Inams and such who have inclination and not the means, might be assisted with takavy or loans on their producing sufficient evidence of their having repaired them within seven years, and of their having relinquished them from misfortunes or absolute necessity.

49. I have laboured under one disadvantage in these investigations, the having no people about me capable of giving any information in addition to what I had, but they appear, to myself at least, so correspondent with simple facts generally acknowledged and understood as hardly to admit of any radical error; and besides the hope of their enabling you to decide on the points, respecting which your sentiments are requested, in as short a time as convenient, I am gratified in having given their subject so much arrangement on account of its use in future enquiries, and in drawing out surveys and estimates, which ought to be made of all such works as are proposed stating the extent, expense and when of the second class, the expected increase of revenue from them, which should appear by what the village or district, where they are will yield in consequence, compared with their rent-roll, for preceding years: as the only way by which your Board can be satisfied in regard to the expediency of undertaking them.

50. If the indigence and inertness of the ryots in general be thought sufficient reasons for government's taking the *entire* charge of keeping reservoirs in repair, till it be seen, in the effects of a system giving them a property in their lands and securing them the fruits of their industry, whether or not that charge might be left to them without detriment to cultivation, I conceive they cannot be carried on more effectually, or with less expense than by establishing corps of the *Oddars*, (as before mentioned) in each division; for trivial repairs being so numerous, surveys of them all would exceed the extent of the collector's possible attention, when the peculation would be enormous, and impossible to prevent. The *Oddars* being registered and mustered every month by the collector himself or by people on whom he could depend deputed from his Cutcherry, there would be a certainty of the number employed; and daily registers of their work, accompanied by certificates from the patels and Karnams of villages also of the tahsildars of the districts, where they might be employed, serving as a check, would greatly contribute to their diligence.

51. Without more particular information acquired on the spot any scheme I could draw up for an establishment of them would be erronious but it may be of use. I shall therefore suppose.

A Company of Oddars.

To consist of		Monthly Pay.		
1 Serang at 1 Rupee per day	Pagodas.	8	30	0
4 Tindels at ½ Rupee	,,	17	5	0
35 Men (tank diggers at 2 fanams)	,,	46	30	0
35 Women (tank diggers at 1 fanam)	,,	23	15	0
20 Children at ¾ fanams and upwards of 10 years age	,,	10	0	0
1 Tindel stone cutter at 8 fanams	,,	5	15	0
4 Stone cutters at 3 fanams	,,	8	0	0
1 Conicopillay at ¼ Rupee per day	,,	4	15	0
1 Carpenter at 4 fanams	,,	2	30	0
1 Smith at 4 fanams	,,	2	30	0
1 Hammerman at 2 fanams	,,	1	15	0
1 Bellows boy at ¾ fanam	,,	0	22	40
Cattle wood and iron	,,	5	0	0
Estimate of 1 Company per month	,,	135	27	40
Do. of 15 Companies per month	,,	2,034	7	40
Do. of 15 Companies per annum	,,	24,410	0	0

The implement of stores for a company [illegible] bullocks, 60 mometies, 40 pickaxes, 100 baskets, 10 chisels, 5 mallets, 5 crows, 10 axes, 10 billhooks, which should always be mustered with them. They might be all furnished by contract, which might be given to the serangs of companies who should be subject to a penalty for every deficiency at muster which could be regulated by fixing penalties on each article, as for example, for a bullock pagoda, a cart 5 pagodas, a momty or pickaxe 5 fanams, a basket or mallet 1, a chisel, crow, axe, or billhook, 3 Rolls and abstracts of their pay should be made out monthly and signed by respective serangs and conicapillays. Should 1,500 be enough to keep all the ceded districts in constant repair and I imagine they would after their being put in good condition the expense would not exceed 5 per cent. on the gross revenue.

52. The work performed by every company should be kept an account of by its conicopillay and probably this would answer as a form for their register.

Work.	Date.	Masonry.				Soil.	Excavations.				
	1794.	Length.	Breadth.	Height.	Cubic-meas.		Length.	Breadth.	Depth.	Cubic meas.	Distance.
A *Tank* at Achymungle in the district of Kristnagiry.	Jany.	Feet.	Feet.	Feet.			Feet.	Feet.	Feet.		Yards.
Totals ...	Days 33	20	5	10	1,000		1,000	100	5	500,000	
A *Nulla* at Pérur in the District of Vaniambady.											
Total ...											

The certificates accompanying such registers of every work performed might be to this effect. We hereby certify that Venkety serang, and his company of Odders have been employed on the tank of Achymungle, in the district of Kristnagiry, from the 12th of Margali or 1st January 1794 to the 24th of Tai or 2nd of February, in all 33 days, that the repairs of the said tank consist of a wall 20 feet long 5 broad and 10 in height, of mud thrown up on the embankment equal to 1,000 feet in length 100 in breadth and 5 in depth, that the stones for the wall were brought a distance of 500 yards, that about one-third of the excavation was clay and the rest in sandy soil, that the work has been well performed and will probably last 7 years; that the people have not been idle one day during the time of their employment on the said repairs; that they have not received one cash as pay or present and that they have not committed the least irregularity.

ACHYMUNGLE *the 24th of Tey or 2nd February* 94.

RAM REDDY *patel.*
SAWMY *Kurnam.*
AHMED *talsildar.*
SHAISHIA *Sheristadar.*

It would be impossble to measure the quantity of mud thrown up in a scattered manner on embankments with exactness but it is commonly taken out of the beds of tanks, and directions may be given for it always to be done if only required for the facility with which the excavations may then be measured such measurements together with the nature of the soil, and distance the stones and chunam may be brought, would enable the Collector to determine, how every company may be employed, which though there would not be time for frequent calculations, would be occasional evidence of neglect. Pay-rolls and abstracts of the pay of each company with the registers and correspondent vouchers accompanied by abstracts of the work performed in every division throughout the year might be transmitted with the Collector's annual accounts.

53. Though the [illegible] appears, sufficient experience may suggest other measures for preventing abuse either in the payment or employment of such an establishment. Though proposed for such repairs only as have been considered requisite for preventing a decrease of the actual cultivation, it may be as eligible for the constructing of new works, as it would only require a proportionable augmentation. In that event it would be impossible for the Collectors to pay such a regard to the detail of corps and the direction of them as would ensure a proportionable service from it which suggests that if they were increased to 1,000, only in each division every body of that number might be placed under an European conductor whose pay might be fixed at 30 Pags. per month. A knowledge of mensuration, levelling, might be deem'd the requisite qualifications with which they would be able to render essential services.

54. As will be conceived from what I have said of the Survey, it will be very laborious and it may be apprehended that a proportionable length of time will be required to complete it on the plan adopted, but what has been done confirms me in the opinion of its Practicability within a short period. It is carried on with the facility of common revenue surveys and all the calculations are made with the same expedition, but the translating them into English to furnish your Board with the particular detail I have just promised, (which doubtles is necessary for your information and for occasionally referring to) is likely from the want of writers to retard it, I have procured a few at the presidency, but they cannot even copy correctly, and are so very ignorant of the language to be totally incapable of translating. I shall nevertheless take them into the service from a hope that after the trouble of instructing them, they may prove in some degree useful.

55. The inconvenience I experience on this account and a much greater one I feel from being still in spite of possible endeavors, dependant on my sherishtadars for the accuracy of my survey and all records, have suggested the idea that Government may derive great benefit from employing the boys of the assylum in the revenue service. All the sheristadars or accountants are intimately connected by the same religious prejudices and it is very seldom they are not combined in one common interest to intrigue with the ryots and deceive the other servants of the sarkar in order to conceal their corrupt practices, which it is very difficult to detect or expose, because their transactions are only known to themselves. As a means of checking them, revenue accounts in Balaghât, are kept in three different languages, Mar'rati, Canarese and Gentoo, which may in some degree have the desired effect for the sheristadars necessarily consisting of three nations though composing one people, the small differences of cast and connection may generally divide them, however faintly, into separate interests, which contribute with avarice and their other passions to excite quarrels among them and discover their transactions. Thence the expediency of introducing others into that branch of revenue business differing materially from them in manners and sentiments and especially those boys by whose means the records are being kept in English. The Collectors themselves might then investigate them and consequently be no longer dupes to the artificies of the people on whom they are at present entirely dependant.

As the Assylum has been established with the sanction of Government, I have not supposed there can be any reason of policy against the employing them in that line and rather think it the likliest way of making them useful subjects to the Company.

56. I have consulted Doctor Bell in whose charge they are, on the proposition and he approves of it as the most eligible of any that has yet been made for disposing of them. Though the eldest of them excepting one, are only between ten and eleven years of age several of that number write good hands, are pretty well advanced in arithmetic, and a few have made a little progress in mathematics, as not unimportant I may likewise mention that great regard is paid to their morals, it is evident that for them to improve, and learn what is required to make them useful the same kind of discipline they have been subject to should be continued until they arrive at years of discretion. That would entirely discourage me from this design if the doctor could not spare the eldest of them who is sixteen and has acted these two years past in the capacity of an usher for the purpose. The doctor recommends that on account of his being so much advanced and qualified to serve as a clerk in any commercial house he may be bound as an apprentice for only

three and all the others that may be taken for [illegible] than; also that he be made a monthly allowance of 20 rupees for his maintenance and that the others be boarded and clothed as at present which would not exceed 10 rupees each per month; should this plan meet with your approval, they might be bound apprentice to the revenue department, reserving to your Board the option of dismissing whoever might be guilty of offences to deserve it. The course of education they have begun could be continued, mutsaddi could be appointed to teach them Maratti and Malabari, the languages in which the daftars are kept in the Ceded Districts, and the method of keeping revenue accounts. They would be immediately useful in some respect as English writers, and might be gradually initiated into all the arena of the revenue system which no European perhaps has yet made himself perfectly acquainted with. They might likewise be taught surveying and very usefully employed in making surveys and estimate of tanks to be constructed or repaired whatever probability appears of their answering the ends proposed, some experience of their dispositions is the surest ground of expectation from them, I would therefore, with permission, make the trial with only seven who would cost 80 rupees per month, which is the pay I necessarily give to one of my gentu writers. Their turning out might induce my hereafter requesting their number might be increased as those at the asylum should become qualified for a change of their situation and all the cutcherries in those districts might ultimately be furnished with mutsaddies from among them. I think the sheristadars of every cutcherry should be half composed of gentus and half of some other cast.' The business of revenue is so calculated from its nature to encourage, and its multiplicity to conceal corrupt practices that what I have suggested is only a means of reducing what never can be entirely prevented.

57. The settlements in lease being wisely intended to give the inhabitants a property in land it shall be my care to extend it, by the smallness of farms to as many of them as possible, but that might be done and answer no end unless a property in the produce be likewise fixed in their minds as an immutable truth and it be brought to operate with them in all their transactions. This may be thought to confound distinctions, but it is exactly the case with the natives. Patels may everywhere be found ready to assert their claim to villages under their management and the inferior ryots to that of cultivating fields they have occupied for a number of years, but they have so constantly experienced from the iniquitous practices under a despotic government, the absolute necessity or policy of abject submission to superiors, the inferior among themselves to those possessing any power or interest among their own order, and all of them to the servants of the sarkar that it is almost as difficult to convince them, that certain of their number have no authority over the rest, and to establish with them the rules prescribed to prevent the abuse of power vested in official people, as it would be to explode their superstitions. In particular, their assessments have ever been so many and arbitrary notwithstanding the prevailing opinion of right in respect to the division of the produce, that with all my endeavours and the unceasing vigilance of my assistants, it has been impossible yet, entirely to prevent the tahsildars and others employed on the collection from levying unauthorised contributions, and the superior ryots from resuming unwarrantable pretences to dispose of the cattle and grain of the poorer classes as if they were their own. I expect however the trouble taken to explain the footing on which the ryots stand in regard to one another and the servants of revenue, the encouragement given to complainants and the examples made of aggressors will tend to give them more definite notions of proprietory right until they can be effectually established. That much less requires the introducing new customs than the abolishing of old ones and it is on that account, I make this a subject of the present report.

58. Reversing a discussion of several for future occasions, I shall only state here that besides the many and vexatious pecuniary taxes, which have been imposed on the ryots by amildars for their own emolument, it has been usual with the sarkar to assess them for several articles of supply, which besides falling very unequally, is a way to great abuse. The most grievous of any in the ceded countries is for sheep. In some districts they are reared by *Kurubers*, a cast professionally shepherds and the *cumbies* or cultivators of land; in others, by the latter discriptions of people only; according to their report, the young and milk of

an ewe are worth two rupees per annum, and their dung being the richest manure of any, a flock is valuable on that account. From these reasons, and the present scarcity owing to the many sweeps of large flocks made during the war, they will not part with such as are reckoned fit for the table (which are the fittest for breeding), for any reasonable consideration, without compulsion; the ordinary kind is sold at two rupees each; and the old or worst at five, or six per pagoda. Assessments being necessarily made for the consumption of the troops, and six the pagoda, long considered the company's price, they were first taken at that rate, but since the late government's order on that head, only four. The best of every flock being always taken by the butchers and others sent to collectors then, whatever directions be given in regard to the selection; they, of course choose the fattest commonly the breeding ewes, four of which may fairly be estimated as worth ten rupees to the ryots, or, three times what is given for them; but that the computation may be certainly moderate, it may be supposed only double.

59. Thus every ryot who furnishes a sheep is forcibly deprived of his property for half its value and as will appear, it too often happens, for nothing. My assistants, give commandants and others, *dustucks* or orders upon districts in their respective divisions, in turn, or according to the numbers that comparatively they may contain. Tahsildars assess the *Kurubars* where there are any; where there are none, the villages, and the patels, the inferior ryots, or potty farmers; the *Kurubars* in some districts answer at once the demand though never but with the utmost reluctance and whether the patels have any of their own or not, they will rather make the poorer ryots furnish the village quota from their more scanty flocks, than part with one of their own. It more generally happens they are required to contribute double or treble the amount that is given by the sarkar, in order to purchase the number wanted and the patel is always the agent. In the one case it is seldom he does not find a pretext for putting the money given him into his own pocket; and in the other, they are never reimbursed. It is not always the affair is then over, for sometimes the sheep falling sick, or dying on the road, the butcher returns demanding healthy for the sick, and live for the dead, or those he may have appropriated to his own use, when another contribution is extorted. If the assessments were duly regulated they would only constitute an equal tax, but from the carelessness of the tahsildars the hardship falls heavily on some villages, and from the rapacity of the patels on individuals; some of whom I remember to have complained of their being deprived, in this way, of either two, or three sheep, in as many months, which they should not have been required to furnish in as many years, and that must frequently happen.

60. Assessments of sheep may have been made at first for supplying European corps as the usual mode of procuring whatever is wanted from the country for the sarkar, and continued afterwards, as the least troublesome, but markets being supplied with every other article for which a free sale is allowed, it may be supposed that if the prices sheep would bring, were given, the ryots, would sell them; as they do cattle upon finding they could profit more by it, than by the sale of their milk and ghee; and that butchers or other dealers would never be wanting, to buy them up and supply corps, or garrisions, by contract, or retail. Your Board may think it strange that I should question the practicability of a mode, by which Madras and some other places are supplied, but knowing to a certainty, the inhabitants of the ceded districts will not part with table-sheep without compulsion and having experienced the same aversion to it in other parts, I am of opinion that they only dispose, of their own accord, with the *refuse* of their flocks, which they will do everywhere: and that the table-sheep with which those places are supplied, are procured, as I have been always obliged to do when in command, by dustaks procured of the poligars, or of the nabob's managers, on their districts, where the consequences are still worse to the ryots than in those under me for, detaining the whole amount, they serve all their ryots, as the inferior class only of mine are served by the patels. Then it appears that to establish fully the right of property in sheep, all assessments of them must be annull'd; good sheep would seldom or never be brought to market, and probably there would be difficulty found in procuring sufficient supplies of such as the ryots would of their free will dispose of to answer the demand.

61. If these inconveniences warrant the infringing that right so far as to oblige the ryots to part with their best sheep at their full value, it can only be done by

assessment. That can be made pretty *equally* on districts, because the collectors of divisions regulate them, but those on villages being made by tahsildars will not be so. Their inequality will not however be of any consequence if the full value be paid for the sheep, and abuses can be prevented in some measure, by obliging the patêls to furnish their village quotas, themselves by the prohibition of their leaving contributions of the other ryots for the purpose and butchers from requiring an exchange after purchase on any pretence whatever. If it be thought necessary to continue this practice with these restrictions the next consideration of moment is how the full price is to be paid; for I am convinced neither you or the Hon'ble Board will think, when informed, any necessity can justify the taking them at the present rate, a rule which generally applies in taxation and a deviation from which is certainly unequitable, is to assess every article of produce, or trade, proportionably to the profits from them to the owner; accordingly a tax is levied on sheep for pasturage and half the produce is the legal tax on land. Both are the utmost of what they should yield as revenue; consequently the imposing any other tax upon those articles, which the taking them for any less than their value may be considered, is oppressive, and mutton being so principal an article of an European's food, the making the troops pay, in place of $3\frac{3}{4}$ rupees or 1 pagoda per 6 sheep, 12 rupees (the least which that number is worth to the ryots) being more than treble what has been given till very lately would be severely felt by the troops and in some degree by officers.

62. Supposing government will desire that price may be paid without its making any difference to them. I shall state the modes by which I conceive it may be done. The price fixed by the late government order is four per pagoda or $3\frac{3}{4}$ rupees, and that proposed is 2 rupees each, but the difference being small, it may be reckoned only double; a sheep the present sarkar price of which is nearly one rupee, is the company's allowance for eight men and at that rate only which includes one sixteenth for the profit of the retailer, it costs every European thirty-eighths of rupee or $3\frac{3}{4}$ equal to one pagoda for mutton, per month; and supposing eight natives to consume as much as one European it costs each of them four eighths or $\frac{1}{2}$ rupee monthly. Hence if they pay double the present price for mutton it would make a difference of a pagoda to every soldier and of 6 fanams to every sepoy, and the consumption of officers being in a greater proportion the difference it would make to European commissioned officers, may be estimated at 3, that of non-commissioned Europeans $1\frac{1}{2}$ pagoda, and that of black officers 12 fanams per month. They can be reimbursed by making them those monthly allowances individually or by authorising commandants of stations to draw them, for the troops composing their garrisons under the obligation of paying two rupees for every sheep and fixing the price of mutton as at present to 1 fanam per seer. The troops are to consist when the new arrangement takes place of two companies of artillery and five battalions of native infantry besides engineers and staff serjeants and the expense would be as follows.

	No.	Pagodas.	Fans.	C.
Engineers.				
Commissioned officers at 3 pags.	3	9	...	...
Artillery, &c.				
Commissioned at 3 Pagodas	10	30	...	...
Non-commissioned at $1\frac{1}{2}$ Do.	16	24	...	...
Privates at 1 pagoda	132	132	...	...
Store and Key Serjeants	14	21	...	...
Infantry.				
Commissioned European officers and Serjeants at 3 pagodas	55	165	...	...
Non-commissioned Ditto at $1\frac{1}{2}$	30	45	...	...
Commissioned native officers	30	...	960	...
Non-commissioned and private sepoys	3,135	...	18,810	...
Laskars	100	...	600	...
Amount monthly (fns. at 42 per Pagoda)	911	...	...	...
Amount annually	10,932	...	...	...

If the expense were the only objection to this measure that could be removed by levying a tax adequate to the discharge of it which could do away the evil complained of, so far, as to make it equally felt by reducing it to an equal tax; but, as I have observed, the land is assessed as high already, as it ought to be. Of the two modes proposed to prevent the troops suffering any inconvenience from the enhanced price, I recommend in the event of either being adopted that they be made the additional allowance *individually* for, it is apprehended the other might be liable to abuse.

63. Lest objections should occur to the making such allowances which could be charged to revenue, I shall mention another. Commanding officers may pay only one Company's rupee or 11 fanams at present per sheep, and send separate receipts for every one, that one may be given the patels (who never ought to furnish more than a sheep at a time, individually) with each rupee, and they may be credited the same number as a premium on each in their monthly Kists. Those receipts might be afterwards produced as Vouchers with my accounts. If the troops should continue to pay only a pagoda for 4 or 11 fanams as at present the patêls should be credited the other 15 fanams per sheep to make up the 2 rupees, and in that case the amount would not exceed the foregoing statement, as the company's allowance to Europeans is more than they consume. This plan would preclude every possible abuse that I think likely, and would reduce the hardship of such assessment to that of taking from the ryots what they esteem more valuable than an equivalent in money. I shall be able hereafter perhaps to devise the means of increasing the number of sheep which would insure the supply of a free market, and obviate the lamentable necessity of such a violation of property. The most likely is the making advances to the Kurubars as encouragement to augment their flocks so as to furnish the number required for the troops at fixed ratos and if government approve of giving the premium proposed it may have the desired effect.

I cannot quit this subject without expressing my wish that your board would most earnestly recommend to government one of my proposals or such other, as may appear better calculated to stop the present cruel practice which in plain terms is, *robbing the poor*. By the foregoing statement the expense will be great, but it should be considered like many other contingent charges in maintaining troops indispensible. I pledge myself for its being only a moderate estimate of what the ryots will suffer by supplying them, when augmented as intended with sheep at the present rates, and the allowing it with the option of taking it or not would be no more than justice.

64. Another hardship I wish to alliviate is that of requiring the inhabitants to furnish cows for supplying commanding officers of stations with milk and butter. That is a small indulgence which on account of its being allowed almost everywhere in the Carnatic and the great difficulty of supplying themselves with those necessary articles, I felt a necessity of consenting to it in the hope that it might be done under the regulations I prescribed without any sensible inconvenience to the ryots. I particularly directed they should be required of those only who had to spare and that none should ever be kept any longer than a month when they should be exchanged. Like all things that require a continual and uniform attention, it does not answer. They are often taken of the very poorest ryots; if they give plenty of milk they are retained beyond the time prescribed and it sometimes happens the calves die from neglect.

65. An assessment of cows (or any articles but money) cannot be equally made however as in respect to sheep the inequality of it if the value for what is received be paid will occasion no other hardship than the being obliged to part with what they prefer to it's equivalent in money, and I think it may be reduced to that by allowing every patel, (who alone should furnish them) one half fanam per day for each during the time they may be kept two pagodas for every cow and one rupee for every calf that may die within that time; seven garrisons are supplied and the expense would be nearly as follows.

	No.	Half Fans.
The commanding officers of Krishnagiri and Paymaster ...	16	5,840
Ditto. of Rayakota	4	1,460
Ditto. of Pennagar	12	4,380
Ditto. of Sankrydroog	12	4,380
Ditto. of Salem	12	4,380
Ditto. of Attoor	12	4,380
Ditto. of Namkal	4	1,460

Amount (exchange 45 fans.)	Star Pags.	292
Cows that may die in a year 6 ...	,,	12
Calves that may die (1 in 12) Rs. 72 or	,,	19
Annual Expense Star Pagodas		323

To ensure the practice of this regulation, tahsildars could be directed to give certificates, with every cow, particularizing the date of their sending them; and the gentlemen provided, would have nothing to do, but sign them when exchanged and returned, adding the date and the giving occasional ones of casualties. The amount of the allowance would always show if that were omitted at any station, and the tahsildar of it, could be removed for his neglect, which would insure due attention to it. The patels could be credited for the amount of their certificates in their monthly Kists.

66. The providing commanding officers with milch cows, may be disapproved of, but if it were not done, they would not be able to procure milk for their tea, so averse are the inhabitants to sell it, fowls, or other such articles which they require for their own use. That may partly proceed from its being so common with the servants of the sarkar to take them for nothing, and owing to the usage of gentlemen's servants, old impressions may remain with them. Both these causes may have made it necessary in many places to accomodate them as in those districts but it may be observed, that the necessity of it admitted, none appears for not requiring them to defray the expense of it, in the manner I have stated, nor for charging it to revenue. Neither one or the other has ever been done, and the burthen has everywhere been thrown on the wretched inhabitants, another example of a lax and oppressive made of management. As indulgences grow into right in many instances from length of usage, so, commanding officers conceive now, their being supplied with sheep, at the company's price, and with cows for nothing as the avowed advantages of their situation. If they were required to pay the expense of cows furnished agreeably to my estimate, they would leave it to their servants and I may venture to say, the ryots would seldom or never receive anything. If deprived of the cows, milk would be forcibly taken of the inhabitants at every mil'tary station, and from the cause I have mentioned, probably, on the same terms. So that providing them with cows as I propose, is a necessary measure to prevent dissatisfaction on their part; it would be attended with less inconvenience to the ryots, if the expense be defrayed by the collector, than if left to commanding officers; and as it will be so very small, I hope your board will authorise it.

67. I have found from the assessments made last year of grain for store, though inconsiderable, that the ryots suffer great losses by them. Pains were taken to ascertain the measures of every district, and it was directed they should be paid agreeably to the current prices of their respective kasbas, as including the cost of carriage from their several villages, and to prevent fraudulent dealings with them, that they should carry their grain themselves to the storekeepers conicapillays, who should pay them on delivery. But village assessments being furnished by their respective farmers it would have been extremely inconvenient for those distant from the kasba or depot, to leave their business, in order to carry their several quotas themselves. Therefore they commonly employed the patels to

take them and in spite of the regulations intended for their security, some times, they entrusted the whole with the tahsildars, who, for the opportunity of embezzling, will rather tender, than refuse, their agency, in such matters. When the ryots went themselves to the kasba with their grain they were delayed some days for drying it, by which they lost both time, and quantity, and being often paid in base coins, they sustained another loss by that Manœuvre. When those whose only agents were the patels, got the amount, doubtless other deductions were made from it, and it must have been still worse for those who had a second class of purloiners in the tahsildars and their servants. Numberless are the representations that have been made to me of these abuses. This statement I request your Board will consider as no disparagement to the storekeeper, but as one of a few incidents, that with others I have already detailed, prove the ruinous effects of assessments in kind.

68. This mode is followed merely in conformity to the country policy (for it cannot always be justified by exigencies as a measure of necessity; since reserving only sufficient for their own consumption, the ryots desire to sell off the rest, as the only means of paying their rent, and they flock with it to every market or readily bargain with every merchant, that comes to them demanding it, I therefore recommend that when the stores are to be replenished, the storekeeper may be directed to do it by means of banjarries or dealers in grain, who are to be found in every large town or by employing his own people in that capacity. He may object to it on account of its giving him additional trouble and may affirm that it will be more expensive to the Company, which it may prove, but any exaction of time, goods or money, made of people, who, being duly assessed, already pay as much as government has a right to from them, is injustice; and I conceive that every man who does that should be considered as a free agent, in respect to his own person, time, and property; also, that every expense of public departments, should be defrayed from the public treasury the only channel through which it can come equally from all it's contributors.

69. On the same principle I recommend, that all other supplies of grain, pots, wood, and straw, required for detachments marching through the country, may be provided by the storekeeper, who can always have timely information of their route and time of marching, to send his servants for the purpose, because voilence, and extortion, are the certain consequences of authorising the interference of revenue servants; and imposition being unavoidable the public can better afford it, than the wretched peasants. It can however be guarded against on such occasions pretty effectually; for the ryots finding by experience that it is intended nothing shall be taken from them without its worth and (excepting sheep) unless they choose, they will soon be ready enough to complain when injured; and if detachments are to be supplied with pots, wood and straw, by the sarkar agreeably to custom the receipts of the commandant will be sufficient vouchers of the number, and quantity of articles furnished, the prices of which may be fixed and charged to the Store Department:

70. The impressing of the ryots for *baygarries* or coolies, is an evil for which there is no effectual remedy. It is a practice general in the peninsula for villages to furnish troops and all travellers with people to carry their baggage to the next village lying in their route or to defray the expense of those who are pressed that they may be sent on. Their daily allowance is commonly a seer of grain and a dub. Though the hardship of accomodating travellers in this respect is alleviated in idea by ancient usage, it is certainly one of those customs that should be abolished, but it will require time to effect it. A single sepoy seldom passing through the country without taking ryots from the plough to carry his knapsack and fire-lock and though they slip no *opportunity* of running away, it would be treason with them to refuse any servant of the sarkar. They may be brought at last to conceive from being repeatedly told, that no requisitions unauthorised by the civil power are to be regarded. They must however suffer inconvenience to answer public exigencies, and as it can only be lessened by regulating the hire from one

place to another, the several rates for carriage with the following table of distances from each military station to every other including the nearest in the Carnatic shall be published for the purpose.

Trichinopoly																				0
Namkal																			0	
Sankridroog																		0		
Salem																	0			
Âttur																0				
Tiagar															0					
Vômalur														0						
Darampuri													0							
Pennagar												0								
Tengricôtah											0									
Chenrai Drug										0										
Veerabhaddradrug									0											
Changama								0												
Arni							0													
Rayakota						0														
Krishnagiri					0	12														
Tirpattur				0	16	28														
Vaniambâdi			0	9	19	31														
Kangundi		0	10	16	16	28														
Âmbur	0	17	8	17	36	39														

The distances are only computed in gurries of about a mile and a half each and that between any places is found by carrying the eye from the uppermost to the nought opposite and thence in the same column downward, till it reach the line of the lower most, it being in the angle of the prependicular and horizontal columns as for example Saukridroog to Krishnagiri is gurries and Trichinopoly to Ambur. The hire of coolies is, 1 cantarai or 4 silver fanams per gow or 7½ gurries, of Palanquin boys 6; of Bullocks 12, and of carts 24 per gow Batta on halting days to Coolies or Palankquin boys a seer of rice.

71. Having stated I believe all the casual assessments or rather violations of property and personal security, I shall proceed to consider as far as I am able from the information, I have yet acquired on their subject such others as are more regular and legal, the abolition or reform of which is more practicable than that of the aforementioned. *Zantwurry* is a poll-tax leived upon certain casts whose occupations are so errant or whose poverty is such, as to make the fixing it on their persons the most certain or convenient mode. It varies according to conditions from 1 to 10 cantarai fanams per annum. The *pallies* or Cultivators of land being the only cast to whom my particular regulations have yet extended, I have exempted them only this tax, because their profits arising from cultivation and

sheep only, the land and sheep taxes are obviously the only ones they should pay to Government. On proper enquiry into the occupations and conditions of other casts, it may appear adviseable to abolish the taxes of some entirely and to reduce those paid by others.

72. *Gharterge* or Khassa *warry* is literally house rent but oftener meant to include all those taxes which are levied upon different handicrafts as their contribution to the public revenue having when so considered a relation to their supposed as for example that of weavers is from 4 to 30, merchants from 2 to 15, goldsmiths 2 to 15, oilmen 2 to 10, smiths 1 to 5, and carpenters 1 to 5, per annum. This tax when simply the rent of a tenant who has no occupation may be considered an article of *public* revenue, from the prince of a country being in India the proprietary lord of the soil; but if all lands were given away to the inhabitants in property, which I apprehend may be done by sale or in free gift to their present occupants as government may direct, it will become an article of *private* revenue. In the event such tenants might be required to pay so much per *ankanam*, the space between any two pillars. *Inti cundayam* is a shop tax imposed on merchants, shroffs, &c^a^, frequently in addition, to what they may have been previously assessed as house-rent and in proportion to the advantages of their situation. The propriety of the tax being evident, their number and rates of assessment in every village will be registered in their respective surveys and being entered in the muchalikas of their patels, their amount may constitute an article of their collections which may be regulated, by publishing the rates that may be fixed, and easily corrected by a comparison of the number and assessments in the register with the shops occupied at any future period; *Hugvari* is a hearth-tax which may be included in (not aded to) the *ankanamcari* proposed above, or the *Inticandayam* on the idea that though it may not always be consistent with the principles which shall be adopted in taxation to reduce their amount, their number should be reduced wherever it can be done with propriety as contributing to the abridgement of revenue detail. *Adupuvari* is a fire tax; and may be the only means of drawing any revenue from smelters of iron, manufacturers of glass, chunam, or indigo, but the poverty of some of them may be an objection to the requiring any revenue from them. That and every measure shall be determined on by a thorough inquiry into their circumstances.

73. *Samandam*, a provision tax paid monthly or annually by every house or family to the farmer of the Syr or customs in lieu of such as are levied upon different articles purchased within their farms to save the trouble of daily demands on that account. Shopkeepers pay from 4 to 10, weavers and other housekeepers from 1 to 4 per annum. *Patterai* another conditional tax paid by manufacturers to the trenter of the customs in lieu of such as are usually levied upon the raw materials they use; *manevari* is literally a house or family tax, often including both *Samandam* and Patterai commonly from 1 to 4 gold fanams per annum. *Magavari* a loom tax from 1 to 10 per annum every loom according to the value of the fabric and the ability of the weaver, their being every gradation of quality between fine muslins and kamblies and some of the weavers being so poor that unless they meet with a speedy market for their manufacture after it is wove, they cannot work above days in the month. The difficulty of making daily collections of trifling duties from the multitude must render those contracts with housekeepers, necessary, but I think it will be found advisable to throw them all into the tax on houses regulating them by the profits of different occupations unless government will consent to the abolition of them on the ground that the impediment they must be to trade, probably exceeds the advantage they are to the company. It is certain the collections are always greatly more than the rent of them, and assessments being at the option of the farmers there is no check to their rapacity. The following statement shows what the assessments of the weavers in the southern division are, for all the above three taxes, and similar ones can be procured of such as are exacted from every other cast or trade, in each district, which will suggest what reform may be adopted in regard to them.

Districts.	Statement of the amount of Taxes remitted in Fasli 1202 to weavers employed by the company, May 31 1793.				Estimate of the diminution the revenue will sustain if all the weavers not employed by the company should be exempted from all Taxes.			
	Number of Looms.	Loom Tax.	Manê vari and Sammandam.	Total.	Number of Looms.	Loom Tax.	Manê vari and Sammandam.	Total.
		P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.
Salem	128	60 8 45	36 6 39	96 15 4	428	231 15 65	107 43 30	
Attoor	100	30 38 41	6 12 13	37 5 54	125	67 25 43	35 23 74	
Shendamungla ...	151	154 22 22	19 7 56	173 35 78	487	863 10 75	122 37 9	
Namkal	...	...	...	...	198	107 1 17	49 42 46	
Parmatti	219	78 41 28	31 15 65	110 12 73	79	42 31 50	19 41 61	
Catpatoor	...	...	...	...	48	25 42 46	12 4 69	
Totals ...	598	322 26 56	92 42 13	417 23 69	1,365	737 37 56	344 13 49	1,08

74. *Mâtvari* is a bullock tax from 2 to 4 gold fanams per head, *Etevari* a cow tax from 4 to 8 per head *ermavari* a buffaloe tax from 1 to 3 per head, *âtuwari* a sheep tax from 10 to 20 per hundred *pilwari* or *pulvari* a grass tax from 2 to 4 every head of cattle exclusive of calves, and of 5 for every 100 sheep. I am not certain if they be separate taxes everywhere, or if, being all one they only signify a tax for pasture. If the former, they are the more vexatious to the ryots. The cattle or sheep belonging to the cultivators of land being easily ascertained they might be assessed according to the *mamûl* or usage of every district, but it cannot be done otherwise, than by guess with the sheep of the kurbars, who have large flocks, and will not suffer them, for superstitious reasons to be counted. Cattle and sheep being, I may say, implements of husbandry their increase on that account, and manure of the greatest consequence to cultivation, and in consideration of the heavy losses they sustain by frequent assessments of sheep, I have abolished them all.

75. *Cavilay* is commonly a *yêrvari* or a Tax on ploughs from 1 to 4 per annum on each. It has most commonly been given to poligars, as cavilegars or watchers as a fee for protecting districts against thieves and under the obligation to make restitution of goods stolen between sunrise and sunset. So devoid of policy are the native princes that in many parts they permit those people to collect their fees themselves, where, from being thief-catchers, they have assumed soverign rights over the inhabitants and sometimes commit such acts of violence, as desolate all within their jurisdiction. Being only watchers or bailifs, their *cavilay* is sometimes collected with the land rent and they are paid like other officers of the police. At other times when thought unnecessary, they are deprived of their stations altogether. In such cases they are sure to turn robbers and where the country being mountainous, or woody affords them a refuge, they often oblige government by their depredations and cruelties to restore what they assert as their right. I have not admitted the pretensions of any because if they do keep the districts composing their charge clear of thieves they send parties to rob the inhabitants of others in their vicinity. I have meloncholy experience of this, for the Ceded districts are overrun with thieves from the Carnatic and Tanjore, which has obliged the ryots of those bordering upon them to abandon their habitations. At first, I kept them in some awe by the posting a few small guards on their frontier but since I prohibited the guards following them, in consequence of the Nabob's complaints, they continue their practices with impunity; as the accompanying papers may convince his highness that the complaints just alluded to were groundless, I am hopeful he may be prevailed on to authorize my occasionally sending to apprehend thieves in his country who infest the districts under me and to give his amils positive orders to assist guards that may be sent by me or any of my assistants for that purpose. He may be fully assured of their not committing any irregularity and his amils will exert themselves in giving assistance; there can be no doubt of their endeavours having effect. Unless he will concur in taking some steps, the numbers of the robbers will daily increase and the eastern parts of the Shendamangalam

and Attoor districts in particular will be quite deserted, which will be a considerable loss to revenue, exclusive of the *cavilay* tax on ploughs they are frequently assessed for other purposes. *Talari vari* is a tax levied for the maintenance of talaries who are watchmen or bailifs in large towns or villages. In Salem it is a gold fanam annually levied on individuals of certain casts and in some places it is so much per house. Though trifling, it ought not on the principle of reducing the number of taxes, to be permitted and the talaries should be paid with the Kotwal and other servants of the police from the public treasury.

No. 1.

No. XXIII.

Statement showing the distribution of labour upon land according to the number of ploughs.

		Number of ploughs in employ.	Number of times the least quantity of land to Plough.	Quantity of land cultivated in each example.	Quantity of labour bestowed or spread on the whole quantity of land each example.	The least quantity of land to 1 Plough.	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 plough each example.	Number of times the ground is ploughed in integers and tenths.
Dry grounds.	Increase or decrease of land to the same number of ploughs.	6	6	4,800	26,400	800	4,400	800	4,400	5·5
		6	7	5,600	26,400	800	3,771⅓	933⅓	4,400	4·7
		6	8	6,400	26,400	800	3,300	1,066⅔	4,400	4·1
		6	9	7,200	26,400	800	2,933	1,200	4,400	3·6
		6	10	8,000	26,400	800	2,600	1,333⅓	4,400	3·3
		6	11	8,800	26,400	800	2,400	1,466⅔	4,400	3·0
	Increase or decrease of ploughs to the same quantity of land.	11	11	8,800	48,400	800	4,400	800	4,400	5·5
		10	11	8,800	44,000	800	4,000	880	4,400	5·0
		9	11	8,800	39,600	800	3,600	977⅞	4,400	4·5
		8	11	8,800	38,200	800	3,200	1,100	4,400	4·0
		7	11	8,800	30,800	800	2,800	1,257⅛	4,400	3·5
		6	11	8,800	26,400	800	2,400	1,466⅔	4,400	3·0
Wet grounds.	Increase or decrease of land to the same number of ploughs.	12	12	2,400	20,800	200	1,700	200	1,700	8·5
		12	13	2,600	20,800	200	1,579¼	216⅔	1,700	7·8
		12	14	2,800	20,800	200	1,457⅛	233⅓	1,700	7·0
		12	15	3,000	20,800	200	1,360	250	1,700	6·8
		12	16	3,200	20,800	200	1,265	266⅔	1,700	6·4
		12	17	3,400	20,800	200	1,200	283⅓	1,700	6·0
	Increase or decrease of ploughs to the same quantity of land.	17	17	3,400	28,900	200	1,700	200	1,700	8·5
		16	17	3,400	27,200	200	1,600	212½	1,700	8·0
		15	17	3,400	25,500	200	1,500	226⅔	1,700	7·5
		14	17	3,400	23,300	200	1,400	242⅞	1,700	7·0
		13	17	3,400	22,100	200	1,300	261⅛	1,700	6·5
		12	17	3,400	20,400	200	1,200	283⅓	1,700	6·0

No. 2. No. XXIII.

Statement showing the increase or decrease of the produce and rent according to the quantity of labour.

		Number of ploughs in employ.	Number of times the least quantity of land to 1 plough.	Quantity of land Cultivated.	Gross produce of the land Cultivated.	The least quantity of land cultivated by 1 plough in the dry and wet.	Produce of the least quantity or 800 of the dry or 200 of the wet in every Ex.	The whole land tilled by even 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	436 6 3½	800	62 2 5	1,933⅓	72 6 ⅓
		6	8	6,400	469 1 5	800	58 6 5	1,066	78 1 13
		6	9	7,200	502 6 6½	800	55 8 8	1,200	83 7 12
		6	10	800	536 1 8	800	53 6 2	1,333	89 3 9
		6	11	8,800	569 6 9½	800	51 7 14	1,466⅔	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	8,800	703 6 1½	800	63 9 12	880	70 3 11
		9	11	8,800	670 1 14	800	60 9 4	977	74 4 11
		8	11	8,800	636 6 12½	800	57 8 12	1,100	79 5 13
		7	11	8,800	603 1 11	800	54 8 5	1,257	86 1 10
		6	11	8,800	569 6 9¼	800	51 7 14	1,466⅔	94 9 7
Wet grounds.	Increase or decrease of land to the same number of ploughs.	12	12	2,400	567 3 12	200	47 2 13	200	47 2 13
		12	13	2,600	591 0 2½	200	45 4 10	216⅔	49 2 8
		12	14	2,800	614 6 9	200	43 9 4⅔	233⅓	51 2 3¾
		12	15	3,000	638 2 15	200	42 5 9	250	53 1 15
		12	16	3,200	661 9 6	200	41 3 11	266⅔	55 1 10
		12	17	3,400	685 5 12	200	40 3 8	283⅓	57 1 10
	Increase or decrease of ploughs to the same quantity of land.	17	17	3,400	803 7 13	200	47 2 13	200	47 2 18
		16	17	3,400	780 1 6½	200	45 8 14	212½	48 7 9
		15	17	3,400	756 5 0	200	44 5 0	226⅔	50 4 5
		14	17	3,400	732 8 9½	200	43 1 1	242⅔	52 3 7
		13	17	3,400	709 2 3	200	41 7 3	261⅓	54 5 8
		12	17	3,400	685 5 12	200	40 3 8	283⅓	57 1 10

No. 3.—No. XXIII.

Estimate of the relation between the quantity and rent of land.

Denomination of lands.	Gradations of soil or Rent.	Rent for Taur of the dry or suddee of the Wet Lands.	Number of Jaurs of the dry or suddees of the wet.	Rent of the several quantities of each rate of gradation.	Illustration.
1	2	3	4	5	6
Plantations	1	80	1	80	The numbers expressing the gradations likewise express the relative numbers of taurs or suddies of their respective denominations composing this estimate that totals of which are in the four columns, viz., there are five taurs of plantations rated at 40 pagodas to 1 rated at 80 and 10 of field productions rated at 11 per taur to 1 at 20 but there are only 5 of the former and 2,810 of the latter for the following reason:—
	2	70	2	140	
	3	60	3	180	
	4	50	4	200	
	5	40	5	200	
	6	30	6	180	
	7	20	7	140	
Total ...	7	350	28	1,120	
Fields	1	20	281	5,620	The quantity converted into plantations of gardens is but a very small proportion of cultivated land on which account the whole of it 28 taurs is supposed to be a 10th part of 281, the first gradation of fields only a 1,717th part of 48,079, the whole or number of taurs this scheme contains. The amount 1,120 divided by 28 the total of taurs in plantations gives 40 for the medium rent of that denomination and 417,642 the amount of fields devided by 48,051 or 417,642, the amount of both denomination devided by 48,079, the number of taurs in the whole gives about 8¾ cantarai or 7¼ star pagodas for the medium rent of a taur equal to 10 English acres in the dry or suddy equal to 2¼ quarters of an acre in the wet.
	2	10	562	10,678	
	3	18	843	15,174	
	4	17	1,124	19,108	
	5	16	1,405	22,480	
	6	15	1,686	25,290	
	7	14	1,967	27,538	
	8	13	2,248	29,224	
	9	12	2,529	30,348	
	10	11	2,810	30,910	
	11	10	3,091	30,910	
	12	9	3,372	30,348	
	13	8	3,653	29,224	
	14	7	3,984	27,538	
	15	6	4,215	25,290	
	16	5	4,196	22,480	
	17	4	4,777	19,108	
	18	3	5,058	15,174	
Total ...	18	...	48,051	417,642	
Grand total ...	25	...	48,079	417,642	

No. 4.—No. XXIII.

Statement showing why Revenue assessments of villages or lands producing wet grains ought to be as they generally are various proportions of their produce according to the circumstances of cultivation that if government's share be more than its due proportion and the ryots' less than theirs it should bear the expense of repairing tanks and other reservoirs and that if the ryots' share be more, and government's less than its due proportion, they should be at that expense or their respective shares adjusted by equitable rules, when an adequate allowance may be included, in either one or the other for all extraordinary charges of cultivation.

	Rents in kind.			Money rents.		
	Years of greatest produce.	Years of average produce.	Years of least produce.	Years of greatest produce.	Years of average produce.	Years of least produce.
1. Example of Ground watered from *Tanks*—						
Gross Produce	... 100	... 80	... 60	... 100	... 80	... 60
Ordinary Expense of cultivation ...	20 ...	20 ...	20 ...	20 ...	20 ...	20 ...
Farmers' maintenance	*20 40*	*20 40*	*20 40*	*20 40*	*20 40*	*20 40*
Surplus	... 60	... 40	... 20	... 60	... 40	... 20
Rent when Government's share is half of the gross produce	... 50	... 40	... 30	... 40	... 40	... 40
Farmers	Gain 10	Neither gain nor Lose 0	Lose 10	Gain 20	Nothing gain nor Lose 0	Lose 20
2. Example of Ground Watered from *wells*—						
Gross Produce	... 100	... 80	... 60	... 100	... 80	... 60
Ordinary Expense of cultivation ...	24 ...	24 ...	24 ...	24 ...	24 ...	24 ...
Farmers' Maintenance	*24 48*	*24 48*	*24 48*	*24 48*	*24 48*	*24 48*
Surplus	... 52	... 32	... 12	... 52	... 32	... 12
Rent when Governments share is two-fifths of the gross produce	... 40	... 32	... 24	... 32	... 32	... 32
Farmers	Gain 12	Neither gain nor Loss 0	Lose 12	Gain 20	Neither gain nor Loss 0	Lose 20
3. Example of Ground Watered from *streams*—						
Gross Produce	... 100	... 80	... 60	... 100	... 80	... 60
Ordinary expense of cultivation ...	16 ...	16 ...	16 ...	16 ...	16 ...	16 ...
Farmers' Maintenance...	*16 32*	*16 32*	*16 32*	*16 32*	*16 32*	*16 32*
Surplus	... 68	... 48	... 28	... 68	... 48	... 28
Rent when Government share is Three-fifths of the gross produce ...	... 60	... 48	... 30	... 48	... 48	... 48
Farmers'	Gain 8	Neither gain nor Lose 0	Lose 8	Gain 20	Neither gain nor Lose 0	Lose 20

No. XXIII.

5th Statement of the estimated increase of produce and rent that may accrue from two farms in the village of Achmungul by the constructing a tank which would cost 500 pagodas for showing that Government may be reimbersed advances made for such purposes by repayment of them as loan or by an increase of rent and the difference of the two Modes.

1st Example.

By the gross produce of 4,680 guntas or 80 candies of *dry grain*	...	120
To the ordinary expense of cultivating that Quantity of Dry Ground	30	
To farmers' profit or maintenance	30	
	60	
To rent or the Surplus	60	
	—	120

2nd Example.

By the gross produce of 4,680 guntas or 240 candies of *wet grain*	...	360
To the ordinary expense of cultivating that quantity of *wet grain*	120	
To farmers' maintenance	120	
	240	
To the original rent	60	
To additional rent or savings	60	
	—	120
		— 360

3rd Example.

By the gross produce of 4,680 guntas or 320 candies of *wet grain*		...	480
To the ordinary expense of cultivating that quantity of *wet grain*		120	
To farmers' maintenance		120	
		240	
To the original rent	60		
To additional rent or savings	180		
		240	
		—	480

4th Example.

By the gross produce of 4,680 guntas or 320 candies of wet grain		...	480
To the ordinary expense of cultivating that quantity of W. G.		120	
To Farmers' Maintenance		120	
		240	
To the original rent	60		
To additional rent or savings	180		
		240	
		—	480

5th Example.

By the Gross produce as above		...	480
To Farmers' disbursement as before		240	
To the original rent	60		
To additional rent or savings	180		
		240	
		—	480

Note.

Amount of additional rent or savings the year after the adce. made ...		60
Ditto the 2nd year		180
Ditto the 3rd year		240
Ditto the 4th year		460.

6th Statement deduced from the 5th of the foregoing to shew the difference between the revenue accruing to Government from lands watered by reservoirs constructed at the public expense and others constructed by Inamdars who contract to bear the whole expense of them at first and afterwards keep them in repair for a quota of their annual produce.

1st Example.

Of a contractor's annual disbursements and profits from a tank which may cost at first 500 pags. and its repairs every year after 4 per cent. on this amount.

1st year after the tank is finished the gross produce of the whole being as in the 2nd example 5th statement 360, his quota or quarter of it is		90	
expense of cultivating the whole being 120 that of his Inams ...		30	
His profits (consisting of the allowance for farmers' maintenance and surplus) arising from the money expended on the Tank or 500 pagodas is consequently	60	or 12 per cent.	
2nd year's gross produce according to the F Ex 5th statement is		120	
Ordinary expense of cultivation	30		
Extraordinary expense of cultivation or repairs supposed to be 5 per cent. on the original cost of the tank	20		
	—	50	
Profit in the 2nd and every succeeding year		70	or 14 per cent.

2nd Example.

Of the produce, expense of cultivation, and rent of a tank constructed by government at the expense of 500 pagodas, in *waste land.*

—	Annual gross produce as in 2 and 3 Ex. 5 Statt.	Annual expense of cultivation and repairs.	Annual revenue to government.
1st year after it is made	630 or 72 per ct. ...	240 or 48 per ct. ...	120 or 24 per ct.
2nd per every following year	480 or 96 per ct. ...	260 or 52 per ct. ...	220 or 44 per ct.

3rd Example.

Of the rent to government from a Tank made by a contractor for 500 pagodas in *waste land.*

—	Rent as in 2 Ex. of this statement and 3 Ex. 5 statement.	Rent under a Contractor.	Difference of the two rents.
1st year after it is made	120 or 24 per ct. ...	90 or 18 per ct. ...	30 or 6 per ct.
2nd & every following year	240 or 48 per ct. ...	180 or 36 per ct. ...	60 or 12 per ct.

4th Example.

Of the rent from a tank that cost 500 pagodas made by government in ground yielding *dry grain.*

—	Annual rent as in the 2 Ex. of this statement.	Original Rt. as in the 2 Ex. the of 5 statet.	Additional rent, Diffce or Increase by the tank.
1st year after it is made	120 or 24 per ct. ...	60 or 12 per ct. ...	60 or 12 per ct.
2 and every following year	220 or 44 per ct. ...	60 or 12 per ct. ...	160 or 32 per ct.

5th Example.

Of the Rent to Government from a Tank costing 500 Pags. made by a Contractor in Ground yielding dry Grain.

—	Rent as in all the above Ex.	Rent under a contractor.	Difference of two Rents.
1st year after it is made	120 or 24 per ct. ...	90 or 18 per ct. ...	30 or 6 per ct.
2nd and every following year	240 or 48 per ct. ...	180 or 36 per ct. ...	60 or 12 per ct.
Deduct from the Rent under the contractor in original Rt., viz. ...		60 or 36 per ct. ...	Difference arising to Government from the undertaking if carried on by a contractor.
1st year		30 or 6 per ct. ...	
2nd and every following year		120 or 24 per ct. ...	

N.B.—In the second Example the Expense of Repairs being included with that of cultivation and deduced from the Gross Produce reduces the Rent the 2nd and every following year 4 per Cent below what it is in the 3rd, 4th and 5th Examples of the 5th Statement, and the same is done in the 4th of the above examples because Government is supposed in both to bear that expense, in the 3rd and 5th Examples above the annual Rent is the same as in the 5th Statement, because Repairs are supposed to be defrayed by the Contractor and included in his Quarter or quota of it.

THE MOST NOBLE

THE MARQUIS CORNWALLIS, K.G.

&c. &c. &c.

MY LORD,

1. The following is a copy of a report I have lately given in to the Revenue Board at Fort St. George, which, being a faithful account of the affairs of the Ceded Districts during the period they have been subject to the company, permit me the satisfaction of presenting to your lordship as the fullest testimony I can give of my success in conducting them according to the system directed by your lordship when I received them in charge.

2. I have likewise much pleasure in acquainting your lordship, that while it is carrying into effect, and the actual collections from these districts are, a third more than has ever been realized by any former government also greatly more than double what they were received for by the company, every possible means *is devising* for their improvement. I hope to see within the period of my own management (though my state of health requires it to be short) a considerable increase of cultivation and trade, and I shall do what is in my power to have courts of Justice established in them before I resign on principles adopted to the opinions and condition of the natives.

3. A wish to combine and perfect every branch of knowledge important in promoting the welfare of these districts having induced me to construct a map which though defective from the method necessarily adopted in the survey of them conveys much information very useful in conducting their affairs, I had the satisfaction of sending one copy of it by Sir John Kennaway in February last for your lordship, and have since got up three more for the Revenue Board, for the Government of Fort St. George, and for the Court of Directors which last will go by this oppurtunity. It is incumbent on me to mention that from the fullest conviction of propriety I have done myself the honour of inscribing the three last to your lordship.

4. To this report I have added the proceedings of the Revenue Board upon it, because their evidence and approbation will procure it that degree of credit only which it may desire also copy of a letter addressed to the governor in council on my geographical survey and map as containing some account of both with the answer I have had the pleasure to receive.

5. As unnecessary to say more on the following, permit me now to assure your lordship that I shall continue to act in my situation, from the same motives that have hitherto invariably activated my conduct in every public capacity and that I shall never cease to testify with how much respect and gratitude I am

My Lord,
Your Lordship's oblig.
Faithful and
obedient servant
(Signed) A. READ.

BARAMAHAL
1*st September* 1794.

To

DAVID HALIBURTON, ESQ., PRESIDENT,
&c., Members,
Revenue Board, Fort St. George.

GENTLEMEN,

1. I cannot preface this report more properly than by a relation of the circumstances that have induced the making it for your information.

2. My wish to shew how my endeavours have been directed, was my motive for transmitting you in December, such part only of my 6th report as other business would then admit of my drawing up, and that has operated forcibly me since to

finish it, but intending still to comprehend in it, almost every measure proposed relative to the settlement in lease, and finding the whole may be much improved by a new arrangement, also by additional experience I deem it advisable now to revise the whole and request that until it can be done, you will suffer the original to lie on your table.

3. The delay which this revisal will occasion, from the nature of the several statements and intervention of other matters, being obvious, and inevitable, that increased my anxiety to inform you of my progress by some other example which suggested that a general report of my mode of management under a temporary settlement would in the meantime be acceptable and that it might be a proper document to accompany my annual statements and accounts for the last official year, as shewing to demonstration its beneficial effects and as the best ground of expectation from the permanent settlement or system projected, because they are both on the same principles and only differ as a rough draft from a finished performance.

4. Thus accounted for the main object of this report is to give you as the directors of my conduct every possible satisfaction in regard to it which affords me a very sensible pleasure as evincing the respect with which I have the honour to be

Gentlemen,
Your most obedient
humble servant,
(Signed) ALEXR. READ.

BARAMAHAL,
10*th August* 1794.

No. XXVI.

REPORT.

1. The affairs of revenue being very extensive and intricate, and having no clue or guide for reducing them to any kind of system, everything in it appeared to me at first, so vague, and fluctuating as made it difficult to determine where to begin, and occasioned some doubts as to the issue of my undertaking. This perplexity suggested my inquiry into the progress of agriculture, as a probable basis, and thence I deduced principles for an equitable assessment of the land rent. The method followed in that attempt has been adopted, in regulating other branches of the revenue, but I have found, that the most intelligent of the natives are so partially and imperfectly informed on revenue detail, that any general plan must be the result of much practical experience, and information, which none of them possess. On that account, the survey is the only means the arrangement of any one branch of it is undetermined though it be mostly in train and in forwardness, and for expedition it will be executed in part; previous to the completion of an arrangement for the whole.

2. I have surveyed Trupattûr, Vaniambâdi, Coonotoor, and my assistants the greatest part of four other districts. Every district will be settled, village by village, in small farms, as the best method to establish property and excite a spirit of industry among all classes of the inhabitants. The first settlement of a district agreeably to the plan proposed shall be laid before your board with every requisite information. To make it the more complete it is intended, if my slender means prove adequate to the performance, to accompany every such settlement of a district with a copious and correct map of it, but I may find it advisable to relinquish that design from the multiplicity of other business on hand, and the want of regular bred geographical surveyors. If so, you may depend upon the sketch. I sent you at leaving the presidency, as conveying an idea of the situation, shape, and magnitude of every district sufficiently correct, for general purposes.

3. Having acquired a competent knowledge of revenue surveying, I have proceeded to the devising of rules, and forms, for general guidance in it, comprehending the different heads of land rent, and customs, and when they are done shall enter upon the settlement in lease of the districts I have surveyed as above mentioned. That I may give the more time to this business, which will include

every arrangement intended and to have the survey generally carried on in the same manner I have divided my surveyors into three parties and sent one party to each of my assistants. If they find it practicable to direct the survey to the wished extent, they are to increase their establishments to three times their present number when they will have nine times as many as I have had at work, since I began it which was in June or July last. It may thence be supposed that the whole of this country may be surveyed within another year, but having no experience yet of the time it will require to make the settlements, in the particular way intended, and meeting with great impediment from the requisite attention to official forms and the numberless other interruptions in the routine of management, I apprehend it may take some months longer. In the meantime I can only say, that all my time is devoted to it, and that no men can be more assiduous and zealous than my assistants, but that from the causes I have generally stated of which none can judge better than yourselves, it has been impossible to make greater progress. Adverting to those causes which are chiefly the difficulty attending all investigations of revenue matters, I shall conclude this subject, with assuring you that as far as lies in our power, the system projected shall consist in making everything it comprehends, as distinct, simple, and permanent as possible.

4. The time that making the settlement in lease would take being foreseen, it was evident, that a temporary settlement of the current year was necessary; First, on account of the great inequalities of assessment which you may please to observe in the columns *decrease* and *increase* in the first of the annexed statements, which it has been practicable in a great measure to remedy by the experience acquired in the collection of that made in 1792, and secondly, for the securing of the increase of revenue to be expected, the second and third year, after a war, as in the column *increase* which would have been lost to government, had the first settlement been fixed, till that regulating by the survey could be made.

5. In the first settlement of those districts I judged it advisable from the risk I thought there was in embracing too much detail, to make only a village assessment of the land-rent, but relying on the singular ability of my assistants, I have this year extended my original plan of dividing landed property, pursuant of that many of the forms composing village lands are now given in rent to the first and second class of ryots below the patels by which those ryots now hold them immediately of government. By that means they are advanced from a state of dependant servitude, and extreme poverty, to be the proprietors of their own farms, and to be more immediately under the collector's protection they are freed, by their rents being fixed, from the vexation of additional assessments on every favourable crop and the profits of farming being thereby extended to many thousands more than last year, is a circumstance proportionably in favour of population.

6. The customs and licences have necessarily been rented as before, in whole districts, but they are now separately entered in my jamabundy and accounts, and every head of them is nearly ascertained, as will soon be shown in a particular statement, which will guide in the abolition of such as are injurious to trade and perhaps in the augmentation of others.

7. Persuaded your Board must wish to bring all collections and disbursements of revenue to the public account the 5 per cent. on the gross collections which (as a means of abridging accounts) the ryots paid last year by stipulation to the tahsildar as district sibbandi, and some pensions that were defrayed by the farmers of the syr, have been included in the present settlement.

8. Experience has likewise suggested some deviations from last year's mode of realizing the settlement. It was then stipulated in regard to the land-rent, that the patels of whole tahsildaries or large portions of districts, should be individually, and jointly answerable for the amount of their rents, but that admitting of every improper interference, everywhere, on the part of the patels and in many places of the tahsildars, whenever the failure of any village warranted a contribution to make up the deficit, and very often, when there was none, those contributory circles or joint securities, are mostly limited to the petty farmers of single villages who being well acquainted with each others circumstances, must know, when there

really is a failure among them and can best judge of the ability of every individual of their number.

9. The objection to this regulation is its making the industrious, and fortunate, make up for the defalcation of the unfortunate and idle, but it precludes numberless inquiries for ascertaining the truth or falsehood of excuses made by the farmers; also peculations of revenue servants which would involve the greatest uncertainty in the collections, and it is found to be the best, while it is the only method, of insuring a permanent revenue to government.

10. Those are the chief alterations that appeared to me necessary between the settlement of, 92, and that of the current year, which I must inform you in justice to my assistants, has been executed by them, for while a variety of other business, including what has been laid before you has fully occupied my time, as Superintendant, their intimate acquaintance with the affairs of particular districts in their respective divisions, so necessary in correcting the first settlement required it should be intrusted to them; and allow me to observe that probably a more particular and faithful one, has not been made of any country in India, unless regulated by an actual survey. There are still however a few villages in each division over-rated, which can be adjusted the ensuing year, without detriment to other business. Being generally so, correct assurance has been given the inhabitants that it shall be fixed, until the settlement in lease takes place. I am anxious to lay a settlement before you, in the detail, that I think so well of, but it is not all translated yet from the Hindi and my writers are so slow, that I imagine they will take a month or six weeks more to finish a copy, I propose keeping for my own use, before my transmission of the original.

11. As appears in the abstract statement of it annexed No. 1 the *land rent* is star pagodas 470,447–3–33 the customs 40,995–24–30 and the total 511,442–27–65. That of last year being only 4,40,308–14–5 the difference or increase, is apparently 71,134–12–58 but as the latter was exclusive of district sibbandi that must be added to it, before a fair comparison can be made, when it will stand thus.

	P.	F.	C.
Settlement of 1202 exclusive of Sibbandy	4,40,308	14	5
Sibbandi not brought before into the public account ...	21,991	13	13
Total assessments of the ryots 1202	4,62,299	27	18
Total assessment of the ryots 1203	5,11,442	27	63
Actual Increase of settlemts. the currt. yr.	49,143	0	45

12. The farmers of the customs having fallen considerably into arrears, owing as already represented to your Board, to their having expected great collections from exports to Ballaghat, which encouraged them to overbid, and their disappointment, occasioned by plentiful crops in that quarter, it will be advisable to remit them, perhaps 2,000 or 3,000 pagodas allowing for that and other remissions, I expect that at least 5,08,000 of the current year's settlement will be realized, which with 12,000 extra revenue will make the amount of actual collections, the current fusli year 5,20,000.

13. Your Board may be pleased to see a review of my revenue management from my appointment to these districts, which comprehends the two last official years and my accounts with revenue those years, my estimate for the current official year, and the average settlements and collections of 7 years under the late Government, as exhibited in the 2nd of the statements annexed, will serve in drawing it up. It must be premised that every official year consisting of 2 months and 11 days of one Fusly, and of 9 months 19 days, of the succeeding Fusly year, each head of revenue in it is divided accordingly in the said statement, as expressed in the different columns. The column B contains the average heads of revenue from these districts during the 7 years of Tippu's government before the war. The columns C and D are extracted from my general revenue statements transmitted your Board for the official years 1792–3 and 93–4, with this difference, that in order to make the comparison fair, the 5 per cent. district sibbandi on the settlements and collections of settlements before mentioned, in Fusli 1201 and 1202, is added to the portions of both those

heads of revenue, which compose the same in 92–3, and 93–4, and the district sibbandi which, on account of that arrangement, was not *entered in the public account*, is included with the catcherry sibbandi in the charges collection of those years. All sibbandi pensions, &c., being included in the settlement of 1203 and estimate of 1204 the column E is entirely extracted from those statements. After this explanation of the *columns* I come to that of the *lines* that cross them.

14. I have drawn up lately a review of Tippu's management, which shows, how his average assessments were so much as 5,19,896–41–63 and his collections so much less, but the accounting for it, would require too long a digression. Though it was much above the collections made by his amildars and intermediate farmers, four-fifths of which were seldom brought to the public account, my settlement in 92–3 is only 24,858 less, that in 93–4 is 12,805 and in 94–5 it will probably be on account of the fall in the syr. customs about 15,920 less. The collections of the customs depending mostly on the quantity of exports and imports, they will vary every year, with the expectation and demands of the farmers, and tho' Government will lose by their failures and never gain by their profits, it will always be better to rent them than to take them into amani management. As I can answer for my settlements exhibited in the statement referred to, being those made with the ryots, I have much satisfaction in observing to your Board how nearly they have been realized, the totals of remissions and balances outstanding being only 832 pagodas in 92–3 and 917 in 93–4 from which I conclude that in 94–5 they will not exceed 500.

15. Extra collections are from the nature of them fluctuating; all fees whatever should be either abolished or included with the settlement fines are often very unjustly imposed, and batta is a fraudulent tax on every individual; so that effects unclaimed or those of people who die without heirs constitute the principal head of extra collections that can be considered legal. For those reasons I have no wish to see them increase, and am anxious to have this branch of revenue in some degree regulated.

16. The sum stated as Tippu's average gross collections is not the total of collections made in the country, but the portion of them brought to the public account. My actual collections in 92–3 were 1,25,522 more those in 93–4 were 1,41,587 and those in 94–5 will probably be 1,33,750 more than Tippu's.

17. Tippu's average charges collection, exclusive of pensions, charitable allowances, and other disbursements bearing that denomination, and inclusive of $1\frac{1}{2}$ commission in some years, and $2\frac{1}{2}$ in others, allowed to his amildars, prove to have been about 15 on his gross collections, on which the calculation of it was made. Including pensions, and charities my charges collection (which comprehend district sibbandi) amounted in 92–3 to $7\frac{1}{4}$ in 93–4 to 13 and in 94–5 they will likely come to $14\frac{1}{2}$ per cent. of my gross collections. This apparently great augmentation of *charges collection* or rather of disbursements deducted before calculating commission is not owing to the increase of the *ordinary charges*; so much as to the including of certain *extra charges* the current fasli, conformably to your late regulations for the conduct of the revenue accounts and may be shown as follows.—

Heads.	1792-3.	1793-4.	1794-5.
Establishment of servants and sadarwd.	33,637 34 25	35,230 11 50	38,604 3 66
Pensions, charities and pagoda allowances	3,052 30 64	4,531 26 13	3,985 17 12
Total *ordinary charges* ...	36,690 29 9	39,762 1 63	42,589 20 78
Extra establisht. of servts.	.....	9,067 17 5	22,655 26 44
Tank repairs	.....	3,424 2 15	18,143 9 68
Advances for cultiv.	.....	15,468 22 45	.....
A remission of rent for 1202 ...	.....	172 24 74	.....
Civil assistants allowce.	.....	.....	1,300 0 0
Total *extra charges* ...	.....	28,132 30 59	42,098 30 22
Total disbursements deducted before calg. commn.	36,690 29 9	67,894 32 42	84,688 15 30

Your Board may please to observe in the lists transmitted as references to my estimate of revenue, the current year, that though some augmentations have taken place in the ordinary charges during my management as encouragement to the cutcherry servants, they are still very moderate for those of the current year will not exceed 8 per cent. of the collections. The extra charges, it appears, will be about other 8 per cent. and if, 20 per cent., the more to the advantage of revenue because if the extra establishment of servants, which is chiefly for the survey, should exceed the estimate, the sooner it will be finished; the more new tanks, the more dry land will be turned into wet, which nearly quadruples its value, and rent and the advances for cultivation exclusive of benefiting the ryots, ensure the realization of the settlement. Economy in disbursements borne by Government, and the recovery of advances as they fall due, are certainly very necessary, and your Board may rely on my attention to both.

18. Supposing the gross collections were to be every year the same, the amount of what might be termed *net revenue* would depend on the disbursements deducted before calculating commission. Accordingly, though my collections were 16,000 pagodas more last year than in 92/3, the net revenue was 5,000 less, and though my collections will I expect be 8,000 more this year, the net revenue may be 40,000 less than in 92/3. The sum 3,19,439 stated to be Tippu's average net revenue is correspondent with what I observed of his gross collections being only what his amildars made appear to be such, in their accounts. The company's net revenue in 92/3 was 1,47,087 more in 93/4 it was 1,31,948 and in 94/5 it will be in probability notwithstanding the deductions and the expected increase of extra charges 1,07,000 more than Tippu's; supposing the fixed revenue and the ordinary charges collection including 5,000 pagodas for tank repairs, to be no more than estimated the current year, the former will be 5,11,000 and the latter 47,589 or 9 per cent. nearly, which will leave a net revenue of 4,63,411. That is the least to be expected on the completion of the survey, as thereon, the reduction of the extra establishment of servants will take place, and I have not the least doubt of an increase accruing from the improvement that may result from the survey, equal to 37,000 more. That will raise the gross collections to 5,48,000 and the net revenue to 5 lakhs; which last is 1,80,500 more than Tippu's average net revenue and 30,000 more than double the valuation in his schedule.

19. Though the *promised increase* may satisfy your Board, as to the fact, I propose by a fuller view of revenue management, when time will permit, to demonstrate, that the present enhanced revenue is not the effect of rack renting but acquired by the exclusion of intermediate farmers and collectors, for the difference between the actual collections under the former Government, and the company's, is very little more than the profits of such farmers, and the peculations of revenue servants.

20. Tippu's balance outstanding in the statement, is the average of what was due to the sarkar according to his overrated assessments, but great part having been collected, composed the profits and embezzlements just mentioned. Balances and such remissions are granted on account of inability are synonimous, and no part of a settlement of these districts, should be left outstanding at, the end of the year because, all rents should be regularly collected every month, excepting such as cannot be realized on account of peculiar accidents or misfortunes, which entitle the farmers to indulgence, when remissions ought to be granted but that is not the case in large *zemindaries* or *amildaries*, where there is always a great difference between the assessment of the ryots (which is usually collected as regularly as mine) and the rent to Government, the former, containing the latter, and generally a very handsome profit, which leaves no excuse for defalcations. For the reasons above stated, I have applied to your Board for permission, to grant some remissions, in order that the revenue of the current fusli may be collected in itself, and that no item of it may appear in the accounts of the succeeding year, which I think should always be done.

21. I have yet to remark in this review that I and my assistants are singularly affected by your late regulations directing what I have stated as extra charges to be deducted with the ordinary charges collection, before calculating commission; for while our gross collections increase our net revenue and of consequence our

commission thereby diminishes which will not be the case with future collectors because they will have no survey, fewer tanks to make and their annual recoveries will be about equal to their annual advances for cultivation. Those charges amounted in 93/4 to 28,000; this year they will probably be 42,000, and if the current business permits us to employ more hands to expedite the survey in constructing new tanks and water courses and other measures productive of increase to revenue it will be *more*, and our allowance will be *reduced* in proportion to our exertions.

22. This gives an occasion I cannot pass over to speak of their unusual merit and I feel a confidence that your Board will indulgently hear me. What I have mentioned of the settlement they have made this year (para. 10) though a laborious work, may convey but an inadequate idea of their assiduity and perhaps only witnesses of their conduct, from day to day, or one who has such frequent and positive proofs of their peculiar talents, integrity, and zeal in the public service, can think as I do of their worth as Company's servants. I take this opportunity of noticing their merits the more particularly because my state of health may from late experience, suddenly deprive me of the power, when necessary, and that success might be ascribed to me, alone, which I so much owe to their ability and diligence. Uncertain of their profiting by this declaration which though I confess to be the impulse of friendship equally results from public considerations, I naturally wish they may before a change takes place in their situation. That may be equal now to any appointment which with their ranks they could attain in the army, but adverting to the facts I have mentioned and their immediate charge as collectors, you will perhaps think their allowances might be better apportioned to their services, and the responsibility of their stations. Should there however be objections to any *addition*, the *reduction* of them in proportion to the increase of their exertions, which I have shewn has been the case, and will be so, under the existing regulations in a greater degree the current year, is clearly an effect that was not either foreseen or intended. Last year our commission was 951 and by my estimate for the current year it will be 1,989 pagodas less, than in 92/3, which will make a difference that must be much felt in their dividends. Though I have stated this matter as it really stands, your Board may be assured, that whatever your consequent determination our endeavours shall not slacken in the business of our department.

23. Your Board having done me the honour to recommend the appointment of two civil servants to act as assistants under me, I request I may be informed in respect to their ordinary allowances and whether or not, I may pay Mr. Hurdis an allowance of 10 pagodas per month for a Persian Munshi that has been made to him by government, since October '92; I beg leave to remind you, that my living in tents makes tents for them indispensible, and that, being constantly on the move, they must necessarily be provided with carriage for their baggage, on which account, you may be pleased to recommend that some additional allowance may be made to them for travelling expenses. They have each furnished themselves with a captain's marque, which is the least they require, and captain's batta is commonly allowed, I understand to gentlemen of their rank in the civil line, when in their present situation.

24. In respect to other servants of the revenue, it may be observed that however desirous collectors and their assistants may be of inspecting, and directing all the business of their department, they are, from the nature and extent of it, under the necessity of depending on the natives for their information, and for the carrying their regulations and orders into execution, and it is the more to be regretted, because all the *mutsaddies* or revenue accountants, being brahmins, are linked together by religion and their common interest, and can form collusions with the greater security. As some check to the consequent abuses in revenue affairs, it is the maxim in Ballaghat to keep the duftars in three languages, *Kanarese*, *Gentu*, and *Mahrati*, but the quarrels excited by the jarring of individual interests prove the more frequent means of discovery. The difficulty of preventing the evils in question, and the disposition of people generally in the direction of departments, point out the occasion there is for a *middle rank* of servants in the revenue line,

unconnected with the cast described, and allied or attached to the company's government. There are not Europeans to constitute that rank and their habits of life, as well as temper, disqualify them for it. The boys of the asylum are the only, class that from all circumstances of their condition appear to be the fittest for it. When at the presidency I communicated these ideas to Dr. Bell and he was well pleased with the hope of his scholars being provided for, in a way so preferable to any that had been thought of and with a prospect advantage to the public. I was so well satisfied from their appearance, and his account of their education, as to the expediency of the measure, that I had three of them bound apprentice to the revenue department in order to make the trial, before I should propose it to your Board for more general adoption. One of them being 16 years old, and qualified to take care of and instruct the others was bound for only 3 years and is allowed 10 pagodas per month, the others are 11, and were bound for 7 years. They write so well as to be usefully employed in copying; they will soon acquire the Hindi language and accounts, and having made some progress in the mathematics I have expectation, that with some instruction, they may be of service in the geographical survey I propose. The expense of their cloathing and boarding will not exceed two and half pagodas per month, so that eight of them may be maintained for the pay I am obliged to give some of my native English writers; but the end proposed of introducing them into the revenue department, is the important matter, on which I wish to be favoured with your sentiments, as your approval may induce me to take a few more of them apprentice for the convenience of my successors, and the public benefit.

25. To finish my review of the affairs of these districts it remains to them how the net revenue has been applied, and the residue, each year. It may be of use to include an estimate of the present year 1894–95.

Disbursements.	1792–3.	1793–4.	1794–5.
Net Revenue	4,66,526 16 67	4,51,387 17 33	4,26,756 26 21
Commission	23,326 11 51	22,575 22 11	21,337 30 9
Advances for cultivation	12,435 0 47 5/11	.....	.....
Commercial Resident	44,481 2 17	1,10,715 32 36	1,20,000 0 0
Pay masters	1,32,399 34 51	1,46,600 16 6	1,68,000 0 0
Commissary General	3,460 5 32	28,086 15 26	10,000 0 0
Retribution to the inhabitants of cattle swept during the war ...	.....	5,333 15 68	.....
Total Disbursements ...	2,16,102 18 66	3,13,111 29 67	3,19,337 30 9
Residue ...	2,50,423 34 29	1,38,275 23 46	1,07,418 22 12

The advances for cultivation appear in the column 1892–93, because deducted that year, out of the *net* revenue and not in the columns of the following years because the deduction of them with charges collection from the *gross* leaves the net revenue. The actual and expected advances to the commercial resident shew the rising state of the investment. The increase of advances to the paymaster are owing to the augmentation of troops in these districts by two companies of artillery, and a native corps; also to the repairs of fortifications. I only conjecture that the deficiency of provisions for the different garrisons will not exceed 10,000 this year, which is the estimate of advances to the commissary general. Remittances to the revenue treasury are not included because they make a part of the residue or money carried out of the country. Their amount these two last years being 1,36,676–8–64 that sum deducted from 3,88,699–21–75 the amount of the residue in that time leaves 2,52,023–13–11 my balance of cash in hand the 30th April last as appears in No. 3 my abstract statement of revenue on that date. Of this above a lakh will be remitted without delay, the house of Colt, Baker and Co. having engaged to receive it in specie, giving a premium of 1½ per. cent. on the amount and their tumbrils having arrived at Salem for the purpose. More than a lakh of it must be reserved for disbursements to public department because the collections will be very inconsiderable till December.

26. As already supposed (par 18) if the settlement in lease should be *no* more than that of the current year, and the established deductions be made previous to calculating commission, the net revenue will be every year pags 463,400. The collector-allowances and the paymaster's disbursements, including all the expenses of government, the deduction of them from that sum leave the *surplus revenue*. Though unlikely that any estimate of it is wanted, your Board may excuse my making one. I shall imagine then, that after the survey, these districts may be divided into 4 collectorships, two in the Baramahal and two in the Salem districts, that each collector be allowed a commission of 1½ per cent. and 3,000 pagodas per annum, which come to 18,951. The number of troops now in these districts are deemed adequate to their protection and they may be about their quota of the troops on the coast, according to the extent of the country compared with that of the Company's and Nabob's possessions. Those points admitted, the present number is its proper establishment and probably will *not* be augmented and the whole annual expense of it, including stores is estimated at 1,68,000. That sum and the collector's allowances make 1,86,951 which leaves a *surplus revenue* or saving of 276,449 and 120,000, the expected advances to the commercial resident being taken from that leaves 156,449 for the *residue*.

27. There being no demand in these districts for the sum last mentioned a lakh of it, at least must be sent in specie to the presidency, and probably the rest of it may be remitted through soucars, who I believe on account of the distance from Madras, and the want of a market there, for any considerable quantity of the manufacture of this country, are also obliged to send money to exchange and discharge their *teeps* which have commonly been payable at 50 days sight. From these circumstances I reckon that including private remittances, nearly a lakh and an half of specie will be carried out of these districts every year, by government and its servants. Should even two-thirds of that amount return by means of trade, or otherwise, the ruinous consequence to the country is evident, I am therefore anxious to ascertain how much of it is, or may be brought back. With this view I have begun an enquiry into the state of the trade of these districts and hoped to have given some information upon it in this report, but my own particular department demanding all my time, I have been obliged to defer it. The trade is certainly in their favor, and perhaps a lakh but that is only a conjecture, from the imperfect data I have yet acquired on the subject.

28. I may be mistaken but unqualified to judge maturely of political or commercial concerns of great magnitude; I apprehend that when a country is drained, like this, of its residue of revenue, that residue should be counterpoised by its trade, and that if proved its trade were nothing in its favour, there should be no residue remitted; also that if its trade be a lakh per annum in its favour, so much of the residue might be remitted to the seat of government and no more; for it appears a question, how the excess could get back, unless by means of trade. I likewise conceive that if trade were against the country, there ought to be no money sent out of it, yet, while there is any residue, it must either be remitted to the presidency or suffered to remain in the collector's treasury, which is equally injurious to the country. This case seems to have only two means of remedy the increase of demands upon the residue so that it may be expended in these districts or a reduction of it, which can only be done by a diminution of the revenue. If however neither be done, it does not follow that the country would be entirely drained of specie for the rise of money in its value proportionably to the drains made of it by remittances, will occasion such an influx from the countries round, as will always keep a certain quantity in circulation; it therefore appears certain that if the residue, greatly exceeding the balance of trade be annually sent out of the country, its effect will be the reduction of the revenue, for if (suppose) money rise to double which is in fact the fall of the produce to half its former value the produce of a village will bring only half of what it did before the annual remittances become so considerably as they have been these two years past, and are likely to be under the Company.

29. It requires a review of the affairs of these districts under the late government, to shew fully, how they came to be greater now than then, but your Board may rely on this being generally the fact. The peculations of revenue were as I believe they are under all native governments so enormous that including the profits of the

superior renters or amildars they amounted (according to my investigations) at an average to 117,986; for all the balance outstanding (No. 2) excepting 24,215 was collected, but not entered in the public accounts. The former sum added to 58,255, Tippu's average charges collection, makes 1,70,241, the amount of public and private disbursements to the revenue servants, which kept *in the country* though probably not all, brought again, into circulation. It would be conceited to say there is no such thing as peculation under my management. I can however assure your Board there are no private assessments, because my ryots are so sensible now of their being independent of the cutcherry servants, that they will not pay a cash more than is expressed in their *puttys* or grants, but I have had frequent information of their bribing them at the time of settlement to procure *favour* in their assessments. The sums however discovered to have been received in this way, have always been so small and I apprehend from peculiar circumstances relating to myself and my assistants, they are so few that 5,000 pagodas throughout my collections is certainly the utmost of what they have received in this way any year during my management. That sum added to 47,589 which I have computed (par 19) to be the annual charges collection after the survey, makes 52,589 the amount of public and private disbursements to my cutcherry servants which being deducted from 1,70,241 gives 1,17,652 or difference between what they received then, and receive now. That makes it I think clear, that above a lakh, coming now into the public treasury which then went to individuals, the revenue is so much more; and supposing the expense of Tippu's military establishment the same as the company's, the residue is consequently so much *less*, also that being formerly distributed among the natives so much more was immediately brought into circulation which is now remitted to the presidency.

30. Your Board will be assured from my entering into this disquisition that I trust much to your indulgence. Though deficient perhaps in perspecuity, I hope to be comprehended. Though I cannot yet adduce proof, my conclusion is that the annual deflux exceeds the influx of specie, in these districts and though the effect may not be so injurious as to be felt during my management, I wish to prevent it hereafter. If the fact be doubted, the precautions are such as recommend themselves. Government is desirous of encouraging the manufacture of silk, cotton, indigo, sugar and other commodities that may be procured in this country. The cowle it offers to those who will cultivate the plants yielding those articles is allowed to be very liberal, but if it would hold out a certain market for them all for the space of two or three years by authorizing the commercial resident to buy up all that might be brought to him, in that time, of qualities specified and at liberal prices, I am persuaded they would soon cultivate them in preference to the usual productions of the country. By that means a sufficiency of cotton might be had, to double the investment in that time, the other articles would be procured without putting government to the expense of raising buildings and keep up expensive establishments on speculation and by supplying the resident I should be able to keep all the residue in the country.

31. I cannot state what else I proposed for the increase of trade, until I can find time to prosecute my inquiries on the subject, but imagine, it will be found advisable to take the duties off all the raw materials required for the manufactures of this country, also those upon exports of them to the two Carnatics, and to increase the duties levied upon such of the manufactures of those countries imported as are likewise wrought in these districts.

32. Your Board having transmitted in December, 92, copy of a plan for the establishment of courts of civil justice, and desired I would point out such modifications as might be necessary for adopting the regulations proposed more nearly to local usages of the ceded districts, it may be thought extraordinary that I should have delayed it so long, but though it should appear equally surprizing, I must request your further indulgence, for apprehending (though dubious of my own judgment) that there are objections to it, I cannot approve of it generally, while I feel that I have not yet acquired information, and experience, sufficient, to state fully, the several alterations which the usages and opinions of the inhabitants may require. Since, however, those courts are only to take cognizance of disputes about property, inheritances, marriages, and other matters entirely of a civil nature, exclusive of such as might involve the government or revenue since the rules of

practice or regulations for their guidance are to be submitted for the sanction of the governor in council, from time to time, as the judges may acquire information of the customs of the country and the office of judges of the several provincial courts is to be held by their collectors respectively, my inability to give, at present what I would offer as, a ground work, for their inquiry may seem unimportant to their establishment but the laying me and my assistants under the obligation of acting in a judicial capacity, which we do now from choice; our receiving allowances, for what we expected nothing the multiplying the labour of judicial proceedings, and the impeding of destributive justice by attending to forms, that may be dispensed with, appear to me the only consequences that would accrue from it. Seeing therefore no necessity for instituting them, while we perform both duties, and much inconvenience from it to ourselves and the ryots, I wish we may be allowed to act as we have done, without any additional appendage of office.

33. The natives being timid, inert, and depraved from having always acted under injustice, and oppression, a principal aim of my conduct towards them, is the giving them some idea of their individual importance of the rights allowed or bestowed upon them by the company, and of the injury done them by every derogation from the one or infringement of the other in short to make them sensible of the difference between a tyrannical and of free government. The effectuating such a change in them may be thought extravagant, and doubts may be entertained, as to its practicability in an age, much less during the short period of my management. I can, however assure your Board that it is taking place, but it is like a tender crop, that is easily blasted, for they have been so long accustomed to an arbitrary government that under a different treatment, what they have lately experienced would appear to them a dream; they would quickly lose the notion they begin to have of property, and like their oxen would bend their heads again to the yoke without a murmur. In other words seeing themselves without appeal, or support, they would crouch to every man who might have the shadow of authority; they could not refuse what they would presume to ask—they would renew with avidity their former practices of deceit and intrigue knowing that under the old system, those were the only means to make the servants of government their friends to procure a remission of their rents, or in private differences an award in their favour. From all those circumstances they are still suspicious of the company's intention, it is necessary that all engagements be perfectly simple to be adopted to their capacities, that steadiness and rectitude be observed in requiring the performance of them to shew the futility of evasions, that all their representations however litigious or trivial be patiently heard to give them confidence that no restriction or obligation be laid upon them, which would make them apprehensive of consequences, and that no fees be demanded lest they should conceive them the purchase of favour or justice, and open a way to corrupt practices.

34. For all these reasons I cannot approve of the different formalities, restrictions, obligations, and fees, proposed in the code of regulations for the administration of civil justice in the company's territories which may be common, and I have no doubt, are proper in England and in every other country where inhabitants are rich and the increase of property may have rendered their affairs more complicated and on the same ground I think that the simple mode now used in these districts may prove the most correspondent with the sentiments of the natives, and the most suitable to their condition and circumstances; my place of audience is always so situated that the most indigent find no difficulty of access. At entering their suit they are not troubled with the filing of bills, putting in of answers, replications, rejoinders, surrejoinders, or other causes of delay in a court of justice. No fees are exacted, the only expense they incur is batta to the witnesses summoned at their request or to the persons composing their *punchayat* or jury when one is necessary. Every man pleads his own cause, and the causes are awarded equitably, or agreeably to the usages of their respective casts which have seldom any connection with the sastras. The gaming or losing of the suit may sometimes depend on their own relation of facts or ability, but their friends are at liberty to assist, and verbal depositions, preclude artifices, that might be successfully practiced in writing to disguise the truth, in the most common transactions. I hear and decide on every

cause myself, but my other vocations not affording leisure for such investigations as some causes require, I am under the necessity of appointing panchayats for the purpose of putting it in the option of the parties to object to any of its numbers, as in forming of English juries. The panchayats report their proceedings and verdict, which is generally so equitable though dictated by their peculiar notions of right and wrong, as seldom to admit in my opinion, of amendment. The want of written documents or witnesses and the singularity of cases make it extremely difficult sometimes to decide upon them, when I either decline it, or recommend to the parties terms of accommodation. In either event, I give the defendant a state of the affair in litigation, and of my judgement or opinion passed upon it in order to prevent the plaintiff's appeal to any of my assistants or successors, a measure that is warranted by the practice of numbers who have had their causes determined several times, and have renewed their suit, by application to every amildar of their district these thirty years past. Memoranda of the proceedings of every evening which is the time allotted to this duty are regularly made by a mutsaddi, but the entering all the particulars in a register would occasion so much delay that probably the business of one hour, would take up seven and the consequence would be, the non-admission of several causes or my dedicating more time to them, than could be spared without detriment to revenue. It is proper to observe that all I have said on this subject may apply to myself and my assistants only, and may not apply to our successors, whose business as collectors, will be reduced, I hope, to little more than the collection of fixed rents and accounts when they will of course have leisure for attention to all the forms, which those versed in the law, deem requisite in juridical matters should it prove expedient, to introduce them in the Ceded Districts.

35. On former occasions I have addressed to your Board on the punishment of *capital crimes*, and my powers are so limited to encourage the commission of them. Robberies and murders are much more frequent than they were under Tippu's government. There have been so many of late, that neither the property or lives of the ryots are anywhere safe. If government or the laws cannot protect both, revenue must suffer diminution. There are *an* hundred felons confined in irons in these districts employed in repairing the high ways, and clearing wastes of jungle; but they endure that situation without much inconvenience, and their punishment is not severe enough to operate as an example. Besides, those who have committed theft only, suffer equally with those who are guilty of murders attended with every circumstance of the most wanton cruelty; because, I fear that if released they will betake themselves to their former trade. Every practicable means *are taking* to prevent this growing evil, but they will prove ineffectual, while such miscreants are not punished with death, or with that severity which their crimes deserve. Not having a copy of the last act of parliment for the regulating of Indian affairs, and, diffident of any construction I may put on the powers granted, the governments in India, by former acts, for the holding or establishing of courts of justice, I cannot be certain that it has the right of extending its jurisdiction in criminal *cases* over the inhabitants of these districts, but I am hopeful, that by the 30th clause of the 26th of Geo. III Chap. 57th wherein *its jurisdiction in all matters civil and criminal* over all British subjects in the lands or territories possessed by the Hon'ble Company, is specified, that right is vested in it, and that of consequence, they will not have reason much longer to complain that a British government affords them less security in their lives and property from the violence of one another than they received under that of a despot. In that event I am sure your Board would have infinite satisfaction in procuring the attention of government to such an institution and that Government would be favourably disposed to one, so salutary, and so necessary to the happiness of probably a million of people. That alone, I presume, may apologize for my suggesting what I can upon the subject, consistant with my local knowledge of them. If a court were established in the Ceded districts and its residence to be fixed at one place, the inconvenience to witnesses from attendance, would be in proportion as it might be eccentrical. On that account it might either be held at Wômalur, Admancottah or Darampury. The Ceded Districts being about 180 miles in length and half as broad, that

inconvenience may seem to *merit* consideration and suggests that the assizes might be held half the year at Salem and the other half at Krishnagiri and still better if it were constituted a court of circuit. As probably its circuit be performed in three months, one might be appointed, and sent from the presidency once, or twice a year, which would answer the purpose, and be less expensive. If it appear that neither of the acts I have mentioned authorize the fixed or temporary appointment of criminal courts to these districts I apprehend from a very recent occurrence that government may notwithstanding have the right of taking cognizance of capital offences, and of bringing the offenders to trial before the quarter sessions at the presidency. In the event supposed I wish that government would resolve on the adoption of that mode, until the legislature provide more amply for the extention of its jurisdiction in criminal causes, for although, by reason of absence from their families and business, the fatigue of a journey which could not be less than 130 and might be 250 miles and the want of accommodation at Madras it would be attended with the greatest inconvenience to all the natives who might be summoned to attend as witnesses, those evils would bear no proportion to that of not bringing capital offenders to condign punishment, and they could only be obviated by the rendering me and my assistants competent to the exercise of such jurisdiction, but I imagine that must be totally repugnant to the intention of my act that has yet passed. Having hazarded these suggestions, I shall only add that should they appear so far consistant with any mode prescribed by the act, by which government may extend its jurisdiction to these districts, and your Board should in consequence recommend it, it will be necessary to sanction an allowance of batta to the witnesses which might be regulated by the collector according to their conditions respectively, from a double fanam to a rupee, or half a pagoda per day. As the good effect of punishing capital offenders is chiefly to be expected from examples, it would likewise be expedient to send all criminals to suffer where their crimes may have been committed.

36. The original subject of this report being a review of my actual receipts and disbursements from the ceded districts, with such points of information as are particularly connected with them, I have introduced such other matters only as appeared to deserve the earliest consideration, and reserve such others as I think may be conducive to the object of my endeavours, for that I am revising which will be the next I shall have the honour of laying before you.

No. 2.—No. XXVI.

Comparative Revenue Statement of the Ceded districts.

A. Heads of Revenue.	B. Average Revenue of 7 years, *viz.* 1783-4, 1784-5, 1785-6, 1786-7, 1787-8, 1788-9, 1789-90	C. Revenue of the official year 1792-3 composed of portions of the Fusli years 1201 to 1202.	D. Revenue of the official year 1793-4 composed of portions of the Fusli years 1202 and 1203.	E. Estimate of the official year 1794-5 composed of portions of the Fusli years 1203 to 1204.
Settlement from 1st April to 11th July ...	.....	107,862 22 31	75,147 23 28	76,848 23 53
Settlement from 11th July to 30th May ...	.....	387,176 5 65	431,944 8 68	427,097 18 8
Total settlements ...	519,896 41 63	495,038 28 16	507,091 32 16	503,976 5 61
Remissions from 1st April to 11th July ...	.....	327 22 44	.....	.....
Remissions from 12th July to 31st May ...	.....	504 29 68	353 29 68	500 0 0
Total remissions ...	.....	832 16 32	353 29 68	500 0 0
Collections of settlements from 1st April to 11th July	.....	107,534 35 57	75,147 23 28	76,848 23 43
Collections of settlements from 12th July to 31st May	.....	386,671 12 7	431,027 7 65	426,597 18 8
Total collections of settlements ...	.....	494,206 11 64	506,174 31 13	503,445 5 51
Extra revenue from 1st April to 12th July ...	.....	3,068 16 11	1,898 3 10	2,000 0 0
Extra revenue from 11th July to 31st May...	.....	5,942 18 1	11,209 15 52	6,000 0 0
Total extra revenue ...	.....	9,010 34 12	13,107 18 62	8,000 0 0
Total gross collections ...	377,695 10 20	503,217 9 76	519,282 13 75	511,445 5 51
Charges collection and other disbursements before calculating commission	58,255 24 9	36,690 29 9	67,894 32 42	84,688 15 30
Net revenue ...	319,439 32 11	466,526 16 67	451,387 17 33	426,756 26 21
Commission ...	.....	23,326 11 51	22,569 13 37	.....
	.....	22,779 3 5	22,375 22 11	21,337 30 9
Balances Outstanding ...	142,201 30 42	.....	563 7 15	.....

No. 3.—No. XXVI.

Abstract Statement of the revenue of the Ceded districts north of the Cavêri from the 1st May 1793 to the 30th April 1794.

Demands.			
Settlements of 1202 that fell due after 1st May 1793 ...	.....	71,569 6 65½	
Settlements of 1203 that fell due between 12th July, 93 and 30th April, 94, viz.—			
Land Rent	410,522 11 2		
Customs	30,421 33 66	431,944 8 68	503,513 15 53½
Remissions of Land Rent 1203	.....		
Do. of Customs 1203	353 29 68	353 29 68	
Balance outstanding of Land Rent 1203	.....		
Do. of Customs 1203	563 7 15	563 7 15	917 1 3
Collections.			
Of the *Settlements* of 1202 that fell due after 1st May 1793	.....	71,569 6 65½	
Of the *Settlements* of 1203 that fell due between the 12th July 93 and 30th April 94, viz.—			
Land Rent	410,522 11 2		
Customs	29,504 32 63	431,027 7 65	502,596 14 50½
Of *Extra Revenue* in 1202 between 30th April and 11th July 1793	1,898 3 9¾		
Of *Extra Revenue* in 1203 between 12th July 93 and 30th April 94	11,209 15 52	.....	13,107 18 61¾
Total *Gross Collections* between 1st May 1793 and 30th April, 94	.....	.....	515,703 33 32¼
Disbursements.			
Charges collection	31,651 31 7		
Pensions and charitable allowances	4,321 8 13		
Extra charges	9,067 17 5		
Repairs of Tanks	3,424 2 15		
Advances for cultivation	15,468 22 45¾		
Allowances to Pagodas	210 18 0		
Remission of Rent 1202 after the collections of that year	172 24 74	.....	64,316 15 79¾
Net Revenue between 1st May 1793 and 30th April 1794.	.....	.....	451,387 17 3
Balance in hand 30th April 1793	.....	.....	217,397 13 16
Amount of Net Revenue and Balance	.....	.....	668,784 30 48½
Salaries and Commission	22,375 22 11½		
Advances to Paymasters	146,600 16 6		
Do. to the Commercial Resident	110,715 32 36		
Do. to the Commissary General	28,086 15 26		
Remittances to the Revenue Treasury	103,649 24 0		
Payments of cattle taken from the Inhabitants during the war	5,333 16 38	.....	416,761 17 37½
Balance of cash in hand ...	.....	.....	252,023 13 11

No. XXVI.

No. 1.—Statement Comparative between the Estimate and Actual Amounts of Gross Collections and Charges in the Ceded Districts from 1st May 1793 to 30th April 1794.

Extra Revenue for Fusly 1203.	Actual Gross Receipts of Settlements 1203 & 1203.	Actual Gross Extra for Fusly 1202 & 1203.	Total actual Receipts for 1202 & 1203.	Excess of Gross Receipts of Settlements.	Deficiency of Gross Receipts of Settlements.	Excess of Gross Receipts Extra Revenue being included.	Deficiency of Gross Receipts Extra Revenue included.
	25,375 23 50¾			3,328 9 8¾	.....	.....	.....
	19,286 8 52½			2,551 12 13¾	.....	.....	.....
	22,961 23 ¾			3,863 27 47	.....	.....	.....
	21,068 28 76¼			1,201 12 47¼	.....	.....	.....
3,530 27 31	18,529 9 50¼	5,146 17 54¾	228,347 20 5¼	418 26 52	.....	.....	.....
	35,079 26 74¾			5,771 1 77¼	.....	35,344 24 15¾	.....
	20,089 16 62			400 7 79½	.....	.....	.....
	25,226 32 39¾			6,711 26 76	.....	.....	.....
	27,013 35 65½			4,574 18 52	.....	.....	.....
	3,995 12 38			1,317 6 68	.....	.....	.....
	221,201 20 30¼			30,198 6 41	.....	.....	.....
	9,488 1 71			.....	1,824 5 49	.....	.....
	8,313 30 62			.....	1,469 23 18	.....	.....
	8,060 16 40			296 28 70	.....	.....	.....
	5,681 15 32			.....	2,780 32 60	.....	.....
	7,801 29 21			.....	1,760 4 24	.....	.....
	7,029 19 21¼			.....	1,903 30 41	.....	.....
1,841 14 44	14,854 25 73½	1,871 8 61	168,385 8 46	.....	1,645 27 79	.....	25,181 3 38
	23,302 12 40½			.....	3,522 25 68¼	.....	.....
	20,502 35 51¼			.....	2,793 4 20	.....	.....
	16,120 1 58			.....	3,757 13 52	.....	.....
	18,116 2 68¾			.....	967 23 50	.....	.....
	14,940 24 5¾			.....	4,563 30 28	.....	.....
	90 0 0			.....	360 0 0	.....	.....
	163,513 35 65			.....	27,052 12 19	.....	.....
	10,706 11 23			.....	186 11 1	.....	.....
	12,952 22 43			147 19 29	.....	.....	.....
	34,265 11 12			.....	.....	.....	.....
	11,993 0 73			2,641 20 37	.....	.....	.....
	13,[illegible] 17 58			.....	659 8 16	.....	.....
	13,[illegible]14 8	6,089 28 27	120,971 4 62	.....	179 1 2	1,538 5 1	.....
	[illegible] 8 35			.....	1,677 30 72	.....	.....
	5,122 9 0			.....	.....	.....	.....
	5,029 20 63			1,084 9 0	137 30 1	.....	.....
	200 4 40			.....	.....	.....	.....
				.....	4,787 27 0	.....	.....
				.....	800 0 0	.....	.....
.....	114,881 12 35	.....	.....	.....	4,551 23 26	.....	.....
11,300 15 52	502,596 14 52	13,107 18 62	315,703 33 32½	.....	1,405 29 4	11,701 25 58¾	.....

Remarks.

The difference between the expected and actual Receipts of Settlements of *Districts* while that between those of divisions is only 1405 owing to the difficulty of judging how soon they would recover from the effects of the war. The excess of the returns of the southern Division may however be in a great measure ascribed to Captain Macleod's vigilance in holding out every encouragement to new settlers and the deficiency in the centre Division in some degree to the extreme unhealthiness of the Districts composing it by which they lost a great number of their inhabitants on which account their settlement was rated lower than was intended and it will be advisable to reduce them for the ensuing fusly year that they may recover their former state by settlers from other Districts. The extra revenue of *Districts* could not be entered opposite to them respectively because disbursements being made from the amount and the remainder only carried forward to the account current with the treasury it thence becomes a collection from Divisions.

Disbursements.	Expected Disbursements.	Actual Disbursements.
Superintendent.		
Charges collection—principal Cutcherri	3,600 0 0	5,250 23 60
Saderward principal Cutcherri	240 0 0	527 33 68
Charges Extraordinary	.....	3,040 0 68
Superintendent's Commission	14,675 6 58	13,425 13 23½
Assistant's allowance	.....	.....
Total Superintendents Disbursements	18,515 6 58	22,243 35 59½
Southern Division.		
Charges Collection Division Cacharee	2,160 0 0	8,646 26 28
Saudderwared Division Cacharee	300 0 0	474 15 20
Charges Collection District Cacharee	.....	.....
Saudderwared District Cacharee	.....	.....
Pensions	.....	.....
Charitable allowance	800 0 0	1,263 14 26½
Pagoda allowances	.....	.....
Charges Extraordinary	.....	2,137 18 70
Repairs of Tanks and Water-courses	.....	2,370 0 63
Advances for cultivation	.....	2,117 20 38¾
Collectors Commission	3,261 13 39	2,983 14 76
Total Disbursements Southern Division	6,521 12 39	19,093 3 2½
Centre Division.		
Charges Collection Division Cacharee	2,160 0 0	8,888 25 31
Saudderwared Division Cacharee	300 0 0	624 4 60
Charges Collection District Cacharee	.....	.....
Saudderwared District Cacharee	.....	.....
Pensions	.....	.....
Charitable allowances	1,200 0 0	1,251 0 1¼
Pagoda allowances	.....	.....
Charges Extraordinary	.....	2,342 7 68
Repairs of Tanks and Water-course	.....	206 35 0¼
Advances for cultivation	.....	14,374 18 19
Collectors Commission	3,231 13 30	2,983 14 76
Total Disbursements Center Division	6,921 13 30	30,670 35 7½
Northern Division.		
Charges collection Division Cacharee	2,160 0 0	6,406 32 58
Saudderwared Division Cacharee	300 0 0	832 13 2
Charges collection District Cacharee	.....	.....
Saudderwared District Cacharee	.....	.....
Pensions	.....	.....
Charitable allowances	1,576 0 0	2,017 11 65
Pagoda allowances	.....	.....
Charges Extraordinary	.....	1,720 14 33
Repairs of Tanks and Water-courses	.....	847 1 40
Advances for cultivation	.....	.....
Collectors Commission	3,231 13 39	2,983 14 76
Total Disbursements Northern Division	7,297 13 39	14,807 16 34
Grand Total of actual Disbursements	.....	86,815 18 23¼
Deduct the excess of recoveries of advances for cultivation as per Note I.	.....	123 16 12
	39,255 11 15	86,692 2 11¼

Excess of Disbursements.	Disbursements short of the Estimate.	Remarks.
1,650 23 60	.....	The Excess of the Superintendents charges collection proceeds from the increase of the establishment of servants on account of the survey and their not being separated in accounts of 1202. The extra charges were not pursuant of the forms prescribed in the Revenue Estimate for 1792/3.
287 33 68	.....	
3,040 0 68	.....	
.....	1,249 29 35½	
.....	.....	
3,728 26 1½	.....	
6,486 26 28	.....	
174 15 20	.....	
.....	.....	
.....	.....	
.....	.....	
463 14 26½	.....	
.....	.....	
2,137 18 70	.....	
9,370 0 63	.....	
1,217 20 38½	.....	The Excess of the charges collection and Sauderwared of the three Divisions is owing to the District Sibendy being brought to account 1203 which was not done in 1202 because an allowance of 5 per cent. on the Gross collections of the latter year was stipulated for with the inhabitants for defraying that expence and paid by them accordingly to the talsildars for the purpose. The pensions and charitable allowances were not ascertained last year, and the Pagoda allowances are not yet selected from the other two, but the whole of them will be properly arranged for 1204. The charges extraordinary repairs of Tanks and advances for cultivation where not required by the forms prescribed in the estimate for last year, and the first of those three heads could not have been ascertained from the want of experience in the business of surveying. The deduction of 123-16-12 at the bottom is explained in the Note F among the notes which accompanied the general statement being the excess of recoveries of advances for cultivation in the Northern Division 1793/4.
.....	277 24 43	
3,571 25 48½	.....	
1,728 25 31	.....	
324 4 00	.....	
.....	.....	
.....	.....	
.....	.....	
51 0 1½	.....	
.....	.....	
342 7 68	.....	
206 35 72	.....	
374 18 19	.....	
983 14 76	277 24 43	
749 21 48½	.....	
246 32 56	.....	
232 13 2	.....	
.....	.....	
.....	.....	
.....	.....	
441 11 65	.....	
.....	.....	
20 14 35	.....	
47 1 40	.....	
.....	.....	
983 14 76	277 24 43	
510 2 75	.....	
.....	.....	
.....	.....	
436 26 76¼	.....	

Collections.			Expected Gross Receipts on account of Settlement for Fusly 1202.	Expected Gross Receipts on account of Fusly 1203.	Total Expected Gross Receipts on account of Settlement for F 1202 & 1203 from 1st May 93 to 30th April 1794.	Gross Receipts of Settlements for Fusly 1202.	Gross Receipts on Settlements for Fusly 1203.
Divisions.	Tasildaries.						
Southern	Salem ...	...	3,050 18 18¾	18,796 32 23½	21,847 14 42	3,050 18 18¾	
	Chennagiry ...	...	2,044 28 41¼	14,699 3 77¾	16,743 32 38¾	2,044 28 41¼	
	Belloor ...	...	2,419 6 22¾	16,678 25 10	19,097 31 33¼	2,419 6 22¾	
	Ahtoor ...	...	2,823 24 68¾	17,043 27 40¾	19,867 16 29½	2,823 24 68¾	
	Virganoor ...	...	2,153 0 13¾	15,957 18 65	18,110 18 78¾	2,153 0 13¾	1,206
	Shendamungm	...	4,079 14 66¾	25,829 10 11¼	29,908 24 77¾	4,079 14 66¾	
	Raizepoor ...	...	2,700 19 43	17,448 25 19½	20,149 8 62½	2,700 19 43	
	Namcul ...	...	3,300 9 63¼	15,214 31 60	18,515 5 43¾	3,300 9 63¼	
	Parmutty ...	...	4,923 21 22¾	17,520 31 71	22,444 17 13¾	4,923 21 22¾	
	Catpatoor ...	...	1,687 31 40	2,630 10 10	4,318 5 50	1,687 31 40	
	10		29,182 31 0½	161,820 0 69	191,002 31 69½	29,182 31 0½	
Centre	Darampoory ...	...	1,854 7 40	9,458 0 0	11,312 7 40	1,851 7 40	
	Penagur ...	...	1,742 18 0	8,040 0 0	9,782 18 0	1,742 18 0	
	Admancottah	...	1,386 23 50	7,397 0 0	8,783 23 50	1,386 23 50	
	Hurroor ...	...	1,651 13 12	8,011 0 0	9,662 13 12	1,651 13 12	
	Murpoor ...	...	1,590 33 45	7,771 0 0	9,361 39 45	1,590 33 45	
	Tengricottah ...	...	1,568 13 62½	7,435 0 0	9,003 13 62½	1,568 13 62½	
	Nangupillee ...	...	2,660 17 72½	13,840 0 0	16,500 17 72½	2,660 17 72½	23
	Wanloor ...	...	6,149 0 28½	30,736 0 0	36,885 0 28½	6,149 0 28½	
	Sanklidroog ...	...	1,789 3 71¼	21,567 0 0	23,356 3 71¼	1,789 3 71¼	
	Yerrapaddy ...	...	1,474 15 30	18,406 0 0	19,880 15 30	1,474 15 30	
	Trichangoor ...	...	1,444 26 38¾	17,639 0 0	19,083 26 38¾	1,444 26 38¾	
	Mulsamooder	...	1,468 18 33¾	18,036 0 0	19,504 18 33¾	1,468 18 33¾	
	Arrack Farms	...	90 0 0	360 0 0	450 0 0	90 0 0	
	12		24,870 12 4	168,696 0 0	193,566 12 4	24,870 12 4	
Northern	Krishnagiry ...	...	1,757 22 24	9,135 0 0	10,892 22 24	1,757 22 24	
	Vaniambaddy	...	1,945 3 14	10,160 0 0	12,105 3 14	1,945 3 14	
	Trippatur ...	...	5,268 26 55	26,352 0 0	31,620 26 55	5,268 26 55	
	Cunotur ...	...					
	Calawy ...	...	1,832 9 9	10,820 0 0	12,652 9 9	1,832 9 9	
	Raicôtah ...	...	1,082 18 60	5,829 0 0	6,912 18 60	1,084 18 60	
	Vêerabudradrug	...	2,025 9 0	10,298 0 0	12,323 9 0	2,025 9 0	841
	Cauveripatam	...	2,814 2 36	14,357 0 0	17,171 2 36	2,814 2 36	
	Commiscilloor	...					
	Jarady ...	...	.....	4,038 0 0	4,038 0 0	.....	
	Kangandy ...	...	589 11 63	10,128 0 0	10,717 11 63	589 11 63	
	Arrack Farms	...	200 4 40	800 0 0	1,000 4 40	200 4 40	
	11		17,515 35 61	101,917 0 0	119,432 35 61	17,515 35 61	.....
2	33		71,569 6 65½	432,433 0 69	504,002 7 54½	71,569 6 65½	1,888

No. XXVII.

(REVENUE DEPARTMENT.)

To

CAPTAIN ALEXANDER READ,
Collector in the Baramahal and
Salem Districts.

SIR,

I am directed by the Board to transmit you the enclosed copy of their proceedings on your 7th report dated the 10th ultimo and to desire your attention to the resolutions and orders passed thereon.

I am
Sir,
Your most Obedient Servant,
(Signed) WM. HARRINGTON
Secretary.

FORT ST. GEORGE,
2nd September 1794.

No. 1.

Extract from the proceedings of the Board of Revenue

Dated 25th August 1794.

1. Agreed that the 6th report do lay upon the table until the further information required in the Minute of the Board of the 2nd January last shall be furnished as promised by Capt. Read.

2. The Board are well pleased to find that the survey is in progress, which is to enable the collector to form the settlement upon the principle laid down in the second paragraph of the present report, and they trust he will use every effort in his power to complete this important arrangement from which there is the strongest reason to hope the most beneficial consequences will result equally to the improvement of the company's revenue, the comfort of the inhabitants and general prosperity of the country under his superintendence.

3. The Board wait the receipt of the statement promised in the 6th paragraph which was some time ago called for and entirely approve of the alterations made by Captain Read in regard to adding the assessment for district Sibbandi to the settlements, and the mode of taking security for the rents as detailed in the 7th, 8th and 9th paragraphs, and it is agreed to desire him to transmit the detail of the settlement mentioned in the 10th as soon as prepared.

4. The Board have already taken occasion to express their approbation of the conduct and the exertions of the Superintendent and his assistant collectors, and nothing can more clearly evince the success of their arrangements than the punctuality with which the increased revenue under their charge has been realized within the Fusli year.

5. The extra charges incident to the survey are certainly very considerable, but as the object is to establish a just principle upon which settlements of revenue are to be made, an experiment which has not hitherto been attempted to ascertain the value of any part of the Company's revenue on the coast, they trust it will prove a disbursement the returns from which will amply repay the immediate expenditure; at the same time they have the fullest confidence that Captain Read will proceed in the execution of this important duty with every possible regard to economy.

6. Ordered that Captain Read be directed to lay before the Board a list of all the fees and fines which constitute the head of "Extra collections" noticed in this paragraph.

7. The regulations for accounts (Art. 26) were not meant to apply to general disbursements for repairs or new work of a permanent nature but intended only to provide for the deduction before drawing commission of all usual current charges on these accounts.

8. The Board have already recorded their sense of the merits of Captain Read's assistant collectors, whose exertions in the execution of the important and laborious duties entrusted to them appear to entitle them to the highest commendation, but they are of opinion that further compensation to them in addition to their present allowances established by Government is a subject of future consideration when the survey and settlement upon which they are now employed shall have been completed and as the Board have no doubt that they shall have reason to continue the same sentiments of their conduct till that period, they shall then have great pleasure in recommending them to Government.

9. The ordinary allowance or salary to Captain Read's civil assistants was fixed by Government at 50 pagodas per month but as the Board are of opinion that the allowance of 10 pagodas per month granted by Government to civil servants at the presidency for the purpose of keeping a munshi to study the country languages is of equal if not of greater importance to be given to gentlemen employed in the revenue department at the out stations resolved to recommend that all assistants to collectors be allowed the same and to be charged on the revenue.

10. The Board are sensible of the inadequacy of the present allowance drawn by Captain Read's civil assistants from having no fixed place of residence and under the circumstances stated by him agreed to recommend to government that the allowances he proposes be made to Messrs. Weatherall and Hardis on account of their tents during the survey.

24. The Board entirely approve of Captain Read's Reasoning contained in this paragraph. The intermediate establishment of servants for the class of people pointed out be productive of the happiest effects in breaking the link of that chain by which the revenue officers have hitherto had so much in their power, and it is accordingly agreed to authorize him to increase the number of boys from the asylum to eight for the purpose of being employed in the manner he proposes which will soon enable him to reduce the number of his other writers.

27. The prosecution of the inquiry alluded to in this paragraph the Board strongly recommend to the superintendent as intimately connected with the improvement of the country.

30. The subject of the thirtieth paragraph of the above report will no doubt meet the consideration of the commercial department; the Board however apprehend that the distant land carriage will prove a considerable bar to the cultivation of the articles mentioned, cotton excepted to the growth of which no doubt every encouragement will be held out as tending to promote the prosperity of the investment.

31. The administration of criminal justice has already been remarked upon in the proceedings of this day. The Board have been informed that a remedy to the evil so often complained of can only be applied by the legislature and (they concluded) that government have already made the necessary application to the Hon'ble Court of Directors and pointed out the unprotected state of the inhabitants living under their authority from the late act of parliament not extended the jurisdiction of government on this court in criminal cases over the natives residing in their territories, looking up to them for protection they can therefore only recommend to Capt. Read to employ all such criminals at hard labour until they can be brought to legal trial.

(A true Extract.)

(Signed) WM. HARRINGTON,
Secy.

No. XXVIII.

(REVENUE DEPARTMENT.)

LIEUT. COLONEL READ
Collector of the Barramahl &c.

SIR,

I am directed by the Hon'ble the President in Council to furnish you with the enclosed extract of a letter from the Hon'ble Court of Directors dated 4th October 1797.

I am
Sir,
Your most Obt. Servt.
(Signed) I. WEBB,
Secy. to Govt.

FORT ST. GEORGE
12*th May* 1798
F Fraser. Exr.

No. 1.

Extract of a General letter from England in the Revenue Department Dated 4th October 1797.

Para. 27th.—Captain Read's Map of the Baramahal and Salem Districts bears ample testimony of his diligent attention to render his services as extensively useful as possible, and we cannot sufficiently applaud his conduct in the execution of the trust reposed in him as Collector of those districts. From a perusal of his seventh report, we are satisfied that nothing will be wanting, which zeal, ability and integrity can supply for rendering those new acquisitions productive and profitable to the Company, even beyond what we had reason to expect; and there can be no doubt but the completion of his survey will lead to a settlement, combining an increase of revenue with the general interests and prosperity of the country. And as it appears by the report of the Revenue Board of the 25th August 1794, that a survey of the nature of that undertaken by Captain Read for ascertaining the value of the ceded Districts has not hitherto been attempted for procuring the Knowledge of the real value of *any* part of the Company's Possessions on the coast, we trust that you will profit by the experiment and if necessary avail yourselves of the superior talents of Captn Read and his assistants, in the accomplishment of so desirable an object provided no impediment be thereby put in the way of the improvements in his own particular Districts of Baramahal and Salem.

A true Extract.

(Signed) T. FALCONAR,
Sub-Secy.

Exd. G. G. Keble.

No. XXIX.

To

CAPTAIN ALEXANDER READ
Superintendent & Collr.
Baramahal and Salem Districts.

SIR,

1. In the meantime of 1202, every village was rented separately in order to extend the benefit of farming to all the inferior patels and to deprive the head gauds of the influence which by holding large tracts of country they had so long enjoyed and generally exercised in the oppression of those under them, but tho' it answered this end, it was found that great abuses still prevailed by the patels of villages being able to evade payment of their own rents, favour their friends, and make extra collections from the rest of the ryots not only on account of the public revenue but for many private purposes. No way seemed so likely to put an effectual stop to these practices as the descending lower into detail and fixing the rent of every individual. This mode was accordingly adopted in the settlement of 1203. The value of the land of every man who paid a single rupee of rent was ascertained as nearly as time would permit, a patta signed by me was given to him individually specifying the quantity and nature of his ground, and the rent to be paid, and from the amount of these pattas was formed the assessment of the village for which a patta containing a list of the rents and names of the ryots was given to the patel but he was expected to act merely as a Collector of rents for he had no authority either to raise or diminish them in any instance; a small piece of ground was given to him at a low valuation for the trouble he had in executing the duties of his station. Besides securing all the ryots who paid rent to the sarkar the produce of their labours it was necessary to extend protection to another class who from their poverty being unable to pay money rents cultivated lands under the patels and principal farmers for a certain share of the crop. The people frequently complained that the cowle given to them had not been observed, that half the produce was sometimes exacted instead of a third and then when grain was dear, payment was taken in kind, but that where cheap money was demanded; to remedy this evil the head-farmers were permitted as before to give their own cowle, but they were ordered to give on account of it to the division cutcherry where pattas were given to each cultivator stating the quantity of his land and the nature of his cowle. By this means the head-farmers were compelled to adhere to their engagements and

prevented from altering them as formerly whenever they found it convenient, for when any dispute arose between the parties respecting the division of the crop, it would be easily adjusted by a reference to the patta. As the sarkar received no rents directly from these people it left them at perfect liberty to make their own bargains and only interfered so far as to make the cowle when once given binding.

2. After fixing the rents, the securing the collection of them became the next object; for this purpose in every village all the ryots gave separate bonds for their respective *rents and a joint one for the sum total of the village* binding themselves to make good any deficiency that might occur from the failure of any of their number but as it might sometimes happen that the loss might be so great as to exceed the capacity of the village to defray it, the joint obligation was extended from one village to five or six and on the same principle to a hobly, and were to a whole district. Tho' this system of obligation would ensure the full collection of the revenue under any circumstance, excepting war or famine, there are such objections to *carrying it to its utmost extent* that it would be better to limit to narrower bounds *and to lose the revenue which it would no doubt in consequence* sometimes become necessary to remit. It discourages industry because, as no farmer can be supposed to know the exact state of cultivation in a whole district he can never be sure where his payments will end or whether he is working for his own emolument or not it encourages idleness because many men become less anxious to compleat their rents from knowing that whatever their deficiencies may be, will be collected from others, it induces the ryots to come forward continually with false statements of losses, it involves the Collector in endless discussions to know whether they are real or pretended and what is worse than all it enables the patels and karnams to collect more from the ryots than the real loss. For these reasons and because I had not leisure to go to every place myself where there was a Balance to see the assessment for made. I chose rather to apply for a remission than to entrust the making of any new collections to the karnams or Tahsildars.

3. I am convinced that in practice it will be found most expedient to confine joint securities to single villages when large or when small to as many as will yield a rent of about 500 pagodas—because *within so narrow a circle ryots are acquainted with each others circumstances they see at once what means there are of answering* the claims of the Sarkar—and they are not deterred by the apprehension of unforeseen losses coming upon them from a distant quarter from exerting themselves in improving their lands at home and when a failure happens among them—as they know the amount of it they are not so liable to be prevailed upon by false accounts to pay more than the actual balance as they would be if linked in responsibility with a whole district.

4. If however in order to avoid the trifling loss of revenue which might in some few instances follow from adopting this mode, the preference should be given *to district security the extra collections* founded upon false accounts for which it leaves, an opening might be in a great measure prevented by publishing the estimates. For example when a loss was reported to have occured, a copy of the karnam's account containing a list of all the ryots of the village with their respective payments and balances, should be fixed up in the bazaar of that village at least a month before any additional assessment should be made. The ryots would have an oppurtunity of seeing if their whole payments were entered; if they were not, there would always be some one among them who would complain of the imposition—and the punishment of the karnams on detection would soon stop the abuse. It is scarcely however to be supposed that they would venture to give in false estimates knowing that they were to undergo so public a discussion.

5. The end proposed to be obtained by entering so far into detail as to fix individual rents was to give the ryots an idea of property to teach them that when they had paid their kists no person had any further claim upon them and to encourage them to resist extortion—because nothing would more contribute to facilitate the public collections than their acquiring confidence sufficient to refuse payment of all illegal private demands.

(Signed) THOMAS MUNRO,
A.C. Centre Division.

CUDDAGATOOR,
31*st July* 1794.

No. XXX.

To

CAPTAIN ALEXANDER READ,

Superintendent, Ceded Dists., North of Cauvery.

SIR,

1. Being required to transmit an account of the mode of revenue management which has been followed, in the Northern Division of the countries, under your superintendence, I beg leave to call your attention to two letters on that subject, which I had the honor to transmit during my circuit for the purpose of making last year's statements. Having on that occasion entered a good deal into detail pointed out what I considered defects, and enumerated such remedies as were applied, to the best of judgment I hope, as they were the rules of my conduct, and pretty general in their application to the other districts, that the points they contain, may with propriety be included in an account of the management which has obtained in these districts.

Appendix.

2. In entering on the settlement of a district, the first duty of a collector seems to discover new sources of revenue, and to improve it in every practicable way.

3. But in the company's territories those especially which have been lately acquired at the same time that this object is kept constantly in view, minute attention to the ease, comfort and circumtances of the inhabitants is also enjoined.

4. To release them from oppression and imposition, whether exercised by petty renters or the intermediate servants of the sarkar, has always appeared to me a previous necessary step towards giving them a favourable impression of our management, and by bringing its good effects home to the most insignificant among them, convince them that we practice what we prescribe that they were subject to oppression, under their former masters is as notorious as that the means of obtaining redress were denied them from their inability to satisfy the rapacity and venality of amils and their dependants how far their condition has been ameliorated since they become subjects of the company I shall not presume to say but if a judgement may be formed from the accession of inhabitants the regularity of revenue payments, and the general flourishing state of the country the comparison will be in favour of the present management.

5. During the months of March and April, the period at which the ryots from motives of caprice, superstition, or other causes migrate from one village or from one district to another, and that at which they receive their cowle for the year from the renters, the Tahsildar is enjoined to go his rounds to see that the renter make written agreements with his ryots that he adhere in every instance to established customs unless when the sarkar, with a view to their mutual advantage has authorised a deviation. When he finds the ryots disposed to emigrate, he is to enquire into the cause whether it proceeds from ill usage on the part of the renter or what is frequently the case, from a hope of obtaining lands on more favourable terms elsewhere, he is to endeavour by persuasion to make him alter his intention or if he pleads distressed circumstances to give him an assurance of assistance from the sarkar if his efforts are ineffectual, he is not to be permitted to depart, nor received into another village, unless he can produce a written certificate from the renter that he owes no balances, this practice of emigration has been found extremely inconvenient, the renters making it a plea for the non-performance of their engagements, it became an object to check it and a mode was tried with success in the northern and centre division, that of not permitting a ryot who had migrated to settle in either of the divisions unless he previously consented to pay the same kandayam or rent as before similar instructions having been given to the Tahsildars it become less frequent.

The tahsildar's duty.

Emigrants.

6. It is incumbent on the Tahsildars to give every encouragement to new settlers from foreign countries, by distributing among them small advances of taccavi in money or grain the last in times of scarcity is generally preferred, but is

attended with inconvenience at the period of repayment, on account of the fluctuating prices in the markets; the renters should give them lands, on easy terms, which will afterwards be attended to, on making the settlement provided such agreements have been made in writing; the Tahsildar is to investigate all complaints, give a patient hearing to the lowest person in the village and settle petty disputes by courts of arbitration, the proceedings of which he must transmit to the cutcherry for the sanction of the Collector.

Complaints.

7. Each renter having divided his lands among the ryots, who are attached to the village, or those who belonging to another have been in the practice of giving a part of their labour to it they look out for the rain called *mungar*, which generally falls in May or June, and is the signal for commencing the ploughing of the fields for dry grains—it is understood that the ryot, who has once twined up a field is to be held responsible for the fulfillment of his engagements to the renter, however unfavourable the season may afterwards prove, unless in cases of general calamity when after due investigation Government grants the necessary indulgence of remissions.

8. Towards the close of September when the great *Bajra* or cambu crop is in the ear, and a tolerable judgment may be formed of the other dry grains, the paddy seed being also in the ground, the collector commences his circuit for the purpose of making a settlement. Some days previous to his settling out for the kasba or head village of a particular district, orders are sent to the Tahsildar to summon the karnams or village registrars who are to prepare and lay before the cutcherry their accounts of the gross collection during the year. It has frequently been my practice knowing from experience the depravity of their accountants, and how often they not only conceive at, have a share in the unauthorized exactions of the renters to take the accounts of a particular village as given in by them, and accompanied by a single mutsuddi, repair to it for the purpose of comparing such accounts, with the verbal evidence of the inhabitants. The result has in most cases justified my suspicions and the money thus collected, having been in every instance, refunded in my presence, the renter, fined besides to the amount of his exactions, and the accountant punished with stripes or dismission from his employ, was a mode which could not fail being agreeable to the lower class of ryots and inspiring them with future confidence in our justice.

9. Being on the subject of unwarranted collections, I hope it will not be deemed inapplicable, if I bring to your recollection the frequent reports I have made of the improper interference of Zemindars who notwithstanding what they suffered in Tippu's Government, from long confinement and confiscation of their property, notwithstanding the punishment comparatively small which their exactions obliged me to inflict, have still great influence over the inhabitants under the plea of poverty and hard usage from the sarkar, this class of people will always thwart us in our endeavours to establish a very desirable object, that of being the only persons entitled to make collections from the ryots and notwithstanding my repeated prohibitions to Tahsildars, such is the opinion held of their financial abilities, that they are consulted on every occasion of difficulty or doubt. Although Tippu's amils from interested motives evaded the spirit of his orders by letting them *rent* the villages on easy terms and under other names, which they formerly enjoyed as Inams and though they still meet with similar indulgence, yet they have been so habituated to extravagance, and have generally so many poor relations, that contributions under various pretences, voluntary perhaps on the part of the farmers, because afterwards collected by them from the inferior ryots are frequently made. Their treatment from Tippu was certainly cruel, and it rests with you to propose and with the wisdom of the Board to devise such measures as in their future operation may prevent similar abuses.

10. After the Karnams have given in thier accounts and the farmers, patels, &c. have been assembled, the cutcherry proceeds to investigate the circumstances of each village, the number of ploughs belonging to it or furnished by other villages—the extent of its lands, what portion of them is barren, what capable of cultivation and what was cultivated—the different quantities of the last whether of the 1st. 2nd

or 3rd degrees of soil—the quantity of each degree and the *Tirva* or rent established by prescription. Their endeavour to find out whether the farmer has bestowed the whole labour of his ploughs on the lands or whether more might have been cultivated, the nature of the cowle given by him during the ploughing season, whether there has been any accession or diminution of the ryots and what number.

11. From the result of the qualities of the soil, the *Tirwa* or usual rent of each degree and other circumstances, enumerated above, is formed what is called the *Dowle* or Estimate of what the village may pay as rent for the current year.

12. Under the idea of its being a temporary settlement only, and the incumbent consequently liable to be turned out, (*which if he accede to the moderate increase proposed, is seldom the case,*) the *Sumsaries* or persons who are supposed to be acquainted with the circumstances of the farm, come forward with their *Darkhasts* or offers for it.

13. In the letters to which I have alluded in the first part of this address I stated at full length reasons for rejecting the apparently advantageous offers of the *Koshbash*, or persons who have no fixed occupation and who being equally strangers to the circumstances of the farm, prevailing customs, and the profession of a farmer founded their hopes of advantage on advertitious circumstances such as a rise in the price of grain, and perhaps a total disregard of the engagements he should enter into with the cultivators of his lands; such offers are also frequently made from motives of ill-will to the incumbent. In most cases therefore, where the *darkhasts* of the *Stalwalas* or old inhabitants did not fall far short of those made by speculators, I have preferred the former as more to be depended on, and in one instance with respect to the village of *Chauthully* in the Kavêripatnam district, I refused an increased offer of 100 pagodas, because I discovered from personal investigation, that the candidate was a worthless character, and that his sole motive for making such a proposal proceeded from malice and disappointment, a measure of which you afterwards approved.

14. But that revenue might not suffer materially from a predilection of the present incumbent, when it appeared that the rents might be fairly raised and the state of the farm industriously concealed or misrepresented by him, other substantial farmers were encouraged to come forward and bid for it, the old renter is made acquainted with the highest offer he is told that the cutcherry is in possession of documents which clearly prove that his profits were considerable that they would have been greater, had he not preferred his own ease to the improvement of his farm, that the price of grain had risen to an uncommon height, that he received his rents in *kind* and paid them in *money*—that the extent of his Inam was greater than that entered in the records and finally that the sarkar having a fair claim to a share of his advantages from the farm, he must agree to the moderate increase proposed or give place to other candidates, who though their offers so far exceeded his, yet looked for some profit the fruit of their exertions and industry.

15. All this reasoning has at first little weight with the renter; he still obstinately persists in his want of ability to pay the rent required from him, that his enemies in order to dispress him have multiplied the advantages and entirely concealed circumstances which would greatly reduce the profits of his farm, that if it had a favourable market for its produce, it was his good fortune—that his agreements with the ryots took place before the market prices could be known, that the crops were at present very backward, that death had deprived him of some of his family and cattle, circumstances which increased the expense of cultivation—that the work of his ploughs was frequently interrupted by demands for coolies—and his folds thinned of their sheep, which he was obliged to furnish at a great loss, that from his vicinity to the high road, he was constantly exposed to the importunities of and not unfrequently to bad usuage from inconsiderate passengers—and that his fields lying in such unfavourable situation, he is at a considerable expense in enclosing and keeping watch—finally that he is willing to give in his *rajinama* or voluntary relinquishment of the farm which is accordingly accepted, and a negotiation opened with the other candidates. In the mean time the old renter consulting with his friends, is either confirmed by them in his resolution or advised to make another effort for his farm; if the latter, he makes an offer between the highest and the

lowest bidder, which from a conviction of the truth of some of his allegations is generally accepted.

16. The *Ejara Pattás* or rent-rolls having been prepared in the cutcherry are presented to the collector for his signature the particulars of which, such as *Ainjama* (net rent) *tahrir* 5 per cent. for sibbandi Zemindar's Wartana, Karnam's Wartana, church Wartana, &c^{a}. together with the fusly year having been inserted by him in English and distinctly explained to the farmer in his own language he is told "that the sums therein specified and no more will be required from him, that "he must pay his kists regularly as they fall due according to the kistbandi "taking the tahsildar's receipts for the same, that no other person whatever has a "right to make any demands upon him under pretence of darbar expenses or any "other, that he is on every such requisition to make immediate application for "redress which he will be sure to obtain, that he must enter into written engage-"ments with his tenants from which he is not on any account to deviate, that such "*engagements* will be demanded at the expiration of the year, when, should it "appear that they have not been granted, he will be punished for disobedience of "orders and their representations being considered just, he will be obliged to make "restitution of all *unauthorised* collections, that the rent-roll now given him must "*not on* any account be transferred as he who gives and he who accepts of such "transfer will be punished by fine—that he is not to dispose of his grain or any "other article of provision at a reduced price to the tahsildar or any other servant "of the sarkar, with a view of obtaining his favour and finally that sufficient time "being given him to reap, gather in and dispose of the produce of his farm the "kists being proportioned to the nature of the crops and the seasons he is not as "had been the custom to sell it when in the ground at a price greatly below value." Thus cautioned, the farmer receives his grant and betal from the collector's own hand, when the individual and collateral securities having been taken and entered in the records, they are dismissed to their respective villages.

I have the honour to be,
Sir,
Your most obt. and very humble servt.,

Maharáz Ghar, (Signed) J. G. GRAHAM.
22*nd October* 1794.

No. XXXI.

(Copy.)

Of a letter addressed to the Superintendent of the Ceded Countries north of the Kavêri by the Assistant Collector in the northern division on revenue management, dated Kavêripatam, 31st October 1793.

To

Captain ALEXANDER READ,
Collector of the Ceded Districts,
North of the Kavêri.

Sir,

1. It affords me great satisfaction to preface the account I am now about to give you of the manner in which the jamabandi of this district has been settled for the current year, with an assurance of its high state of cultivation and the certainty of a considerable increase of revenue the current year.

2. The gross amount of the present settlement is star Pagodas 17,725–11–20 exceeding that of last year star Pagodas 1,927–20–61.

3. The candidates for the lands adjoining to the river were numerous and the revenue arising from them might have been somewhat more, had I proposed the offers of speculators, who probably grounded their expectations of profit on a deviation from the principles laid down for supporting the rights of the ryots to the

inferior but severe proposals of the old inhabitants. I have for obvious reason, carefully avoided giving grants of land to the relations and dependants of official people, nor will those persons who last year made such an improper use of their influence by levying unwarranted contributions from the ryots for which they have obliged to make restitution and fined besides to the amount of their exactions have it in their power this year to practice similar abuses, neither they, their relations, and dependants, as far as they could be excluded without materially affecting cultivation holding any form whatever in the district; in taking cognizance however of the numerous complaints against these people, I found it absolutely necessary to confine myself to transactions which took place subsequent to the cession of these districts to the company, the strict administration of justice and attention directed to be paid to the rights of our new subjects being unknown or at least seldom practiced by our predecessors. Taking into consideration the length of their confinement and the uncommon line of conduct exacted from them the punishment of the last has been dispensed with.

4. The conduct of the Tahsildar and Sheristadar of this district being highly reprehensible, the former for the feebleness of his management, his inattention to orders and palpable connivance at the abuses prevailing in his district and the other for neglect of his duty, so fully and clearly detailed in the instructions he received with his appointment, both have been judged unworthy to hold their situations and dismissed accordingly, convinced of the necessity of dividing a Tahsildari of such extent as this into two as a measure likely to be attended with advantage both to the interests of the inhabitants and the sarkar and the near approach of the period of collection requiring an immediate nomination, I have appointed two men of character, good connection, and ability, Tahsildars of Kavêripatam and Kommanellûr.

5. Whilst the official people in the catcherry were employed investigating last year's accounts as a preparatory step to forming the present settlement, I visited several places with a view of comparing the accounts of collections given in by the village Karnams with *vivâ voce* acknowledgements of the ryots the result of my inquiries was a discovery not only of unwarranted collections on the part of the renters, but also of clandestine assumptions of the sarkar lands into those held under the denomination *Inam*. I am apprehensive that this isla pretty general practice, to which the survey alone can apply an effectual remedy.

6. Not seeing the necessity of continuing exclusive indulgences to persons who were formerly attached to Tippu's cutcherry, and who in part of their pay rented lands at a low valuation, under the denomination of *Stala-kandayam*, I have desired that they shall have the preference of such lands, but that the rents established by long custom and usually paid by the ryots shall be required the privileges of the *Kandachar* or militia peons founded upon similar exemptions, are for the same reasons gradually abolishing, and they will next year be on the same footing with the other cultivators.

7. The Karnams or village accountants of this district being by usage entitled to a *Vartana* or fee of one sultani fanam on each plough to prevent impositions on the ryots, the amount of such claims included in the settlement will be collected by the tahsildar along with the land rent and to save trouble will be disbursed from the treasury at two payments; For the same reason, the Vartana of a native physician, a pandit, who in consideration of some extraordinary cures performed at Seringapatam obtained from Hyder Alli Khan a tanka on this district is in like manner included in the Jama. These are not additional burthens upon revenue, being collected by sarkar merely with a view of protecting the farmer from unjust demands, under the pretext of claims established by authority. This system has been generally followed in the other districts with some deviations regulated by particular circumstances, so that all claims whatever come direct upon the farmer from the sarkar only and all such being specified in his *Ijára Patta* or Rent Roll he knows to a cash what he has to pay and attempts to defraud him are by this means the more easily detected.

8. For the purpose of securing the punctual payment of the rents, and as the mode most likely to prevent future defalcations, the farmers in addition to the usual individual securities, have entered into joint obligations, the district being with

that view divided into 14 tukries or parishes from one to two thousand pagodas rent; each parish becomes responsible for failures on the part of any of its numbers, a penalty which it is hoped, will induce them to attend strictly to the industry or remissness of each other and give immediate information to the *sarkar* of such as neglecting the means of improving their farms subject the industrious to the making up of deficiencies arising from their idleness.

9. In consequence of your letter on the subject of last year's assessment of the village of Chaulhalli, I am now to communicate the results of a personal investigation of its circumstances I found from the individual declarations of the brahmins taken down in the most solemn manner before the pagoda as well as from the inspection of their sundries, that by far the better half of the lands of this village has for a series of years been enjoyed by them and their ancestors as *Bhaleárti* or inam soon after Tippu's accession, and during his rage for religious persecution which was chiefly directed against the followers of *Brahma* the inams of Brahmins in general were annexed to the sarkar, nor were those of Chaulhalli exempted, but a Hindu *Peer* of great celebrity who derives a revenue from this village had soon after sufficient influence at the darbar to get this severe decree reversed; an order having been sent to the manager Rajah Ramachander and by him to the amil of the Parganah for the restoration of their lands. With respect to the person who made you such considerable offers for the village I was induced to make some enquiry into his character. I found him a vagabond bankrupt, depending for subsistence on the produce of a small inam, which had any other resource been left him, it would have been my duty to have sold for the benefit of his creditors, a person who by his ill-conduct had become in a manner an out-cast, a circumstance rather uncommon among Brahmins. The Mustajer of last year was found a very different character and observing that he had considerably improved the sarkar portion of the land, and that he possessed the means of further improvement, having also given undoubted security for the regular payment of his rents which his opponent could not procure, I gave him the village for 300 Pags.

10. Of all the districts in the northern division, under my immediate management, I have seen none in so uncultivated a state as the tract in the vicinity of Vîrabhadradrug called Maindermangul extending from the Hanmantpur hill to the limits of Râikôtah, its length about 8 miles and breadth six. The offers for this hobli being much inferior to those of last year, and much loss having been sustained by the farmers according to their accounts, I thought the interest of the sirkar required a personal investigation of its real state and the causes of its waste condition, that I might be able to devise the most effectual means of restoring it to an equality in point of improvement with the other lands of the tahsildary.

11. Two causes have been principally operated to the depopulation and consequent want of cultivation in this tract exposed on one side to the devastation of the banditti composing the garrison of Vîrabhadradrug during the war, to which perhaps necessity reduced them and on the other to depredations inseperable from the marches of armies and detachments, the high road leading to the Pallikôd pass running thro' it, the miserable farmer had no alternative but migration or starvation a general defection of the ryots was the consequence. Having personally ascertained its desolate state, it became necessary to lay upon it a very moderate assessment to invite candidates from the neighbouring districts and to rent out the deserted villages in *Sry Gutta* or lease for three years at a small valuation. The late fortunate fall of rain having filled one of the principal tanks to a height unknown for many years, I have been enabled to rent out an extensive tract of paddy ground watered by it to advantage; the deficiency of ploughs will be made up by occasional assistance from the ryots of neighbouring district to one of whom I have disposed of the farm. Suspecting a collusion between the karnams and farmers in withholding from the sarkar the true state of last year's produce and the former being accused of having clandestinely encroached on the public lands to extend their *Inams*, I have brought them with me purposing when I have more leisure to make a strict enquiry and severe example as a warning to others. It may be proper here to mention that when disputes about the boundaries of lands have occured, I have deferred giving any decision till a knowledge of local circumstances, and the advantage of actual measurement should enable me to make it with propriety.

12. In this as well as the Kâvêripatam district, the village accountants have been in the habit of collecting vartana; granting them such an authority was in fact giving them a latitude for imposition in my notes subjoined to the Abstract Settlement for the current year. I endeavoured to explain what was deemed the most effectual mode of preventing the effects of their rapacity namely appropriating their vartana to the sarkar and lieu thereof allowing them uncultivated lands in proportion to their respective shares; attention to the case of the ryots has also induced the assumption of the *church vartana* subject to similar abuses; with that view, lands have been divided among the persons attached to the pagoda, the proposed establishment for which is as follows:—

	Chackrams.		
Amount of Vartana included in the jama 1203 and lands given as an equivalent	141	2	0
An old zemin inam	10	4	0
Maggama or donation on the sair	15	0	0
Total ...	166	6	0

Particulars.	Chackrams.			Chackrams.
Annual Allowance for the God	46	6	0	
2 *Archackâs* or Priests	12	0	0	
1 *Parcharaka* or constant attendant on the God ...	6	0	0	
1 *Sahasranâma** or rehearser of the God's thousand names	6	0	0	
2 Readers of the Vedas	12	0	0	
2 *Rudrâbhi Shêkts* who consecrate the water for the God	16	0	0	
1 *Avadhani* who prays for the general happiness of mankind	3	0	0	
1 *Panchangam* or Astrologer and Astronomer ...	3	0	0	
1 *Yeynôpavîthi* who twists and knots the distinguishing cord for the neck of the God made of the shreds of the cotton tree which must be picked with his own hands	4	0	0	
1 *Vêdavyasa* or principal interpertor of the Vedas.	6	0	0	
4 *Bhajantri* (Musicians)	15	0	0	
4 Dancing Girls	15	0	0	
2 *Dhavanla sankhatis* or Sounders of conches, &c. ...	3	0	0	
1 *Purâdi* or culler of flowers for the God ...	3	0	0	
1 Sweeper	2	0	0	
6 Porters for carrying the God on processions ...	6	0	0	
4 Masalchis	2	0	0	
1 *Parpattaikar* or Manêgar	6	0	0	
Total Establisht. ...				166 6 0

No. 1.

TRANSLATION.

Of the obligation entered into by Venkatapati Nyr Polêgar of Kangundi with the Hon'ble Company.

1. I Venkatapati Nyr, Poligar of Kangundi declare this to be my agreement with the Hon'ble Company; I promise on being re-established in my ancient possessions and privileges through the favour of the said Company, to pay them as a Nazzar 50,000 Rupees deducting the amount of slaughter cattle, and sheep, delivered to officers commanding detachments of their troops, according to receipts in my hands, the former at 1½ pagoda per head, and the latter at 6 the pagoda. I say that I will pay the said company, a Nazzar of Fifty-thousand rupees 25,000 immediately and 25,000 by the end of Vasaik or 22nd May 1792 taking receipts for the same.

2. Moreover I engage to pay the said company an annual Pêshkash, and to refund all the collections of revenue I have made, during the late war beyond the boundary of my own palliam viz.

	Phs.	fs.	as.
Pêshkash for Parîdhavi, the current year	8,010	0	0
Collections made in the Kolar &c. Districts above the Ghauts.	3,431	0	5
Collections made in the Baramahal &c. Districts below the Ghats	1,465	6	4
Total ...	12,906	6	9

I agree to pay the above sum, twelve thousand nine hundred and six Pagodas, six fanams, and nine annas in the following Instalments.

	P.	fs.	c.
15th October in Asvayujam	516	0	0
13th November in Kartikam	1,290	0	0
13th December in Mârgasiram	1,806	0	0
11th January in Pushyam	1,290	0	0
10th February in Mâgham	1,935	0	0
11th March in Phâlgunam	2,322	0	0
10th April in Chaitram	1,161	0	0
9th May in Vaisâkham	774	0	0
8th June in Jêshtam	1,032	0	0
7th July in Ashâdham	780	6	9
Total ..	12,906	6	9

4. In case Grain be required for the public service, I promise to furnish on demand 250 Candies of paddy at 10 rupees per candy, by the end of this month, or by the 20th May next, also 300 candies in Kartikam or by the 14th November and 200 more next Waisakham or in April 1793 at such prices as may then be current.

5. I hereby consent to the forfeiture of all my possessions if I fail in paying half of the above mentioned nuzar within five days of this date, and the remaining half within four days of the time stipulated, or if I fail in paying up the pêshkash and other sums within fifteen days of the times of instalment; all my payment shall be made by the company's rates of exchange.

6. Every requisition that you or whoever may hereafter be the Company's manager of the Baramahal shall make of cattle, sheep, and whatever else may be wanted for the public service that my poliam produces shall at all times be complied with, and the account or receipts shall be taken for the same.

7. I shall consider myself bound to administer impartial justice to all people within my jurisdiction and to maintain Inamdars and others in their privileges and property.

8. The effects of people who have been plundered during the war by persons in my service shall be restored upon demand, or according to the decisions of a panchayat and if, in spite of my endeavour to prevent it, any merchants or others be robbed hereafter in passing through my country, full retribution shall be made of their property or an equivalent given, upon their declaring the amount upon oath conformably to the usage of their cast.

9. Depending entirely on the company for protection, I shall discharge the peons at present in my pay, reserving only 100 men as a guard about my house, and shall admit a Company's Garrison into the fort of Kangundi.

10. Tim Nyr, my present adhikarri or manager having incurred the displeasure of Government, by repeated acts of disobedience, I shall immediately remove him from his situation, and shall not permit him to remain any longer in my country.

Given under my hand at Trippatur the 20th of Vaisak, Paridhavi Samvatsar, or the 11th May 1792.

A true copy.

KRISHNAGIRI,
20th April 1794.

(Signed) J. G. GRAHAM.
Assistant Collector.

No. 2.

TRANSLATION.

	Chs.	Fs.	S.	
Rent	...	...	...	Ain Bêriz.
	...	...		Khreer.
	...	...	...	Total.

rent roll in the name of————————for the village————————in the Hon'ble Company's taluk of———— ————for fusly 1203.

1st. The village of————————in the Hon'ble Company's taluk of———————— is hereby given you in rent for one year (Viz. F. 1203.); that is to say, the dry and wet grains, garden productions, money rents, and rents in kind entire, including sibbandi and sadarvard exclusive of Inams, according to established custom on condition of your paying the sarkar—Cantârai Pagodas————.

2nd. The said village being assigned to you in rent for cantarai pagodas, fanams, and annas, you will remit the amount regularly by monthly instalments as stipulated in your kistbandi taking receipts from the tahsildar for the same. If you fail in the payment of any one kist more than 3 days, the tahsildar has orders to borrow the amount of your defalcation, and is empowered to demand of you interest at the rate of 3 per cent., but if the defalcation should be repeated the 2nd or 3rd kists, your effects will be sold to make up the deficiency, you will be deprived of your farm, another put in, and for your future subsistance, you will be allowed only as much ground, as will produce one candy of grain, of which you will be excused half the established land rent.

3rd. If the tahsildar should fail in granting you separate receipts for the amount of your kists, you are to give immediate information thro' the sherishtadar to the sarkar.

4th. If any disputes arise between the inferior ryots of your village, the principals are to meet and endeavour to settle them, but if either party should be dissatisfied with their decision, the defendant and plaintif with their witnesses and a written attestation setting forth the nature of the dispute and the proceedings of the arbitrators are to be sent to the Huzûr.

5th. Contributions for religious ceremonies &c. are to be made voluntarily by the ryots nor must the renter or registrar on any account presume to make assessments for the above purposes on pain of refunding the amount of such assessment and paying besides an equivalent to the sarkar as a fine.

6th. You are to enter into *written* engagements with the husbandmen who cultivate your lands, which are to be strictly adhered to, for you may be assured, that if hereafter you should be accused of breaking your cowle with them, such accusation will be considered as well-founded and any thing you can urge in your defence will have no weight.

7th. You are not to consider yourself as authorized to turn out *the toti, registrar*, or any established officer of the police in your village; should any of that description misbehave, you are to give information to the sarkar.

8th. As an encouragement to new settlers from Ballaghat and other countries, you are to excuse them 2 fanams in every cantarâi pagoda of the established tirva and the tax upon ploughs.

9th. You are to pay every attention to the cultivation of garden productions. and not to be remiss towards the close of the year.

10th. The engagements you enter into with the inferier-ryots whether for money rents or rents in *kind* are to be strictly adhered to, and at your peril exact no more than the amount of your stipulations with them.

11th. It having been heretofore, the practice for the shroffs to receive a profit on the coins composing your kists, you are hereby strictly prohibited from making them, the tahsildar, seristadar or any servant of the sarkar, any allowance whatever.

12th. Any ryot who may be desirous of cultivating land which has lain fallow for a term of years, is to make his intention known to you, when having measured the ground and the registrar having entered the same in the records of the village you are to give him every encouragement and excuse him the established tax.

13th. You are prohibited from selling grain to the tahsildar, sheristadar, or any public servant at a reduced price.

14th. No person in your taluk, except the tahsildar, has a right to interfere with you in what relates to your concerns with the sarkar the agency of intermediate persons called *Wut Moostager*, from which great abuses have arisen is hence forth, to be put a stop to, and you are to consider them in no other light, than as farmers like yourselves and like you, individually accountable for their rents to the sarkar. If these people presume to assess, you or to make use of any influence over you, as formerly, you are desired to give immediate information thereof to the tahsildar.

(Signed) I. G. GRAHAM,
A.C.

RAICÔTAH.

No. 3.

Detail of the cowle to the traders' vartaks &c. of Daulatabad.

Proposals from the Traders.—1st. All syr and gharterige during three years to be exeused in the new pettah.

Granted.

2nd. On Badamarg commodities imported to the new pettah viz. botton Betal-nut, thread, &c. the syr in every taluk to be excused.

"To this requisition an answer will be given some time hence, but one day in eight must be "a public market day; on that day all syr on commodities imported is excused—and to this "purport an Istiharnama shall be written and sent to every tahsildar."

3rd. A settled russum on every gunny of cotton &c. Badamarg commodities must be given to the Sait and chillaregar.—

"A russum cannot be settled and given on every gunny of cotton &c. Badamarg commodities, "but in consideration of their trouble an Inam in land will be given."

4th. In the village must be built a Dêval to Hanumanta, Ganesa, Îsvara, Gramadêvata and Condacha, and to each an Inam must be given.

"A Dêval being built, a suitable Inam being considered will be given."

5th. Takkavi must be advanced to traders &c. building houses.

Granted.

6th. Kandayem must not be taken from the Vartakas traders, coolies &c. people of the aforesaid village, extortion must not be used towards them; neither must coolies be pressed.

Granted.

7th. The amildar on the boundary without the knowledge of Tippu Sultan stops the import of all Badamarg commodities from Ballaghat to get bribes to the loss of the merchants; a letter must be sent that such trouble may be avoided in future.

"An answer will be given to the above some time hence."

8th The Gharterige, syr, Tirva &c. of the aforementioned village to be levied at the expiration of three years the value of which must be now settled.

"The Gharterige, syr Tirva &c. of the aforesaid village to be taken at the expiration of three years will be settled at a proper valuation."

9th. Those people who are accustomed to pay Terige must pay it, but from those who are not accustomed to pay it, it must not be taken.

Granted.

The above written declaration was made by Captain Read and Mr. Graham to the petitioners; but until this time no cowle has been written.

13th August 93.

No. 4.

Translation of an agreement made by shetti and Collaba shetti Lendact and Mutu Gowd &c.ª
Be it understood.

1. Now these people being come to the presence, of petition for ground in the village of amman covil and having brought with their ryots from Ballaghat and Payenghat desire leave to build houses and places for merchandize. Having thus explained their wishes the following conditions were proposed.

2. In the year Ânanda (or 1794) from the beginning of the month Bhâdrapadam (or September) until the end of the month Srâvanam (or August) in the year Râkshasa (or 1796) being one year, fifty houses are to be built.

3. In the year Râkshasa (or 1795) from the beginning of the month Bhâdrapadam (or September) until the end of the month Srâvanam (or August) in the year Nala (or 1795) being one year, fifty additional houses are to be built. In the year Nala (or 1796) from the beginning of the month Bhâdrapadam (or September) until the end of the month Srâvanam (or August) in the year Pingala (or 1797 being one year, fifty additional houses are to be built).

4. They having agreed to settle on the above conditions the following cowle was granted.

5. Throughout every taluk, the customs on cotton are excused on the six following kinds of commodities,—betal-nut, cocoanuts, black pepper—white thread—phalasarae &c. Bosa—if imported from Ballaghat by way of Kupum, the Badamarg Syr. of Kangundi and Vaniambâdi will be excused at the rate of two pagodas to every house.

6. In Ânanda from the beginning of the month Bhâdrapadam until the end of the month Srâvanam in the year Râkshasa for fifty houses, one hundred pagodas are excused.

7. In Râkshasa *from the beginning of the month* Bhâdrapadam until the end of the month Srâvanam in the year Nala for one hundred houses, two hundred pagodas are excused.

8. In Nala from the beginning of the month Bhedrapadam until the end of the month Srâvanam in the year Pingala for one hundred and fifty houses, three hundred pagodas are excused.

As above written they are excused.

9. Let these people according to their agreement settle. If not in every year for as many houses as are less than their agreement, they shall pay two pagodas each as a fine.

10. The name of the village to be Kalleanpett, the inhabitants of which Vartaks, &c^{a}, are excused all Terigai hâb until the expiration of three years.

11. One day in every week to be a public market day, all syr and Fasgis on exports and imports *within five Gadis of the road to be excused.*

12. One tar of dry land and one sud of wet land will be given to the Shetti in Inam by the sirkar—on which account a russum at the rate of two annas on every gunny will be levied on cotton, betalnut, &c^{a}, badan^{g}arg commodities for the space of three years; at the expiration of that time nothing must be taken.

13. As above specified this cowle to continue in force for the term of three years.

14. In the year Pingala (or 1797) from the beginning of the month Bhâdrapadam and terige hab and syr to be collected for the sarkar according to the established custom.

15. New ryots having come from Ballaghat and Payengat to settle. If any of the ryots from the Company's taluks should choose to go there—they are not to be included with them; if they be added, every house or family shall pay a fine of ten pagodas.

16. To the Dêval and choultry erected to Basavésvarà, a suitable inam will be given.

17. Waste land will be given to cultivators rent free for three years, half the rent on the fourth year,—*the whole rent on the fifth.*

18. As above written, it is settled Ghartirige will be levied on some sooner and on some it will not be levied. This matter after being understood will be settled.

September 12th, 1794.

No. XXXII.

To

CAPTAIN ALEXANDER READ,
Collector.

SIR,

To comply with your desire to be furnished with the account of the mode of management observed in the southern division, so far as time admits, I transmit to you the accompanying papers with the view of conveying some idea to you of the principles on which I act. I am convinced that the subject would require a more diffuse detail and fuller explanations. I shall notwithstanding entirely confine myself to abridged translations of instructions and *pattahs* or grants. I conceive that the two primary objects in managing Indian revenue must be the increase of cultivation and the checking abuses. The decline of cultivation must either be the effect of calamities, mismanagement, or abuses. If wars or unfavourable seasons should not occur, a due attention to prevent the two latter disorders, ought not only to prove an effectual antidote against a decrease of revenue, but gradually to produce an augmentation. Experience resulting from an intimacy with the minute sources of revenue, appears to be the most material qualification for discovering the necessary remedies, because no general theory can strictly be applied to the practice of a detail of revenue management in India wherein the government is the sole proprietor of lands, and the multifarious confused, and often undefined usage of each district even of each village so widely different from one another.

2. The settlements of Fasly 1202 partly by your cutcherry and partly by amins, were made by villages, not by individual farmers, that is the account of the revenue resulting from the cultivation, &c^{a}, of each taraf was taken from the kanakapillays and a cowle or pattah given to the monêgars authorizing them under certain restrictions to collect the amount of revenue which appeared to be the fair assessment of villages expressive of the periods of payment. An obligation was also taken from the monêgars binding them to observe certain rules, particularly that

of their not commencing their collection, untill they should have granted cowle or pattah to each individual belonging to their villages respectively who paid rent. Altho' this detail was more particular than is usual among collectors or even Amildars, it was found defective for several reasons. 1st, There was no defined restriction to limit the monêgars in making the distributions of their assessments among the lower farmers which left them a power of oppressing some and favouring others—a power with which few of them deserve to be trusted. 2nd, whatever sum their assessment among the under-farmers might exceed the amount of the cowle previously given by the collector (made out from the kanakapillay's account of the state of the village) would be clear gain to the monêgars, who therefore were interested with the kanakapillays in concealing as great a proportion of cultivated lands in their accounts as possible. The suspicion of this evil, sometimes led to another of a worse tendency, that of putting an arbitrary valuation on what was supposed the kanakapillays might have concealed or depriciated and thereby raising the rents above the fair measure. 3rd, Monêgars have been known notwithstanding their obligation either thro' design or neglect not to give cowles to the under-farmers. 4th, By allowing monêgars to make their own detail of assessments, they have it in their power to favour their friends at the expense of others. 5th Monêgars by having a command of money, have the means of bribing the servants of the cutcherry to assist them by intrigue in gaining points suitable to private interest and destructive of public policy.

3. These objections occurred to us in the course of the fasli year 1202 and when I began, the settlements of the following year in July 1793 with the Parmatti District, I attempted to remedy them by appointing the tahsildar of that district on whom I had considerable confidence to make the distribution among each individual farmer, of the assessment fixed for villages from the accounts of the kanakapillay. Upon trial I found this mode was practicable, and as you approved of it, I observed the same plan throughout all the other districts. Having employed from two to six persons in each tahsildari, who were entertained for that temporary purpose, as I judged the capacity of none of the other tahsildars was equal to the execution of such business. The distribution of the rent of a village being made by the person employed, cowles of the form B were made out on palmyra leaves and transmitted to my cutcherry to be registered and signed previous to their being given to the individuals who were by these means secured against any attempt of extra assessment and I had in my possession a detail of each village as C, which enabled me to decide upon disputes relative to lands without waiting for a reference to a kanakapillay of villages D, is the form used for individuals for fallow lands which is also registered in my cutcherry and signed. From the beginning of April to the middle of September 1794 I gave about five thousand cowles of this form for fallow lands the rents of which in 1204 are about Pagodas 3,712 and double that sum in Fusly 1205. For the principles and restrictions regarding these cowles I refer you to the 15th and 16th paragraphs of instructions to tahsildars. Farmers are allowed to make such offers as they judge themselves they can afford. The giving cowles in this manner is a considerable encouragement for cultivation and ensures a mutual security between the government and the farmer which could not be depended on, if the cowles were not signed by the collector because various disputes and abuses would araise about the rent and possession of lands, tending to discourage industry, if the granting of cowles be left in the power of manêgars or tahsildars; E is the form of pattah to the manêgars of villages; F that to the manêgars of customs; G that to farmers of watercourses, or tanks when rented for a specific quantity of grain; H the joint bond of the farmers of a village as a security for their rents; I, the joint bond given by farmers, &c^{a}, for advances made to them from the treasury and K, the monthly account and state of a tank or watercourse in amani.

4. The custom, forms, licenses, and all fluctuating articles of revenue not included in the village rents are advertised in the district cutcherries for two or three months to be let to the highest bidder before the district may be settled for the year.

5. Securities are taken for every article of revenue but I find a considerable difficulty in obtaining securities for the custom, farms &c^{a} and to keep in amani

is a sure loss to revenue, as no mode has yet occurred to check abuses in that branch. There are no lands in the southern division under amani management excepting those of certain tanks and watercourses in the districts of Shendamangalam, Namkal, and Parmatti, and a watercourse in the farm of Katpattûr. The cultivators of these lands have uniformly been accustomed to pay the *varam* or the Government's proportion of the produce in kind instead of money rent. The inhabitants being still poor, from having lost the greatest part of their stock during the late war cannot yet be prevailed upon to farm these lands at a fixed rent especially as the two last years faslis 1202 and 1203, were so particularly unfavourable, that a great proportion of the paddy grounds having dried up for want of rain before the harvest, caused considerable losses of labour and seed to the cultivators, and had money rent been agreed upon, it would have been an additional loss. Several tanks have been allowed to go to decay especially during Tippu's Government which has caused the expenses for repairing tanks to be heavy in fusly 1202 and 1203. The expense however will be repaid with advantage to revenue. I judge that the Government's share of two crops of any one tank, which has been repaired since the company's government has been established will exceed the amount of disbursements for the repairs of any tank during that period.

6. In the Namkal district one tank has been repaired that of Pillapalliam which had been broke for the last twenty-five years, at the expense of upwards of three thousand rupees. In the same district, the tank of Pudukkôta which had been broke for the last ten years has been repaired at nearly the same expense. A new watercourse was begun to be cut from the Kavêri in February last to water part of the Namkal district which cost rupees 7,069 to the 30th of September and probably may require rupees 7,000 more to finish it. To speak of the annual addition its produce may be to revenue is a matter of speculation, but I think it may without exaggeration be estimated at fourteen thousand rupees.

7. The repairing of the tank of Parmatti cost upwards of five thousand rupees, the produce from it of a full crop should be worth rupees 4,000.

8. It is difficult if not impossible entirely to prevent abuses in repairing tanks. In the Namkal district I have detected the manêgars and even the tahsildar concerned in receiving bribes from the Oddars or tank builders for favouring them in the measurements and rates of their works.

I have the honour to be,
Sir,
Your very Obedient Sert,

(Signed) WILLIAM MACLEOD,
Assistant Collector.

RAIZEPÛR,
1st *November* 1794.

No. 1.

General Instructions to the tahsildars of the districts composing the southern division of the ceded countries north of the Kavêri.

1*st.* None of the coins received into your cutcherry to be changed; your receipts to farmers are to specify the several coins as well as the amount.

2*nd.* Receipts are to be granted regularly upon the payment of any sum however small, or upon whatever account it may be.

3*rd.* No disbursement of any nature whatever is to be made in your cutcherry without express sanction being obtained and your treasury is to have the seals of the sheristadar and shroff upon it as well as your own; they being also held responsible for all disbursements.

4*th.* When a farmer happens not to be punctual in his payment, you are to send him to the division cutcherry within six days after the expiration of the term of payment. Upon neglecting an observance of this order, you will be held responsible for the Balances and obliged to pay one quarter of the amount as a fine.

5*th.* You are frequently to visit the villages of your tahsildari to make yourself acquainted with the state of cultivation, and you are to represent every practicable scheme which

may occur for improving the country, by granting cowles repairing or constructing tanks, watercourses or anicuts. You are to examine the collection of the monêgars for the purpose of ascertaining if their collections be conformable to the pattahs given to the under farmers.

6*th.* Whenever you may visit any village of your district, you and your followers are positively prohibited from demanding or receiving batta or any article whatever from the inhabitants.

7*th.* You are not to entertain or discharge any person belonging to your cutcherry without special directions.

8*th.* Corporal punishment not to be inflicted nor fines levied in your district without having obtained authority.

9*th.* No person or property is to be seized on account of debt excepting by official authority, under penalty of such debt or demand being forfeited to the man whose person or property may have unwarrantably been seized upon.

10*th.* Persons guilty of receiving bribes or presents, who being in the service of the government shall upon detection be obliged to refund the equivalent to the giver, be deemed unworthy of serving afterwards in any public employ and be otherwise punished and fined according to the nature of the offence.

11*th.* You are to hear all complaints which may be made to you—causes respecting property or inheritance are to be decided by a punchayat provided both parties give a written agreement to abide by their decision after the members may have been nominated. If both parties be of the same cast, the members should also be of their cast. If the disputing parties be of different casts, each member should also be of a different cast.

The munshi (letter writter) of the cutcherry to keep a register of all disputes decided by punchayats—Copy of the decision to be given to each of contending parties. The members of a punchayat should not, if convenient, be permitted to withdraw from the cutcherry between the periods of their nomination and decision.

12*th.* Kists being regulated according to the harvest seasons and government allowing advances of cash to be made to needy farmers it is expected that no farmer shall have occasion to borrow money at interest. Lenders of money to cultivators of land are not to expect the support of official power for the recovery of such debts. It is expected you will be acquainted with any transaction connected with usury in your district, and that you will not fail to report thereon.

13*th.* You are to encourage weavers, traders and farmers to settle in your district such as may emigrate from Tippu Sultan's or the Nabob's country, who shall be allowed advance of money proportionate to their necessities to enable them to build houses and carry on their occupation; but no advances are to be made unless particular directions shall have been given. New settlers of every description to be exempted from all taxes for the first twelve months; For fallow lands they are only to pay half the rate ordered for the other inhabitants for the first year; after which they will be in every respect, assessed as the former inhabitants. These indulgences are to be understood to extend only to emigrants from other Governments, such as may remove from one of the Company's districts to another are not by any means to be favoured on that account but to be assessed in every sense as the former tenants may be.

14*th.* If any farmer should take shelter in your district, to avoid the payment of his rents to the tahsildar of any of the Company's districts, you will direct him to be given up without making any reference, upon the tahsildar, from whose district he absconded, having claimed him as being indebted to government.

15*th.* When a farmer wishes to occupy fallow land, he is to acquaint the manêgar and kanakapillay of his village, who will make out a cowle patta in the form agreeably to the offer of the farmer. The usual rent must the 2nd or 3rd year be paid for all lands which have not lain fallow for more than five years. The first year's rent of such land to be from $\frac{3}{4}$ to $\frac{1}{2}$ of the full rent, and the full rent to be made up the second or third year according to circumstances. Lands which have lain fallow for upwards of five years to pay from $\frac{1}{16}$ to $\frac{3}{8}$ for the first year, from $\frac{3}{4}$ to $\frac{1}{2}$ the second year, and the full rent the third year. For lands which had never been cultivated, the first year to be free of rent, and the rent of succeeding years to depend on the offers made for it; and other circumstances, cowle Pattahs made out on these principles to be forwarded by the tahsildar to the division cutcherry to be signed and registered previous to being given to the farmers.

The manêgars and kanakapillays are to be held responsible that farmers who receive cowles for fallow lands are not to relinquish any part of the land they cultivated the preceding year, under penalty of being obliged to pay its rents excepting in the event of lands becoming sterile from constant agriculture and its tenant taking as much fallow land as will in rent equal that which he relinquished.

16*th.* No fallow land is to be occupied without a cowle pattah having been obtained. The manêgars and kanakapillays are held responsible for this order which if they neglect, they shall be fined double the full rent of such lands.

17*th.* No farmer is to be deprived of his lands on any account, so long as he may pay his rents, claims for former possession, are to be rejected unless in particular circumstances which will require a reference. It is to be understood in general, that if a farmer had relinquished a

garden or field for one year and not paid its rent for that time, he has no claim whatever on such lands. To prevent disputes of this nature the kanakapillays are to take certificates from farmers relinquishing lands expressive of such relinquishment.

18th. Whenever you may be authorised to issue takkavi in your cutcherry, care must be taken that each individual's portion shall be paid into his own hand.

When the number of persons receiving takkavi and belonging to the same village exceeds four, their joint bond may be considered as a sufficient security. When the number is less than four, the security of two or more persons of property must be procured previous to the disbursement being made.

Takkavi is to be recovered in two instalments within from four to eleven months after the advances may have been made according to the circumstances of the persons or of the harvest seasons. The periods of recovery to be between the months of *Peratasi* (September) and Chittiri (April).

If takkavi be issued in the division cutcherry, copies of the bonds shall be sent to your cutcherry to be registered. If issued in your cutcherry, you are to keep copies and transmit the originals.

Takkavi is to be issued in Pondicherry or Imamy rupees and collected in the same coins to prevent any imposition upon the exchange.

19th. You are to use every possible endeavour to apprehend thieves and murderers; rewards will be given of from ten to twenty rupees for every such criminal who may be apprehended.

20th. You are to make regular reports of persons whom it may be necessary to confine.

21st. On the first Sunday of every *Aravi* (Tamil) month you will send to the division cutcherry a statement of the current prices in the bazaar of your kasba of grain, gee, oil, tobacco and betal, which must express the prices in the neighbouring villages, the hire of carriage, the road duties, the grain merchant's profit and that of the retailer. The profit of the grain merchant should not exceed 5 per cent. and that of the retailer not exceed 6 per cent. The prime cost, the road duties, and hire of carriage can always be ascertained. You are held responsible for regulating the prices on this principle every Sunday.

22nd. Travellers to be furnished with the articles necessary for their accommodation but it is not expected that the inhabitants will furnish any article without being paid a fair price. Coolies are to be furnished for European gentlemen at the rate of one and a half Raigo Gopali fanam for one gow (or 10 Miles).

23rd. No assessment is to be made for sheep excepting that for which chits may be given to supply the garrison of. Those chits shall be sent to your cutcherry by the commanding officer, in the proportion that a supply may be required and you are to send a peon with people to the respective villages to which the chits are directed to see that the regulated price shall be paid into the hand of each individual who may furnish any.

24th. You are held responsible that the milch cows for the commanding officer will be changed monthly, and that no Farmer having only one cow is to furnish any.

25th. Prisoners confined for theft or murder to be allowed as subsistence three quarters of a padi of dry grain and four cash per day; such prisoners as may choose rice to be furnished every second day with half a padi of rice instead of the quantity of dry grain ordered. The four cash to be a fixed allowance.

26th. That the sheristadar may not plead ignorance of the orders sent to your cutcherry, he is to take a copy of every official writing you may receive.

1*st November* 1794.

(Translated.)

WILLIAM MACLEOD,
Assistant Collector.

No. 2-B.

Patta to Tada Khan, farmer of Malliampatti belonging to the tarraf of Pudupatti in the district of Raizepur.

Conformably to the kists of the village and the fixed exchange you are to pay to the monêgur, your rents for the current year Ananda fusly 1204 Pags. 19-41-61, viz.—

Dry land.	Coontas.	Rent.		
Attimaram punji	1 7/16	7	43	31
Chiniconam punji	1	9	2	2
Allenji maram punji	1 3/16	2	41	28
P ..		19	41	61

1*st November* 1794.

(Signature.)

(Translated.)

WILLIAM MACLEOD,
Assistant Collector.

NOTE.—The Description of the lands is the names of the particular fields.

No. 3-C.

Register of the rents of the village of Malliampatti, belonging to the taraf of pudupatti in the district of Raizepur. The Curra of Tada Khan.

Farmers.	Names of the fields.	Coontas.	Pags.	Fs.	Chs.	Pags.	Fs.	Chs.
Tada Khan	Attimaram punji	1 7/16	7	43	31			
,,	Chini Conam punji ..	1	9	2	2			
,,	Allenji marum punji ..	3 3/16	2	41	28			
						19	41	61
Coopa Seva	Âlamaram punji	13/16	2	29	15			
,,	Allanji marrum punji ..	1 6/16	8	34	69			
,,	Atti maram punji	1 1/16	7	2	67			
						18	21	71
Worramala chitty	Âlamaram punji ..	1 5/16		....		6	5	54
Verri Jangam	punji	2 1/16	13	23	9			
,,	Mamaram punji	9 1/16	1	30	0			
,,	Chini Cona punji	1/16	1	9	58			
,,	Jungum pool Car	1	0	24	26			
						16	42	13
Nasho Curpum Currum	punji	1 1/16		....		5	23	9
Nada Cona	Pusherie punji	1/16		....		2	39	58
Vullia Motto	Car	1 5/16	1	32	2			
,,	Calan Tundo	1/16	1	15	65			
,,	Motti Tundi	1/2	0	32	35			
,,	Wote Car	1/8	0	8	8			
						3	43	30
Woguta Cuppa	Vetti Toond	1/16		....		0	26	28
Netta Curdah	Vetti Car	7/16		....		0	32	35
Nalla Curda	Vetti Toond	10 1/16	1	4	53			
	Allenji maram ..	P 3/16	0	15	16			
						1	19	69
Malial Vullia	Mallierrum	P 9 6/16		....		5	13	19
Mutta Metta	punji	7/16		....		0	32	35
Arracany Cootty	Toond	10 1/16		....		0	32	35
Fallow lands let to the farmers of the *curra*, at the reduced rate of ½ of the rent* and or valuation of the Surveyors of its supposed full rent.	Allimarum Pun	1 12 3/16	0	33	60			
	Peramarum do.	1 1/2	0	24	18			
	Pungo coil	1 1/2	0	11	20			
	Camalum	1 6/16	0	19	29			
	Manal	1 13/16	0	20	79			
	Allamaram	7/16	0	4	69			
	Shumbai arie	2 9/16	0	35	55			
	Jangam Shitty	1 5/16	0	24	26			
	Worrapa Cootta	3/16	0	2	10			
	Pulie maram	6/16	0	6	15			
	Pulie maram .. .. / Calan cutta	1 1/16	0	9	58			
	Elle Orram	P 1 0/16	0	3	44			
	,, Tunde Pun	8 1/2	2	0	41			
	Carran Car	2	0	26	10			
						6	42	5
	Total of Tada Khan's Curra					90	17	11

* This rate was agreed to by farmers for the first year, half the 2nd year and the full rent the 3rd year, or four times its amount for the current year.

					P.	F.	C.	P.	F.	C.
Brought forward						....		90	17	11
Farmers.	Fields.		Goontas.							
Nellakona	Peramaram Pung ..	..	1	..	2	39	26			
,,	Attimaram	.. P	1/16	..	8	26	61			
,,	Ainmpere	.. P	10 1/4 / 16	..	1	40	76			
,,	Itchi maram ..	.. P	1 3/4	..	3	13	62			
								16	30	65
Mana	Gour Peramaram ..	.. P	4 1/2 / 16	..		....		9	16	50
Shengar	Teoraia Teoraijam ..	.. P	1 3/16	..	9	32	67			
,,	Teoraijum ..	.. P	8 1/4 / 16	..	5	34	37			
								15	22	24
Karpa Worream	Elleorrum ..	.. P	1/16	..		....		0	30	33
Karpa	Cunatur ..	.. P	1/16	..	1	0	48			
,,	Mujnaig ..	.. P	1 1/16	..	4	38	74			
,,	Pálamaram ..	.. P	1/16	..	4	30	65			
								10	25	27
Tandawa	Perema koil ..	.. P	11 1/4 / 12	..	6	12	21			
,,	Muttu chetti ..	.. P	4 2/16	..	1	30	65			
								10	43	6
Shevie Worrean	Elleorrum ..	.. P	1 3/16	..	1	34	4			
Shevan	Shevan ..	.. P	1/16	..	6	14	64			
								8	3	68
Vellaidum ruttam	Worriam Shellumbara	.. P	1 4/16	..		....		3	27	13
Perie Cuppa	Vetti car	.. P	1/16	..	1	3	51			
,,	Allanjee maram ..	.. P	5/16	..	0	44	48			
,,	Pálamaram ..	.. P	2/16	..	0	21	22			
								2	23	41
Eregai Ghina	Pálamaram ..	.. P	6/16	..	0	21	23			
,,	Viramatti koil ..	.. P	6 1/4 / 16	..	0	26	28			
,,	Shekla Tundu ..	.. P	1/16	..	0	27	29			
,,	Vettoo Tundu ..	..	1/16	..	0	6	7	1	36	7
Cali Gour	Eetchy maram ..	.. P	1/16	..		....		1	36	7
Eregai Calli	Vetti Tundu ..	..	1/16	..		....		0	4	4
							Ps.	81	29	5
Fallow lands let to the farmers of Nellibonas curra by a similar detail and on similar terms as those of toda conas curras			....			....		6	41	53
								88	25	78
The curra of Tada Khan			....			....		90	17	11
		Total land rent		..				178	43	9
Svarnadâyam or money rent.										
For 17 cocoanut trees		..	1 6 7							
For 13 Tamarind trees		..	0 17 2							
					1	23	9			
Taxes from seven Bazaars		..			1	33	20	3	11	23
				Pags.				182	9	38

Translated.

(Signed) WM. MACLEOD.

D. No. 4.

Cowle patta to Miandi, farmer of the village of kurkulavari in the Salem district.

You are allowed to cultivate the field Paah Punji which has lain fallow for five years and is registered at one Gunta and fifteen annas paying agreeably to your offer.

For the present year Ananda Rainee * G. Fs.	30
For 2nd year Rekshasa	55
For 3rd year Nala the usual full rent	77½

On whatever may on its being surveyed be judged its fair rent.

(Date) (Signature of the Collector)

* Fasly 1204.

Translated.

(Signed) WILLIAM MACLEOD,
Acting Collector.

1*st November* 1764.

E. (Seal of the Collector) No. 5.

Cowle pattah to karpê Gaud and Amiapah Gaud, Manégers of the Kasba Námkal, in the district of Namkal for the year Ananda.

The wet, and dry lands, gardens, and money rents, exclusive of allowed Inams and Uligamaniams being farmed for the current year Ananda for pagodas P. 578 fs. 43 ch. 48 agreeably to the cowles given to the several farmers of the village, you are authorised to collect the rents of the said village and its dependencies agreeably to the following kists viz.

	Ps.	Fs.	Ch.
In the month of Kartikain	87	0	0
Margali	116	0	0
Tai	116	0	0
Masi	116	0	0
Panguni	58	0	0
Chittirai	58	0	0
Waiasee	27	43	48
Total Pags. ..	578	43	48

You will be careful to collect and pay to the tahsildar of the district, the amount of each kist at the fixed periods under penalty of being obliged to pay a sum as a fine equal to one quarter of all outstanding balances besides the net amount.

You are to get receipts from the tahsildar expressing the coins and amount of each payment conformably to the exchange of cultivation.

You are to give receipts to each individual farmer without delay or excuse expressive of the coins as well as the amount of every payment. You are positively prohibited from making any collection or allowing any collection to be made for darbar expenses, church expenses, village expenses, charity, or for any other purpose, under penalty of losing your appointment, refunding such collections to the farmers, and being severely fined.

No farmer is to be deprived of land for which he may have a grant or of which he may have possession without special leave being obtained.

Fallow lands are not to be occupied without cowles having been obtained.

If emigrants from the country of another government should settle in your village, they shall be advanced cash according to their wants and they are to get fallow lands, at half the rate for the first year which would be paid by the resident farmers for such fallow lands. You are to carry to account every article of collection which may be made in the course of the year, and not included in the *daul* such as casual gross rent, or the rent of lands which may be cultivated after the daul had been settled, &c.

Exclusive of the foregoing rent you are to pay to the pagoda of Namkal, pagodas 21-27-78 being the amount of rent of the cultivated lands belonging to the said pagoda.

In lieu of pay for the current year, you are allowed free of rent, the following fields of dry lands.

Fields.	Number of Goontas.	Rent or valuation. Ps.	Fs.	Ch.
Caliancar Punji	1 ..	4	14	48
Attimaram do.	1 ..	4	[illegible]	65
		9	0	33

which amount or the produce of your Halêkandâyam you will divide equally between you.

Dated the 1st day of the month of Âdi in the year Ânanda corresponding with the 13th July 1794 or the 1st day of the fasli year 1204.

62

* By this, is implied Gross rent of cattle which as belonging to other villages or districts could not on acct. of its uncertainty have been inserted in the daul.

Signature of the Collector.
(Signed) Wm. MACLEOD
Acting Collector.

F. (Seal of the Collector). No. 6.

Cowle patta to Arunachelia, farmer of the customs of the Kasba Raizepur from the 1st of Adi year Ananda to the last day of Ani year Râkshasa (or fusly 1204).

The customs levied on the great roads of Attanur; Patnam and Andagultur, and on the cross roads passing between them, together with the house rent, and other taxes connected with the said Custom Farm conformably to ancient usage, are farmed to you for the current year for the sum of star pagodas P. 476 F. 32 C. 32 which is to be paid to the Tahsildar in the following kists. In the month of

Âdi Pagodas	39	32	56
Avani	39	32	56
Peritasi	39	32	56
Alpisi	39	32	56
Karteki	39	32	56
Margali	39	32	56
Tai	39	32	56
Masi	39	32	56
Panguni	39	32	56
Chittirai	39	32	56
Wayasee	39	32	56
Âvani	39	32	56
	476	32	32

If you fail in being punctual in your payments you shall be fined a sum equal to a quarter of all outstanding balances.

Should you be detected in exacting more than the usual rate on account of any article whatever, you shall be fined fifty fold the amount of such unauthorised collection.

Cloth manufactured for the company and all weavers employed in providing it, are to be exempted from all taxes.*

(Date.)

(Signature of the Collector.)

Translated.

WILLIAM MACLEOD,
Asst. Collector.

1st November 1794.

No. 7.

(Seal of the Collector.)

G.

Cowle Patta to Sheshia and Sésâchlaienyar, Maneyars of the wet lands of the Parmatti watercourse for the year.

Pramadîcha (Fasli 1203).

The wâram $\frac{3}{5}$ (Government's share) from the lands of the watercourse, viz., Tsheis † $443\frac{5}{16}$ exclusive of the Agrahârs and Inâms are formed to you for the current year for the average rent in paddy of 8 ‡ Pudies per Tshei or total Pudies $3551\frac{1}{2}$; $\frac{5}{8}$ of which is to be *Sambou* and the remainder to be car, &c^{a}. &c^{a}.

You will accordingly take the usual wâram from the produce of the said lands during the period of your cowle, that is from all that may be reaped between the 23rd of Âdi of the current year and the 23rd Âdi year Ânanda.

The russums expressed in the Zabita to be collected previous to the two warams being divided, and you are held responsible that no extra russums be collected.

You shall be severely fined if you fail to be punctual, you are to pay in the month of :—

		Padies.
Peratasi	September	147
Tai	January	887
Masi	February	961
Anee	June	738
Âdi	July	$818\frac{1}{2}$
	Total	$3,551\frac{1}{2}$

(Signed) Wm. MACLEOD,
A.C.

* Since the exemption is extended to all Weavers and road custom from cloth the last paragraph is changed accordingly.

† Tshee is 100 Goontas of 32 computed feet square.

‡ Poody is a measure of grain nearly equal to 180 Madras Seers.

No. 8.

H.

Joint obligation of the formers of Maliampatty.

We the formers of the village of Maliampatty belonging to the taraf of Pudupatti in the district of Raizepur, do bind ourselves jointly and separately to be responsible to the sarkar for the payment of our rents for the current year Ananda viz. pags 182–9–38 and agree to make up any deficiency which may occur, if it should seem necessary or proper to the Government that we shall sustain the loss of such deficiency.

Signed by all the individuals who contribute to make up the above sum, and whose names are inserted in the detailed rental of the village C.

1st Novr. 1794.

(Translated.)

WM. MACLEOD,
Assistant Collector.

No. 9.

I.

We the formers of the village of Manjacuppa district of Salom having been indulged by the Government with a loan of Pondicherry rupees 30 for assisting us in carrying on agriculture, do hold ourselves jointly and separately responsible for the said sum which we agree to pay in two equal instalments in the months of Tai (January 1795) and Pangunee (March 95) next.

	Pondy. Rupees
Mian	5
Gunda Mony	5
Chini Tambi	5
Rangah	5
Curria	5
Chini Cupa	5
	Py. Rupees 30 star P. 8–19–55

5th May 1794.

(Translated.)

WILLIAM MACLEOD,
Assistant Collector.

Note.—Each person signs or puts his mark to the sum to which his name is affixed.

No. 10.

K.

State of the cultivation of the Amâni tank of Prantacham, Namkal District, for the month of Alpisi, year Ânanda or from 14th Octr. to 12th November 1794.

Total lands exclusive of Inams Tsheis —	$43\frac{1}{8}$
Of which there is cultivated to this date	12
Dried up to	2
Reaped	1
	3
Crop in the ground	9

The reaping of which will depend on the fall of rain as the tank is nearly dry.
30th of Alpisi year Ânanda.

The sarkar waram of § Tshei was padies †	14
Sold for 4 rupees	$\frac{1}{2}$
Grain remaining	$\frac{3}{4}$

or November 1794.

Translated.

(Signed) WILLM. MACLEOD,
A.C.

§ Tshei is 100 Guntas of 32 computed feet square each gunta.

† Padie is a grain measure nearly equal to 180 madras seers.

No. 11.

Extracts of instructions to Sarva Timma Row Tahsildar of Parmatti.

17th July 1795.

The rent of the villages of your district being now fixed upon for the year Pramâdîcha, agreeably to the examination of accounts made in the cutcherry, and the offers made for each village respectively, you are to proceed to each village to make a *kulear* * distribution upon the spot. In doing of which, you will be attentive to the condition of each ryot, that is, portion of the rent may be no more than the share of the sarkar according to the usage of the village. You will recollect that it is better that the sum should fall short of what is already fixed upon than that this injunction should be deviated from.

By this regulation which had obtained formerly in well regulated Hindu Governments the lowest class of formers were secured against oppression and in an equal proportion with the higher class enjoyed the advantage of industry. But since the Moorish Governments have prevailed, the interior detail of making this distribution which only can protect the bulk of the farmers against the most arbitrary tyranny and taxation has been neglected partly owing to a general corruption and the incapacity of those entrusted with the management. By which means the patêls become in the most arbitrary sense, masters of their villages and there being no investigation made of their assessments they were always rich enough to prevent by bribes a change of system or the complaints of the lower ryots from being attended to.

You are to inspect all cultivated lands with the particular care such as may be held by the patêls and kanakapillays previous to your making the distribution which is to be done with the consent of every individual and determined upon by three of the ryots of each village who must be elected by the others for that purpose; they being the best judges of the lands of their own villages and the most likely persons to make an impartial distribution of rent.

As by the present system the patêls and kanakapillais are deprived of the emoluments usually inseparable from their appointments, you will allow each patêl to hold a portion of land free of rent, the annual value of which to be from 24 to 60 Rar Gopali Chackrams according to the magnitude of the village, and occasionally the number of his family. The kanakapillai to be allowed lands free of rent equal to three quarters of the sum fixed for the patêl when he may be kanakapillai of one village only, but in cases that he is kanakapillai of more than one village, his pay is to be in a smaller proportion and not under any circumstance to exceed 60 Raz Gopali chackrams annually all other advantages whatever usually enjoyed by the patêls and kanakapillais are strictly prohibited under penalty of severe punishment and removal.

It sometimes happens one kanakapillai writes for two or three Villages.

Every farmer possessing a plough is to get a separate cowle specifying by name the several fields held by him, the quantity of lands and value of each, and his total rent for Pramâdîcha, and granting him besides as much fallow land as he can cultivate free of rent for the first year. You are to assure the ryots in the strongest manner that however favourable the seasons may be, no further demand will be made upon them and not to submit to any imposition that may be attempted.

There is every reason to believe that this precaution will effectually stop imposition and the granting them all the fallow land they can cultivate free of rent of the settlement is an inducement for them to exist themselves in a greater degree than if they were to pay for such lands and the more lands of that description they can cultivate the greater the increase of revenue the succeeding year as the usual rates will be paid for all lands which had been cultivated and free of rent the preceding year.

To ensure to the sarkar regular payments of the settlements and to make the farmers feel themselves interested in the industry and prosperity of one another, you will take a joint-bond from the whole ryots of each village by which they shall hold themselves conjointly responsible for the total annual rent of their village and to make up for all losses which may occur by desertion in attention or unforeseen circumstances. But the distribution necessary to make up for such losses can only be made by a special order from the Huzur Cutcherry.

This appears to be a better security for the payment of their rents than that the patêl of one village should be responsible for the whole rents of another village and it does away an abuse which was common that the person whose security was taken generally exacted some advantage from the person's village for whom his security was given.

* That is a distribution extending to each individual who has a plough or pays rent.

As the village Swamy houses had Inams which were escheated by Tippu and it appears the ryots allow themselves to be assessed on account of those Swamy houses you will for the current year allot to each of them from one quarter to one and a quarter Gunta of fallow land.

It is well known the inhabitants will allow themselves to be assessed for pagodas and swamy houses and when they are assessed by their headmen, the collections on such occasions far exceed the disbursement and become a gross abuse.

It is therefore good policy that all allowances required for their religious purposes should be openly sanctioned, by the Government.

No. XXXIII.

To

ASSISTANT COLLECTORS,

Baramahal and Salem.

GENTLEMEN,

My state of health becoming now very critical I shall be under the necessity in a few weeks, if I should not be called into the field of resigning my present situation and have therefore to repeat my earnest request that agreeable to my letters on the subject in October 1797, October and November 98, you furnish me as soon as possible with your field registers and registers or report of heretable lands and imposts, which are still wanting to complete our revenue survey; also with every other document relating thereto which you may have and think deserving a place in our records.

A fair Copy of them is in such forwardness that I hope to have the satisfaction of giving it into the Board, in the course of this month, but still anxious that they may contain every information upon revenue, some spare *sheets* will be added to all the sections that are not, like the survey registers, complete for the reception of such statements as you may not be able to finish before they are deposited in the Revenue Office. If therefore you are preparing any that cannot be finished within a month, you will be pleased to advise me of their subject and extent, that the Board may be informed of the intended additions to this monument of our labours.

I regret that much is still wanting to complete some of the sections; but dispair not of being able, when relieved from the impidiments caused by official avocations to supply their defects, and trust that you will likewise evince, by your future endeavours, the same desire to make them generally useful.

As useful to myself in drawing out my report of our management, and absolutely necessary to those who may succeed you in the immediate charge of your several collections, I particularly request that you will consider your reports on your respective managements as of the greatest consequence and that you suffer nothing except business which cannot be postponed without loss to revenue, to interrupt your progress in them.

Having formerly desired these reports may be illustrated by forms of your pattas, muchilkas, accounts and by your orders and regulations showing how you ascertain the state of agriculture throughout the year and make up your Jamabandi explaining your farmers' conditions of occupancy and tenure, and defining the duties of every class of revenue servants from the Village Karnam, to your head Sirastadar, I shall hope they will be so full and explicit, as to supply, in a great measure, the want of experience, and serve as infallible guides to your successors.

Again, I beg of you to consider the short period in which it will probably be necessary for me to prepare what I may propose, as final arrangements, for the

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