REPORT

ON

TANJORE REMISSIONS

IN

FASLI 1294 (A.D. 1884-85).

BY

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FIRST MEMBER OF THE BOARD OF REVENUE, MADRAS.

1885.

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CONTENTS.

TIRUTURAIPUNDI TALUK.

Kar Crops.

R. Venkatarámaiyar's Scheme.

Inspection of Crops.

58. Suggestion of mistake of field identity.
59. The care with which our inspections were conducted.
60. Further testing of field inspections showed the untrustworthiness of their inspections.
61. Our testing always subjected to their explanation.
62. R. Rágavaiyangár's innocence and S. Vengappaiyar's guilt.
63. The absence of *boná fides* indicated by concealment.
64. Our care to eliminate doubtful evidence.
65. Flood-levels reserved for subsequent discussion.
66. The Tiruturaipúndi Taluk Sharistadar Kristna Rau's inspection tested.
67. The effect of rain.
68. Rice seedlings.
69. Further evidence of the care with which our test inspections were conducted.
70. Kristna Rau's inspection condemned as unreliable.
71. Inspection of a granary.
72. Unsatisfactory issue.
73. Inspection of granaries abandoned as profitless.
74. Oral evidence eschewed as dangerous.
75. The intention was to have tested all inspections.
76. The accounts of the Mannárgudi taluk had to be secured.
77. And re-inspection of fields in Tiruturaipúndi discontinued.
78. The frauds of B. Sáma Rau and V. Gopalaiyangár.
79. Do. of K. Sundararájulu Náyadu.
80. Do. of V. Gopál Rau.
81. Do. of G. Ramaiyar.
82. Do. of D. Vásudéva Pillai.
83. Do. of P. Srinivása Rau.
84. Do. of T. V. Rámachandra Aiyar.
85. Do. of T. S. Virasámy Aiyar.
86. Do. of N. Govindasámy Náyadu.
87. Evidence justifying the withholding of remission may not suffice to justify the incrimination of an individual.
88. The frauds of T. P. Shrinavásalu Náyadu, tahsildar of Tiruturaipúndi.
89. He. as tahsildar, has suffered like frauds in others.
90. And avoided filling up a tabular statement of the frauds in his taluk.
91. Summing up the reasons why the inspections throughout the taluk are unreliable.
92. The taluk and huzur check of the accounts was equally unreliable.
93. Nor could the frauds be limited to any particular heads of account.
94. The accounts of the irrigational engineers availed of.
95. Tallenayar visited by the Collector and excepted.

MANNÁRGUDI TALUK.

96. The reliability or otherwise of the Mannárgudi remission hangs on the conduct of the Deputy Collector and tahsildar.
97. Their plea of honesty is a singular one.
98. The ordinary procedure in the matter of remissions in the Tanjore district.
99. The Deputy Collector had thus completed his annual settlement, and then fraudulently re-opened it, concealing the re-opening.
100. The tahsildar also contended that the re-opening was honest; but his arguments fail.
101. The details are in appendices 19 and 20.
102. The reason for their rewriting the accounts was to conceal the fact that they had granted remissions on reaped crops.
103. An illustration given in Kalavattúr, the accounts proving the fraud of both the Deputy Collector and the tahsildar.
104. The same proved again from the appearance of the fields.
105. And proved yet again from the distraint accounts.
106. Also the fields were all on the same level.
107. If the original accounts could have been made away with, the Deputy Collector might have disconnected himself from the frauds.
108. The distraint accounts were anterior to the general infection.
109. The accounts of the whole Mannárgudi taluk condemned.

NEGAPATAM TALUK.

110. The stampede.
111. And the reason for it.
112. The history of the Negapatam annual settlement. It passes through three phases.
113. The village accountants become prominent.
114. The objection of the tahsildar singular.
115. The remarks of the village accountants apparently honest.
116. But they are altered in the taluk office so as to facilitate remissions.
117. And "struck off" again on the Commission coming.
118. The plea for the defence.
119. The question for the Commission.
120. Improbabilities of the defence.
121. Further improbabilities.
122. The taluk officials did not expect a scrutiny of their accounts.

123. Further absurdities of the defence.
124. The patching-up of the accounts necessarily incomplete.
125. And neither honest nor thorough.
126. Much of the kadapukár remission struck off in order to preclude objections.
127. They had prepared the way for getting remissions on harvested fields.
128. Had got remissions on permanent waste improperly included.
129. And on crops which had never been inspected.
130. And on a string of alterations in the accounts.
131. Evidence of guilty knowledge therein.
132. The jamabandi fraudulently kept open an inordinate time.
133. R. Venkatarámaiyar and the Collector's staff re-appearing.
134. They tried to prevent our re-inspections by flooding the lands and ploughing them.
135. Even seedlings endure submersion.
136. Further details in appendices 6, 12, 16, 17, 18.
137. It was evident that the taluk scrutiny had been a mockery.
138. And that the frauds were not confined to any particular heads of account.
139. The jamabandi was prolonged over three months.

NANNILAM TALUK.

140. Inspection rendered impossible by the delay in the settlement.

MAYAVARAM AND SHIYALI TALUKS.

141. The settlement well conducted by Mr. Sub-Collector P. W. Moore.

KUMBAKÓNAM TALUK.

142. The Kumbakónam tahsildar ensured a reliable settlement in his taluk.

TANJORE TALUK.

143. The settlement satisfactory.

PATUKOTA TALUK.

144. This taluk irrigated from tanks which breached from ryots' neglect.
145. Permanent waste probably remitted.
146. Distraint accounts militate against reliance on the tahsildar's inspections.
147. The season was a favorable one to this taluk.
148. And an average reduction may be struck.

GENERAL CONSIDERATIONS.

Duration of Flood.

149. Inundation of rice-field does not necessarily mean their destruction.
150. In flat Tanjore inundation is only an enlarged form of irrigation.
151. Tempered inundation harmless.
152. The duration of submersion that is harming.
153. Instances of submerged fields yielding crops.
154. Intermittent floods harmless.
155. Even though 12 feet deep.
156. About the floods also they tried to deceive us.

The Collector.

157. Misled and trusting to others.

The Interested Officials.

158. The officials of Tanjore are interested in landed property in their own district to the value about a crore of rupees.
159. Much of the land held by relatives may really belong to officials.
160. The account not accurate, but it must be over a crore.
161. Can an administration thus weighted be pure?
162. Orders of Government necessary.
163. No official drawing more than Rs. 50 a-month should serve in the district in which holds landed property.
164. The scheme should have effect in all districts.
165. Officials should be bound to declare their property.
166. The property of recusant relatives can easily be ascertained.
167. The property of Deputy Collector Rámasámy Shástri.
168. And of R. Venkatarámaiyar.
169. Transfer of Tanjore officials to be gradual, Aiyyasámy Shástri excepted.

Defrauding the Engineers.

Remissions Recommended.

Punishments.

GENERAL SUGGESTIONS.

Simplifying the Identification of Fields.

Giving further Information to Cultivators.

Eliminating Annual Remission Frauds.

Compounding for Repairs.

Revision of Accounts.

Declaration of Property.

CONDUCT OF MY SUBORDINATES.

SUMMARY.

APPENDICES.

REPORT ON TANJORE REMISSIONS IN FASLI 1294 (A.D. 1884-85).

From H. S. THOMAS, Esq., F.L.S., F.Z.S., First Member of the Board of Revenue, to the Secretary to Government, Revenue Department, dated 18th November 1885.

SIR,—On receipt of G.O., dated 22nd April 1885, No. 451, the Third Member being absent on other duty, and the Second Member never having served in Tanjore, it became my duty, as former Collector of that district, "after personal inspection of the locality affected and conference with the Collector and district officers," to submit an opinion as to the necessity for "sanctioning the remission for a single district of so large a sum" as Rs. 6,77,283. Accordingly, I started "as early as possible," and have the honor to submit this report on the conduct and results of my inquiry, following generally the order of events, so that Government may see the positions in which I found myself, and be the better able to judge of the adequacy of the reasons assigned for the conclusions drawn; and for ready reference the results shall be briefly summed up at the end of the report.

2. That the district had suffered a great calamity from the excessive * rains of October and December 1884, which had breached numerous irrigation works and inundated the district, seemed, from the reports of the several district officers, to be beyond doubting as a general fact; the questions was rather one of degree, whether the agricultural results had been as serious as those officers thought, or whether, from any reason, they had been erroneously estimated or misstated by their subordinates. It was a question which presented but few points for inquiry; for to directly ask the officers was, as indeed I found, necessarily to court a reference to their already expressed opinion, while much evidence could not be expected from the land at so late a date as six full months after the ordinary harvest season for the kár crops and two months after the usual reaping of the semba and pishánam rice crops. The area of a whole district was also too wide to be covered to any inspection purposes before the Cávéry water should, in the middle of July, renew the cultivation and obliterate all traces of the old crops. Also, if there had been *misconception and fraud, it could serve no useful purpose* to allow myself to be led about by the misguided and the misguiding, reinspecting just what they thought best to show me, without any means of better guiding myself. In this dilemma I thought it best to see first whether the Revenue accounts would throw any light on the subject. Accordingly, before leaving Madras, I asked the Collector to be good enough to have these in readiness for me, and ready they were on my arrival on the 11th of May 1885.

* Particularised in detail in the letter of the Collector of Tanjore, No. 1871, dated 27th March 1885, embodied in Board's Proceedings, No. 1139, dated 11th April 1885.

TIRUTURAIPUNDI TALUK.

KÁR CROPS.

3. Desiring to first master the system which the Collector and his officers had followed, and passing from those generalities to the details of the Tiruturaipúndi taluk, which, from being the one reported to have suffered most of all the taluks, and the one of which the annual settlement had been *conducted* by the Collector himself,

seemed to be a typical taluk, it was three days before there was any light. With three cart-loads of vernacular accounts, we seemed to be searching for a needle in a bundle of straw, and the hearts of my light office sank before the task. Looking first for traces of what had become of the kár crops* we compared the cultivation accounts (1) kept before the inundation with (2) the assessment account kept after it, and we came on whole columns of entries of kár crops marked off for remission by subordinate native officials, who had inspected the fields late in February and early in March, and professed to have seen and personally estimated these crops as worthy of remission, while by no possibility could the kár crops have been on the ground at the time of their inspection, for the account showed that the land had been broken up, and new crops had taken their place in the same fields months previously. Nevertheless, those whose business it was to scrutinise these accounts, and collate from them and place before the settlement officer the items worthy of remission of assessment, had gravely entered these items in the remission abstracts, and thereby obtained for them a full remission of assessment.

* Kár is a species of rice that, from being tolerant of much inundation and rapid of growth, is usually grown in swampy lands, and got off the land in October, so as to allow of a second crop of semba or pisháṇam rice being raised in the same season. But the term kár, and the mixed one, kadapukár, is commonly used to embrace all the earlier quick-growing rice crops, such as kadapukár, wúdu, aravuthánkuruvai, kalunde, &c.

(1) No. 1 of the Manual of Village Accounts.
(2) No. 4 of the do. do.

4. It will be remembered here that the duty of an inspecting officer is simply to make notes on the spot of the actual state in which he finds each field at the time of his personal inspection. He has no authority to take the evidence of others; he has simply to record the facts which he sees with his own eyes. These men had, accordingly, recorded that whole columns of entries of fields of kár cultivation had been completely destroyed by flood, when in truth they never saw a vestige of even the stubble of the kár, all traces having been thoroughly obliterated by the second crop which had taken its place, on which second crop also they had the effrontery to make the simultaneous remark that it too had been destroyed. Thus they professed to have seen at one glance, on one and the same day, and on one and the same field, both the then standing crop and the crop that, whether harvested or not, had certainly disappeared four months before.

5. It is not open to these men to plead that by any possibility they could ever have thought that they would be justified in taking the evidence of cultivators or village accountants that the kár crops had been damaged months previously, and thereon entering it as a fact they had ascertained by inspection; for never do this class of officers exercise such discretion, and it was not contained in their official instructions in the present year. The kár inspection is also necessarily a separate one, due in December, and it was duly ordered by Rámasámy Shástri, the Deputy Collector then in charge of the taluk; but the tahsildar reporting in January that he could not do it for the floods, the matter was allowed to pass without orders by either the new Deputy Collector of the division, Tellanáyakam Pillai, or the Collector, by whom the settlement of the taluk had been undertaken.

6. It may seem passing strange that, while inspecting the second crop, these inspecting officers should have gone out of their way to certify that the previous crop also had been destroyed; but certify it they did under their own hand, and superintended the collation of those certified items into the usual remission statements, which again they initialled in token of their having checked and found them correct. The only intelligible reason for their so doing is that lands which bear two crops in a season are not entitled to full remission if either one or other of the two crops is harvested, and it was full remission of the Government assessment that had been bargained for by the cultivators, and full remission could only be secured by the double entry.

7. In this exceptional year the bargain was a wholesale one, and the same course was followed generally. I have it on all hands as a matter of public notoriety about which there is no longer any secret. The cultivators unitedly made up a purse calculated at 25 per cent. of their assessment, or, more simply, at four annas in the rupee; and this purse, which amounted to several hundreds of rupees, according to the size of the vattam or group of villages which formed the village accountant's charge,

was given in a lump to the village accountant, so that it was the joint act of the community.

8. It was wise thus to gain the village accountant, and to work through him; for without this functionary's collusion it is not possible in this unsurveyed district for any one else to defraud the Government through the medium of his accounts. The village accountant thus gained, it became his duty to compass the remissions, either by deceiving the inspecting officer, or by sharing the spoil with him. The latter was the easier and safer course; so it ended in the inspecting officer and the village accountant each getting two annas in the rupee, and the whole thing being amicably arranged to the complete satisfaction of all concerned, except the Government, which was to be thus pillaged of its assessment wholesale on a well organised system. This was the plan of payment; still money was not paid gratuitously, not indeed till it was ascertained both that the payment of it was necessary and that it would be effectual, and for this the revenue inspector, who is the normal immediate master of the village accountant, ordinarily arranged between him and the huzur clerk. Other modes of more direct payment also there were in the case of specially extensive land-holders, and of subsequent reinspections, but this was the general plan.

9. Thus it came about that it was necessary for the inspecting officers to make these singular entries about the earlier or kár crop.

R. Venkatarámaiyar's Scheme.

10. Still it may seem incredible that they should have deliberately run the risk of its being detected; for if we could discover it, and it still stands incontrovertible in the accounts, so also could any of the superior native officials have discovered it; and in the course of any ordinary annual settlement, conducted in the usual way, it would have had to run the gauntlet of such dangers that no man in his senses would have attempted it. But it is only necessary to refer to the peculiar plan* on which this settlement was conducted to perceive that everything was pre-arranged for such things being ventured with perfect security. The marvel is how any Collector could have signed and sanctioned such a scheme. Surely, the provision that the inspecting officer's remarks were to be made in "black-lead pencil" might have served to open his eyes to the possibilities of the use of Indian rubber, and of subsequent alteration of entries! Why, too, should R. Venkatarámaiyar have been so precise about "black-lead pencil?" Why could not he have been content with simply saying pencil? Why, because then the natural presumption would be that in such circumstances none but an indelible pencil could possibly have been meant, and the way would not have been clear for the clerks, so that it seems to me that this precision was so marked as to be suggestive. It was not long before that the Collector had himself amended and submitted to the sanction of the Board of Revenue a scheme of his predecessor's, the 13th paragraph of which, by its very strict provisions for the conduct of inspections, clearly indicated the necessity for such precautions, and one of those precautions was that the result of such inspection should be "noted in

* I beg to submit, with reference to Collector's instructions contained in the enclosed note, the following scheme for consideration and orders of the Collector.

(1) As the Collector has ordered that the *claims for remission* should be examined without waiting for the receipt of petitions from the ryots who have suffered loss by the recent floods, I propose to examine the whole taluk throughout. The enclosed memorandum will show the programme I intend to adopt during the examination.

The work should commence simultaneously in all the ranges and be completed by the 20th or 25th February at the latest. The examining officers of the taluk office, the re-examining officer from the huzur and one karnam will compose the examining staff. The former two will examine together in one and the same time, as the azmash if taken up subsequently will cause considerable delay in completing the work.

As there is no time to prepare *olugus* (statement of fields left waste, &c.) previous to the examination, I propose to allow the examining officers to take the adangal account of this year, if completed, or of the past year to guide them in their examination. In this adangal account they may *note the necessary remarks* on the condition of the fields in black-lead pencil as they proceed with the examination. These entries will be made by the huzur clerk, and the taluk gumastah and the huzur clerk should both attest the statement prepared from these by the karnam whom I have purposely named to get up the accounts during the hours of relief of the examining officers. The examining officers should, as a matter of duty, begin the examination at 6 A.M. and close it by 10 A.M., from 10 to 2 P.M. they will have recess. They should resume the examination by 3 P.M. and close it by sunset.

The karnam's business should be done between 11 A.M. to 2 P.M. and 7 P.M. to 9 P.M.

When the examination of a village is completed, the statement of loss thus prepared and the other village accounts should be sent at once to Tiruturaipúndi with a note in the accompanying form. The karnam will be directed to work under my orders and complete the accounts within two weeks after he reaches the headquarter on pain of suspension.

The examining officer should send a *diary* in the form given below by the evening of every day with the vicharippugars of the adjoining vattams, of whom two or three will be directed to wait on the examining officers.

Form of note to be given to the karnam on completing the examination of a village.

Name of vattam.	Name of villages.	Date of commencement of examination.	Date of the close of the examination.	Verification Report.	Remarks.
				No fields subjected to loss left unexamined.	Signed by the examining officers, karnams, puttahmonegars of the village and some respectable ryots.

Form of Diary.

Date.	Name of village.	Total number of the fields in the village.	NUMBER OF FIELDS EXAMINED IN THE		Remarks.
			Morning.	Evening.	
					Here enter the note as to whether the statement of fields examined has been written up to date. (To be signed by the ta[illegible] and husur ex[illegible]ing officers).

(Initialled) R. V.

27th January 1885.

ink;" and this order he had issued in the District Gazette of 20th December 1884 as Revenue Circular No. 5, Jamabandi.

11. Again, the whole scheme entirely eliminates all the usual safeguards of individual responsibility under the expectation of a second inspection by higher authority. The usual plan is for the revenue inspectors, whose special duty it is to inspect and report on the crops, each to inspect individually in his own range, and having sent in his report, he knows not who may be sent to reinspect any of his villages, and the reinspecting officer also is never quite certain that even his inspection may not be once again inspected by the divisional officer. Furthermore, when inspections and reinspections have been completed it ordinarily falls to a different class of subordinates to check the figures, so that here again such entries as those under remark must have been detected. But in the scheme devised by R. Venkatarámaiyar, head clerk and then acting sharistadar of the Collector's office, and incautiously sanctioned by the Collector, it was arranged that both inspecting and reinspecting officers should go together, so that the so-called reinspection was no reinspection at all. It was an arrangement by which the whole inspection of the taluk virtually fell into the hands of the clerks of the Collector's office, for they were to be the so-called reinspecting officers, and if by division of spoil they colluded with the revenue inspector that accompanied them, then the whole matter was plain-sailing to both of them, and the village accountant, being thereon * placed in funds for ready-money payments on a pre-arranged scale, found it an easy matter to square accounts with them.

* Paragraphs 7 and 8 *supra*.

12. The reason assigned by R. Venkatarámaiyar for thus doubling up the inspection and reinspection into one simultaneous affair was that it would save "considerable delay." With just as much reason might he have said that it would save a good deal more to have no inspection at all. The trick was so transparent that it is inconceivable how any superior officer accustomed to guarding the land revenue from frauds could have been taken in by it. It surely would not have been even attempted on any but an officer seen to be very reliant on his subordinates.

13. This trio of the village accountant, the revenue inspector and the Collector's clerk was also protected against the possibility of reinspection by things being run so close that there could not be time for it. They were protected again from the figures even being checked by other eyes, for the trio had themselves to collate the figures from the account† in which they had first made their remarks of inspection, into a remission statement in the vernacular, and again from that to a remission abstract in English, and the head of the trio being a clerk of the Collector's office, it generally fell to him to verify his own accounts, or, if not, it was another of the husur clerks, and they had a common understanding. No one else was allowed to make unpleasant inquiries, and whatever it might please these functionaries to arrange, practically acquired finality.

† Adangal or No. 4 of the Manual of Village Accounts.

14. The taluk officials are ordinarily held primarily answerable for the correctness of the taluk accounts till they pass under the last scrutiny of the Collector's or the divisional office, and so a double and independent responsibility and check is ordinarily maintained; but by R. Venkatarámaiyar's remarkable scheme this again was practically precluded, and everything was kept effectually in his hands. Even the village accountant, as the scheme says, "will be directed to work under my orders, and complete the accounts within two weeks after he reaches the headquarter, on pain of suspension," and so the trio brought in their accounts not to the taluk office, as is usual, but to R. Venkatarámaiyar, and worked immediately under his eye. Some semblance of taluk scrutiny was indeed eventually kept up, for when the accounts were thus got ready, they were sent to the taluk for the usual initialling in token of correctness; but this was required to be done in a time so brief and under such continual hustling by reminders, that it was practically impossible to check them properly. Besides the taluk clerk * who, in the face of his own tahsildar and sharistadar, and in the face of the whole Collector's establishment, themselves committing and confirming the frauds,—the taluk clerk who, in the face of all this could have the hardihood to refuse to initial and to inform against the whole phalanx, and that also to a Collector whom he saw to be in the hands of his officials,—such a clerk must not only have had the Horatian triple brass around his heart, but also must have been much more assured of his own immaculacy in times past than many of them probably are. For the low-paid subordinate Asiatic clerk in such circumstances some consideration must be made. It is intelligible that he should have thought it safe to shut his eyes and profess ignorance; but that officials of the standing of tahsildar and taluk sharistadar are to be held blameless for not having spoken out and told the Collector of what was going on, I cannot think.

* There are the maganam gumastahs whose business it is with the taluk sharistadar to check the accounts of the revenue inspectors.

15. There was another padding thrown in to give the affair a verisimilitude and presumedly to help to blind the eyes of the Collector, though it is a transparent affair. It was provided that the accountant of another group of villages (*vattam*) should accompany the trio. This sounds very pretty as a precaution against the accountant of the village misleading the revenue inspector and clerk, but it is mere padding, for R. Venkatarámaiyar must have known very well that with the land register (paimash account) and measuring staves it is not possible for a revenue inspector to be misled, and the neighbouring accountant being thrown in was a mere paper superfluity. In practice he was dropped out, and even the trio of village accountant, inspecting officer, and reinspecting officer dwindled not infrequently to two, to wit, the village accountant and the reinspecting officer. I have said that R. Venkatarámaiyar must have been well aware of the hollowness of the pretext of saving time; must have been well aware that a single inspector could do work of that nature every bit as quickly as two together, and would do it too a great deal better alone, as he would have the sense of individual responsibility, and the staff available being thus doubled by dividing, instead of halved by clubbing, the work could also be got through in half the time, and time would so have been left for the possibility of *boná fide* reinspection, and the mere possibility, much more the high probability, of such reinspection, which also should have been specially impressed in such a year, must have had the natural effect of making first inspectors cautious how they abused their opportunities. All this must, I say must, have occurred at once to a native revenue officer of his experience, himself a large landed proprietor, whose thus acquired knowledge of detail was his recommendation to his high office. But if we concede, just for argument's sake, that it might have escaped him at the outset, it could not but be forced upon him as the working out of the scheme proceeded under his own eyes, for we shall have further on more and more of such palpable frauds, and if, in all the twenty-eight days he was at Tiruturaipúndi, he had checked the accounts as well as my clerks did in three days, he could not help seeing that the

See Collector's letters to the Board of Revenue, dated 25th February 1884, No. E., 21st March 1884, No. 1479, and 12th May 1884, No. 2693.

whole scheme was nothing but an opening for wholesale fraud and plunder of the Government revenues.

16. Yet again, it has to be remembered that the reign of R. Venkatarámaiyar was complete. He sat as king, all uncontrolled, alone in the taluk of Tiruturaipúndi for a month with the whole strength of the Collector's office, with the tahsildar and taluk office and all the village accountants hanging on his orders, as if he himself were the head of the district, while the too-confiding Collector was far away in other parts of his district, sometimes at Kumbakónam, Negapatam, Tanjore, and so forth. The unique scheme being entirely his own, and the working of it being left wholly to him, and with such absolute trust, it is not surprising that those who desired to embrace the golden opportunity should have done so with boldness, while those who unfortunately had no finger in the beautiful pie would have the very strongest misgivings about daring to reveal it; unless, indeed, they were in the positions of tahsildar and taluk sharistadar, which gave them direct access to the Collector, when they ought to be held answerable for not having reported it.

See paragraph 89 *infra*.

17. There is another feature of R. Venkatarámaiyar's scheme, that it concentrated power and opportunities in himself and the subordinate clerks of his own office, and took it out of the hands of the taluk officials. If there had been no frauds, this feature might not have been as suggestive as it is.

18. Doubtless the Government will be asked to believe that the framer and worker of this unique scheme was guileless to the end and the victim of circumstances. Be that as it may, the scheme at least is primarily responsible for all that has taken place in the Tiruturaipúndi taluk, and, by reflex action, throughout the district; for the whole district naturally watched the action of the Collector and his office, and took courage to follow like courses. Therefore it is that I have been at some pains to explain at the onset the bearings of a scheme which gave such large openings for frauds of an extent and bold nature that in other circumstances could not have been credited as possible. The cultivators knew of the scheme and banded together, as we have seen, to embrace it, and how they came to know of it will be further seen below. The subordinates of the Collector's own office felt secure under it, and behind all was the reassuring belief that R. Venkataramaiyar was the father of it, and that the Collector reposed unbounded confidence—and this last assurance sealed everything; for the Collector is generally the final authority in these matters, and it was never thought possible that the Government would order a further inquiry like that on which I have been deputed.

Though I shall have more to say about R. Venkatarámaiyar later on, I will now revert to the accounts and see further how his scheme bore upon them.

Inspection of Crops.

19. Returning to the vernacular accounts, we shall see what more they have to reveal of the manner in which the inspection of crops for remission of assessment was carried out and how far it is trustworthy for that purpose. Seeing the extraordinary entries about kár crops already mentioned, the same account * was still further searched. In this account is shown every field in the serial order of the distinguishing number attached to each field, together with the name of the cultivator, the crop, and a few more details, and in this account it was that each inspecting officer was ordered by R. Venkatarámaiyar's scheme to enter in black-lead pencil, opposite each number, the state in which he had found that field at the time of his inspection. One of these entries attracted attention as being a little untidy, when it was observed that the Tamil word for harvested † had been first written, and, being in black-lead pencil, had been rubbed out and written over with short ‡ crop of such and such a small extent, though the earlier entry was still just traceable by close scrutiny. Seeing that the effect of the earlier entry was to make the land liable to assessment, and the effect of the substituted remark was to qualify it for remission, the change was at once suggestive. Closer still became the scrutiny of these black-lead pencil entries, and very soon it became apparent that such changes were common, and almost invariably against the interests of Government; and that there were others, such as the following. The earlier entry which signified standing * crop was rubbed out and destroyed † or withered ‡ took its place.

* The Adangal or No. 4 of the Manual of Village Accounts.

† *Aruvadai* or *aruppu*.

‡ *Manipidi má onnuku ombathu markál.*

* *Mahsul.* † *Pál.* ‡ *Shávi.*

20. Kár and wúdu, two species of rice, are sown together mixed in the same field. The kár matures first and is reaped, while the wúdu is left to come on later, just as in dry lands millet, beans, and castor-oil seeds are sown together in the same field, the millet broadcast, the rest in drills, but reaped at three distinct periods, so that rotation of crop is practically obtained and the rains of one short season made the most of. The inspecting officers entered the second or wúdu crop as perished, and wrote off the whole field for full remission, whereas, whether the second or wúdu crop had really perished or not, the fact of the earlier kár crop having been harvested itself sufficed to make the land liable to assessment. But the assessment was not charged. This is another instance in which the account itself is self-contradictory, and no further evidence is necessary to show that the Government has been defrauded of its land revenues. The thing, too, is so plainly protruding from the accounts that it requires to be explained how it came to escape the observation of the Collector's sharistadar and his office. It will be seen in the summaries § of the cases against the earlier and the later sharistadar that they have not, as in the nature of the case they could not possibly have, any satisfactory explanation to offer. In most cases it was difficult to detect the earlier entry as the work of rubbing out had been done very carefully, and the under-entries might have escaped detection, had not attention been drawn to the necessity for close scrutiny by the extravagant entries about the kár crop, and by other peculiar entries, such, for instance, as the following.

§ Files Nos. 12 and 13 of R. Venkatarámaiyar and Shanmugam Pillai.

21. The word "*mahasulil*," "in the standing crop," was found occurring again and again. It is not an idiomatic expression in Tamil "in the standing crop the yield will be so much;" the word "in the standing crop" is redundant, and suggestive of the nominative case. "*Mahasul*," standing crop, having been first written and then twisted into the locative case *mahasulil* (in the standing crop) so as to be able to add a remark which would qualify the field for remission, instead of leaving it liable to assessment, as it would be if the earlier entry was left unaltered. The change being thus suggestive of fraud, H. Sáma Rau, the Collector's sixth English clerk, who had been the inspecting officer and had written it, was called on to explain himself. All unabashed he simply stated that that was his manner of expressing himself; it was the expression he had used repeatedly. It was true he had used it repeatedly for hundreds of fields, and every time at the expense of Government; still cases were pointed out to him in which he had in the selfsame village inspection written in the vernacular "the yield will be so much" without the redundant "in the standing crop" so that though, *tenax propositi vir*, he still adhered to the same line of defence, it was evident that the unidiomatic redundant expression, used too in a place where brevity is studied to the utmost, could not even be claimed as an invariable idiosyncracy. Still his tenacity of purpose warned us to look yet closer. Over the medial *l* in *mahasulil* was a dot like the dot which Englishmen place over the letter *i*. Placed over a consonant it means in Tamil that that consonant is to have no vowel sound after it. In this case therefore its presence proved that the word originally written must have been *mahasul* (*i.e.*, standing crop), the dotted *l* being necessarily a final *l*; but the tenacious one replied: Not so. I was writing standing in the field and from my position being an awkard one for writing, the dot fell a little in the wrong place. It was pointed out to him that there were two dots, one neatly over each *l*, both the final and the medial *l*, in the altered word *mahasulil*, an error in writing that the veriest school-boy could never make, unless *mahasul* had been the word first written, and then changed into *mahasulil*, and that this same writing of two dots was

Mahasulil má onnuku áru markál.

frequent, and that the dots were always exactly over the consonants to which they grammatically belonged. Again, it is the A B C of Tamil that there is but one way of writing *li* in Tamil; you must begin at the bottom of the circle in the soft *l* and end with the *i in one stroke*; it would be much more difficult to write it in two strokes than in one, and, as a matter of fact, it *never* is written in two strokes; but in the case before us the *i* was always a *second* stroke disconnected with the *l* that preceded it, and obviously not written at the same time.

22. Thus, on the face of the remark itself was borne the incontrovertible evidence of change, and these changes being frequently repeated, and always in the direction of depriving Government of its revenues, there was a *primâ facie* suspiciousness about them that called for explanation and further testing. Anticipating that, in the face of such incontrovertible evidence, the defence would probably be admission and justification of change, we were at the pains to examine the fields, and we found that their condition evidenced that the earlier entries were the true ones, and the fields ought to have paid assessment, instead of having remmission granted them on the strength of the fraudulent changes. But I need not enter into these details here because in this case H. Sáma Rau pleaded, and continued to adhere to it, that there never had been any change, a plea that step by step has been shown to be utterly untenable.

23. H. Sáma Rau was pressed rather closely for an explanation on this point, because there still lingered in my mind the possibility that he, an unaccustomed English clerk, might have been overpersuaded and pityingly yielded, out of nothing worse than honest weak-mindedness, to the clamour of the numerous cultivators, and the superior subtlety of the village accountant, and, returning to the point again and again, as the enclosed record of his case will show, every possible opportunity was offered him, short of putting the words actually into his mouth. But honest explanation he had none to give; only with a tenacity worthy of a better cause did he cling to his untenable lie till even he was speechless. It was clearly brought out, too, that he was thoroughly master of the right manner of examining fields so as to preclude the possibility of his being misled, and, strong in his knowledge, he had undertaken the inspection alone, without either accompanying revenue inspector or village accountant of another group of villages.

24. There was no conclusion but that his subsequent entries, entitling to remission, were deliberately fraudulent; with him therefore fell to the ground as utterly unreliable all the remissions based on his recommendations in all the villages with the inspection of which he had been entrusted.

25. And seeing how patent were his frauds the conclusion of untrustworthiness of the remissions generally took necessarily a wider basis, involving in doubt the trustworthiness of those whose duty it was when checking the accounts to have observed these obvious frauds, and brought them to the notice of the Collector, instead of allowing him to pass his orders for remission on the faith of them. But the case against these officials strengthens as the matter rolls, exhibiting a greater variety and multitude of instances which they have allowed to pass unnoticed. So we will return to them later on.

26. Meanwhile, the next typical case we may take is similar to the last, only a trifle bolder. In this same No. 4 account another set of inspecting officers * wrote against a few fields the vernacular word for standing crop, and it was clear that these fields had borne crops, and were liable to payment of assessment. And these remarks being in ink could not be erased. So they were neutralised by a brief foot-note at the end of the account book to the effect that in saying standing crops they meant crops of less than 25 per cent., which it was not possible that they could have meant at the time of first writing, as will be explained in paragraph 28 *infra*. Setting aside the effrontery of such an account transaction, the ink of the foot-note was different from the ink used in the columnar remarks against the several fields, showing that the foot-note was evidently made at a different time to the columnar remarks, and necessarily a subsequent time, and the effrontery of the remark naturally served to draw attention to the ink. It did so with us; it should have done so in the Collector's office also.

* Revenue Inspector Gopalaiyangár and Collector's Clerk B. Sáma Rau.

27. It is true that these particular remarks were few, and that they were in connection with lands situated in a tract that had as a whole been certified generally by the Collector himself to have been seen by him to have suffered from inundation. But the Collector's inspection was only of a most general character,* and never meant, as he himself remarks, to supersede field-by-field inspection, and does not therefore touch the question whether these particular fields were inundated or not, and in an inundated tract there are frequently a few fields that, from being near the village site, near the threshing floor, or for other reasons standing high, are exceptional. That these fields were observed to be thus exceptional and were truly entered accordingly is evident from the remark against them, "standing crop," a remark which, as will be seen below, could not be properly neutralised by a sweeping foot-note.

* Collector's letter, No. 3372, 3rd June 1885.

28. In elucidation of the two preceding cases (paragraphs 21 and 26) as well as of many others that will follow, it is well here to recall that the terms used by inspecting officers are always technical terms with a definite, well-understood meaning, and necessarily must be so, because otherwise there would be no certainty about their exact force, and there would be uncertainty as to the head of remission under which they should be shown, as well as opening for pleading uncertainty when intentionally bringing them under a wrong head, and the same unsatisfactory uncertainty must necessarily trouble also the checking clerks and make it impossible for them to hold any one responsible for exactitude; and without the certainty that there was definite meaning attaching to each of these technical terms of revenue remission accounting, the superior officer passing orders of remission would have no security that the effect of his orders would be what he meant them to be. The return made by him to the Board and Government must also be delusive.

1. For crop lost in the seed beds before transplantation the term is *nátankál pál*.
2. For crop destroyed soon after transplantation *nattupál*.
3. For crop injured by drought or flood after transplantation, and before the grain has set, but yet having a good straw, *shávi*.
4. For short crop, the grain having set but not yielded fully, *manipidi*, which means set grain, and the proportion of the yield is added, or, if the proportion of yield alone is stated, it implies that it comes under the head *manipidi* and no other; *alpa mahasúl* and *swalpa mahasúl* are sometimes used.
5. For utterly destroyed without a vestige of straw even *pál*.
6. For a full standing crop *mahasúl*, because any standing crop short of a full one must come under *manipidi* or *alpa mahasúl*.
7. For reaped or harvested *arappu* or *aravadai*.
8. For grazed off *máttu kutte*.

These terms, then, being definite and well known, it is not possible for an inspecting officer, who writes "standing crop" against a field or any number of fields, to enter a foot-note saying that he meant from the first to mention that the crop, though standing, was so short a one as to entitle it to remission, and that it was only to save writing that once for all he had explained it in a foot-note that covered all the entries, instead of repeating it against each entry; it is not possible for him to plead this, because if he had really meant it, it would never have entered into his head to use the term "standing crop" at all; he would undoubtedly have used the term "short crop," if he used any term at all, or without the prefix short crop he would have briefly designated the shortness of the crop by such words as "má 1 m 9," which means that the yield of a má will be 9 markáls, from which at the same time it is unmistakable that the field is to be entered for remission under the heading "short crops." Similarly, it is quite impossible that standing crop (*mahasul*) could be used in the locative case to mean short crop. It is a wrong beginning for such an entry; the technical term must necessarily be short crop (*manipidi*). Consequently, when we find these terms used in the way mentioned in paragraphs 21 and 26, the conclusion is unavoidable, that the entry first made had a definite meaning very different from that sought to be subsequently imparted to it; and the attempt to change the meaning first entered must be self-apparent to every checking officer, and should at once arrest his attention as irregular and needing explanation.

29. If these irregular uses of terms were so noticeable as to attract our attention, so ought they to have attracted the attention of the Collector's checking clerks and huzur sharistadar.

30. The rule is that inspecting officers shall note against each field the state in which they found it; but in the accounts before us we are met on every page with a very free use of brackets. A bracket runs down the whole or three-fourths of a foolscap page, including 20, 40, 50 or 100 fields in one remark—more fields than from their acreage it is possible to have seen at one view—and with one brief remark for the whole bracketed lot the assessment of every one of them is recommended for full remission. After making every allowance for flooded tracts, it strikes one as just a trifle free-handed with the Government revenues, and any checking officer of ordinary caution should be led to look a little closer at such wholesale liberality.

31. Looking closer and finding that the first entry against the whole wide expanse had been "reaped," which made it all liable to full assessment, surely it ought to have struck him as remarkable indeed that the inspecting officer should have rubbed out the first entry and remarked short crop of 9 markáls in the má, *i.e.*, of under 25 per cent., so as to bring it all at a stroke into the exactly opposite category of being all entitled to full remission. How could this wide expanse of harvested stubble have been metamorphosed into standing crops, and all too of the identically same poor description yielding 9 markáls to the má. The difference in appearance between cut stubbles and standing crops must necessarily have been so remarkable that it could not have escaped the inspecting officer's observation, and, before including such wide areas in one sweeping remark, he should surely have been more than ordinarily careful to be correct.

32. All this should have occurred to a checking clerk or huzur sharistadar of ordinary caution, and the Collector should have been informed, and the inspecting officer called on to explain his suspicious entries. But no such information was ever given, no such explanation ever asked.

33. But supposing the explanation asked, is there a possible answer. There is more than one, but they will not bear testing.

It may be urged with truth that in submerged tracts the overflooded rice grain has the appearance to the eye of being full and healthy, but on being pressed between the finger and thumb is found to be soft and full of water. Supposing that were really the case in the instances before us, the cultivators accompanying the inspecting officer over their own fields would most certainly have pointed it out to him long before he could have made any entry that would make it liable to assessment; and even supposing that he had been too hasty with his pencil, and did not allow of their pointing it out till after he had made his first entry, still once having learnt that little hint he would know it for the rest of the day, and could not go on repeating it times without number in the same day and in the same village inspection. Again, it could not account for the miraculous change from stubbles to standing crop, only for the less glaring changes from standing crop to shot crop could the plea be attempted to be palmed off, and even then it would be tenable for only one corrected mistake, not for hundreds.

34. Another answer, and a specious one and in some few singular instances, as exhibited below,* a true answer, is that the inspecting officer mistook the identity of the field; took No. 50, say, for No. 120, and the remark "reaped," which he had first entered against No. 50, really belonged to No. 120; and so, on discovering his mistake, he had altered the first mistaken entry "reaped" and substituted the true one "short crop." In the first place no such mistake ought to occur, for with the paimash account in his hand and the villagers present to point out their own and their neighbours' fields, it is a lame excuse to plead ignorance of his duty. It is an excuse that can be of no avail in any case but that of a young and inexperienced inspecting officer, and even with such an one it is an excuse that can only have force with reference to single fields taken out of order, and not to whole blocks of fifty or more fields taken in their serial order; and it is a mistake that cannot ordinarily occur more than once or twice; it cannot be put forward as an excuse for numerous entries, page after page, without some very exceptional reason. And if we are to believe that by mistake of number the entry "reaped" that should have appeared against No. 120 had mistakenly got entered against No. 50, then when we come to No. 120 we expect to find its proper entry "reaped" against

* Paragraph 62.

it; but if we find that too remitted in full, then the whole fabric falls heavily to the ground.

35. But the free use of brackets, which swept many fields in under one brief remark (paragraph 30), and the change of all these fields at a stroke from the full assessment to the full remission category (paragraph 31) is rendered still more startling when we find them followed by numerous other fields with the entry "Ditto" against them. The remark that headed the list of dittos was "reaped," which meant liability to full assessment; this being erased and a remark entitling to full remission substituted, then it follows that unless the leading ditto is amended so as to retain its original meaning of liability to assessment, all the dittos are affected so as to practically undergo the same transformation as the erasure, and they are all swept into the string of lands to be remitted their assessment in full. Consequently, the first thought that would naturally occur to any one writing or examining such an account would be that the first ditto in the string should be amplified into the original remark of which it was the ditto. But this was not done; the dittos were never amended, but were all made to do duty for a meaning exactly opposite to that which they originally conveyed.

36. Thus by a singular misuse of dittos was the free-handedness of brackets, and the sweeping changes under them, still further emphasised so that one would think it was sufficiently obtrusive to arrest the attention of the most cursory of checking clerks and huzur sharistadars, unless indeed he were intentionally blind.

37. Again, we find "harvested" entered against a field. This of course would make the whole field liable to assessment; but the liability is whittled away to a minimum by the addition of the remark "so much, the rest withered," so that it results in the portion chargeable as harvested being a very small proportion of the field, while all the rest is remitted, and so the original entry is practically subverted. Doubtless, it is possible that in lands irrigated from reservoirs the cultivator may, on the reservoir running low, elect to save his crop on a portion of a field at the sacrifice of the rest; but the case is very different when, the fields being all necessarily level and subdivided by slight low banks calculated only to keep the water up to the needed height, we are gravely asked to believe that the country suffered from widespread inundation which destroyed or injured all the rest of the field, while this little paltry bit was saved by a slight partition bank that must have been well below the inundation level, if it were in truth an inundation that wrecked all the rest of the field. Entries of this character are suspicious on the face of them, and a very little thought should have sufficed to open the eyes to the necessity for more careful examination of these and other entries.

38. The above remarks have been made on each separate style of tampering with the accounts as it has been put forward* individually as a type of its species: and if singly even the several types of fraud have been shown to be of a nature that both those who committed them † and those who failed in the duty ‡ to check them must necessarily be held inexcusable, what can be said in extenuation when it is remembered that in the case of the committers and the non-checkers these types "came not single items but in battalions;" each type that stands singly in this report obtruded itself on their notice in dozens and dozens, page after page. It is in their cumulative evidence that their true force lies.

* Paragraphs 3, 19, 20, 21, 30, 31, 35, 36.
† Do. 3, 4, 5, 6, 9, 22, 23, 24.
‡ Do. 3, 6, 22, 25, 28, 29, 32, 36.

39. It is also not to be supposed for a moment that my four men and I have exhausted all the types of fraudulent tampering to be found in those three cart-loads of Tiruturaipúndi accounts. Probably we have not detected a half of them, if a tenth; for our business was not prosecution of delinquents, but the ascertaining, as speedily as possible, whether or not the accounts were to be relied on for remission purposes, and, if not, why not, and where not. And as soon as we had sufficiently established the basis of our conclusions, we passed on to other taluks.

40. Again, it must be remembered that if my men and I, so few in number, and having so comparatively brief a time for each taluk, could discover what we have,

how could the whole checking staff of the taluk and the Collector's office have failed to similarly detect them if they were honestly doing their duty to the State. It may be argued that the ordinary annual examination could not be expected to be as close as my special scrutiny; but what I answer is that with such glaring frauds in such numbers the most casual examination could not have helped lighting on one or more such singular cases as should at once have opened the eyes of superior officials to the imperative necessity for closer scrutiny, and with that closer scrutiny the whole plot must have come out.

41. Again, natives are not so reticent to each other as they are to Europeans, and it is not possible that among all those huzur clerks, taluk gumastahs, and hundreds of village accountants and hundreds of heads of villages, let alone aspirants for office, and men with private animosities, there was not one man that did not maintain strict reticence to his countrymen in office about what was going on wholesale and was in every one's mouth.

42. Indeed, I go so far as to marvel how any European Collector even could remain in Cimmerian darkness with such a blaze of iniquity around him. With that direct intercourse with the people which there should be; with that command of the vernaculars which is invaluable, and which, I venture to think, should be even more exacted and encouraged than it is; with the advantages of obtaining information which his position affords, the Collector of a district has opportunities enough of a whisper of such things reaching him, and then, painstaking could have unravelled the rest. But, be this as it may, amongst natives at least these things are freely discussed, and generally known, so that I hold it not possible that the Collector's then acting huzur sharistadar, R. Venkatarámaiyar, and after him the permanent sharistadar, Shanmugam Pillai, and those next to them in office could have failed to hear of these things even by common rumour. But I presume none of them told the Collector.

43. Again, these accounts, while they are to a Collector a foreign language, are to natives readily noticeable in their mother tongue.

44. Again, with R. Venkatarámaiyar's scheme before him, any man of ordinary prudence and experience in revenue matters should have been naturally expectant of some such advantage being taken of such unusual opportunities in such a year of large remissions.

45. When to all this is added the framing of that scheme by R. Venkatarámaiyar, and a strong presumption of his being interested in such remissions by reason of his being largely interested in land,* and finally direct evidence that he himself has committed those very frauds with his own hand in another taluk,† then it is unravelled how he was the prime mover in this matter; how the Collector's office, of which he was the then head, diligently joined him in carrying it out, how the obsequious taluk officials, getting what scraps they could in the general plunder, and some of them faring not badly, kept silence, while the Collector innocently signed away lakhs of rupees of Government revenue under the full impression that it would be a pitiful cruelty to do anything else.

* Paragraph 168 *infra.*

† Paragraphs 133, 134 *infra*, and appendix 12.

46. I wish not to be misunderstood as implying that there was no inundation at all; on the contrary, it was because there was a very real inundation, as admitted in my second paragraph, that it served as a convenient basis to enlarge upon; without such a true foundation the upper fabric of fraud could never have been built up to such dimensions, and my difficult task is to know the stucco from the stone, and to pull down the former without injuring the latter.

47. But to revert. R. Venkatarámaiyar is head clerk of the Tanjore Collector's office and was only acting as Collector's sharistadar till the permanent sharistadar, S. Shanmugam Pillai, joined the office from the Tinnevelly district; and the further question arises what part, if any, had this latter official in the matter. It is the first duty of the highly-paid office of huzur sharistadar to protect the Collector and the Government from frauds of revenue such as those which were enacted wholesale under his eyes, and he had two months in which to inform himself of them, for he joined

the jamabandi office on the 6th February, and the jamabandi or settlement was not closed till 30th March.

48. As R. Venkatarámaiyar must, among native officials, be held principally responsible during the time that he held the office of Collector's sharistadar, so also must Shanmugam Pillai clear himself from like responsibility from the date on which he filled that same high office. I felt therefore that this report would be incomplete if his explanation of his connection with the fraudulent remissions of revenue were not taken and submitted to Government. It will be found in full on a separate file along with all the other explanations of native officials; but here it may be briefly stated that, though S. T. Shanmugam Pillai had only just joined the district, and came presumedly with a good character, so that it is hard to believe that he can so very soon have been in active collusion with the perpetrators of all these wholesale frauds, still, on the other hand, it is not possible to believe that he can be a man competent to hold such an office, and yet have remained entirely ignorant of what it was not only his first duty to specially search for, but what was too self-apparent without searching. His explanation is that he had necessarily to work by means of his clerks, and that, being new, he had no reason for mistrusting them. But, on the contrary, being new, he had no reason for trusting them, and as it appears clearly from the special order, which he is careful to say in his explanation was a special and unusual order, issued of his own caution, that he had his suspicions of R. Venkatarámaiyar's scheme, it follows that having those suspicions aroused, as indeed any one must have had (see paragraphs 25, 29, 32, 36, 40 *supra et passim*) he ought to have checked some of the accounts himself, instead of explaining to the Collector, as he says he did, only the remarks of his clerks, which are all confined to trivial subsidiary matters not immediately affecting the revenue, and studiedly leaving the impression that all matters of importance had been found correct. But so obtrusive, various, and multitudinous are the tamperings with the accounts, that even in exercising this most perfunctory nominal supervision in the presence, as he says, of the Collector, he could not have helped seeing them. This being pointed out to him, he admits, as he cannot help admitting, that in turning over the leaves of the No. 4 account (*adangal*) to find these trivialities that alone were mentioned and explained, he did see the frauds which everywhere studded the pages, and that nevertheless he did not once mention their existence to the Collector, because he did not look upon them as in any way suspicious. Remembering what the tamperings with the accounts were, this was not possible to any man with a knowledge of revenue administration. But whatever he thought of their character, it was not for him to decide upon them; he was, by his own showing, sitting at the same table with the Collector at the time when he noticed the fraudulent tamperings with the accounts detailed above; he held those very accounts in his hand, and was actually referring to them at the time, the duty on which he was employed being nothing else than personally explaining to the Collector the shortcomings in those very accounts, and yet day after day he sat there at the same table wholly withholding from the Collector any mention whatever of these numerous frauds, which were incomparably more important than the insignificant shortcomings in those very accounts which he was gravely expounding to the Collector, and getting the Collector's written orders on the while. When, on the third day of being in the district, I myself pointed out to the Collector those same tamperings with the accounts, he was instantly struck with their fraudulent character, and it was clear both that he had never had one of them pointed out to him before, and also that if he had, he must have thought them suspicious. And yet Súnthiralingam Shanmugam Pillai wishes us to believe both that he thought these account-frauds to be wholly free from suspicion, and also that he was justified in withholding from the Collector all knowledge of their existence, even though he was at the time being employed and trusted in his high office in the special duty of bringing just such frauds to notice, for he was employed in the scrutiny of the accounts then being conducted on Mr. H. E. Stokes' system. Loth as I was to think thus evil of a new man, and not thinking it probable till *pro formá* I took his explanation, we are now driven to the conclusion that Shanmugam knew as well as every one else what was going on, shut his eyes to it, and thereby deliberately failed in his first duty to the Collector and Government. The Collector had just selected him as an outsider from another district, and not unnaturally expected that he would be at least independent

of local proclivities, while he knew him to be sufficiently capable, and had this confidence been justified by this one man alone, such a light might at such an early stage have been cast on Tanjore frauds as should have rendered them futile all over the district.

49. Why did he shut his eyes and keep silence? Was the tide too strong for him? Did he fear that he would bring such a hornet's nest about his ears that his new post would be untenable? It is the most charitable supposition, and it is highly probable. When men are afraid to do right because of the power for mischief of evil surroundings, it is time, in protective encouragement of timid well-meaners, and it is imperative in its own interests, that the Government should assert a superior power, and instil a superior fear of doing wrong, and even of failing to do duty.

50. Seeing to what a height the flood of corruption has run in Tanjore, I submit that such notice should be taken as to give it an effectual check.

51. While considering it my duty to submit, for the orders of Government, definite suggestions of the punishments to be meted out to different individuals, according to the parts severally played by them, I will not burden the pages of this report with them; and, confining myself here to the prime question, remissions, have relegated the conduct of individuals to so many appendices, one for each individual, forming each a file of the original evidence against him, a summary of its bearing, and of his explanation, completed with the conclusion to which it seems to point in the matter of punishment.

52. Some of these are simple cases of ordinary revenue frauds that could be dealt with in a page or two; some again are intricate matters of account hidden under the subtleties of a clever defence, which have taken much labor and space to unravel and represent in their true light. One of these covers 13 pages of closely printed matter in the summary alone. Of all these intricacies, which are necessary for proof, I have lightened the pages of this report, relegating them to the appendices, so that while it will be easy for Government, by reference to those appendices, to satisfy itself in all detail on any point, still here, in the body of this report, the several types of fraud will be touched but briefly, so as to present an outline sketch of the position for remission purposes, so as to show why in certain cases I have been unable to trust the inspection reports on which the remissions where based, and why in other cases I have concurred with the conclusions of the district officers. I need hardly add that in every case every individual has had the fullest opportunity of explaining himself. In every instance the original records were placed before them, and the items of account which formed the *primâ facie* points against them were indicated, and every assistance was given to the making of an honest defence by telling them plainly why it seemed to us that the entries were fraudulent, and what other accounts went to support the view, so that in no case could the accused have the plea that he was lost in a maze of accounts which he only half understood. In every case it was made easy for him to make a defence if there were an honest one possible. So that there is nothing left for any of them to plead that is not already on paper in their several depositions or subsequently submitted letters, for, when asked, copies of accounts were freely given with time to consider a defence with the aid of counsellors. In point of fact no one of them had any difficulty in making the most clever defences that the nature of the inculpating circumstances admitted of, excepting only R. Rágavaiyangár whom I have acquitted of fraud.

53. But it has yet to be explained why the inspecting officers first entered one thing and then changed it to another. Why did not they at once enter the remark which entitled to remission, and then there would have been no signs of change. Why, because the bargain with the cultivator had not yet been concluded. It was the first breaking of the ice for a bold scheme of wholesale remission, and it needed to be demonstrated to the cultivator that in the inspecting officer's hands practically lay the power to remit or assess; accordingly, he wrote in the fields what would undoubtedly render them liable to assessment, unless the ryots paid him to change it. Also it was safer to write the truth in the open daylight before any number of strangers' eyes in the fields, who would be looking over his shoulder as he wrote, and it would be easy to make the change at home at night, when no one would know anything about it, or, at any rate, not be able to give any but hearsay evidence; and so the safe hearsay spread through the participating village accountant, till the village accountant was made the medium of a wholesale village transaction; and in the later-visited villages the villagers would be prepared, and only watching the character of the inspecting officer, whether he would be honest and uninfluenced, or amenable to a consideration; for honest men also there were, as we shall see below, and the villagers had to beware of them, as the dishonest inspecting officers had to beware of making false entries in open daylight before the very eyes of numerous unknown villagers. When once the ice was fairly broken, and the example set by the Collector's staff in the Tiruturaipúndi taluk became generally known, courage grew, and the boldness of some of the remissions in other taluks will be seen to surpass even that of their exemplars. But the ball was set rolling by R. Venkatarámaiyar and the Collector's staff; and when we come to Negapatam, it will be seen that they were not slow to follow up their successes in other taluks also, and so cut in to take a hand at a second sharing of plunder of Government revenues.

54. But it has been said above (paragraph 22) that we did not content ourselves with examination of accounts; we inspected also the fields to see if they supported the conclusions we had arrived at from the accounts. We did so in the case of H. Sáma Rau above noticed, and in the case of as many others as time allowed; and here it should be borne in mind that the object of these our reinspections of fields was not the incrimination of inspecting officers, but the ascertaining whether or not their inspections, on which the grant of remissions rested, were to be accepted by us, as they had been accepted by the Collector, as trustworthy. Anticipating the possible argument that the alterations of the pencil record, by rubbing out the first entry in the No. 4 account and substituting another, were *bonâ fide* corrections from mistaken entries of inadvertence to more correct entries on closer examination, we wanted the fields themselves to tell us which were the correct entries—the earlier and rubbed-out or the later and remaining entries. To ascertain this we did not go wildly inspecting all over the country generally, with no definite purpose; but, selecting typical cases in which the accounts showed clearly that there had been a change made in the record, we tested those particular fields only, examining them to see whether they supported the earlier entry or the later; for, if the facts seen on the face of the fields supported the earlier entries in the accounts, then the later entries were fraudulent; whereas if they supported the later entries, then the later entries were *bonâ fide* corrections. Now, the difference between the appearance of reaped fields which have borne a full crop or a short crop being less marked than the difference between fields which have borne a full crop and no crop at all, we preferred to select, where possible, the latter class of fields as affording evidence of the clearest and strongest character.

55. An instance of this may be taken in the testing of the inspection made by R. Rágavaiyangár, seventh English clerk of the Collector's office, accompanied by S. Vengappaiyar, third-class revenue inspector of the Tiruturaipúndi taluk, the full record in whose case is put up in a separate file to allow of orders being passed on the individuals, though here we are primarily concerned with the influence of their action on the remissions. In the village of Kurumbal, in the Tiruturaipúndi taluk, against field No. 197, with sub-numbers 39, 53, the original black-lead pencil entry in the No. 4 account had been "harvested" (*arappu*) for it was still traceable, though it had been rubbed out, and "pál," which means "utterly destroyed without a vestige of straw," was written over it. These two remarks were in as full antagonism as could well be wished for evidential purposes. Which was true, the earlier "harvested" or the later "utterly destroyed?" To the mute field we looked as a witness not to be suborned. What was our surprise when we found that even here an effort had been made to thwart our arriving at the truth! The field, though divided into three portions, and belonging to two different parties, had been ploughed all over. Selected, as our fields were, from the accounts, the village accountant knew which we had selected before we could go to the spot, and so there was opportunity to anticipate us. But the attempt was a failure; for, not having been irrigated for want of water, and the rainfall having been insufficient, the well-baked soil of an Indian rice-field was too hard to allow the plough to enter; the plough had only scratched

the surface, and, as the Indian plough has not a mould board that overturns the sod, the surface of the field was still visible, and there were still the clearest evidences of the field having been harvested. There were good stout stubbles in abundance, there was no lack of fallen grain; the grain too, being picked up and broken with the thumb nail, was found to be full and sound as from a ripened crop.

56. In explanation of the fallen grain it should be remembered that rice differs markedly from wheat in clinging so loosely to the ear that, though hand-reaped and carried with care, the slightest unavoidable shake suffices to separate a proportion of the grain, and to leave it fallen on the reaped field as evidence of a crop having been harvested. Trodden in by cattle, picked up by birds, gleaned and stored in holes by crabs, not by field-rats in Tanjore, it may disappear; or moistened by rain it may sprout and present the clearest possible evidence of having been ripened grain, or, withered by the sun after sprouting, it may again disappear, so that, while its absence need not be a negative proof, its presence is a positive one.

57. Confronted with the testimony of the field the revenue inspector tried every means of shaking its evidence, suggesting that the grain might have been let fall from other crops carried across the field to the threshing floor. But no; the grain was not dropped in a line of carriage, but was evenly distributed all over the fields, including the very corners, and the fields themselves were in no such line of carriage but in a corner, and no one carrying crops would have been at the pains to carry stubbles also and to make them take root all over the field.

58. The revenue inspector suggested error of number, or, in other words, of field identity, the field to which we referred being possibly different from the field to which he referred. But here again the evidence was complete; the boundary mark on two sides was the drainage channel, with the river next to it on one of those sides; on another side was the disused old embankment of the river's former course; on the fourth side was a high ground of dry land. So that neither he nor we could possibly have mistaken the identity of the field.

59. This field, No. 197, has been thus dealt with in detail as a typical case, and, to show the care and exactitude with which we made our inspections, taking our notes then and there on the spot, with indelible pencils, and putting in attested copies of these notes for the information of the inspecting officer called on to make his explanation, and copies of these notes will be found bound up with every separate file of a case of inquiry. Though not unable to converse direct with the people in the vernacular, and to myself examine the Tamil accounts and the field register, still I took the extra precaution of never going alone. I had always D. Vethagiri Aiyar, who is a competent tahsildar, with me, and on this occasion I had also the Deputy Collector of the division.

60. It does not seem necessary that I should enter with the same exactitude into fields Nos. 239, 240, 241, 248, 249, in the same village, and Nos. 32, 33, 34, 35, 36, 51, 52, in Gnyánanáyakapúram, a hamlet of Vélúr, and other fields in Vélúr proper, and in the Manili village. They are all entered in full detail in the file of the record of the case against R. Rágavaiyangár and S. Venkappaiyar; suffice it here to state that they all tend to show beyond a doubt that the inspections of these two officials are not to be in the least relied on for remission purposes.

61. But though the evidence in each case was for remission purposes thus carefully gone into, it was never considered complete till the inspecting officer himself was given an opportunity not only of clearing himself by way of explanation, but also of throwing on the matter any light that might be possible from his point of view.

62. So doing in this case it came out very clearly that R. Rágavaiyangár had been duped throughout by S. Venkappaiyar, a revenue inspector of sixteen years' experience. How I came to the conclusion that the former was innocent, and the latter guilty of deliberate fraud, is detailed in my summary of their case. Here it is enough to say that R. Rágavaiyangár's having, in his ignorant simplicity, been made a party to S. Venkappaiyar's fraudulent entries, does not make those entries one whit the more reliable for remission purposes. The whole inspection made by these two must be condemned as utterly untrustworthy for remission purposes. It may also be added here that opportunity was given for the revenue inspector altering the remarks written by the clerk, and the handwriting of the two is so alike that neither can tell them apart.

63. The fact that so much pains had been taken to erase the evidences of having harvested in field No. 197 of Kurumbál (paragraph 55), by attempting to plough when the field was not fit for ploughing, is a significant indication of a desire to conceal facts, of *malâ fides* rather than of *bonâ fides*. We had a like instance elsewhere of a whole field laboriously dug up by hand labor with a hoe (*manvetty*) because the soil was still too hard for the plough; and there was no true agricultural reason why in either case the soil should be turned at that date though I made careful inquiry. We had instances later on in another taluk of fields being irrigated unnecessarily deep for no rational purpose but concealment. The generous European mind prefers to look upon all these little deceptions unsuspiciously, referring them, if possible, to some ingenuous source, but constant repetition without an available honest reason, sought for though it be, brings unwilling conviction.

64. As another evidence of our scrupulous care not to be misled into unjustly thinking ill of any one, it may be noticed in passing that we took no oral evidence; we preferred to be led only by the evidence of our own senses, derived from things seen in the accounts and in the fields, and even these were subjected to adverse criticism.

65. Both sky and soil were brazen, both direct and radiating heat were at this season of the year intense, and inspection had to be continued till the sun was high in the heavens. Suffering severely from sun headache, I sent the Deputy Collector, Tellanáyakam Pillai, out to inspect in company with two of my men, D. Vethagiri Aiyar, who is a tahsildar, and B. S. Rangaya Náyadu, whose salary is Rs. 200 a-month, while I kept my tents that day, thinking that with three men of such position the results should be reliable. But there was a conflict of opinion about flood-levels which proved very useful in the end, so I shall reserve it for discussion under the accumulated light thrown on it by all our inspections in this and other taluks, though careful note was taken of it at each one of them.

66. But confining ourselves for the present to our immediate question, the reliability or otherwise of the inspection entries, on the faith of which the remissions had been granted, the next inspection tested was that of the Tiruturaipúndi taluk sharistadar, Kristna Rau, and, warned by the conflict of opinion above mentioned, I resolved always to be present myself, though I suffered and it ended in my being completely prostrated for a time, but only for a time.

67. Heavy tropical showers had now fallen with local partiality, and it was feared that in the villages where they had fallen we should find our testing of inspections frustrated by the characteristics of the stalk being in some measure less marked. But instead thereof, we found that the stubbles were too silicious to be so easily affected, and the rain had become our most useful ally by causing the trodden-in grain to germinate and spring up, and when we walked into a field that the taluk sharistadar, Kristna Rau, had recorded to be utterly destroyed (*pál*), we found it freely studded with bright green seedlings of an inch or two high, which arrested the eye at once.

68. Among the crowd of landlords that accompanied us about their fields, was one native gentleman of considerable wealth, the leading man of the landed gentry of the place. Why he was so active did not appear just at first, till afterwards we came to his own holdings on which remissions had been wrongly obtained. All the morning long he plied us with subtleties. Oh! no, that was not a paddy seedling, it was a particular kind of grass, he said, and he gave the distinctive Tamil name, and was following it up with a Tamil dissertation on grasses, when I quietly dug up the seedling, and showed him the grain of rice from which it sprung still adhering to it. Then, again, there were seedlings springing out of the clumps of stubble. Those, he said, were not seedlings, they sprung from the roots of the stubble; and he was preparing to tear up the clump of stubble and confound me. But I preferred to do it for myself, and, separating the talks with a careful hand, again the unmistakeable rice seed, wrapped in its husk, was seen still adhering to the young seedling which sprang out of, and had not yet absorbed it. This was the gentleman, who, like another Falstaff,

had been at the pains to have a field hand dug all over to prevent our inspection, and commenced by telling us it was not his, and that it did not even belong to the village we were inspecting, but to another.

69. But why do I dwell upon these details? Not so much to show the frauds with which they sought to throw dust into our eyes at every turn, as to satisfy the Government of the pains we took to be certain of our facts. The eye is soon educated to the distinguishing of rice seedlings from grass at a glance, without any necessity for stooping to handle them, and there is no real room for any possible uncertainty in the matter.

70. In the village of Shinkalánthi not only did we find that a field, marked by the taluk sharistadar as utterly destroyed (*pál*) by the floods, had been evidently harvested, but we found others on a lower level admitted by him to have been harvested and others close by on the same level admittedly harvested, and lands entered as having been a short crop with all the appearance of a full crop. The details are to be found at length in the file and papers relating to this officer. In brief, all that it concerns us here to note is that the inspection notes of this officer are as replete with false entries as those of others, and no reliance can be placed on them for remission purposes.

71. While engaged in one of these field inspections, that in Manili above mentioned, a ryot came up to me, and told me that a certain individual who had by bribery received large remissions had all the while reaped excellent crops; that he would show me his granaries full, and that hearing that I was coming to inspect the fields of his village the next morning, the said ryot had in the previous evening hurriedly screened in all his granaries with leaf-screens so that they should not be visible to a rider, who otherwise would be able from the saddle to see them over the wall. I went, and sure enough there were the new leaf-screens all round the top of the brick wall which enclosed a courtyard; after a little banter the man invited me to enter the yard. It was as full as it could hold of ricks made of twisted ropes of straw which bound in ricks full of pure grain. He said it was all last year's crop; but close observation of the husk will soon show the difference between last year's rice and fresh rice; and eventually he admitted that all the ricks but one contained fresh rice in the husk.

72. There might perhaps be no moral doubt that the man had reaped good crops though he had received remissions freely, that his courtyard was of dimensions calculated to hold the number of rick-like granaries that would supply him and his household with food for the twelve months as well as seed grain for the coming year, that he had retained enough to fill it full, and had realised on the rest while the price of grain was high, and that he had endeavoured hurriedly to conceal all this from me by an unusual leaf-screening; but actual proof there was none—for looking up in the accounts the extent of his holding, striking out his remitted fields, and calculating what might be an ordinary outturn from his remaining unremitted fields, I found it still to exceed the quantity which I fonnd in the granaries, and which the ryot said was all he had ever reaped on all his holdings.

73. So it was obvious that evidence of this nature was of no practical use, as it could never lead us to a positive certainty, only to an unsatisfactory suspicion, which could easily be flanked with so much hard swearing as to put it out of countenance. So I promptly eliminated that line of inquiry as profitless.

74. Oral evidence that he had sold a quantity of crop was proffered, but I did not take it; for it would have led into innumerable intricacies, and I had resolved from the first to eschew such a very unreliable source of information. I preferred to keep to inanimate things which were under no temptation to bear false witness, to wit, accounts, fields, gauges.

75. Thus we had thoroughly tested the reliability of the inspections of three batches of inspecting officers and had meant to go through all the officials who had been employed to inspect in the Tiruturaipúndi taluk, and had examined the accounts, and singled out suspicious-looking entries against each, meaning to inspect those fields, but these inspections take time, especially when, the villages are some miles from camp, and events were occurring elsewhere which called us away.

Huzur Clerk H. Sáma Rau, paragraphs 21—24.
Do. R. Rágavaiyangar *cum*
Revenue Inspector S. Venkappaiyar, paragraphs 55—62.
Taluk Sharistadar Kristna Rau, paragraphs 66—70.

76. Rumours reached me in Tiruturaipúndi that the accounts in the Mannárgudi taluk were being rewritten. I scouted the extravagant notion, and took no notice of it. The rumour grew, but still I put it from me as impossible, and went on with my Tiruturaipúndi work. But still rumour was positive and particular in detail, and I was urged to go there at once, or it would be too late. *I thought it was a trap to* make the Commission ridiculous, and declined to go; but I thought it prudent nevertheless to quietly take such precautionary measures as would involve us in no false position should the rumour turn out to be a mere trap; but which would at the same time secure true information, and prevent the accounts from being further tampered with. While going on with my work at Tiruturaipúndi unconcerned, and appointing a field inspection for the next morning, I instructed two of my men to start after nightfall, and, reaching Mannárgudi before they could be expected, to go to the taluk office with a written authority from me requiring the tahsildar to place his annual settlement accounts under their seal, but his own lock in his own office. Arriving at dawn, quitting their cart, and strolling up to the office unrecognised, they found it full of village accountants writing up accounts, with all the clerks and the tahsildar too at work, early in the morning. In short, the taluk office had just the appearance such an office wears when the jamabandi is in full swing. This was extraordinary, as both the Collector and I had been informed by the divisional officer, Deputy Collector M. Tellanáyakam Pillai, that the jamabandi of this taluk had been closed about a month ago. Thereon Rangaya Náyadu produced his authority, and insisted on my orders being promptly carried out. The accounts being thus secured, he at once returned from Mannárgudi and reported to me at Tiruturaipúndi that the rumour was true, the accounts were being written up afresh, and he had secured evidence thereof in the old and new account together; though the tahsildar, Dévasagáyam Pillai, had denied that anything of the sort was being done. That denial the tahsildar afterwards persisted in before me.

B. S. Rangaya Náyadu and
D. Yékambar Aiyar.

77. Like rumours came from the Negapatam taluk also. Seeing that they were verified by facts in Mannárgudi, and that I could not keep pace with events in these two taluks if I gave more time to Tiruturaipúndi taluk, I abandoned the further inspection of fields in the Tiruturaipúndi taluk, and marched that night for Mannárgudi. We had, however, already examined many of the accounts preparatory to the inspection of fields, so I took those memoranda of examination with me, and though it was necessarily at a later date that the clerks concerned were placed on their defence, still I may as well dispose of them here, so as to complete the affairs of the Tiruturaipúndi taluk.

78. Collector's fourth English clerk, B. Sáma Rau, and Revenue Inspector V. Gopalaiyangár conjointly submitted inspection notes on which Rs. 44,847-15-8 were remitted, out of a total beriz of Rs. 44,956-15-6, or only Rs. 108-15-10 less than the whole land revenue of the villages which they inspected. Some of these remissions were arrived at in the manner shown in paragraph 28 *supra*, others by certifying to fields being entitled to remission, though they could not possibly have seen the crops, for their own incautious word "fresh sowing" showed that all traces of crop or no crop had been removed before the time of their inspection, by the land being broken up for the "fresh sowing." Though bound by the Collector's circular to make estimates of short crop only from the crops preserved for inspection, they made their estimates from the stubbles of the reaped fields, and giving no sign that they had done so, left the impression that they had properly estimated from the standing crops, and so remissions were given on what were reaped fields. Not content with these frauds, in which B. Sáma Rau had joined him, V. Gopalaiyangár, after the account had been handed him signed by B. Sáma Rau, interpolated, just above B. Sáma Rau's signature, "the first crop also has been destroyed." The manner in which the remark has been squeezed into inadequate space shows it could not have been there at the time B. Sáma Rau signed under it, or he would have left proper space when signing: and B. Sáma Rau, if his statement is worth anything, says it was not there when he

closed the account with his signature. The ink in which the interpolation is made is not the same as the rest of the remarks which B. Sáma Rau has signed, not the same as B. Sáma Rau's signature, but just the same as V. Gopalaiyangár's signature. It is unfortunate for these forgers that every one is not supplied with the same ink in India. Inks are locally made in the mofussil, some on one recipe, some on another, and there are inks which look exactly alike at the time of writing, but one dries brown, while the other dries black. The whole thing is so apparent that Fourth-class Revenue Inspector V. Gopalaiyangár has to admit it. The effect of this interpolation has been that double-crop fields which would have been charged assessment on account of their having borne a first crop have been fully remitted.

79. K. Súndararájalu Náyadu, seventh vernacular clerk, Collector's office, has been at the pains to write twice over down the two columns relating to first crop and second crop, that the crop had been lost, so that both crops would be held to be lost, and the remission be full remission, though by no possibility could he have seen anything whatever of the first crop, all traces of which had been entirely removed in preparing the land for the second crop; and his defence shows that he knew he had no right to say anything about the first crop which he had never seen, and never could have seen.

80. V. Gopál Rau, though second municipal clerk, had revenue experience, and being employed on inspection duty, wrote "harvested" in ink, and scratching it out, wrote "crop lost" above. The one writing is traceable under the other, and the difference in inks shows difference of time and circumstances when making the second entry, which entitled the fields to remission. Like others, he certified to short crops which it was physically impossible for him ever to have seen, and these crops which he says were short from being injured by floods were in villages which the Engineer's accounts show never had a breach in any irrigation work anywhere near them. In all the villages in the Tiruturaipúndi taluk which he has inspected, and in all the remissions for short crop which he has estimated, and they run up to nearly five thousand rupees (Rs. 4,954), there is not a single case in which his estimate of short crop has exceeded 9 markáls per má. Nine markáls per má has been the stereotype highest estimate in every case. It is not possible that in all the thousands of fields which he inspected there were none in which the short crop exceeded 9 markáls per má. But 9 markáls per má was safely within 25 per cent. of the lowest rate (*dittam*) in any village, and so entitled to full remissions. Though the deponent states that the entry arose from his having harvested the crop in several instances and found it always so, it is an affront to the intelligence to ask us to believe him, and there is no other credible explanation of the stereotype entry as that of the highest crop, except that it was made with the view of always ensuring full remission.

81. G. Rámaiyar, third vernacular clerk, Collector's office, certified to kár crops having been short crops, when he can never have seen them, as they were reaped long before he inspected the fields. Like others, he has tampered with the record, rubbing out the earlier entry which rendered liable to assessment, and substituting one which entitled to full remission. He inspected fields in the Negapatam taluk also, and there the fields too bore witness against him.

82. D. Vásudéva Pillai, eleventh vernacular clerk, Collector's office, estimated with exactitude the short crops on fields of kadapukár crop which he had never seen in crop, pishánam having taken its place at the time of his inspection.

83. P. Srinivasa Rau, second English accountant, Collector's office, has estimated crops he never saw, and his notes bear the usual rubbings-out in his entries, inadmissible elsewhere, and usual only in this Tanjore jamabandi, by which crops set down to pay assessment have been converted into crops entitled to full remission.

84. T. V. Rámachandra Aiyar, eighth English accountant, Collector's office, instead of making field-to-field inspection notes, boldly disposes of the land revenues of a whole village at a single stroke, with the one general remark at the end of the account that the whole village of Ovarúr was destroyed by flood. From our inspections of other villages this is a highly improbable eventuality, for the destruction depends, as distinctly proved again and again, on the *duration* of floods, and higher lands drained off earlier than others, and were none the worse for their temporary immersion. Again, when in another village he does estimate from field to field, he has in February estimated the yield of a class of crop that must have been off the field in the previous August. He has estimated it so as to entitle it to remission. He has entered "destroyed young" some kadapu that must have been harvested long before his inspection, and has proposed for remission as "destroyed green" a crop that has since come to maturity and been harvested.

85. T. S. Virasámy Aiyar, third vernacular accountant in the Collector's office, has stated that the first crop was destroyed when the circumstances were such that he could not possibly have seen the first crop, for another was admittedly standing in its place. He has made entries harvested, and then qualified them by adding eaten by caterpillars, so as to bring what stood answerable for full assessment under full remission; whereas the fact of the crops having been cut and carried when he saw the fields is sufficient evidence that he could not possibly have seen the caterpillars eating them. He says he saw that other fields had been eaten by caterpillars, and so he concluded it; but he has to admit that he had no such evidence with reference even to fields adjoining the ones on which he makes these amended remarks, for we have accounts in our hands while examining him.

86. Fourteen thousand rupees have been remitted on the inspection notes of N. Govindasámy Náyadu, acting mukása and confirmed chattram clerk. Here, as elsewhere, we find that first crops that could not possibly have been seen have been remitted; but there is this difference, that this inspecting officer distinctly records that he did not profess to have seen them; he distinctly records that it is only hearsay that they had been lost, and, having so stated, it reflects not a little on those whose duty it was to prepare and scrutinise and sanction the remission statements, that these crops should still have been remitted in full. Again, he has stated his opinion—a mere opinion—that the second crops could not come to anything, and on this, again, without any further inspection at crop time, they have been remitted in full, a matter that reflects very badly on the taluk and Collectorate staff engaged in the jamabandi.

87. The estimate of crop is also somewhat lax, but it admits of two interpretations, so that as regards the individual one is bound to take the more favorable view. As regards the remissions, however, the case is different. Ordinarily the assessment is due, and in the face of this presumption the case made out for remissions should be clear and trustworthy before they are sanctioned.

88. Not least responsible of the inspecting officers is J. P. Shrinavásalu Náyadu, the acting tahsildar of Tiruturaipúndi. He inspected twenty-two villages and submitted inspection notes on which Rs. 31,434-14-3 were remitted out of a total beriz or available land revenue of Rs. 32,234-7-10, so that in all the twenty-two villages only a sorry trifle of Rs. 799-9-7 is left as Government revenue. In some villages there is a balance of 5 annas 3 pies, of Rs. 1-9-9, of Rs. 9 odd, and of Rs. 17 odd, to the credit of Government, while in many others not an anna is left to Government. Indeed, omitting the dry crops, on which there could be no remissions, he has brought under full remission every available item of Government land revenue, and exhausted pretty nearly every type of fraud to compass it. He has certified to the destruction of first crops which he cannot possibly have seen. He endorses palpable alterations by which fields certified as liable to assessment because of their yielding a crop are transformed into fields entitled to full remission. He has done this by obviously unidiomatic additions, and by interpolations out of columnar order and out of keeping with the rest of the writing, and by other means, all methods which should at once have caught the eye of any honest checking clerk. He has over ridden the accounts of a whole village and brought it all in at a stroke for full remission by a sweeping entry on the cover of the account book that all the short crops mentioned within were crops of less than 25 per cent. In another village he has made a like sweeping remark that all the earlier crops, *kuruve* and *múdu*, crops which he cannot possibly have seen, "must certainly be brought to remission." Another such sweeping remark in another village adds the information at the foot of a statement that all the first crops in the village were destroyed, though we are certain he did not see one of them. He has estimated the yield of fields after they had been reaped, and always for the purpose of full remission. He has rubbed out earlier entries which made the land liable to full assessment, and had written in their place new ones entitling the fields to full remission.

He has submitted to the Collector accounts for remission which professed to be the result of inspection, though there was not an inspection officer's note on a single field in the village.

89. Added to all this in his own inspections he has officially reported that "all the kadapukár losses had been inspected," when he knew that none of those crops could have been inspected, as they were not standing at the time of inspections. Besides the remission of Rs. 31,434 on his own inspections, he, as tahsildar, has sat by the Collector at jamabandi time looking on while like frauds were being enacted on all hands, and remissions to the amount of about $2\frac{1}{2}$ lakhs of rupees were granted in his taluk alone.

90. The frauds in his taluk came under almost every conceivable head. We tabulated such as we had discovered types of, and required him to fill in the tabular statement village by village. We had not sufficient establishment to do this; he had. By so tabulating we should have been able, had he filled in the statement, to tell exactly village by village every remission that had been wrongly given, every subordinate down to the village accountant that was responsible for it. We gave him, his taluk sharistadar, and his clerks full information as to how to fill in this statement. But soon numerous difficulties were represented, and the Collector supported his objections. It became very clear that there was a fixed determination not to fill in that tabular statement, and I had to give it up. When we gave the statement to the tahsildar to fill in our impression was that it would reflect mainly against the Collector's clerks, and that consequently the tahsildar and taluk staff need not hesitate to prepare it. We had not then seen the tahsildar's inspection notes; we did not then know how deeply implicated he himself was. Having now seen these inspection notes, their revelations make it quite intelligible why he, equally with the Collector's staff, and we know not how many more of the taluk staff, had the strongest possible reasons for arguing in every conceivable way against the preparation of an account which would have so thoroughly incriminated them all.

The heads of that tabular statement were calculated to embrace, in as few columns as possible, the many varied types of fraud indicated in this report. They are as under :—

1. Number and of village.
2. Fields certified as either reaped or standing crop by the inspecting officer, but remitted in the accounts.
3. Crop certified by the inspecting officer as short crop, but erroneously included under *shávi*, *nattupál*, &c.
4. Short crop remitted when the yield is above one-fourth of the *olugu* rate.
5. Two-crop lands brought to remission when one crop was realised.
6. First crop remitted in the accounts on the certificate of the inspecting officer at whose inspection the second crop had taken the place of first crop.
7. Fields cultivated a second time but not brought to land revenue.
8. Remitted in accounts without the certificate of the inspecting officer.
9. Fields noted as *shávi* (withered crop), *nattupál* (seedlings destroyed), &c., but omitted from the remission statement.
10. Short crop lands not brought to remission though the yield is certified 25 per cent. below the *olugu* rate.

The first eight columns would show entries inimical to the Government revenues, the last two those that, though irregular, were still favorable to collections, and these latter sometimes carried strange revelations with them, revelations of frauds too blatant to pass, and therefore corrected by the village accountant in the face of the superior authority of the inspecting officer's notes.

91. Thus we have examined the part played by every one connected with field inspections in the Tiruturaipúndi taluk. The tahsildar, the taluk sharistadar, a taluk revenue inspector, ten huzur clerks, and two huzur sharistadars, have passed under examination, and we find fraud, or concealment of fraud, written on the face of every one of them, except R. Rágavaiyangár, who, however, was so duped by the revenue

inspector that accompanied him, that, for remission purposes, his notes are as useless as if he had himself been fraudulent. N. Govindasámy Náyadu also stated fairly that his notes were based on hearsay, not personal inspection, and yet they were treated as if he had himself inspected the crops and wrote only what he saw. Thus we have carefully tested the character of the field inspections on which the proposals for remission were made, and found them utterly unreliable from end to end of the taluk of Tiruturaipúndi.

92. These proposals for remission were professedly checked in the taluk office by the tahsildar and sharistadar before being submitted to the Collector as correct. But, as both tahsildar and taluk sharistadar were themselves offenders, it was not to be expected that they should check like faults in others. Presented to the Collector as correct, they were professedly rescrutinised in the Collector's office in accordance with Mr. H. E. Stokes' published rules, but six, or more than half the scrutinisers, are the original perpetrators. The rest* should be called to account by the Collector for not having brought to notice the frauds that came under their eyes. That palpable frauds did pass under their eyes unchecked in the memoranda of scrutiny, is readily traceable from a comparison of those memoranda with the accounts which they professed to have thoroughly checked, memoranda in which they cursorily stated that they had found the fraudulent accounts correct, and then dwelt in detail on minor discrepancies which were of trivial importance. But to pursue this inquiry was to travel beyond the limits that were unavoidably necessary to the completion of my Commission. Had I turned aside to put upon his defence every taluk clerk and every village accountant that had been a party to the frauds, my labors would have been interminable. It was enough for me that I had thoroughly tested the remissions in the Tiruturaipúndi taluk, and nowhere could I find a single village the remissions in which could be relied on as justifiable. The nearest approach was Tallenayar, of which hereafter.

* Virasámy Aiyar.
T. S. Vémana Rau.
S. Rámachandra Aiyar.
R. Rágavaiyangár.

93. Neither was it possible to limit the frauds in the accounts to any particular head of account. If we could have been satisfied that they were confined to the kár crops and the short crops, we might confine our attention to those two items, and refusing remission of Rs. 20,801-15-3 on kár crops, and of Rs. 74,409-15-1 on short crops, total Rs. 95,211-14-4 out of Rs. 2,49,256-6-0 granted in the taluk, allow the balance Rs. 1,54,044-7-8 to pass. But though we may say confidently that the great bulk of the kár and the short crop remissions were almost without exception fraudulent, we cannot say from the Revenue accounts that the frauds ceased there, for we find that many, we know not how many, fields have been brought under (*shávi*) withered crop and (*pál*) destroyed crop that ought to have been fully assessed, and even the remaining heads of account are not free from improper entries.

94. Feeling then how unreliable at every turn were the Revenue accounts, I have had to cast about for assistance from the accounts of the irrigational Engineers, which accounts would show when and where breaches took place, and how long they remained open, and would generally shed much light on the extent and duration of the inundations. The manner in which these accounts have been utilised will be shown below (paragraph 176) when applying them and summing up the remissions of the whole district.

95. I have above excepted the village of Tallenayar, because it was visited and seen by the Collector himself. He does not profess to have inspected it from field to field, but only to have seen generally that the whole village had been disastrously flooded. Field-to-field inspection had been ordered by him in the usual way, and this resulted in the remissions marginally shown, the total land assessment of the villages being Rs. 32,960-2-11.

	RS.	A.	P.
Shávi or withered crop ...	718	5	9
Nattupál or lost in the seed beds.	27,122	3	3
Waste	4,889	1	1
Short crop	162	8	9
Second crop	17	13	9
Total ...	32,910	0	7

MANNARGUDI TALUK.

96. The next taluk which we took up was that of Mannárgudi, the annual settlement of which had been made by the divisional officer, who was Deputy Collector M. Tellanáyakam Pillai. It has been seen above that we had heard rumours that the accounts were being written up afresh so as to deceive us, and that I had taken means to secure them. The Deputy Collector, M. Tellanáyakam Pillai, declared that there was nothing fraudulent in this rewriting of accounts, but that he was in all good faith holding a second scrutiny of his accounts to assure himself of their accuracy. It was for us to discover whether his statement was true or not. The tahsildar of Mannárgudi, Dévasagáyam Pillai, also stoutly contended that he and the Deputy Collector were doing nothing but their duty in assuring themselves with scrupulous care of the accuracy of their accounts. If the statements of these two senior officers were found to be true, then the remissions which the tahsildar had recommended, and the Deputy Collector had granted, must be accepted as correct, and they amounted to Rs. 80,858-12-4 for the taluk. If, on the contrary, it was found that these two had been conspiring together to grant improper remissions, and then to conceal them by tampering with the Government accounts, then it needed not to go any further; for these two were the chief in authority in the taluk, the one preparing the accounts and proposing the remissions which the other sanctioned. With these two practically hung the issue; for if they had resolved that no one should defraud the Government and in pursuance of that resolution had used the very extraordinary diligence they said they had, no one of their subordinates could well have deceived them to any extent. But if, on the contrary, these two had combined to defraud the Government themselves, then it might be confidently predicted that none of their subordinates would thwart them.

97. To begin with, the contention was a most extraordinary one, so extraordinary that it is not a plea to be accepted as a likely occurrence without being proved. Indeed, it is most unlikely and novel, and evinces great ingenuity to have conceived it; for no settlement officer can think of remitting items of Government revenue without first satisfying himself that they ought to be remitted, and once having satisfied himself, how can he wish to do so again? Nothing new can be produced by which he can better satisfy himself at a second scrutiny of the accounts than he could at the first examination.

98. In Tanjore the course is this—each cultivator who seeks remission on account of injured crops makes a written petition within a fixed date. A list of the fields mentioned in these petitions being made out in consecutive order of field numbers, so as to facilitate their examination, inspectors are deputed to inspect each field, and against each field to note the state in which they found it. This list is called the *olugu* in Tanjore tamil. The inspectors having done their duty, submit these original notes to the tahsildar, accompanied with a list showing the same fields rearranged under the holders' names, or rather according to puttahs. This is called the *shothane* or examination account. As the first list is arranged so as to facilitate dealing with fields, which is the inspector's duty, so the second list is arranged so as to facilitate dealing with individuals and their puttahs, which is the tahsildar's duty. With these papers before him—the petitions, the field list, and the puttah list—the tahsildar prepares, for submission to the Deputy Collector or other settlement officer, an abstract of the same, thrown under the different headings under which remissions of revenue are by rule allowable. This is called the remission abstract. For Europeans it is ordinarily prepared in English; for native Deputy Collectors in the vernacular of the district, which is ordinarily their mother-tongue. There is one such abstract for each village; it is signed by the tahsildar in token of his having satisfied himself that it is correct; and when put before the Deputy Collector, it is accompanied by the tahsildar ready to give an explanation in person on any question that may arise. The several village accountants attend for the same purpose, and such of the landholders as wish to represent anything. The original petitions, field list and puttah list, also accompany for reference. Any inspector can be called at once, and every accountant has all his accounts with him. But between their being submitted to the Deputy Collector and being taken up by him, the remission abstracts and their antecedents and the village accounts undergo a further scrutiny at the hands of the Deputy Collector's establishment. In Tanjore this is a more than ordinarily careful scrutiny, conducted under exact rules laid down by Mr. H. E. Stokes. The Deputy Collector tells off the clerks that are to examine allotted villages, and each clerk has to give in a written memorandum that he has examined the accounts according to the rules, and that he has found them right in such and such respects, and wrong in such other. It is after all this that the divisional officer sits down, with all this information before him, and all his subordinates, and such of the landholders as wish, about him, and passes his orders for remission, village by village. If anything crops up that makes him at all doubtful, he stays passing orders on that particular village till further inquiry, or reinspection, or anything he may order is done, and goes on with other villages while his orders are being executed. But once having passed an order of remission it is conclusive evidence that he is satisfied, for he has no business to pass an order to remit Government revenues till he is satisfied. It only remains for the puttahs and the chittah or No. 5 account, which is the village accountant's office copy of the puttah, to be written up, and the puttahs distributed.

99. All this the Deputy Collector did, short of actual distribution of puttahs. The chittahs were written up and the puttahs too ready for distribution and the village accountants were dismissed to their villages. He also verbally informed the Collector that he had completed his annual settlement or jamabandi, and he distinctly told me the same at Vallam in answer to a direct question, and when I added that if he had not finished his jamabandi I would not allow him to accompany me, as I would rather he finished his jamabandi first, he again answered that he had finished it. When, later on, he joined my camp at Tiruturaipúndi, I again put the same question with the same rider, he yet again gave me the same answer, volunteering the addition that he had "none but current work." The truth, however, was that, after having told the Collector that he had finished his jamabandi, and been told by the Collector in return to hold the distribution of puttahs in abeyance, as a Commission was ordered by Government, he had visited Vallam under pretext of paying his respects to me, and had learnt from the Collector's clerks what we had discovered there in the accounts, and how we had discovered it, and, going back to Mannárgudi, had ordered that all his accounts should be gone over again with a view to eliminate objectionable items, and to rewrite the accounts. It was after giving these orders in person, and setting the full strength of the taluk office to reopen the whole of his jamabandi, all the village accountants being recalled from their villages for the purpose; it was after this that he assured me as above that he had finished his jamabandi, adding that he had none but "current work." I was at the time in ignorance that he was telling me untruth, and was trusting him, and he, accompanying me daily and frequently talking about such matters, indulged in considerable detail as to how excellently he had conducted his jamabandi, always leaving me under the impression that it was fully completed, and never breathing one single word about this fresh scrutiny of his accounts, though all the time he was receiving *daily* reports from the tahsildar of Mannárgudi as to the progress of the fresh scrutiny, and those reports said that they were working day and night to complete them. The Deputy Collector states to me that "it never struck him" to tell me of this fresh scrutiny; "never struck him" though at the same time that he is withholding the fact from me he is returning to the tahsildar the corrected accounts with the remark that he is too busy with me to be able to attend to them. It will be remembered that from the very commencement I had made it a strong point, and subsequently reiterated it, that if he had any jamabandi work to do I would rather he finished it before accompanying me. It may also be noted here that if his second scrutiny of his accounts had been made in good faith, there was no reason why he should withhold it from me, every reason why he should mention that he had taken such an unusual course for a good reason. Concealment was not compatible with honesty of purpose in this matter. What his purpose was came to light only after we had secured his accounts.

100. The tahsildar, however, making in concert the same contention, went so far as to say that he had never signed the remission abstracts that he had placed before the Deputy Collector, because, as he told the Deputy Collector, he could not trust them,

and had not had time to check them, and that consequently it was understood between them from the first that he was to have time to satisfy himself later on, and that the Deputy Collector's remission orders were only *ad interim* orders, subject to revision after the tahsildar had duly checked his accounts. The Deputy Collector too supported this in his deposition, alleging that he passed the *ad interim* remission orders so as to facilitate the collections, not anticipating that there would be any serious differences, only trivial details; as if it was likely that the Deputy Collector would have gone on gravely granting remissions of Government land revenue for village after village on accounts which the tahsildar was all the while protesting were untrustworthy, and which, as such, were unsigned by him; as if it was likely that the Deputy Collector would have conducted the final checking of the accounts in his own office under Mr. Stokes' rules if all the while he was admitting that the first examination in the taluk office had not been made, and he was allowing the tahsildar to reserve this taluk for first checking. The Deputy Collector could not deny that he had gone regularly through this check, for we had secured papers in his own hand proving that he had done it. When confronted with the absurdity, the Deputy Collector admitted that he had taken the tahsildar to task for not signing, and had insisted on his signing all future villages. The accounts, too, showed that the whole thing was a falsehood from beginning to end; the tahsildar had of course signed in the usual way, and had had no excuse for not signing, in that he had submitted the same accounts in a very slightly altered form long before, and had been in no way hurried. In short, the whole jamabandi had been an ordinary jamabandi conducted to its close, all but the distribution of puttahs, and there was no reason whatever for rescrutiny of accounts, except to hide from us what they had been doing, and no intention of any such rescrutiny till after they heard that a Government Commission had arrived and had found out the frauds in an adjoining taluk.

101. All the points here cursorily touched will be found substantiated at length if the files, the defence depositions, and the summaries in the cases of Deputy Collector M. Tellanáyakam Pillai and Tahsildar Dévasagáyam Pillai be referred to. The summaries are in the appendices 19 and 20, and it may be added that the tahsildar was born and educated in the very taluk in which he now holds tahsil, and that his father still lives in it holding lands.

102. But what was it they wanted to hide in their accounts? There must be an adequate reason. It is the A B C of revenue remissions, that none can be granted unless the crop has been reserved for inspection and reinspection. This rule is absolute everywhere, and the necessity for it is recognised throughout the presidency. The Collector had reimpressed it in the usual formal order issued annually (*vide* paragraph 10 of his Revenue Circular, No. 5, of 5th December 1884, quoted in almost every file). This Deputy Collector had sounded him whether any relaxation of the order might be made, and the Collector had told him no, and had reaffirmed it in a special order of which the Deputy Collector knew, and yet, in spite of all this, the Deputy Collector had instructed the tahsildar by written order to use his discretion in the matter. The tahsildar also, in answer to a previous order, had protested very strongly that to depart from the standing rule must inevitably lead to frauds. And yet these two had concerted together to deliberately grant full remissions of assessment on lands on which not only were the crops not preserved for inspection, but which had been duly certified as reaped, and on which no petition had ever been given by the cultivators even complaining of loss of crop.

103. One example will suffice, though the instances are numerous. In the village and hamlet of Kalavattúr the Deputy Collector passed his remission orders in accordance with recommendations of the inspecting officer, refusing remission on fields assessed at Rs. 73-13-0 in the village proper, because the inspecting officer had certified them "reaped." No remission also had been granted in the hamlet of Kalavattúr because it had never been even asked for by the villagers at the time of inspection. But at the time of remission they came and asked for it, for every one had then learnt how freely remissions had been granted in the Tiruturaipúndi taluk by the Collector. Accordingly, the Deputy Collector told the tahsildar that, as he had seen the village, he could, with the help of the village accountant, make out an extra list for remission. So, though the tahsildar had never inspected the village, had only been carried through it in a palanquin in connection with a criminal case, and had himself after that deputed the inspecting officer, thereby admitting that he had not himself inspected; though this was the position, the tahsildar forthwith ordered the village accountant to then and there make out an extra list of fields to be remitted in the hamlet to the extent of Rs. 165-4-5, and this list the tahsildar signed with the remark that he had inspected this part of the village and found the crops had all been lost. This then the Deputy Collector was prepared to remit, but the village accountant pointed out that if this Rs. 165-4-5 were remitted in the hamlet the Rs. 73-13-0 reaped fields in the village should also be remitted, as they were both in the same category and the ryots would complain. Accordingly, the Deputy Collector remitted both the Rs. 165-4-5 and the Rs. 73-13-0, total Rs. 239-1-5, though the village accountant, while obeying orders about entering it as an addition, accompanied the entry twice over with the distinct written warning that it "included reaped shávi."

104. Thus it was clear from the accounts alone that the Deputy Collector and tahsildar had concerted together to boldly grant full remission of Government assessment on lands which they knew had been reaped. But the tahsildar had had the effrontery to challenge the return of the inspecting officer, saying that he, a superior officer, had found it otherwise; so, determined to make assurance doubly sure, I marched out my camp ten miles to Kalavattúr, so that I might be able to thoroughly reinspect the village myself. I did so, the tahsildar accompanying me, and I found that the lands which he had, on professed personal inspection, certified as lost, bore every trace of having yielded crops; for there were good strong stubbles, and there was ripe grain freely scattered about all over the place, just as it would be after reaping; and the crab holes had good stores of grain laid up in them, and the crab does not travel far like the rat for filling his granary.

105. This evidence was again complete in itself, besides being corroborative of the accounts. But there was more forthcoming. In the middle of this large area of fields assessed at Rs. 165-4-5, which the tahsildar had certified as lost, was a block which had been distrained for arrears of revenue. The distraint accounts showed that the crops on it had been reaped and measured and sold by Government officials, the village accountant, the head of the village, and this very same tahsildar, Dévasagáyam Pillai, having signed those accounts in testimony of it having been found by actual measurement of reaped grain that a fair or 8-anna crop had been taken off that land. Thus the tahsildar had his own signature also to give him the lie, and had no further excuse to make.

106. It may be added here that the plot of fields that was distrained was on precisely the same level as the rest of the block represented by Rs. 165-4-5 and was not separated by any embankments so that an inundation could not affect some fields in the block differently from the others.

107. The Deputy Collector having granted remissions on lands thus shown to have been reaped, was naturally anxious to disconnect himself personally with those remission orders in his own handwriting. Hence the remission abstracts (*vazapatti*) were rewritten, so that the old ones might be made away with; and in another village, one in which the Deputy Collector was so connected was so made away with, and but for one of my staff cleverly securing the village accountant's office copy, the Deputy Collector might have been disconnected with the fraud, which could have been easily laid on the ever-ready scapegoat, the village accountant. But for our securing the accounts as we did, the original remission abstract in Kalavattúr, which has proved so damnatory to the Deputy Collector, would similarly have disappeared.

108. The distraint accounts bear dates anterior to the Collector's Tiruturaipúndi jamabandi, anterior to the news of wholesale and irregular remissions having infected all classes, and were in no way connected with those remissions. These accounts then were as regular as they would be in an ordinary year, and were past tampering with, and as their evidence had been so conclusive in the Kalavattúr case, we examined them for the whole district, and we shall find that elsewhere also (paragraph 146) they shed valuable light.

109. If further evidence is needed against the Deputy Collector and tahsildar, it will be found at length in appendices 19 and 20 as already stated. But for the

purposes of this report this seems enough to show that no reliance could be placed on the revenue accounts of the Mannárgudi taluk as manipulated by these two. We pass on then to the next taluk.

NEGAPATAM TALUK.

110. When in Mannárgudi we had heard that in Negapatam was going on the same rewriting of the accounts as we had heard of and had proved true in Mannárgudi. But I could not leave Mannárgudi. I must complete what I had in hand. The same officials who had secured the accounts for me in Mannárgudi were anxious to do the same in Negapatam. But I felt sure we should not succeed in effecting a second surprise. We were too closely watched and Mannárgudi had a telegraph wire that could outrun us. However, as my Mannárgudi work drew towards a close, I let two of them start at night. They took every precaution, but only arrived at Negapatam to find that the taluk office, which, as jamabandi was going on, would ordinarily be open from 6 or 7 A.M., was closed till 12 M., that the tahsildar had left Negapatam by that morning's train on the pretext of inspecting a village, that every village accountant, whose work was incomplete, had disappeared, taking all his accounts with him. Some of them did not appear again for several days, but others were traced to hiding places and found to have rewritten remission abstracts with them.

111. Why should there have been such a stampede if conscience had not made cowards of them all. The inquiry proved that, because in some twenty-three villages they had not completed the rewriting of the accounts, they had absented themselves so as to gain time for doing it.

112. But the history of the Negapatam jamabandi is in the main the history of the doings of the tahsildar and taluk sharistadar by whom it was manipulated. To understand it aright it is well to bear in mind that the Negapatam annual settlement commenced before the conduct of the Collector's staff in Tiruturaipúndi was fully declared; higher officials may or may not have known what was intended there—the common herd of village accountants cannot have known. Hence at the outset we find nothing abnormal about it. Then, later on, there are clear traces of the example set in Tiruturaipúndi having been followed; and, lastly, there is a regular patching up after arrival of the Commission in Tanjore, so that the Negapatam jamabandi passes through three distinct phases. This alone is suggestive of anything but the uniform straightforward course that honest men should follow.

113. The blame is promptly laid on the village accountants, who are the scapegoats of Tanjore. But they play a more important part in the Negapatam taluk than elsewhere, and it serves to inculpate rather than exculpate the superior officials. It is thus: The Head Assistant Collector, Manuvéthan Raja, ordered that the village accountant should first be required to fill in column 18 of the No. 4 (*adangal*) account, the heading of which is "Remarks of the karnam." The tahsildar thereon represented by arzi that if the inspection of the fields was not to commence till after the village accountants had recorded in column 18 of No. 4 account their opinion of the state of the crops, the field inspection would be greatly delayed. But the Head Assistant Collector, Manuvéthan Raja, adhered to his order, saying that, as the accountants knew their villages, the delay would not be for more than three or four days.

114. The tahsildar must have known this as well as the Head Assistant Collector. Why then did he object to the village accountants being made to first record their own opinions? If he and the taluk sharistadar, who is primarily responsible for the taluk accounts, really thought, as it now suits them to say, that the village accountants were the origin of all evil in the accounts, they should have been the last to object to those accountants evading responsibility and check by not filling in that column. Besides, it was no new thing that the Head Assistant Collector was introducing, he was only insisting that the accounts should be properly written up according to the Manual, for that column should always be filled in by the village accountant before the next column, No. 19, is filled in by the inspector. It is singular, therefore, that the tahsildar should have objected, but it is intelligible when we find in the sequel what an important part these accountants' remarks in column 18 play, and how well it would have been for the tahsildar and taluk sharistadar, as well as for some others, if they had never been there.

115. The Head Assistant, then, having negatived the tahsildar's objection, the village accountants were ordered to write their remarks on the state of the crops in column 18. They had to do this, be it remembered, on their own individual responsibility, and subject to subsequent inspection by they knew not whom. Consequently we find that they filled up their No. 18 column, as far as we can see, correctly. They wrote against many field numbers the Tamil word for "cut," which in remission phraseology, as explained in paragraph 28 above, has invariably the technical meaning harvested, unless distinctly qualified to the contrary.

116. Then came the inspection by the revenue inspectors and clerks. These wrote, in many instances, "right" against the village accountant's remark "cut" or harvested, and the accounts were returned to the taluk office, where the taluk sharistadar is primarily responsible for their custody, and there a transformation scene takes place. Had the several inspecting officers been made to initial the No. 8 account (or memorandum of remittable items), which is really only a transcript of the items entered by the inspecting officers for remission, and to tally it themselves as correct, then the responsibility would have been distinctly theirs, and with fixed individual responsibility we should perhaps have had no changes. But at the same time if they had done so the taluk sharistadar would have been reduced to a cipher. They did not do so, and the taluk sharistadar and his clerks were left masters of the position. Before the accounts have left their hands again we find the village accountant's remarks have been materially altered, the word "cut" having been so distinctly qualified as to rob it of its primary technical meaning of harvested, or to make it applicable to a very limited portion of the field instead of to the whole, and the village accountant's remark stands, cut short crop at such a rate, or cut so much, all the rest withered, and as the inspector's remark "right" still backs it, it is taken up for remission, and orders for full remission are obtained. Also the village accountant's remark harvested is scratched out with a penknife, and destroyed, or withered, or short crop, or waste, or seed-bed lost, is written over it, with the same result, that the assessment is remitted where neither village accountant nor inspecting officer originally meant that it should be. This is done after courage has been taken from Tiruturaipúndi. This is the second phase of the Negapatam remissions.

117. Next comes the third phase. The Commission is in the district, and every detail of our operations has been communicated, from the taluks where we were first engaged, to Negapatam, which we have not yet reached, and it is known that accounts are being everywhere so thoroughly examined that interpolations such as these are sure to be detected. Accordingly, the tahsildar and taluk sharistadar profess to have discovered them themselves for the first time, and taking them to the Head Assistant Collector, Manuvéthan Raja, and subsequently to the young Assistant, Mr. Shipley, who was for a brief interval his *locum tenens*, represented that they had no confidence in remarks that had been erased and altered, and thereon obtained orders to "strike off" every case of remission in which there was a palpable interpolation or erasure and alteration in No. 4 account; and thus the appearance was given to the unwary of a careful scrutiny of the accounts, and the elimination by the tahsildar and taluk sharistadar of every entry that showed signs of having been tampered with.

118. This, then, is the defence of the tahsildar and taluk sharistadar, that their action was to their credit as they themselves had discovered the frauds of the village accountants; that they had done it, quite irrespective of the Commission, in the honest and sedulous discharge of their duty; that, on discovering these erasures and interpolations, they had gone through their accounts and eliminated every case of the sort, had even reinspected to assure themselves they were right, and that now their settlement as revised was thoroughly to be relied on.

119. The questions that remained for us were, was the purging honest, was the purging thorough so that what remained might, for remission purposes, be accepted?

120. First, was the purging honest? If we are to believe it so, then we must also believe a good many other things. We must believe that though the taluk sharistadar had, with his staff of checking clerks (the maganam gumastahs), gone through all these accounts before, though they had transcribed from them the remission lists on which remission orders were passed, or, if they had not themselves

transcribed, though they had after transcription tallied and initialled those remission lists as correct, though they had thus obtained on them remissions for some three-fourths or more of the taluk, they had never once noticed one of those hundreds of tamperings with the accounts though they can find them easily enough when they choose to look for them, though they are so palpable that my clerks find them out at once; indeed, within ten minutes of our entering the taluk office one of my clerks discovered and showed me one such case in an account then shown us for the first time.

121. Again, no village accountant in his senses would make all these erasures, rewritings, and interpolations in a manner so palpable, and in a manner that from being done after the inspector's inspections amounted to forgery, unless he was very sure that the taluk officials, who could not help seeing them when tallying the transcribed remission lists, were parties to them, and would not bring him into trouble for them. The village accountants would never have had the hardihood to do anything of the sort unless the taluk officials had bid them do it. Rumour says that a certain fixed sum per village had to be paid by each village accountant to the taluk sharistadar as a contribution. But without trusting ever so slightly to rumour it is clear that something must have been openly done in the taluk office to assure the village accountants that they might commit patent forgery with impunity, aye, and must commit it, or they would incur taluk displeasure, which surely culminates in dismissal; else how could we find not one but many village accountants running their necks into such a too obvious noose. But if the tahsildar and taluk sharistadar's version is to be believed, we must also believe the impossible thesis that all these village accountants were so mad.

122. It may be answered that it was equally mad of the taluk officials. Not so. They were not going to subject those accounts to any scrutiny. They expected in the common course none but their own and that of divisional clerks, whom they had already gained over. The accounts which they would lay before the divisional officer would be the usual clean transcripts, and least of all was there any probability of such a heretofore unheard-of thing as the advent of a Revenue Board Member commissioned to inquire.

123. Again, if it is said that it was not in the taluk office, but before the inspections, that the village accountants made these erasures, rewritings, and interpolations, which directly altered the sense of the original entries, then we are asked to believe that the village accountants had the still further hardihood to do them at a stage when they would have to run the gauntlet of yet an additional scrutiny, that of the inspectors. We are also asked to believe that all those inspectors endorsed them all as "right" without even one single comment on so many tampered records. It is too much to ask of us. And yet they do ask it. They play the game out to the end, and take a deposition from one of those inspectors in which he says he thinks the alterations were not so many when he inspected.

124. When all this show is made of having discovered tamperings with the record, and thereon had a fresh scrutiny of the record, and even a re-examination of fields in some few cases, in order to disallow or "strike off," as they put it, the already granted remissions in all doubtful cases, still the scrutiny is not complete. It is a mere mock scrutiny sufficient to make a show of having discovered and rejected fraudulent entries, and it has not really embraced all fraudulent cases, so that we may accept the remainder of the remissions as reliable. It has only sufficed for a show, and the elimination of the most patent of the forgeries. The network of fraud has been too complex to admit of its being all set right in this easy manner.

125. The conclusion is, then, that this purging of doubtful items was neither honest nor thorough.

126. Again, we find another singular change of front. Whereas remissions had been freely given on kadapukár crops before the Commission entered the district, the majority of those remissions are suddenly disallowed, and this not by the divisional officer, but at the instance of the tahsildar. The reason assigned is that there had been no petitions for remission in all those cases which they subsequently disallowed. And the statement that one of the remitted cases in which there had been no petitions had been admitted by the cultivators themselves to have been harvested, was scarcely a sufficient reason in itself for disallowing the whole class of cases, any more than it would be justifiable to disallow all withered crop throughout a taluk because it had been found to have been fraudulently allowed in one single case. No notice seems to have been taken of the fraudulent inspector, which would have been the ordinary course if they thought he had acted fraudulently. They do not touch the man, but they strike out the whole class of cases, and only on the ground that no petitions for remissions had been put in. But there were equally no petitions for remission at the time of the tahsildar and taluk sharistadar passed them as right to be submitted for remission. No change had really taken place in the circumstances, except the advent of the Commission, and they thought it prudent to strike out a class of cases which they knew must be false, and had already attracted attention, for every one knew that the kadapukár crops yielded a harvest in the majority of cases.

127. Then, again, we find that the taluk authorities had actually proposed to get remissions on harvested withered crops, and had a bundle of remission abstracts ready for the purpose. They had seen that it had been largely granted in Tiruturaipúndi taluk, so they were prepared to see if it would be accepted, though the tahsildar and taluk sharistadar must have both known thoroughly well that it was directly contrary to all orders, both general and special. But it was not sanctioned by the Head Assistant.

128. Again, permanent waste (*mamul tharusu*), which is always charged, had been remitted, being thrown in with the legitimate waste remissions, so that it must have escaped notice in the superior offices of the Collector and the Board when once it had passed through the taluk accounts. No tahsildar or taluk sharistadar could have been innocent when proposing such an item for remission, and yet they had obtained remission orders on it well knowing what they had done, for when the Commission was seen to be examining taluk accounts they thought it prudent to strike them off.

129. They also obtained remission on crops which could never have been seen, for the inspectors' remark was "cattle grazed," showing that the crop had not been kept for inspection as required by constant rule and the Collector's definite circular. This was only another form of granting remissions on harvested crops, for our reinspections, *e.g.*, in Rajaratnam Pillai's case, showed that "cattle grazed" was the term employed when the field had clearly been harvested. Whether harvested or cattle-grazed such cases were equally inadmissible for remission under the Collector's explicit circular, and under the general practice which the tahsildar and taluk sharistadar could not be ignorant of. And not only have they joined in putting these cases before the divisional officer for remission, but the tahsildar has himself entered such a case in his own inspection notes, showing he individually authorised the practice.

130. In this taluk, as in the Tiruturaipúndi taluk, there had been an entry rendering the field liable to assessment, and the cases that followed were marked ditto. The first entry was altered into one that entitled that one field to full remission, and all the dittos were left to do duty for a meaning the exact opposite to what they originally meant, and yet all the numbers were remitted; but on the Commission appearing in the district they were struck off the remission list.

131. This, like other changes above mentioned, amounts to an admission that their earlier remissions were to their knowledge wrong.

132. Again, we find the jamabandi or annual settlement kept open for an extraordinary long time. Commenced on the 10th April 1885, it was not closed on the 22nd July 1885, when we had to leave the place abandoning all hopes of its ever being closed. The object was obvious. Had the jamabandi been closed and No. 5 account and puttahs written up, we should have had something finite to go on. As it was, they kept open the opportunity of telling us, when taken to task, that they had not finished, and were going to have done this, that, or the other. Also, it gave them opportunities of making corrections and writing new accounts. It was only another form of doing what had already been done in Mannárgudi.

133. Turning from the tahsildar and taluk sharistadar to some of the inspectors of fields, we find R. Vencatarámaiyar and others of the Collector's staff re-enacting in Negapatam the same types of fraudulent inspection which we traced in the Tiruturai-

púndi taluk, only with this difference, that their fraudulent entries had to be made in the very face of the village accountant's previous entry of harvested. They had no hesitation in over-riding the entries which told them that before ever they saw the fields they had already been harvested. Cattle-grazed was also a term freely used by one inspecting officer, the town sub-magistrate, Rajaratnam Pillai, a term which admitted that the crop had not been preserved on the ground at the time of inspection, as it must be—a term, moreover, that was falsely used, for our reinspections showed that the crops had been harvested, as the village accountant had truely noted. Even cultivators admitted they had had full crops where they had received full remission. A village accountant, when called on for his accounts, suddenly ran home, banged and barred his door in one of my officers' face and so kept it closed till it suited him to open it. Another tried to conceal a duplicate remission list saying it was a birth and death register, and another sent me miles out of my way to prevent my examining certain fields, and so on and so on.

134. There was another peculiar feature about this taluk. As we came to it later than the other taluks, there had been more rain and the water was in the channels. The rain had caused the grain which had fallen out in harvesting, and had been trodden in by cattle, to sprout freely, and so our inspections were facilitated by a free blush of young seedlings all over a field, showing clearly, in addition to the stubble, that it had been harvested. But to counterbalance this advantage they freely used against us the power of flooding the fields from the channels. As we did not inspect at random, they not infrequently knew beforehand which fields we had selected from the accounts, and were able to anticipate us by flooding them and ploughing them. But time did not allow of their also cleaning, so it needed only more persistent painstaking on our part for the truth to overtake them in the end. An instance may be taken in one of the inspections of R. Vencatarámaiyar, after he had reverted from Collector's acting sharistadar to head clerk. He had written down the field as "pál," or utterly destroyed, so we selected it for inspection. When we got there we found the whole field under water. It struck me at once that the water was headed up much deeper than was usual or needed for cultivation purposes, and I said so. The ready answer was given that the ryot had to take his water in his turn and had to make the most of his turn. The answer did not satisfy me, for I could see that a great deal more water was being used than could possibly be wanted, so I ordered the embankments to be cut and the water let out. While it was running off we inspected the surrounding fields, and found that they had all borne crops; and we saw where the irrigation channel had breached and the line the flood-waters had taken, and that the fields in the line of flood had nevertheless borne fair crops, so it needed to be explained why this one field that we had come to inspect had been utterly destroyed by the same flood that did not hurt the others. The answer of the village accountant was that in all the other fields the crops had been well advanced, so they had weathered the flood unhurt, whereas in this one particular field they had been mere seedlings and consequently were totally destroyed, a good and sufficient answer if true. However, we obstinately preferred to see for ourselves, and as the water would not run off fast enough, and our time was running short, as we had some miles to ride before we could catch the last train, more hands were put on, and the opening for letting off the water enlarged. As the water subsided, one by one green things appeared, then more and more, evenly distributed all over the field. I sent men into the water to bring them to me. They were rice seedlings mixed with ploughed up stubbles. Now, if the field had been destroyed when in young seedlings, as the village accountant said, the immature young stalks must have rotted away, and there would not be a vestige of straw left. But it was very clear from the mature stubbles that the crop had grown beyond seedlings, and from the numerous seedlings at the time of our reinspection that ripe grain had been borne and shed in harvesting. It was clear there had been a fair crop yielded, and the land ought to have paid full assessment, whereas R. Vencatarámaiyar had written it off as destroyed by flood, and the village accountant had let those concerned know that we were coming, so that they might flood and plough to remove traces, and he himself had supported them with a false story about the land having been seed bed, and therefore replanted late with seedlings. Thus did every one combine to deceive us.

135. One thing we noticed here and in another village of Negapatam was that even rice seedlings, though ploughed up and fully submerged for the purpose of deceiving us were not looking any the worse for it. Only we had no means of knowing the duration of their submersion.

136. But it needs not to dwell further on these cases, most of them so similar to those explained in Tiruturaipúndi. They will be found in all detail in appendices 6, 12, 16, 17, 18.

137. The result was that the fraudulent conduct of the tahsildar, the taluk sharistadar, the taluk checking clerks and such of the inspectors as we had time to examine, all pointed in the same direction of the revenue remissions being utterly unreliable, and that they were not a bit more reliable at the point where the mock scrutiny left them than they were before.

138. The accounts also showed that there was no particular head of account to which the frauds were limited, so that we might say, for instance, that if the short crop were struck out, the other heads of remission could be trusted. On the contrary, we found that what inspectors had noted as short crop was entered in the accounts under shávi (withered crop), and harvested was also entered under shávi and short crop promiscuously.

139. In this taluk the first remission abstract was submitted on the 5th April, and orders were passed on it on the 10th April. Yet on the 10th July the tahsildar was still making a village inspection and we, unable to wait any longer, had to leave the taluk on the 22nd July with its settlement still uncompleted. More than three months had this taluk been in settling, whereas the usual time for a taluk is more or less a fortnight.

NANNILAM TALUK.

140. From Negapatam I had meant to move to the Nannilam taluk, but it had followed the example of Negapatam in keeping its settlement open an inordinately long time, so that I could have no definitely closed accounts to go by, and the fields were under irrigation for new corps; so that neither from accounts nor from field inspections was anything to be learnt, and they had gained their point by delay. There was nothing for it but to pass on to another taluk, resolving to treat Nannilam according to the averages of other like taluks. But I do not think that the officials who set themselves by intentional delays to thwart the inquiries ordered by Government should be allowed to pass altogether unpunished. R. Colundasámy Pillai, the tahsildar, is an acting incumbent, and I would suggest that he be relegated to his former post with his promotion therefrom barred for three years; and taluk sharistadar Ranganatha Rau may be retired if pensionable, or degraded to a revenue inspector.

MAYAVARAM AND SHIYALI TALUKS.

141. The annual settlement of the Máyavaram and Shiyáli taluks had been conducted by the Sub-Collector, Mr. P. W. Moore, with the most praiseworthy painstaking. As I had conferred with the Collector at starting, and had worked with the divisional officer, M. Tellanáyakam Pillai, till I found him out, so I invited the Sub-Collector to join my camp at Tiruturaipúndi and discuss matters. The result was that, after one day's meeting he went back to his uncompleted settlement thoroughly informed of the several types of fraud being practised, and of the way to discover them, and, being himself a competent and painstaking officer, it bore fruit in his seeing reason to cut down the settlement in those two taluks by Rs. 56,868-7-3. Thus he did our work for us, and after carefully examining his accounts with him I accepted them. The Máyavaram and Shiyáli taluks, especially the latter, lie at the tail of the irrigation system of the Tanjore district, and being thus the last to get their water-supply, they suffer most when, as in this season, the monsoon was everywhere a month late, for Shiyáli is always a full month later than the earlier-fed taluks; consequently the crops may have many of them been younger than they were in other taluks when the inundation came on them, and consequently they must have suffered more. The date of their getting water is no matter of rough hearsay, but is accurately known from regularly kept river gauges daily reported. I was surprised, and more than pleased, at the very large areas which this officer had reinspected in person, and it is my pleasing duty to have to report how his painstaking lightened my labors. Had I met with similar coadjutors elsewhere, my task had been much sooner accomplished.

KUMBAKONAM TALUK.

142. The settlement of the Kumbakónam taluk was conducted by Deputy Collector M. Tellanáyakam Pillai. But the tahsildar, Aiyyasámy Shástri, is one in a hundred. Singularly able and imperturbable, he it was * who had felt himself strong enough to quietly ignore, without ever answering, the Deputy Collector Ramasámy Shástri's orders to estimate crops and propose remissions from stubbles. With his quiet manner he took his own way with his jamabandi and took it well. I went very carefully into all the items and was satisfied.

* Middle of paragraph 24 in the summary of M. Tellanáyakam Pillai in appendix 20.

TANJORE TALUK.

143. The settlement of this taluk was made after the Commission was in the district, after it was known that we were detecting frauds. The tahsildar had served under me before. Whether from these or other reasons, the remission for the whole taluk amounted to only Rs. 3,340 under all heads. This I accepted, though not till I had very carefully gone through every branch of account. I only struck out the trifle Rs. 91-11-3 for short crops which have not been admitted anywhere. It may be just mentioned here in passing, as an indication of how the sense of an opportunity for remissions had taken possession, that the Deputy Collector of Tanjore had even proposed a remission of 50 per cent. on dry lands, when to the dry lands the exceptional rain was exceptionally favorable.

PATTUKÓTAI TALUK.

144. The settlement of the Pattukótai taluk was made by Deputy Collector R. C. Náráyanasámy Náyadu; commenced on 13th April, it was closed on the 5th May. This taluk differs from all the others in the district, in that it is irrigated from reservoirs, not from river channels. The remissions amounted to Rs. 6,253-3-7. As in the rest of the district, they were debited to floods. But Pattukótai is out of the line of the heaviest rainfall, as shown in paragraph 7 of the Collector's letter, No. 1871, dated 27th March 1885, in Board's proceedings, No. 1139, dated 11th April 1885, and was necessarily unaffected by the floods in the rivers. On being questioned, the tahsildar stated that the first rains had not injured the reservoirs, but had so filled them that he had sent a warning notice round to the cultivators that they should not keep up such a head of water in their reservoirs, but should immediately let it off, because otherwise the reservoirs would be liable, on any more rain falling, to burst, and they would not be entitled to remissions. The cultivators, however, neglected his orders, thinking they could relieve the reservoirs at the last moment when they saw the rain actually falling. The next heavy fall of rain came in the night, and the reservoirs many of them burst. This was then the direct result of the neglect of the ryots, and as such not entitled to remission under paragraph 1 of Revenue Board's Standing Order No. 24.

	RS.	A.	P.
Waste	1,553	8	7
Nattupál	720	5	6
Shávi	3,922	14	3
Short crop	56	7	3
Total ...	6,253	3	7

145. With the reservoirs full and the promise of plenty of water for cultivation, it is not intelligible why there should be so much waste. The ryots would have every reason for at least commencing their cultivation. Doubtless here as elsewhere in the district in this exceptional year, the permanent waste has been improperly thrown in with a liberal hand; for I find that Rs. 1,500, or one-fourth of the total remission for the taluk, is on "waste;" and whole numbers of waste are surrounded on all sides by cultivation.

146. Again, the field inspection of the taluk was done almost solely by the tahsildar. All depends, then, on the character of those inspections. At the advanced date at which we came to this taluk, reinspection was not possible. But the distraint accounts cast a light on the subject. The tahsildar after personal inspection recommended a certain field for remission on the ground that it had two mas in crop, the rest withered. Ten days later the head

distrained a portion of that same field for arrears of revenue and estimated the crop on it as nearly a full crop. Now, the tendency of village authorities is always to underestimate rather than otherwise, because when the distraint sale takes place they will be held responsible for producing the crop which they indicated.

147. Pattukótai is ordinarily a poor taluk, because much of it is dry and all of it dependent on the local rainfall, without the assistance from the south-west monsoon brought down from the higher waters of the Bhaváni. But these very circumstances point to the season in point having been to it exceptionally favorable rather than disastrous. The only real losses sustained were the direct consequence of the neglect of the ryots, and from the better light let in by the distrained accounts, these losses were doubtless swollen by the Pattukótai tahsildar and all others concerned, having caught the infection of liberality with Government revenues, the infection which pervaded all ranks from the time the disease broke out in Tiruturaipúndi till the Commission appeared on the scene and checked it.

148. On all these considerations, therefore, we may reduce the remissions by the allowance for exaggeration which seems appropriate to this taluk.

GENERAL CONSIDERATIONS.

Duration of Flood.

149. Our examination of the country led us clearly to the conclusion that the amount of injury suffered by rice crops depended not on the height, but on the duration of a flood. Rice is an aquatic plant, requiring to stand in water, and able to endure, though not requiring, much more depth of water than for economy's sake is ordinarily given it. Of the many sorts of rice some bear so much water as to be harvested in boats, and the different species are ordinarily grown in the localities in which the experience of the cultivators tells them they will flourish. When we hear, then, of an inundation we are not at once to conclude that all the rice crops have perished. There may be a very sea of water extending as far as the eye can reach, with not a blade above the surface; roads may be overtopped, communications stopped, low-lying villages imperilled, mud-huts falling, boats plying, and the whole scene be one of desolation; and yet it is no sequence that injury will result to the rice crops. Thus the imagination may be worked on by appearances, while as a matter of fact the aquatic rice plant is in no very unusual circumstances.

150. Flat as the Tanjore district is, the waters of a flood must rise and fall over the wide expanse inch by inch, gradually and imperceptibly, just as they do in a rice field. There is no raging flood that tears away the soil and sweeps with it men, cattle, trees and houses by the force of its torrent, as when a reservoir breaches and the country falls rapidly. Inundation in alluvial Tanjore is, as far as the aquatic plant is concerned, only irrigation on a large scale. Even at the very points where the breaches in the irrigation channels took place there was no tearing away of the soil; there were but a few yards of silt. No other traces of injury were left on the land.

151. The kadapu and the kár rice, while not so enduring of water as some hardier coarser sorts grown in the swampy parts of the district, are still accustomed to much more water than the semba and pishánam rice; and even these are none the worse for water that does not cover the ears. And even though the ears be submerged no harm is done if the submersion be not of too long duration. If the submersion be also not continuous, and there be intervals when the ears can drink the sun and air, they will recover.

152. What is the duration of continuous submersion that the finer kinds of rice will endure without injury seemed to me to be eight days. Another observer from another district, Nellore, put it down as ten days, and Colonel Mullins has, I am told, given it in some official report as six days. Doubtless the period is liable to correction as the weather which succeeds the immersion is rainy or sunny.

153. Every effort was made to impress me with the view that the inundation had wrought wholesale destruction, and so I was very careful in all our field inspections to take note of the height of flood marks, and to come to conclusions from natural facts rather than from individual testimony, which I found wholly unreliable. In Shenkalánthi, of Tiruturaipúndi taluk, I found a high bank which bore flood-marks which I carefully measured as 2 feet, $2\frac{1}{2}$ feet and 3 feet high. The 3-feet high mark

was accompanied by a line of debris of broken bits of leaves, twigs, straw, chaff, &c., all matter that, floating, must have been carried to the bank by the wind, and left as the waters subsided from their *highest* level. The other lower marks showed no debris but merely a line cut by the play of the rippling water. On each side of this bank were fields which had clearly borne good crops though thus submerged, and fields on the same level and on lower ground all around were admitted to have had good crops.

154. In a village in the Negapatam taluk there were marks of still higher floods, but they were intermittent, and, as a consequence, the fields showed that the crops had not suffered.

155. At Nídámangalam the inundation was 12 feet deep, carrying away the railway girder bridge and sapping the mud-huts of the cultivators. But it drained off in a few days, so that an unexpected amount of crop was recovered.

156. But in this matter of floods, as in every other, the ryots set themselves not to assist the Government officer to arrive at the truth, because the truth was unfavorable to them, but to deceive him. The following in the Negapatam taluk may be taken as an instance. I had found on the fields proofs of crops where full remissions had been granted. The ryots protested that the whole place had been inundated to a great height. Would they show me the breach? They did. Would they show me the flood-marks? They would, and they took me to the cluster of farm laborers' mud-huts. There, they said, see how they have been washed away by the flood. That is not the work of a level inundation, I said, to take one mud-hut and leave another. If it were as high and continuous as you say, it must have taken them all. It must have been the heavy rains that eliminated the older and half-thatched huts. Look here then, said another, look at the flood-mark along the mud-wall of this hut; that is clear at any rate. It is only on one side, I said; it must have been the weather side, and the wind drove the drip of the eaves against the house; if it had been a flood-mark it would have been all round the hut. There was a laugh, and they gave it up. Then one of my men said, "Now, not a word or sign, men, one of you," and singling out a very small boy, he said, "my boy, walk along the line the water rose to, and show it us." Before the crowd the poor child was nervous, and said, "What shall I say?" A voice from the crowd said, "Tell the truth." Slowly the little lad walked, with his back to all of us, along a line on the slope on which stood the huts. Nowhere did the line touch a single hut, and it was so little above the fields that they could not have been injured by excessive water. Every one in the village was content that the game had been fairly played out, and the truth arrived at, both about the fields and about the flood-levels. The play was in Tamil, and I always spoke to the people direct.

THE COLLECTOR.

157. I think, there can be no doubt that the Collector was misled in this matter, and that from this one source sprang all the mischief. His letter reporting the floods shows it, and he writes me officially that the two words in his diary were "awful desolation." He was taken seemingly to the one place in the district that suffered out of all comparison more than any other, and this helped not a little to impress his mind generally. Tallenayar is of old the locality towards which the drainage largely tends and where it stands. Till recent days it was allowed to stand in large lakes or kotagams, the drainage of which was considered hopeless. Lately the attempt has been made to drain and redeem for cultivation those areas of water, but with doubtful success, for if the deep cut drainage channels get silted the water is unable to escape to the sea, and heads up in its old natural basins. In the present year it could not escape fast enough and headed up as of old. Therefore Tallenayar was about the last place from which to obtain a correct impression of the state of the district generally. But the Collector once deeply impressed that the result of the inundations was "awful desolation," the Asiatic mind, quick at reading character, took up the cry, and impressed and reimpressed it at every turn as applicable to the whole district. Many, too, cried out before they were hurt. Their lands were inundated, they were themselves more than inconvenienced in person by the pouring rain injuring their mud-huts and the floods overtopping their communications and swamping the whole country. Without waiting to ascertain calmly whether the floods were still rising or falling, without

No. 1871, dated 27th March 1885, in Board's proceedings, No. 1139, dated 11th April 1885.

waiting to see how soon the waters would drain off, and whether or not their submerged crops would recover, they raised the cry of desolation. Honest men raised it honestly. It was taken up and flew from mouth to mouth. When the waters drained off and the crops reappeared unhurt, and they were stultified, they preferred to say nothing more about it. But the impression had been made, and if the more respectable only kept silence, the less scrupulous took care to keep up the impression and to magnify it and to extend its operation. Some minds are also more impressible than others, and the Collector once thoroughly impressed, his native subordinates traded on it wholesale as we have seen. After making every allowance for the impressiveness of the surroundings to one moving in their midst as compared with our inspections calmly made when all was over, it still cannot be denied that if the Collector had been at the pains to ascertain the exact facts which we have, he could scarcely have been misled as he has been. Of course the same cry was raised to us, and the flood-marks shown; but we saw them for ourselves, and measured them with exactitude and noted their nature as above indicated (paragraphs 153—156) and the state of the adjoining fields. The Collector made no notes it seems, whereas we have pages and pages of notes, made (on the field) with my own hand, in field after field, in village after village, in three taluks, walking the fields myself, and examining the accounts with my own eyes. But this much must be admitted, and it is a great point in the Collector's favor, that he had mostly interested men about him, while I took with me none but disinterested strangers for my clerks. One stranger he had, his newly appointed sharistadar, Shanmugam Pillai, on whom he *ought to have been justified in* relying, and the man is doubly to blame for failing him; still the presumption is that he would not have failed him if he had seen the Collector taking things more into his own hands. The Collector being impressed with the necessity for every exceptionally large remissions, it was to be expected that he would exercise more than usual care to prevent the wider opportunities being abused. But he rode the district with a slack rein, himself away at Negapatam, Kumbakónam, Tanjore, and elsewhere, while the annual settlement was being conducted at Tiruturaipúndi. Not in Tanjore can a slack rein be thrown with impunity. Of all the districts in which I have served, it most taxed the energies to administer.

Extract from Collector's letter No. 7120, dated 3rd November 1885.

"I have no note of inspection except my demi-official from Tallenayar to Mr. Stokes, dated 28th January 1885, * * in which I said that the width of crop destroyed about Tallenayar was 'far greater than further west' and two words in my diary 'awful desolation' which describe the impression produced on my mind by a ride down the canal and back by the bank of the Harichandranadi on the same day."

THE INTERESTED OFFICIALS.

158. The Collector was, as I have said, at disadvantage in his servants, though not more so than former Collectors of Tanjore have been. Many of the Tanjore officials are largely interested in land in the district, and there is thus thrown about a Collector a network of men interested, both personally and through their relatives, in obtaining remissions on lands. I have made an attempt to present Government with a roughly approximate idea of the weight of this objection. I called for a statement of the land held in the district by officials and their relations. But I had no means of enforcing its accuracy, and no penalties attached to refusals to fill in the statement, and some stated that their relatives declined to give information and I have no means of knowing that even the statements submitted are correct. But even these incomplete statements show that Tanjore officials are interested in land in their own district to an extent which covers an area of more than 73 square miles, pays annual assessment of about two lakhs and may be valued at Rs. 97,71,000, say, close on a crore of rupees, and of this, Rs. 11,88,000, or nearly 12 lakhs, is held by themselves, Rs. 85,83,000, or over 85 lakhs, by their relatives. They were called on to distinguish between wet and dry lands, but they have not chosen to do so, probably because they do not really hold any dry lands, except the insignificant amount needed for farm laborers' huts. The lands held by public servants are generally of the best, but I have applied roundly the average calculation of wet land being worth Rs. 1,500 a veli.

159. *In estimating the value of these returns it is as well to bear in mind that* it is a common thing with officials to hold property in the names of their relatives, so

that their own names may not appear in doubtful transactions. How much therefore of the 85 lakhs of property professedly held by their relatives may in point of fact belong to officials we have no means of knowing.

160. In some cases, how many we know not, the relatives of one official may also be the relatives of another, and so the same property may be entered twice over, and unduly swell the total, but on the other hand the probability is that returns are by no means exhaustive, and I have purposely omitted all house property, because it was land property and the land tax remissions that was my point. I have also purposely omitted all the marginally-noted classes of officials, because I did not think they could affect the land-revenue remissions, and I have by * oversight omitted from the relatives whose landed property was to be returned son-in-law, and daughter's father-in-law, and son's father-in-law, close connections who might well influence an official. The probability therefore is that the return, though challengeable as inaccurate, is inclined to be under, rather than over, the mark.

The chattram department.
The Local Fund engineering department.
The do. educational do.
The District Surgeon's office.
These hold 3,750 acres, valued at 9 lakhs of rupees, which, added to the 40,731 acres above, valued at 97¾ lakhs, brings the total well over a crore.

* Relationships which I included in the landed property returns obtained from the Revenue officials of the Tanjore district.
- Father.
- Father's brothers and their sons.
- Mother's do. do.
- Father's sister's husband and their sons.
- Mother's do. do.
- Sister's husband and his sons.
- Divided brothers and their sons
- Wife's father and his brothers and their sons
- Do. brothers.
- Do. mother.
- Do. sister's husband and sons.
- Adopting father.

161. The pertinent question arises, how can purity of administration possibly be expected in a district in which the native officials with their relatives are interested in land to the extent of about a crore of rupees? Such deep-set widespread interests, ramifying through numerous relations in all offices—from Deputy Collector to village accountant—must affect not only the land remissions, but influence also the criminal administration.

162. When I was Collector of the district I felt the power for evil that such a net-work of influential relations gave, and I got rid of a few of the higher officials by exchange with other Collectors; but I find they have all come back again, and nothing but an order of Government will prevent their doing so.

163. Men of independent means *ought*, *cœteris paribus*, to be more above temptation than the poor. I do not therefore urge anything against officials simply on that score. I only say that they should be excluded from serving in the district in which they hold landed property. And even this exclusion I would not carry into all ranks, for it is obviously desirable that heads of villages should dwell on their ancestral acres, and petty clerks on Rs. 20 or Rs. 30 might find it difficult to live far from their relatives and friends. I would therefore draw the line at Rs. 50, and say that every clerk drawing Rs. 50 or more a month should be prohibited from serving in the district in which he holds lands. If they found it better for their interests to enlist from the first in a foreign district, so much the better; but if they did not, they would know that they could not be promoted to Rs. 50 in their own district.

164. There are doubtless minor difficulties in the way with which I will not swell this report; but if the Government approve generally, a scheme of this sort might easily be worked out, and I would suggest that it have effect not only in Tanjore, but in all districts.

165. I would suggest further that the onus should lay on every official himself to declare his property and his relations' on pain of dismissal. The Government demands it annually, and in very much more rigid detail, of all its European covenanted officers, and why native officials should be exempted I know not. The Public Works Department in Bengal demands it of all its officials, I hear, and the rule may perhaps be general there. At any rate, it is very certain that no Collector can be always on the alert to discover the landed or house property held by every official in his district. The other day the Board transferred a tahsildar from one district to another as a punishment, quite unaware that they were sending him into the midst of his relations. From this return I learn for the first time that he has relatives in

the Tanjore district holding land there to the value of Rs. 7,83,000, or more than 7¾ lakhs of rupees.

166. If the relations of officials refuse to give a return of their landed property, it is a simple matter to order the village accountant to report it correctly. I did not delay to do this in this return, which was merely meant to be illustrative of the position I submit; but I venture to think the landed property should be thus systematically obtained with reference to all officials and their relations.

167. Deputy Collector Rámasámy Shástri, who originated the idea of estimating for remissions on reaped fields, and insisted on it so singularly (paragraph 185 *infra*), held, with his relations, land valued at about a lakh and-a-half of rupees.

168. R. Vencatarámaiyar, who is said above (paragraph 45) to have had private interests of his own enough to influence him in framing a scheme favorable to land-revenue remissions, holds, with his relatives, land in the district valued at two lakhs and twenty thousand five hundred rupees, of which Rs. 36,000 is his own.

169. In proposing, as I have, that every official in Tanjore who draws more than 50 rupees pay, and is interested in land in his own district, should be transferred to another district, I do not contemplate such a sweeping measure being taken abruptly, or it would leave the Collector denuded of officials with local knowledge; but there would be no objection to transferring a tahsildar when his taluk sharistadar was left till the new tahsildar, with the aid of the subordinates, was master of the position, and in the Collectorate and other offices discretion would have to be used in introducing the measure gradually, say, in the course of two or three years. I wish to make an honorable exception of Aiyyasámy Shástri, tahsildar of Kumbakónam. Alone among the tahsildars, he conducted an honorable settlement of his taluk before the Commission came to the district, and that though he was ordered to do evil by Deputy Collector Rámasámy Shástri and was afterwards under Deputy Collector Tellanáyakam Pillai, who did evil enough when he had under him a more pliant tahsildar. Aiyyasámy Shástri had also been specially strict about remissions on the lands of his relations as he showed me with pride. Paragraph 142 *supra* about him may be referred to. He has always borne a good name, and he bore it through this year of strong temptation also.

Defrauding the Engineers.

170. But besides defrauding the Government in the matter of remissions, capital was made out of yet another source, of which the Executive Engineer, Mr. C. H. Wilks, writes as follows:—

"I take this opportunity of pointing out that the arrangements now existing for closing breaches by the mirasidars and Revenue authorities independently, and the style of vouchers, reports, &c., in use, are much in need of revision. In a time of emergency, like that of December last, there is always a tendency to exaggerate accounts of work done, in fact, a regular business is made of the breach closing, which is very often a source of great profit to those concerned in the work. Unfortunately, when called upon to pay the bills through the tahsildar, it has been almost impossible for the officers of this department to do more than make a rough guess at the correctness of some of the accounts sent in. As a rule all demands have been paid as presented.

"I think strict orders might be given that the necessary details regarding these works, such as dates and quantities of material, &c., should always be promptly forwarded to the Public Works officer in order to avoid exaggeration in the accounts of this kind.

"Immediate information would be always more reliable than any other, and no work should be paid for if not clearly reported to time."

171. Another Engineer was very indignant at the bills sent in; said that in one case he had calculated that the amount of straw charged was eight times as much as could possibly have been got into the breach, and estimated roughly that the ryots must have more than paid for their losses by the profit they made out of closing breaches.

Remissions Recommended.

172. Our examination of the Revenue accounts having conducted us to the conclusion, shown above, that they were everywhere fraught with fraud, advantage having been taken of a true inundation to cry "desolation," and use it to the profit of both officials and cultivators, the difficult problem still remained, What was the exact extent of fraud, and how was it to be charged? Keeping my mind open to every source

of information, I was glad to have a deputation of landlords wait upon me at Máyavaram. I heard them patiently and at great length; but they did not help me, their only suggestion was that I should myself inspect each one of their fields and see for myself. Seeing that such a task could not well be accomplished by one individual in less than twenty years, that idea had to be abandoned. They urged that they only wanted justice. Of course the ready answer was that so did we; that it was for this alone that the Government had sent me all the way from Madras; for this alone that their Sub-Collector, then present, had toiled day after day for months about their fields. It was a friendly conference and I then asked them what was the meaning of the term *achâram*. Earnest-money they said. Then why is it that the revenue inspectors are everywhere being asked to return earest-money? Shame-facedly they had to admit the bribery compact explained in paragraph 7. The present company being of course excepted, they admitted that the cultivators had given the revenue inspectors 25 per cent. of their land tax, expecting in return to get full remissions, which full remissions the Sub-Collector had in the first instance ordered, but after his interview with me he had cut down those remissions by Rs. 56,868-7-3. Consequently the cultivators generally, not the present company, wanted their earnest-money returned. I was glad of the opportunity to explain to them that it was exactly there that my difficulty lay, that, much as the Government and its officers might desire to do them justice, they had themselves been the cause of its being out of our power to more than approximate to justice. The Government had spared no expense in officers and subordinates charged with the duty of ascertaining the exact state of every field, with a view to liberally remitting assessment wherever there was proved loss of crop, but that they, the present company of course excepted, had bribed our subordinates to tell us the reverse of truth; that in consequence they could hardly complain even if remissions were totally refused; but that if by a system of percentage averages the Government still liberally approximated to truth as closely as the information obtainable would allow, and if in that approximation some of them found their exceptionally hard cases inadequately met, they had really only themselves to thank for having made it impossible for the Government to do more.

173. And this is precisely the principle on which I now submit to Government the following proposals for regulating the remission, for if a single one of all the wealthy, educated landlords of the district had had the honesty to tell the Collector what was going on, the whole matter must surely have come to light.

From the very great number of cases that came under our eyes it may fairly be concluded that the great majority of the kár crops were duly reaped though remitted under different heads, chiefly under nattupál.

The short crop entries are clearly an addendum in the great majority of cases.

Even the shávi or withered crop heading is largely swollen by admissions of professedly short crop cases, which in truth had been duly reaped fields.

The nattupál or lost seedlings embraced a great many kár crops thrown in with the second crops.

And even the waste included permanent waste.

So that in every head of account there was a percentage of fraud. The question was, what was the percentage? Judging solely from the Revenue accounts we might estimate it roughly as—short crop, cent. per cent. fraud; shávi, 50 per cent.; nattupál, 25 per cent.; waste, 50 per cent.

174. But desiring to have something more exact by which to test the percentage, we took the distraint accounts, with a view to work out from them the percentage of remission cases which they showed to be fraudulent, and to apply that percentage to the taluk. But the multiples were far too small, and as such might lead us to erroneous conclusions. So I cast them aside, except as being an additional proof of the broad conclusion of general fraud.

175. In the earlier days, before I new the character and complicity of the Tiruturaipúndi tahsildar, the Collector had told me that he had a very thorough knowledge of his taluk; so I gave him a map and asked him to shade in the low-lying lands, leaving the high lands unshaded, so that I might see what localities had suffered most as tracts. He set to work very busily, but he soon had every inch of the map shaded, except just the village sites, so that that was evidently false, for I knew the taluk better than that myself.

176. Then I sought the aid of the irrigational Engineers. At the cost of much pains they very obligingly filled in taluk maps on a large scale, marking the breaches on the right or left bank of each river as it occurred, and the course of the flow of the water. And they accompanied the maps with statements from their accounts showing the date of each breach, and the date of its temporary closing as far as known. The date of permanent repair was no concern of mine, for I only wanted to known when the water ceased to flow, that I might form a rough idea of the *duration* of the flood. In many cases the breaches had been closed by the villagers with in a few hours, so that as far as the crops were concerned the injury was purely imaginary. They gave me also the length and depth of each breach, so that it could be seen whether it was serious or petty. In many cases the breaches were not from the rivers over the fields, but from the fields into the drainage channels, so that they were in truth relieving the country from the effects of the rainfall or of the flow from other breaches. Mr. Foord also gave me much valuable information personally, he having been all over the country, and remarking how rapidly the waters had drained off, in many cases in two days. His accounts bear the impress of the thorough local knowledge of a painstaking and accurate-minded officer. Mr. Wilks, *too*, supplements the statements with much valuable information, for which I am greatly indebted.

177. Going through the Tiruturaipúndi taluk village by village with these maps and statements in every detail, and making allowance for the broad fact we noticed that, as the cost was approached, the waters accumulated more, while further inland they drained off rapidly, the drainage channels not being so full as they became near the coast; weighing all these circumstances carefully, we marked off village by village for partial, full, or no remission, and when we came to total all the villages in the taluk, we found that the result was a little less than our rough calculation from the accounts. But it was right to add to these strict generalisations the ordinary percentage of remissions occurring in years in which there were no breaches (appendix 24). This addition made the two totals approximate so closely as to be strongly confirmatory of each other. They came within a hundred rupees or two of each other. Such close convergence, when the sum at issue in the Tiruturaipúndi taluk was a matter of $2\frac{1}{2}$ lakhs of rupees, seemed sufficient evidence that both calculations were correct.

178. Following generally the principle laid down in Board's Standing Order No. 24 * as closely as the obtainable information would allow, the application of the total arrived at to the different heads of remission, regulated by what we knew of the percentage of fraud in each, results in withholding remission altogether under short crops, granting 50 per cent. under shávi and waste, and 75 per cent. under nattupál.

* "The condition of a sufficient number of the fields which have suffered will be examined and the demand in all the fields that have suffered will be reduced by the percentage thus calculated.

179. We have everywhere treated nattupál, or crops destroyed soon after transplantation, with much consideration, because the short-lived flood which did no damage to well-advanced crops might still destroy tender plants that where little more than seedlings, and we would have remitted the whole of this head were it not for the frequent inclusion of kár crops under this heading, chosen presumedly because it was not likely to be traced. We have therefore suggested 75 per cent. of remission everywhere on nattupál.

180. These are the percentages suggested for the Tiruturaipúndi taluk, excepting only the Tallenayar group of villages, in which it is proposed to let the Collector's remission stand.

181. Mannárgudi we found to be less inundated and accordingly varied the percentage of remission to be granted to—short crop, none; shávi, 25 per cent.; nattupál, 75 per cent.; waste, 50 per cent.; and Nannilam and Pattukóta taluks were classed with it. Negapatam was concluded to stand at—short crop, none; shávi, 25 per cent.; nattupál, 75 per cent.; waste, 25 per cent. In the other taluks of Shiyáli, Máyavaram, Tanjore, and Kumbakónam we took the settlement officer's figures, except the trifle of Rs. 91-11-3 on short crops in the Tanjore taluk. The result will be seen in the following remission statement.

STATEMENT of Tanjore Remissions for Fasli 1294 (1884-85).

Name of Taluk.	Total amount of remissions granted in the orginal instance.	Total amount of remissions withheld by district officers after the coming of the Commission.	Net amount finally granted by the District Officers.					Amount now proposed to by withheld.		Net amount recommended for remission.
			Shávi or withered crop.	Waste.	Nattupál or lost transplanted seedlings.	Short crop.	Total.	Particulars.	Amount.	
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		RS. A. P.	RS. A. P.
1. Tiruturaipúndi ..	2,49,256 6 0	..	23,956 15 3	34,092 11 10	1,16,796 11 10	74,409 15 1	2,49,256 6 0	Shávi, 50 per cent. Nattupál, 25 do. Waste, 50 do. Short crop, full.	1,32,633 0 0	1,16,623 0 0
2. Mannárgudi	84,060 14 0	3,202 1 8	33,630 13 0	6,267 8 5	20,031 0 10	20,929 6 1	80,858 12 4	Shávi, 75 per cent. Nattupál, 25 do. Waste, 50 do. Short crop, full.	54,294 0 0	26,565 0 0
3. Pattukótai	6,253 3 7	..	3,922 14 3	1,553 8 7	720 6 6	56 7 3	6,253 3 7	Do. do.	3,956 0 0	2,297 0 0
4. Nannilam	75,702 9 7	55 11 4	10,785 7 10	7,129 8 0	44,066 5 2	13,665 9 3	75,646 14 3	Do. do.	36,336 0 0	39,311 0 0
5. Negapatam	1,96,462 11 2	8,084 10 8	30,038 8 7	47,833 12 11	74,412 2 1	36,093 8 11	1,88,378 0 6	Shávi, 75 per cent. Nattupál, 25 do. Waste, 75 do. Short crop, full.	1,13,100 0 0	75,278 0 0
6. Kumbakónam ..	5,416 13 9	..	2,081 0 3	1,484 2 9	1,851 10 9	..	5,416 13 9	..	..	5,416 13 9
7. Shiyáli	63,090 3 10	12,582 8 11	2,642 5 2	24,140 13 11	23,724 7 10	..	50,507 10 11	..	..	50,507 10 11
8. Máyavaram	1,38,317 8 3	44,285 14 4	1,621 10 7	16,211 12 3	76,198 3 1	..	94,031 9 11	..	..	94,031 9 11
9. Tanjore	3,340 5 4	..	1,282 9 6	799 6 9	1,166 9 10	91 11 3	3,340 5 4	Short crop full ..	92 11 3	3,248 10 1
Total of 9 taluks ..	8,21,900 11 6	68,210 14 11	1,09,962 4 5	1,39,513 5 5	3,58,967 8 11	1,45,246 9 10	7,53,689 12 7	..	3,40,410 11 3	4,13,278 12 8

The result is a direct saving by the action of the Commission of Rs. 3,40,410-11-3, and an indirect saving of another Rs. 68,210-14-11, by which amount the district officers themselves cut down their remissions after the advent of the Commission, which makes up a *total direct and indirect saving* of Rs. 4,08,621-10-2 *out of* Rs. 8,21,900-11-6 originally remitted. Roughly the conclusion arrived at is that the inundation has been used as a cry, and the effects of it fraudulently doubled. The resulting remission of Rs. 4,13,278-12-8 is still a very liberal remission compared with Rs. 65,452 which is shown in appendix 24 as the average remission of nine years.

182. The Kattugutige villages may stand as disposed of in Board's Proceedings, No. 1942, dated 21st April 1885, in G.O., No. 555, dated 12th May 1885, Revenue.

If these proposals obtain the sanction of Government, the application of these remissions, based on this system of percentages, will be simplicity itself. The Collector has only to issue a brief order to each tahsildar telling him what the percentage of sanctioned remissions for his taluk is. For instance, he will tell the Tiruturaipúndi tahsildar that of the remissions ordered by the settling officer the short-crop remissions are wholly disallowed and must be charged in full; that of the shávi ordered to be remitted at the annual settlement 50 per cent. is sanctioned and the rest must be charged; that of the nattupál 75 per cent. is now finally remitted and 25 per cent. must be charged; and of the waste 50 per cent. The tahsildar will then apply these percentages to every individual landholder, but he has not to write any fresh puttahs, only to add a foot-note at the end of each existing puttah showing the deductions now made from the district officers' settlement, and he will correct his own accounts and collect in the present fasli the additional charge thus made. There need be no difficulty about it.

PUNISHMENTS.

183. From the several appendices it will be seen that officials of all ranks, from Deputy Collector to village accountant, have committed wholesale frauds. Some of these are clear cases of forgery; all of them, but one, are cases for which the parties could be tried under Regulation IX of 1822. But rather than have this inquiry drag its weary length through a multitude of criminal prosecutions, which would cost Government more than they would be worth in prosecuting, for they could not prosecute without the maintenance of an expensive member of this Commission conversant with the accounts, I have recommended *that all the cases be disposed of departmentally.* The defence having been fully taken in every case, they are all ripe for the final orders of Government, and considering the number of the cases, and the status of the offenders, I think sufficient example will be made by simple dismissal, without the rigorous imprisonment which many of them richly deserve. Therefore, if there is a sameness about my proposals, the great majority of them being for dismissal, it is because I have levelled down to that stand and proposed nothing above it. At the same time I do not think that any less notice could well be taken, for Government cannot be at the trouble and expense of dislocating the machinery of administration to depute a Special Commission frequently, and the notice taken should be such as to obviate the necessity for repetition, and no Government can carry on an administration unless such wholesale frauds, such a general spirit of immorality, is put down with a strong hand.

184. I annex a statement (appendix 21) showing the names and status of the several officials charged, the amount of remissions which they fraudulently caused, and the punishments which I suggest for the orders of Government.

185. Among the officials who seemed blameworthy was Deputy Collector Rámasámy Shástri.* He was in the district at the time on sick leave, but I did not consider it justifiable *to* put him on his defence, because I ascertained that he was seriously ill. He it was who sent the marginally † translated order directing the tahsildars of Kumbakónam and Mannárgudi to estimate from stubbles the remission

* Middle of paragraph 24 in the summary of Deputy Collector Tellanáyakam Pillai in appendix 20.

† Extract from the translation of takeed, No. 328, dated 8th February 1885, from the Deputy Collector (K. Rámasámy Shástri), Mannárgudi division, to the tahsildar, Mannárgudi taluk:—

"It has been directed in this office order, No. 207, of the 23rd ultimo, that in cases which become not entitled for remission by reason of short crop the state of the crop in them should be estimated and a remark should be written in the olugus showing the probable outturn in each veli. As the said crop would mostly have subsequently been reaped you are required to instruct the inspecting officers to write the said remark about short crop even in reaped cases."

Extract from the translation of takeed, No. 330, dated 9th February 1885, from the Deputy Collector (K. Rámasámy Shástri), Mannárgudi division, to the tahsildar, Mannárgudi taluk:—

"Read your arzi, No. 119, dated 9th February 1885, together with its other papers.

"As stated in your arzi, remarks about short produce might be easily determined and written in the olugu in cases where fields are surrounded on all sides by fields of withered crop. But in cases where the surrounding fields have yielded full harvest the state of the short produce must positively be determined somehow or other from the state of the stubbles. But such cases would only be very few."

to be given for short crop. The tahsildar of Mannárgudi remonstrated, but the Deputy Collector insisted in the strongest terms. It has been amply shown in the report that he must have known such an order to be pregnant of mischief, and contrary to rule, general and explicit, and I think he should, when well enough, be called on for an explanation.

GENERAL SUGGESTIONS.

186. I take the opportunity to submit a few suggestions of a general nature that cropped up in the course of the inquiry.

Simplifying the Identification of Fields.

In unsurveyed Tanjore the cultivator is very much at the mercy of the village accountant. If he wants to resign a field, or to apply for remission on it, he must enter in his application the number of it. But he does not know the number, and cannot make out which is the number of a certain one out of many fields in a large holding, though they are all entered in his puttah. So he has to apply to the village accountant to tell him the number, and this is not done for nothing. And if he is not on good terms with the village accountant he is naturally very anxious lest that functionary should purposely give him the wrong number and he might find, when too late, that he had resigned the field he wished to keep, and kept what he wished to resign; and he has no one else to go to for information. His difficulty is just the same when he wishes to buy or sell a field. He is entirely dependent on the village accountant and must buy his good-will on every such occasion. He does not even know what assessment he pays on each field, he only knows in the lump what he pays on his whole holding. Though the assessment is duly entered in his puttah against each field number, still, as he does not know the numbers, he cannot distinguish the fields. He cannot tell, therefore, which field gives him the best return for his assessment, and consequently which to hold on to, which to sell. The difficulty is the same when buying—only the village accountant can solve it; and so this functionary becomes terribly omnipotent in Tanjore. Also, if *tiruva jasti* is charged, the landlord has no means of knowing that it is rightly charged, and what tenant to look to for it.

187. A very simple addition to the accounts will make the cultivator independent of the accountant, and will serve other useful purposes. The cultivator does not know his fields by numbers but by names, just as men do in England. As fields are distinguished in England as the Walnut Tree Close, the Seven Acre, Joe's Hollow, and so forth, so an Indian landed proprietor always speaks to his agent or his farm laborers about his fields as the field at east foot of banyan, west of cocoanut tope, potter's field, bamboo foot, Viran's temple base, and so forth. These are the old paimash names which are not always the now locally accepted ones. These latter are very easily obtained, and to test it I had three villages so named completely, and the tahsildar informed me that there was no difficulty in the matter, the three villages being done in as many days.

188. If an extra column is opened in the chittah and puttah showing, opposite the number, the local name of the field, then every owner will know at once from his puttah, without the village accountant's aid, what is the corresponding number, can quote it for official purposes without his aid, can be quite sure he is quoting the right number, and can tell all about his assessment for purposes of sale and purchase, &c.

189. There will be another very distinct advantage, and this time to the State. If a village accountant dies, is dismissed, or transferred, it takes the new man some time to become familiar with the numbers, and he has no one to help him. He can only take the A register and the measuring staves, and go on working over the ground again and again till he has fully mastered the lie of all the lands. Whereas if the fields bore their names also in the chittah, every owner, every farm laborer in the place, would know where they were and could show him at once.

190. Again, in field inspection at the time of remission some care has to be taken that the village accountant does not mislead if he has an object in view. Though a practised hand cannot be deceived, still a novice is at a great disadvantage, and to both of them much labor would be saved if the whole thing were taken out of the accountant's hands, and made public, by the mere insertion in the accounts of the local names of the fields. Then one and all of the cultivators present could point out the fields with ease.

191. In the present year there has been much collusion between the ryots and the village accountants, and there is always more or less and always at the cost of Government revenues. This could be made very difficult by temporary interchange of accountants; for since by the use of field names any new accountant could at once find his way from field to field, without any previous local knowledge, it would be easy to order that the permanent accountant of the village should prepare all the accounts of the year till it came to filling in column 18 of No. 4 with the karnam's opinion on the state of the crops. Then the accountant of some other village could be sent to do it while the accountant of the village was employed elsewhere, and the villagers, not knowing who the stranger might be, would have no facilities for offering him any inducements, and nothing would be gained by their doing it, for a third village accountant might just as easily be employed at the time of inspections, accompanying the inspecting officer, and the two would be able to check the accounts at any time by appeal to the villagers through the medium of the field name; and a crowd of owners and farm laborers and neighbours, including always a fair sprinkling with private animosities, cannot work together as one man, and the truth comes out.

192. I may be told that all these difficulties disappear with the survey. In a great measure it is so, but even in surveyed districts this additional column would be a great advantage to the cultivator, and it is such a simple remedy that it may with advantage be applied at once, without waiting the years necessary for the completion of the survey and settlement.

Giving further Information to Cultivators.

193. Cultivators pay assessment on scattered trees not on their own lands, but the trees are not particularised, and a large landed proprietor may well be in ignorance of which are his, and so may a new tenant; and thus, sometimes inadvertently, sometimes intentionally, Government trees are felled on the plea of being private property, and it places in the hands of sub-magistrates the means of instituting criminal proceedings which have to be bought off. This is a common thing, commoner than generally comes to light. Trespasses on Government reserved land are similarly not always intentional. The cultivators in every village ought to have a ready means of knowing where they may not enter. This could easily be arranged by a list of permanently prohibited sites being kept in the office of the head of the village. Under Board's Proceedings, No. 2296, dated 12th September 1882, a prohibitive order-book is maintained in every taluk and superior office. The present proposal goes one step further in making the information available to the villagers. It is in accordance with the spirit of Regulation XXIX of 1802, section 11, clause 13, and section 12, that the villagers should have the means of informing themselves.

194. Column 5 of the puttah requires that the class of the land should be entered. But that gives no information to the cultivator unless it is accompanied by a brief heading showing what is the rate of assessment attached to each class.

Eliminating Annual Remission Frauds.

195. The remission frauds in Tanjore have been somewhat startling, but it must not be supposed that these are altogether exceptional. It may be taken as a rule that the annual settlements are the occasion for annually recurring frauds in all districts, frauds varying in extent only with the extent of the opportunity. It is only a question of degree, and as in this year we have found the fraud to average under all heads 50 per cent., so it is not improbable that the annual average of the presidency is, say, 20 per

cent. Besides this or some like percentage of annually recurring loss to Government revenues by fraud, the demoralising effects on subordinate officials and cultivators must be very degarding; and the toil of always contending against it is Herculean. It would be an advantage every way if we could get rid of these annual remissions altogether.

196. Many attempts have been made with this end. With dry lands we have thought we have finally disposed of such claims by making a permanent reduction of 20 per cent., and announcing that henceforth the cultivators are, with this margin of extra profit, to take their fortune of good and bad seasons. But all this gets forgotten, and the cry for remissions on dry lands comes up as if no such permanent percentage remission had ever been granted. If a season is somewhat more than ordinarily unfavorable, it is in danger of being called a famine, and remissions on dry lands are asked for. It seems necessary that a constant reminder of this 20 per cent. remission should appear at the head of every puttah for dry land, coupled with the warning that in consequence thereof remissions are not to be expected in unfavorable years.

197. Similarly, we have reclassed many wet lands as superior dry lands with a view of getting rid of constantly recurring claims of remission, but no sooner have they got that boon than they forget and ignore it, and come forward with a claim for dry remissions, in unfavorable years now called famine years.

198. If we make further concessions in the same direction of compounding the remissions, they too will be lost sight of in the course of a few years, unless, on having done this, and *completed* our work of compounding the remissions, we say once for all that there will be no such word as remission henceforth ever admitted in the accounts; that even in famine years all the other remedial measures laid down in the Code will be adopted, but remissions never. Then the results of a famine as regards cultivators would be that occasionally some of the smaller landholders would have to drop into their more proper position of farm laborers, and their neighbours, made wealthy and stable by the permanently compounded remissions over a series of favorable years, would enlarge their holdings slightly, to resell on occasion. The agricultural scale should be allowed to right itself without constant Government blostering up.

199. In Regulation XXV of 1802 this principle is set forth in the preamble, and in section 6 will be found the words "the remission of revenue which has occasionally been granted according to the custom of the country on account of drought, inundation or other calamity of the season shall cease and never be revived; and where landlords may fail to discharge their pecuniary engagements, their property shall be answerable for the consequence of such failure." This principle was applied to those on whom was conferred the boon of proprietary right in property (section 2) without any compounding of the assessment, but simply as the corollary of permanency of tenure. We have in policy long since given practical permanency of tenure to all ryots, and it follows that they should share the responsibilities as well as the advantages of their position. According to the principles of Regulation XXV of 1802, they might, as equitably as others, be called on to do this without any extra consideration by way of compounding the remissions.

200. In appendix 23 will be found a statement of the annual remissions on wet lands in the Tanjore district for the last ten years. Eliminating one exceptional famine year, the average remissions amount to Rs. 65,452 for the district, and appear against each taluk as—

2 pies	in the	rupee in	Tanjore.
1 pie	„	„	Kumbakónam.
1 „	„	„	Máyavaram.
2 pies	„	„	Shiyáli.
2 „	„	„	Mannárgudi.
1 anna 7 „	„	„	Tiruturaipúndi.
3 „	„	„	Negapatam.
1 pie	„	„	Nannilam.
1 anna 0 pies	„	„	Pattukótai.

I do not say that these calculations are sufficiently accurate to form the basis of a permanent settlement, but sufficiently so to illustrate my proposal, that if this rate of

remission were permanently deducted from all puttahs, they might be told that henceforth there would be no remissions of any sort in the Tanjore district.

201. The cultivators would get the advantage of fixed annual remission, and they would have to yield no part of it to corrupt officials in order to secure it, but would know that without any inquiry they would get it for certain. This year the ryots had to yield 25 per cent. at the outset to the village accountants and inspecting officers, and a good deal more afterwards to superior officers. None of this need they surrender in future—and the saving of labor to all Government officials would be immense.

202. A subsidiary but substantial advantage would be that the assessment being compounded, it would no longer be any concern of ours to trouble about second crop or class of crop. As matters now stand, the cultivator considers with himself in a doubtful year whether or not he shall leave his field waste, so as to save his assessment, whereas if he knew that under no circumstances will he save his assessment, then, in lands suitable thereto, he will grow a crop of ragi, say, for the partial irrigation of which the water would still be ample, and it would be much more to the cultivator's interest to economise the water than it now is.

Compounding for Repairs.

203. Their other source of profit in the business made (paragraphs 170 and 171) of overcharging for the repair of breaches could also be eliminated with much advantage every way to both Government officers and cultivators. The Engineers might be required to maintain all masonry and to leave all earthwork to the ryots, the work being compounded for by an annual permanent reduction of assessment, and the ryots being enabled to compel combination by legal enactment, which it should be the duty of the Revenue authorities promptly to enforce. The Engineers would then have control of all the sluices, and would lay down bench marks on all embankments showing the height at which the ryots were to maintain them, and they would inspect at fixed times, and if they found the repairs not duly executed by the ryots, they would themselves execute them emergently, the ryots being punitorily charged for their neglect to do them themselves.

204. There is little doubt that in old times almost all earthwork repair was executed by the ryots without any compensation. They can easily do it if they will only learn again to combine as they formerly did some 30 years ago. They can do it for themselves in their slack season of the year much more cheaply than the Government can do it for them, and if they are compounded with for the purpose and legally enabled and supported, as well as shown that it will be much more expensive for them not to do it, they will soon learn to do it. I am aware that this is no new suggestion, but I think that former suggestions failed from not having the courage to go far enough, and I am of opinion that if the matter is thoroughly weighed it will be found quite practical to apply it, and then I would apply it tentatively in certain taluks and districts, say, in the tank-fed Pattukótai taluk and in the channel-fed Mannárgudi taluk, and in some other districts.

Revision of Accounts.

205. It will be seen that the majority of the frauds in Tanjore have been discovered by the means of checking one account by another, which the present system of accounts affords. Mr. Stokes has, I understand, recast the taluk and village accounts in a simplified form. It is a point to be considered whether or not any of the present valuable checks have been lost thereby.

206. In Tanjore the *chitta* or No. 5 account is not rewritten every year, but once in five years. This custom proved invaluable to us, for it prevented that account from being made away with and rewritten, like other accounts that are written for a single year, and thus leave no traces of having been rewritten. This rule should be introduced in all districts.

Declaration of Property.

207. One of my general suggestions is that native officials, no less than Europeans from whom it is already exacted, should be required to declare their property and that of their relations annually, as indicated in paragraphs 158—168 *supra*, and that they should not be allowed to rise to a pay of 50 rupees a-month in any district in which they hold property other than a house, either in their own name or in those of their relations. To call for a return of only what they hold in their own names is to lead, as we know, to everything being registered in the name of a relative. Any one considering the marked improvement that has been made in the district munsifs as a class in recent years will not despair of like improvement in the Revenue line. One of the sources of the improvement in the Judicial line is, I think, that district munsifs are called on to serve amongst strangers, amounting even to foreigners, and not in the midst of their relations. Even an official who earnestly desires to be honorable is at very serious disadvantage if he is surrounded on all sides by the solicitations and pressure of unworthy relatives wanting at his hand first slight, then wider deviations from the straight course of duty. In the interests of pure administration they should never be exposed to such temptation, and that is why I urge that the property of their relations holding land in the district should also be included in the statement. Also when we have such powerful combinations as there are in Tanjore, it is very hard for isolated foreigners to survive in it till the cliques are broken up.

CONDUCT OF MY SUBORDINATES.

208. I cannot close this report without a word about my fellow-workmen.* Had they behaved like the Tanjore officials it would have been easy for them to be bribed to silence, for nothing more was wanted of them than to tell me they had failed to discover frauds. Nothing positive, only negative, was required of them in order to shield Tanjoreans, and there is no doubt that this would have been right handsomely paid for had it been purchaseable. Apart from this, they labored with an assiduity and cheerfulness that I cannot too highly commend, and we had very heavy hours at times, even till 9 and 11 at night. They did it also with ability that fully justified their selection for me by Mr. Price from his old district of Chingleput. They did their work, too, in the face of much public contumely, which, though it may be held cheap by Europeans, is bitterly felt by Asiatics. Seeing how whole-heartedly and ably they went through it all, I feel so indebted to them, that I wish it were in my power to reward them adequately. But a Member of the Board of Revenue has absolutely no patronage, not even for a peon ; so that I can only commend them to Government as faithful servants who have contributed largely to the fruits of this Commission. If I may be allowed to indicate their several deserts, I would submit that D. Véthagiri Aiyar and A. Venkatarámaya were the two ablest members of the office, and that D. Véthagiri Aiyar, who was an acting tahsildar on Rs. 175 when I took him, and who would have got his confirmation in that office in the ordinary course without his special services with the Commission, may be granted one step to a tahsil of Rs. 200, in recognition of his labors and ability, and that A. Venkatarámaya, who was only spared to me with difficulty, on Rs. 30, is worthy of a Rs. 50 post, and is qualified for an English office, and has strength of character for a sub-magistrate. D. Yékambara Aiyar, on Rs. 30, has fairly earned a step to Rs. 45 or Rs. 50 a month. He is very quick at taluk accounts, and would be valuable to any Collector in scrutinising them, and would make a good taluk sharistadar. B. S. Rangaya Náyadu is a senior man now on Rs. 200, and it would be a welcome and a well-earned step to him to be a Treasury Deputy Collector, a post for which he is well fitted by his long familiarity with accounts of many descriptions, to which he has now added a mastery of the details of taluk and village accounts and their manipulation, which he zealously turned to good account. He rendered special services also in paragraph 77.

* Dodla Véthagiri Aiyar, Acting Tahsildar of Tiruvállúr, in Chingleput district, on Rs. 175 a month.
B. S. Rangaya Náyadu Garu, Chief Accountant, Revenue Board's office.
Agaram Venkatarámaya, Chingleput Collector's Vernacular Clerk, on Rs. 30.
Dévalam Yékambara Aiyar, Chingleput Collector's Revenue Inspector, on Rs. 30.
C. P. Rágaváchári, Clerk in Revenue Board's office, on Rs. 30.

SUMMARY.

209. In conclusion, I would briefly summarise that I have found the remission accounts of the Tanjore district utterly untrustworthy (paragraphs 3 to 148), and certain officials responsible therefor, and deserving of punishment (appendices 1 to 20 summarised in appendix 21), and the Collector not sufficiently master of so onerous a district (paragraphs 42, 45 and 157), and the officials generally much too much interested in land (paragraphs 158 to 168), and a system of trading on the repair of breaches (paragraphs 170 and 171). The destruction caused by floods being dependent on the *duration rather than the extent* of the flood (paragraphs 149 to 156), I recommend the remissions shown in paragraph 180, and I add certain general suggestions (paragraphs 186 to 207), and commend the services of my office to the consideration of Government (paragraph 208). I have prefixed a contents for the convenience of Government.

I have the honor to be,

Sir,

Your most obedient servant,

H. S. THOMAS,
First Member of the Board of Revenue.

APPENDIX I.

SUMMARY OF EVIDENCE AGAINST B. SAMA RAU AND V. GOPALAIYANGAR.

In the villages in the Tiruturaipúndi taluk, shown in the figured statement which forms No. 1 paper on this file, Rs. 44,847-15-8, out of a total wet beriz of Rs. 44,956-15-6, in short only Rs. 108-15-10 less than the total wet land revenue of all these villages, has been remitted on the joint inspection notes of B. Sáma Rau, 4th English clerk of the Tanjore Collector's office, and V. Gopálaiyangár, 4th-class Revenue Inspector of the Tiruturaipúndi taluk.

Of the assessment thus remitted a proportion attaches to the first crop which neither of these two inspectors can have seen, as it must have been off the ground at the time of their inspection, and their own remark, "fresh sowing," shows that the fields had been cleared of their first crop in preparation for the second cultivation. The entry by which this remission has been brought about is a suspicious one on the face of it, not only from its impossible character above noticed, but also from the manner in which it has been entered. At the end of a general remark on the last page of the adangal the words "the first crop also has been destroyed" have been squeezed into inadequate room between the termination of that general remark and B. Sáma Rau's signature to it, in a manner that leaves no room for question that it was interpolated after that signature was made; it is also in different ink from the rest of the general remark, in different ink to B. Sáma Rau's signature and in the same ink as V. Gopálaiyangár's signature. This is noticeable and undeniable from the writing itself. Furthermore, B. Sáma Rau deposes that the interpolation was not there when he signed and handed over the inspection notes as completed, and he further states that it gives a color to his notes which he had not intended, in that it brings under remissions first crops which he had not intended to propose for remission. The whole thing is so apparent that 4th-class Revenue Inspector V. Gopálaiyangár has to admit it. The effect of this interpolation has been that double crop fields which would have been charged assessment on account of their having borne a first crop, have been fully remitted.

Thus the entry is one which shows the unreliability of these joint notes from a remission point of view, and as far as concerns V. Gopálaiyangár is distinctly fraudulent, B. Sáma Rau being unconcerned in this one entry. It also reflects forcibly against the taluk and huzur scrutinizing officers who accepted, and allowed the Collector to grant remissions on the faith of an entry that bore interpolation evidently on its very face, and that in its essence presented the physical impossibility of crops said to have been inspected at a time when they had no existence, as they had been thoroughly cleared off the ground for the cultivation of a second crop in their place.

But though no party to that fraudulent entry, B. Sáma Rau, jointly with V. Gopálaiyangár, is responsible for the rest of the general remark made at the end of the adangal, to the effect that wherever they had written full standing crop ("*mahasul*") against a field number, they had meant poor crop (*alpa mahasul*), estimated at less than 25 per cent. Thus we are asked to believe that these two men, knowing that by custom, as well as by the explicit Revenue circular specially gazetted for the conduct of this year's jamabandi, they were to enter against each field number the state of it, and knowing also that the everywhere-acknowledged technical meaning of the word "*mahasul*" was in remission entries "standing full crop," or standing crop that was full or fair and unremittable, we are asked to believe that these two men, having with this knowledge noted against field after field that a full crop was seen by them to be standing in each field, meant all the time the exact reverse, meant that the crop on the fields was less than a 25 per cent. crop, and was entitled to full remission instead of being subject to full assessment. It is not possible that they should, one of them a Revenue Inspector, have gone on writing against number after number down to the very end of the village a remark that meant, and they must have known meant, the exact opposite of what by their general remark they say they meant all along to convey. It is obvious that the general remark was an afterthought, and considering all the known surroundings as explained in the report, the presumption is strong that while writing in the first place what was the true state of the crops, they must have received from the cultivators subsequent inducement to write them off; and the bold-faced manner in which it was done, and nevertheless passed by the taluk and the Collector's scrutinizing staff, shows the understanding which prevailed as explained in the report.

Again, though bound by paragraph 14 of the Collector's Revenue circular, extract from which is No. XV enclosure in this file, to estimate only from crops present, and to state if the fields were in stubble, these men went on professing to estimate short crops from what is admitted were only stubbles, without ever stating that they were stubbles, thus leaving the false impression that their estimates had legitimately been made on crops which they had actually seen and tested—with that circular before them they must have known that they were deliberately practising a deceit with a review to get fields remitted that otherwise would not have been remitted. Of course we are asked to believe that they did this out of *bona fides*, and for no improper consideration, though whether they actually received consideration or not is immaterial, for the loss to Government was the same, the fraudulent abuse of their position of trust the same. This fraud has been enacted wholesale.

Here it may be remarked in passing that no one of the taluk or collectorate checking staff brought to the Collector's notice that he was being led to grant remissions in the teeth of his own explicit orders.

So much for deliberate frauds. The light heart with which they have been done, in easy disregard of orders, is reflected by the fact that they made the karnam write the remarks; whereas it is expressly enjoined in the Collector's circular that the superior inspecting officer, the Collector's clerk, shall write the inspection notes with his own hand—*vide* clause I, paragraph 14, of the Revenue circular, an extract from which is No. XV of this file.

It is very clear that the whole inspection is entirely unreliable for remission purposes, and that not from ignorance, or even from neglect only, but also from deliberate and wholesale frauds, for which I recommend that both B. Sáma Rau, Collector's 4th English clerk, and V. Gopálaiyangár, 4th-class Revenue Inspector of the Tiruturaipúndi taluk, be dismissed the Government service.

2nd September 1385.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX II.

SUMMARY OF THE EVIDENCE AGAINST K. SUNTHARARAJULU NAYADU.

Rupees 36,697, out of a total wet beriz of Rs. 43,630 in all the villages in the Tiruturaipúndi taluk inspected by him, or roughly ⅚ five-sixths of the Government assessment, has been remitted on the faith of the inspection notes of K. Súnthararájulu Náyadu, 7th Vernacular clerk in the office of the Collector of Tanjore.

In his case time prevented our re-inspecting his inspection work on the fields, and the checking of his account work had for all but one village been entrusted to the division Deputy Collector, Tellanáyakam Pillai, before it was discovered that the Deputy Collector himself was not to be trusted. By him it seems to have been made over to his clerks. The result of such scrutiny must therefore be wholly discarded in the present inquiry, and we have consequently little material against this clerk. What we have is, however, of a conclusive nature, as may be seen on referring to the memorandum on the one village which we have examined and his own deposition.

The crops which had been raised being shown in the No. 4 account (the adangal) in two separate columns, one for the first crop, another for the second crop in two crop lands, and the columns having to the right of each of them separately, that is, between the two columns, and to the right of the second or right-hand column, convenient spaces in which to write remarks, K. Súnthararájulu made in each separate space separate remarks against both first and second crops. In so doing, he, against fields Nos. 39, 194, 290, 291, 297, 192, 198, 200, 346, 393, 440, 442, 443, 541, 542, 546, 623, 624, in the village of Tholathur in Tiruturaipúndi taluk, and against Nos. 18, 19, 20, 21, 22, 24, 25, 26, 27, 29, 53, of the hamlet of the same village, wrote destroyed, against the first crops, whereas he cannot possibly have seen the first crops on which he thus certifies the result of his inspection of them. His answer is that he never meant to certify about the first crop as the nature of his remark against No. 39 will show, as he wrote "second crop destroyed." But unfortunately against that very No. 39 he has entered "destroyed" next to its first crop *also*. He thereon contends that the remark written close against the first crop was a mistake, he not knowing, at the time he wrote it, that it was the wrong place for remarks against a second crop. But this contention is quite unworthy of credit, for even if it were so, and he found out his mistake, as he says in No. 39, which is the very first entry of the kind with which in this one village we find him concerned, then there was no reason for his making that same mistake again, and yet he has gone on doing it in all the field numbers quoted; and if, again, it was, as he contends, a mistake, he would have struck out the first mistaken entry by at least running his pencil across it as he has done in other places where he wanted to correct. But yet again the very entry on which he relies, "second crop destroyed," shows that he distinguished between first and second crops and saw them in their several columns,

and must have made his entries against each in their proper place wittingly; and it is absurd to ask us to believe that when he saw books kept in this way—

1	2	3	4	5
Figures.	Nature of first crop.	A.	Nature of second crop.	B.

he could possibly think that remarks written in the empty space A would not refer to column 2, but to column 4, though column 4 had another obvious space, B, left open for it in column 5. Still less could he go on thinking it after it had been pointed out to him.

But he is another *tenax propositi vir*, and, having taken up a line of defence, adheres to it long after it has been shown to be untenable, so that his last answer is entirely devoid of meaning. He says "when I knew that it never refers to the first crop," though he has already contended that the karnam had told him the very opposite, namely, that entries made next to the first crop must refer to the first crop only, and not to the second *and* on that information he had written in the second column.

However, this unmeaning answer is an admission, though no admission is needed, that he knew, as he must have known, that entries against first crop must be wrong, as he also admits elsewhere, though that also is a self-evident fact, that the first crop was not on the ground at the time of his inspection, and he could not certify about its existence.

What then was the reason for his nevertheless certifying, field after field, as above enumerated in this one village alone, to the first crop also having been lost. Every Revenue officer knows that without its being shown that the first crop also had been lost full remission could not be granted. His object then was to obtain for the cultivators full remission of assessment, and what he was to get thereby for himself may be well conjectured from the report. That he committed all this wilful fraud for nothing is hardly to be conceived.

Be that, however, as it may, it is enough, that he has wilfully made fraudulent entries on account of which remissions have been granted which would not otherwise have been granted. It follows that remissions granted on the faith of his fraudulent entries cannot be accepted; and that the fraudulent servant ought to be dismissed.

2nd September 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member Revenue Board.

APPENDIX III.

SUMMARY OF EVIDENCE AGAINST H. SAMA RAU.

The marginally-noted villages having been inspected by H. Sáma Rau, 6th English clerk of the Collector's office, Tanjore, with a view to remissions, and remissions having been granted accordingly it became necessary to inquire whether H. Sáma Rau's inspection, which formed the basis of those remissions, was reliable.

1. Melaperumalai.
2. Venganagar.
3. Idumbavanam.
4. Thondiakadu.
5. Ooerkudi.

It might be unreliable from the inspection having, from the pressure of circumstances, been unavoidably conducted with undue haste, or from indolent neglect, or from ignorance, or from fraud, an examination of the accounts seeming, as shown in the memoranda VIII to XII put up in this file, to indicate fraud, certain fields were examined to test the entries made in the adangal, or No. 4 account according to the manual of village accounts, called also the cultivation account, and the presumption of fraud being thereby strengthened, all the facts thus elicited, and the original accounts with the entries in his own handwriting were laid before H. Sáma Rau and he was required to submit his explanation in the form of a deposition.

First, to test his knowledge of village accounts and field examination he was required to explain is mode of proceeding, from which it is very clear that he is thoroughly conversant with the secure method of examination of fields, and was not liable to be misled by a designing village accountant, desiring to mislead him, by showing him on the land fields which did not correspond with the fields on which he was making his remarks on paper, opposite the serial numbers attached to those fields in the accounts. Mistake of number could not therefore be pleaded as the result of innocent ignorance.

He was next asked to explain the sense in which he used the several conventional words entered by him to signify the state in which at his inspection he found the crops, and it was found that he correctly used them uniformly in the limited senses always assigned to them in the revenue account system. Subsequent possible confusion of terms was thus eliminated.

He was then shown the No. 4 village account in which he had made his remarks, and in explanation of frequent changes in his remarks, the earlier black pencil remark which made the field liable to assessment being carefully rubbed out so as to be perceptible only on the closest examination showing marks which could not be rubbed out from the hardness of pencil, and a different remark written over the rubbed out remark, the subsequent remark exempting the field from assessment, he was precluded by his previous explanation of his method of examination from pleading that such frequent erasures and corrections arose from mistake of field number, and stated he had changed his mind on closer examination by walking from the side of the field where the crop might be good and full, to the centre, where it was destroyed by flood.

But it may here be remarked that it is well known that rice-fields are necessarily levelled with great exactitude for the purpose of making the irrigation water stand uniformly in them for long periods. So that it is contrary to all experience that one portion of a single rice-field should be injured by flood, while the margins of the same field were in full bearing. Again, it is not likely that even an unpractised eye could go on looking all day at hundreds of fields, one after another, always think them to have the appearance at first sight of bearing a full average crop, and subsequently find they bore less than a quarter of an average full crop. The change from full to less than a quarter is too great, and this is the only change that he has made on closer inspection; there is never in a single instance in his inspections of a change from a full to a three-quarter or half crop, it is always to less than a quarter, so as to bring it under remission. Also the size of rice-fields is not so large that the view from the surrounding partition banks would be a deceptive distant one. Moreover, the change is not once or twice but frequent, even habitual, and the real reason for it will appear below when further excuses have been eliminated.

Besides cases in which the original remark had been rubbed out and another remark written over it so as to conceal it, always with the result of loss of revenue to Government, there was another class of cases in which the original remark was allowed to stand but was altered in a singular manner by an addition which had the same result, that, whereas the earlier remark made the field stand liable to assessment, the addition had the effect of entitling it to full remission of the whole assessment. The original remark was "*mahasul*" not uncommonly abbreviated vulgarly into "*masul*," a term used to signify a full standing crop; this remark was afterwards changed into "*masulil*," *i.e.*, in the crop, the yield will be such and such, and the yield as shown above was always so computed as to entitle the field to full remission for having less than a 25 per cent. crop.

It may here be remarked that "*masulil*" is not an idiomatic term in Tamil, and could not properly and would not ordinarily be used. If the term *masul* required to be qualified it would be done differently; again the rest of the sentence "the yield will be such and such" is in Tamil complete in itself and idiomatic, and is so used in other places in this very village by this same writer, and the prefix "*masulil*" is senselessly redundant, and explainable only on the hypothesis that the word "*masul*," full crop, being already written had to be rubbed out or otherwise got rid of, and in the cases in which it had been written in ink it would not be got rid of except by twisting it into "*masulil*." Nevertheless, the deponent stoutly adhered to it that that was his mode of expression, and that he had written the whole word *masulil* with the rest of the remark then and there on the field as he made his inspection of that particular field and before passing on to the next.

Unfortunately for his contention, however, there is a tell-tale dot over the medial *l* in *masulil*, a dot that is never by the youngest school-boy placed over any but a terminal or other dead letter, the object of the dot being to show that the inherent vowel *a* is not to be sounded. The writer, a matriculate, could never have fallen into such an error in alphabetical rudiments of his own mother-tongue. He pleads that as he wrote standing in the fields the dot which ought to have been placed over the final *l* in *masulil*, to show that it was a dead letter, got misplaced over the medial *l*. But unfortunately, again, there are two dots, one over each *l* in *masulil*, and each dot correctly in its place and no boy could make the mistake of putting a dot over the medial *l* to show it was a dead letter at one and the same moment as he attached to it the vowel sound *i*.

Again, the practice in the Tamil writing of *lil* is to make one stroke of the *li*; the letters are so formed in native manuscript that it would be more inconvenient to make two strokes of it than one. But in the *lil* before us they are always formed in two strokes, again showing that it was a subsequent alteration this change of *masul* into *masulil*.

Seeing that it was so incontrovertibly self-evident that the original entry had been "masul," full standing crop, the clerk was given several opportunities, and even directly urged, to abandon such an impossible line of defence, and give his honest reason for the change, if he had any; for there remained just the possibility of some allowance having to be made for his having first honestly written what he thought right, to wit, full standing crop, and then weakly yielded his judgment to the advice of the more experienced village accountant and the clamour of the cultivators. But he had no such reason to assign and adhered to his impossible line of defence with hardihood.

The only remaining intelligible reason appears to be that the true state of the fields was that they were bearing a full standing crop, that if he had written any but the true remark in the open fields, it would have been patent to every one that, in common with him, was looking over the large No. 4 account, for in this inspection the inspectors were under orders to write their remarks directly in that book and that it would not be so easy for him to drive his bargain for a

share of the spoils in public, and that if he wrote the desired remark entitling to remission before he was paid, it was more than probable that he never would have been paid. Consequently the only safe course in a year in which there were so many remissions and such a crowd accompanying, was for him to write in the fields the true remark, from which the cultivators would know that, unless they paid him for an alteration, full assessment was hanging over them, and then on their paying him in private the alteration was made at home.

But still further it was considered desirable to place the falsity of the inspection beyond all doubt by reinspecting the fields too, to see if they also would not give it the lie. They did. Apart from certain fields which the clerk had marked as short crop having every appearance of having borne a full crop, fields marked "destroyed" so as to have no vestige of straw, were found to have good strong stubbles, so that whatever might be argued about the stalks of flooded grain being deceptive and being injured by cattle, &c., it could hardly be advanced that the lapse of time had created stubbles where at the time of inspection they were said to have had no existence.

In conclusion, it is observable that the rubbings out and interpolations, and the twistings of original entries are not few and far between as if accidental, but are numerous and always in the direction of defrauding Government of its revenue.

On all these grounds there is no room for question that the inspection of H. Sáma Rau, 6th English clerk of the Tanjore Collector's office, is wholly unreliable and wilfully fraudulent. I recommend that he be dismissed the Government service.

17th June 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

It may be noted that out of a total beriz of Rs. 11,280 in the villages inspected by this clerk, Rs. 8,656, or nearly three-fourths of the whole assessment, were remitted on his fraudulent notes.

APPENDIX IV.

SUMMARY OF EVIDENCE AGAINST V. GOPAL RAU.

V. Gopál Rau, 2nd municipal clerk, Collector's office, Tanjore, is one of those in whose case it was not possible to test the reliability of their inspections by personal reinspection, and we have only his own inspection notes for examination. Seven thousand (Rs. 7,734) rupees have been remitted on the faith of his inspection notes. From his former employ he has a knowledge of village accounts and field inspecting. He has been formerly degraded from a position of trust.

In all the villages in the Tiruturaipúndi taluk which he has inspected, and in all the remissions for short crop which he has estimated, and they run up to nearly five thousand rupees (Rs. 4,954), there is not a single case in which his estimate of short crop has exceeded 9 markáls per má. Nine markáls per má has been the stereotype highest estimate in every case. It is not possible that in all the thousands of fields which he inspected there were none in which the short crop exceeded nine markáls per má. But nine markáls per má was safely within 25 per cent. of the lowest rate (*dittam*) in any village, and so entitled to full remissions. Though the deponent states that the entry arose from his having harvested the crops in several instances and found it always so, it is an affront to the intelligence to ask us to believe him, and there is no other credible explanation of the stereotype entry as that of the highest crop, except that it was made with the view of always ensuring full remission.

Again, it is suspicious that he should have got the signature of Revenue Inspector Strinivása Aiyan to his notes. His orders were to take a revenue inspector with him, that was R. Venkatarámaiyar's scheme—but he went alone and got the revenue inspector to countersign as if present.

He has estimated kadapukár crop as lost, when he could not possibly have seen it. His explanations flit from one excuse to another, are self-contradictory and come in the end to this, that the cultivators told him the duration of the flood had been fifteen or twenty days.

In the village of Mángudi he has written *aruvadai* in an ink that is brown and scratching it out, so that the *dai* only is traceable, has written over it in Tamil and in a distinctly different black ink crop lost. The first entry, which means harvested, rendered the field liable to full assessment, the second entry entitled it to full remission.

Here it may be remarked that inks vary much in India, according to the recipe on which they are made, some looking light colored when used, but turning black in time; while others are inferior and remain brown. Hence the detection in this case, though the inks probably looked just alike when used. The deponent being called on to explain his tampering with his entries is lost in a maze of self-contradiction which can be seen at length in his deposition. Who will believe that he found it easier to make notes on a separate sheet than to write in pencil in the adangal account book. Any one with any experience must know that it must be every way more difficult and lengthy. It is clear that he tampered with his own entries for a reason that will not bear explanation, and knowing what we do of the Tanjore remissions it is not difficult to surmise what the object was; he had come to terms with the cultivators, and consequently let them off the assessment which he had dandled over their heads.

Again, in the village of Wothiyathur, No. 212, he has entered that the first crop was lost when he could not possibly have seen it, the object being of course to entitle the second crop, also entered as destroyed, to full remission. His attempt at explanation practically amounts to a halting admission, and he is confounded by the No. 1 account written long before either floods or remissions were dreamt of. These prove him to have made a deliberately false entry for the purpose of fraudulently obtaining remissions for persons by whom he had doubtless been bribed. There is no other rational explanation.

Again, in Wothiyathur, No. 262, he writes off as lost a crop which he cannot possibly have seen, and in endeavouring to explain it is lost in a maze of self-evident self-contradictions, and this be it remembered is an experienced officer who could not possibly have made these mistakes from ignorance, indeed the entries are of a nature that could not be mistakes even in the veriest novice, they can only be wilful frauds.

Yet again this individual submitted, under his initial as correct, all these his fraudulent entries in the shothani, or examination account, in which, after examination, the remissions are submitted for sanction—so that for a second time he vouched for their accuracy.

Thus from the accounts alone it is proved that V. Gopál Rau has made a number of palpably false entries of different sorts, all calculated to rob Government of its land revenues, he has endeavoured to extenuate them with subtle ability, but has thereby only riveted the proofs of deliberate fraud, and the only conclusions are that his notes are utterly unreliable for remission purposes and that he himself should be dismissed the Government service.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

27th August 1885.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

It may also be remarked that Mángudi, in which he has entered Rs. 1,400 for remission, is shown by the Engineer's records to have had no breach anywhere near it. The same may be said of Munnuckumundan with the Rs. 2,373 proposed by him for remission. The other villages are not quite so fully glaring and will be dealt with in the remissions.

APPENDIX V.

Summary of evidence against R. Ragavaiyangar and S. Venkappaiyar.

1. Manali. 2. Vélár. 3. Kurumbal.

In the marginally-noted villages inspection of crops having under orders been made by R. Rágavaiyangár, 7th English clerk of the Tanjore Collector's office, and S. Vengappaiyar, 3rd-class Revenue Inspector of the Tirutu-raipúndi taluk, conjointly, with a view to see what remissions of revenue should be granted on fields destroyed or injured by flood, and remissions having been granted in accordance with their reports, it became necessary to see if their reports were reliable.

An examination of the No. 4 village manual account, on which field inspectors were in this particular year ordered to write their remarks in pencil, opposite the field number entries therein, showed that those entries had been freely tampered with, the original entries having been rubbed out and new ones of a different nature written above them. Both these inspecting officers were therefore called upon to explain their connection with these frequent alterations of the record.

It was admitted by both of them that these entries were not all made by one or other of them, or on any system, but promiscuously as each found it convenient to hold the No. 4 account book as they walked the fields and their two handwritings are so much alike that the writers themselves professed inability to tell them apart. However, each has signed an ink fair copy of these remarks, so each is responsible for them, and on the first blush it would appear that both are equally to blame, for there were frequent cases of the word "harvested" and "standing crop" having been the first entry, which being rubbed out so as to be hardly traceable, a short crop entitling to full remission was written above—and a subsequent inspection of fields by myself, accompanied by D. Véthaghiri Aiyar, who is a tahsildar employed on this inquiry, and by the Deputy Collector of the division, showed that in the fields selected for inquiry the earlier entries which made those fields liable to assessment were correct, and the subsequent entries which entitled them to remission were fraudulent.

The corrections differ, however, from those made in H. Sáma Rau's case in this respect, that they are not uniformly against Government. There is a long string of field numbers against which the first entries had been "*shétham*," injured, which being rubbed out the second entry above is "harvested," by which they were made liable to assessment. This was in R. Rágavaiyangár's handwriting.

Again, the manner of inspection was very differently conducted from that in H. Sáma Rau's case, so that while S. Vengappaiyar, a revenue inspector of sixteen years' experience, must be held to have puposely conducted it in the manner best calculated to mislead an inexperienced clerk, that clerk is entitled to consideration as having been clearly duped. The manner in which the revenue inspector conducted the inquiry was to take three parallel rows of fields at once, so that while the serial number would proceed consecutively in one of the three rows, and thus give the appearance of regular progression, the numbers in both the other rows must have been in such disorder that only an expert could avoid being confused, and a clever revenue inspector of experience combining with the village accountant against an inexperienced clerk might frequently be able to assign wrong numbers in these two rows, and so induce the clerk to consent to the alteration of a remark on being shown a field different from the one bearing the number against which he was writing. It is very clear that at the time of giving his explanation R. Rágavaiyangár was still not aware of the method by which he had been duped, and consequently he does not put it forward as a defence. He confines himself to stating that he knew he made every entry that he did make in good faith, and that he cannot account for the frauds.

Again, the clerk Rágavaiyangár is under the impression that the No 4 account never passed out of their safe keeping till the ink copy had been made and compared, but the Revenue Inspector, Vengappaiyar, admits that it did pass into the village accountant's hands. Here then was opportunity for the village accountant, and, if so, for the Revenue Inspector Vengappaiyar also making alterations.

The manner too in which the two men gave their statements differed widely, the clerk showing an ignorance of details, and the revenue inspector being ready with subtle excuses calculated to mislead.

The revenue inspector admits that in conducting the inspection in the way he did he was liable to run into errors, which he thought he could afterwards correct. And no manner of excuse, except ignorance, can be given for such a mode of inspection which was only calculated to import a confusion such as would leave the man with local knowledge of the fields, to wit, the karnam, master of the position, able to name numbers at pleasure, and errors could not be checked except at a far greater expenditure of time than if the fields had been taken one by one in one single line in their serial order. All this the revenue inspector of sixteen years' experience must have known full well, and he can only have conducted the inspection in the manner he did because his aim was to confuse the clerk who was not in collusion with him and the karnam.

It may here be explained that the manner in which bribes were given in this exceptional year was wholesale. The cultivators arranged with the karnam for a percentage acreage rate, that sum they made up and gave him not one by one, but collectively, and it was for him to arrange with the inspecting officers out of that. Therefore it was with the karnam that the revenue inspector colluded.

The revenue inspector takes credit in his defence for not having granted any kár remissions, but it is obvious that they had all been harvested in a block so that there was no deceiving the clerk about such a self-apparent fact, and it is to the honesty of the clerk that the Government is indebted for these remissions also not being given. Thus it would seem that the simple clerk tried to do his duty to Government as far as he could, but was largely duped by the revenue inspector and karnam in collusion.

For neither of these latter is there any manner of excuse when fields that they have entered or caused to be entered as destroyed or short crop are found on reinspection to have all the appearance of having borne the full crop first correctly entered against them; one marked case may be cited in detail.

Opposite puttah Nos. 39 and 53 of paimash No. 197 of Kurumbal the inspecting remark was "*pál*" destroyed, the previous remark "*arapu*" harvested being on close examination just traceable below. It was evident on our inspection that the original remark had been the correct and true one, the subsequent remark a fraudulent substitution, for while "*pál*" means technically so destroyed as to have no trace of stalks that could have borne a single grain, we found good strong stubble such as would have been left on a well harvested field; we found also grain freely scattered all over the fields, and the grain was not such as would be found falling from immature ears, but being picked up and broken with the nail was seen to be full and sound. All this was found also though effort had been made to plough up these fields so as to hide all traces of the crop that had been harvested, but as the rain had been insufficient in that village, the native plough had been unable to penetrate and the traces remained only ineffectually obliterated. So much for the obvious fact that the field had been harvested. It remained to preclude the plea of a *bonâ fide* mistake of the identity of the field. This field was specially noted as a test field because it was one in which there was no opening whatever for any excuse of that kind. Not a central field surrounded by others with which there was any possibility even in haste of having confused it, it was a corner field. The boundaries too were of the most permanent and unmistakeable character distinctly described in the field register book. On the north side it was bounded by the drainage channel with a small piece of waste intervening, on the east it was closely bounded by the same drainage channel backed by the river Adapár, on the south by high level ground forming a threshing floor, and on the west by the old embankment of the Adapár remaining from the days when these lands were padugai or river bedside. These were prominent land marks which no one could mistake.

The revenue inspector suggested the possibility that the grains we saw might have been dropped from grain carried across the land to the adjoining threshing floor. But the field is a corner field and not so situated that any one would carry his crops across it as the shortest route to the threshing floor; and even if they had the grain must have been dropped in the line of carriage, and not evenly over all the field and its corners even, nor would any one by any chance drop stubble enough to cover the field and *take root* in it. Nor could grain have been blown from the threshing floor, for chaff not grain is blown; nor could it have been washed by rain for when washed it is always deposited close about the spot where it is carried down, and not evenly spread over a plot divided by three intervening banks over which it could have been lifted by water.

Thus there is no escape from the conviction that the fraud on the part of the revenue inspector and karnam was deliberate. In my opinion they should both be dismissed from the Government service; but the explanation of the karnam has not been formally taken because I have not wasted my time on karnams; if I did their name would be legion. I have confined myself to the inspecting officers.

The conclusion then in this case is that no manner of reliance can be placed on this inspection for remission purposes because the clerk R. Rágavaiyangár was incompetent and evidently duped, and the Revenue Inspector Vengappaiyar and the karnam were unmistakeably fraudulent.

Rs. 14,477, out of Rs. 22,640, or roughly two-thirds of the total assessment, were remitted on the faith of these inspection notes, and I recommend that while Revenue Inspector Vengappaiyar may be dismissed for wilful frauds, 7th English clerk R. Rágavaiyangár should have his promotion stopped for three years for incompetency in a duty he ought to have mastered.

27th June 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX VI.

Summary of evidence against G. Ramaiyar.

Fourteen thousand rupees (Rs. 14,806-2-0) have been remitted on the faith of the inspection notes of G. Rámaiyar, that is, eight thousand (Rs. 8,093-15-7) in the Tiruturaipúndi taluk and six thousand seven hundred (Rs. 6,712-2-5) in the Negapatam taluk. It was therefore desirable to ascertain whether or not his inspection notes, on which these remissions had been granted, were worthy of the reliance that had been placed in them.

Gopál Shástri Rámaiyar is 3rd Vernacular clerk in the office of the Collector of Tanjore. He is of 14½ years' service, says he has never examined fields before, but has a knowledge of land revenue accounts. We had not the time to reinspect his inspections in the Tiruturaipúndi taluk, but in the Negapatam taluk the Acting Head Assistant Collector, Mr. Shipley, at my request, reinspected some of his inspected fields, in company with B. S. Rangaya Naidu, one of my staff, so as to save time while I was inspecting elsewhere, for the freshes were already in the rivers and the water being let on to the fields.

Taking, first, the Tiruturaipúndi taluk, in which we have nothing but accounts to go on, we find that he has been doing just the same as all the other inspecting officers in this taluk, first writing a remark which showed that the field should pay full assessment, and then rubbing it out and substituting a remark which should bring it under full remission. He wrote R in pencil, admittedly for reaped, and P, he says, for produce, and then rubbing it out, substituted crop lost or some such remark having a diametrically opposite meaning and effect on the revenues—the cogent reasons for there being no alternative but to conclude deliberate fraud for corrupt purposes are fully discussed in the report, and need not be rewritten in each case, because once written they apply equally to each case in which such fraud is shown to have been freely practised.

Then again we find that like others he has been estimating at less than 25 per cent., so as to entitle to full remissions, the yield of crops which can never have come under his eye, for the time for reaping them had long since passed away at the time of his inspection, and other crops were standing in their place. He has excuses in great variety. He says he may have mistaken the number of the field and so entered a true entry against a wrong number, which gave it the appearance of being a false entry. The cogency of this excuse is ventilated in the report and will not be repeated here. Suffice it to say here that having spent 12 or 14 days in field inspection in the Tiruturaipúndi taluk alone, he ought to have learnt how to identify fields in the course of his first 2 or 3 days' work, *i.e.*, in the first village at the very outside. He says the karnam may have changed the crop after his remarks were made, but there are no signs of any such change, while the change in his own remarks is undeniable, and consequently has to be admitted.

He says he gave the karnam verbal orders to omit from the remission list prepared for sanction items which he had noted for full remission, whereas he knows full well that not only had he no authority to give any orders at all, but even if he had had any such authority the karnam could not have given his unsupported verbal orders preference over his duly written record. The karnam, on the contrary, deposes that he took upon himself, in spite of the inspecting officer's notes, to omit the proposed remission of kadapukár as it was too blatant, the crops having been reaped long before. The several excuses only serve to show that the deponent is by no means ignorant of inspection, and his errors must have been committed with full knowledge, as indeed their nature also shows.

Passing now from the Tiruturaipúndi to the Negapatam taluk, where his inspections were reinspected, we find that the condemnatory record is fortified by the fields also bearing witness that the record is false, the state of the fields showing, beyond doubt, that he had deliberately entered for full remissions fields that had borne good crops. A marked instance is in fields 83 and 84 of Kanniyur village.

G. Ramaiyar's argument against the majority of numbers is that he did not care for the karnam's recorded opinion which was erroneous, the karnam having proposed to charge the people full assessment because he was at enmity with them, yet when it suits him he professes in his remissions to have been led by the verbal opinions of the self-same karnam and the cultivators. It is of a piece with his excuses above; they shift with the wind.

The examination of the accounts alone in one taluk and of the accounts and fields in another taluk leave it beyond a doubt that G. Ramaiyar has fraudulently proposed the remission of revenue which he well knew should be paid. I can therefore place no reliance on any of his proposals in either taluk and submit that he should be dismissed the public service.

31st August 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

Revenue Inspector Shrinivassa Aiyar is also concerned in this case, but his explanation not having been taken, no remarks are made about him.

APPENDIX VII.

Summary of evidence against P. Vasudeva Pillai.

P. Vásudéva Pillai, 11th Vernacular clerk in the Tanjore Collector's office, is responsible for inspection notes on which nearly twenty-four thousand rupees (Rs. 23,960) of Government revenue have been remitted.

In this case we have nothing but the accounts to go on, time having prevented field reinspection of his inspection work. But we find enough to characterize the work and the workman in the fact that he professed to estimate with exactitude, to wit at 6 mercal per ma the yield of kadapukar crops which he can never have seen, which he admits had been reaped; and the cultivation account No. 1 shows that the kadapu and kurave crops had been cultivated in August and September, respectively, while the inspection was in the end of February of the following year.

Added to the above is the point that he appended a sweeping remark at the end of the adangal that all the kurave and kadapu crops in two villages had been destroyed, whereas, as seen above, they were harvested.

Even if more than due weight is given to the contention of R. Vásudéva Pillai that in mixed kurave and údu crops he could tell by the stalk that the earlier kurave crop had been lost, that in no way helps to meet the case of kadapu crops that have been harvested and replaced by pishánam crops; and that alone is sufficient to prove beyond dispute the *fraudulent* character of the inspection notes, which cannot therefore be relied on for remission purposes, and the fraudulent inspecting officer, P. Vásudéva Pillai, should in my view be dismissed from the Government service.

2nd September 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

It may be noted that in this case as in the case of K. Sundararájulu Náyadu, the checking of the majority of the village accounts was entrusted to the Division Deputy Collector, Tellanáyakam Pillai, before it was discovered that he was himself as false as any of them; that known of course his notes had to be discarded as worse than worthless, and we have only the accounts of one village to work on. But that alone has supplied ample proof of fraud.

APPENDIX VIII.

Summary of evidence against P. Shrinivasa Rau.

P. Shrinivása Rau, 2nd English accountant in the office of the Collector of Tanjore, was employed to inspect crops in the Tiruturaipúndi taluk with a view to remissions.

He had been a revenue inspector, so that he must have been thoroughly conversant with the duties of an inspecting officer, and if he erred therein cannot plead ignorance as an excuse.

And yet he did err, and that most deliberately and in the most wholesale fashion. In village after village which he was charged to inspect, to wit, Melamaruthur, Pichankotagam, Manakadu, Mulakara, Athirangam, he wrote again and again that the first crop had been destroyed, when he is bound to admit that it was a physical impossibility for him to have seen any traces of its destruction with the second crop standing, as he records it was, in its place.

He admits that he could go on nothing but oral evidence and that as an old revenue inspector he knew he was not warranted in recording anything but what he saw with his own eyes, was not empowered to take oral evidence, still less to record oral evidence without a remark of any sort to show that it was the evidence of other people, thus leaving the conclusion at first sight that his remarks were the report, as usual of nothing but his own personal observation; and the result was that large sums were unjustifiably remitted.

In addition to his own experience as a revenue inspector he had immediately before him the Collector's revenue circular published in the District Gazette of 20th December 1884, with reference to this very jamabandi in which it is clearly stated that remissions were not to be granted in such cases. Paragraph 10 of that circular is put up with this file for ready reference.

Again this clerk has recommended kadapu crops for remission under suspicious circumstances, and there are the usual rubbings out in his entries inadmissible elsewhere and usual only in this Tanjore jamabandi, by which crops set down to pay assessment have been converted into crops entitled to full remission. He declares that the second entry was the correct one; and it was not possible in every case for the undersigned to personally reinspect the field, so there are no materials to challenge the truth of this plea but as with one only exception (*i.e.*, in the case of the honest clerk R. Rágavaiyangár who was duped) these second entries have on reinspection always been found to be false, the presumption in favor of truth here is not strong; especially when it is taken in connection with the falsity of all the numerous entries mentioned in the earlier part of this summary; entries the falsity of which are admitted by the deponent to be beyond all explaining away.

Though in this case we have nothing but the written accounts to go on, it is apparent that as far as we are in a position to test them they are proved beyond questioning to be barefacedly and deliberately fraudulent in the direction of sacrificing the Government revenues and the presumption of like untrustworthiness must lie on all the rest of the same man's work.

After all that has been seen in connection with the system of paying for remissions of revenue in Tanjore, it is not to be supposed that this was done for nothing. Be that however as it may, the primary point here is that R. Shrinivasa Rau's inspection notes are evidently fraudulent and quite unreliable for remission purposes, and that (Rs. 16,715) sixteen thousand rupees of remissions have been based on his fraudulent notes.

I recommend that he be dismissed from Government employ.

1st September 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX IX.

Summary of evidence against T. S. Virasamy Aiyar.

Nineteen thousand rupees (Rs. 19,057) of the Tanjore remissions in the Tiruturaipúndi taluk having been sanctioned on the faith of the field inspection notes of T. S. Virasámy Aiyar, 3rd Vernacular accountant in the office of the Collector of Tanjore, it became necessary to test the reliability of his notes.

As in the case of many others, time did not allow of our reinspecting the fields, and the only test that could be tried was a scrutiny of his notes; and these suffice in themselves to show that though he is a man who is by his own admission thoroughly conversant with field inspections and taluk accounts, having been employed as a taluk clerk in charge of land revenue accounts (*maganam gumastah*), still he has acted in direct opposition to the first principles that guide inspecting officers, and has done it on so large a scale that it could be no accidental or occasional error, but a deliberate act by which a great quantity of Government revenue was improperly remitted, which would not have been remitted if his inspection notes had been faithfully made in the way in which from his admitted experience he must have known full well that they ought to have been written.

For instance, his own inspection notes bear witness against him that he has stated that the first crop was destroyed, when the circumstances were such that he could not possibly have seen the first crop, for another was admittedly standing in its place. He knew, too, as he admits, that his duty as an inspecting officer was to make notes of what he actually saw himself on the fields, certainly not to enter what the cultivators told him as if it were the result of his own observation, and by such false representation to mislead the settlement officer into granting remissions on the faith of his having inspected, what, in truth, he had never inspected at all and could not possibly have inspected. His plea that the cultivators told him so and that other accounts led him to believe their statement to be true is utterly beside the point, for the weighing of such evidence is the duty of the settling officer, as he thoroughly well knew, his own duty being simply to record what he saw on inspection.

Similarly he has made entries harvested, and then qualified them by adding eaten by caterpillars, so as to bring what stood answerable for full assessment under full remission; whereas the fact of the crops having been cut and carried when he saw the fields is sufficient evidence that he could not possibly have seen the caterpillars eating them. He says he saw that other fields had been eaten by caterpillars and so he concluded it; but he has to admit that he had no such evidence with reference even to fields adjoining the ones on which he makes these amended remarks, for we have accounts in our hands while examining him.

These instances are also not single cases, but instances of a line of conduct which has seriously affected the remissions.

What further cases of fraudulent and intentional throwing away of the Government assessment might have come to light if we had been able to reinspect fields and see how they interpreted this inspecting officer's notes cannot be said, but it is suggestive that we find the records of the Irrigation officers do not show breaches such as would justify such large remissions.

It is, however, sufficient that his own accounts bear witness of his having in favor of remissions made entries that can bear no interpretation but that of wilful fraud, and the conclusion is that none of his work can be trusted to for remission purposes, and the man himself should, I submit, be dismissed from the Government service.

27th August 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX X.

Summary of evidence against T. V. Ramachandra Aiyar.

T. V. Rámachandra Aiyar, 8th English accountant in the office of the Collector of Tanjore, has inspected fields on which four thousand rupees (Rs. 4,475) of remission have been granted.

He says he has never inspected fields before, but he admits that district circular No. 5, issued for the guidance of all concerned in this very year's jamabandi was placed in his hands. In paragraph 14, clause 1 thereof, it is enjoined that the state of the field should be noted opposite each survey number, and in utter disregard of this order this inspecting officer makes one general remark at the end of the account that the whole of the village of Ovarur was destroyed by flood. From our inspections of other villages this is a highly improbable eventuality, for the destruction depends, as distinctly proved again and again, on the *duration* of flood, and higher lands drained off earlier than others, and were none the worse for their temporary immersion.

Apart from the little confidence for remission purposes merited by such lax general remarks disposing of the revenues of a whole village in a few words, apart from the impossibility of bringing under proper heads of remission a variety of crops all lumped together in one sweeping remark, apart from these remission considerations, the bold wholesale nature of the disposal of Government revenues does not impress one favorably to the individual when taken in conjunction with the following acts. He has in February estimated the yield of a class of crop, a sixty-day crop, that must have been off the field in the previous August. It was estimated so as to entitle it to remission. He has entered destroyed young some kadapukar that must have been long previously harvested. He has proposed for remission a crop destroyed when green that has since come to maturity and been harvested. These are not mistakes that could be made in ignorant good faith. They are statements directly contrary to the clearest evidence of the senses, be the inspecting officer ever so inexperienced.

To my thinking this inspecting officer has fallen in with the general tide to lightly give away the Government revenues, presumedly for reward received on a well-organized system from the cultivators, but in any case it is clear that his inspection notes, on which the remissions have been granted, are not reliable for that purpose.

What further evidence might have been forthcoming had we been able to reinspect the fields cannot be said, for it was not possible for us to reinspect as we wished to have done. For instance the whole village of Ovarur written off at a stroke would probably have had something of its own to say.

Still the scrutiny of the accounts alone has sufficed to show that this inspecting officer's notes are not to be relied on, and on account of his deliberate acts of fraud I recommend his dismissal.

26th August 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XI.

SUMMARY OF EVIDENCE OF AGAINST N. GOVINTHASAMY NAYADU.

Fourteen thousand rupees (Rs. 14,057) having been remitted on the faith of the inspections made by N. Govinthasámy Náyadu, acting mokasa and confirmed chattram clerk in the office of the Collector of Tanjore, it became necessary to examine, whether his inspections were properly reliable or not for remission purposes.

Here as elsewhere we find that first crops that could not possibly have been seen have been remitted, but there is this difference that this inspecting officer distinctly records that he did not profess to have seen them, he distinctly records that it is only hearsay that they had been lost, and having so stated it reflects not a little on those whose duty it was to prepare and scrutinize and sanction the remission statements that these crops should still have been remitted in full.

Again he has stated his opinion, a mere opinion, that the second crops could not come to anything, and on this again, without any further inspection at crop time, they have been remitted in full—a matter that reflects very badly on the taluk and collectorate staff engaged in the jamabandi.

The estimate of crop is also somewhat lax, but it admits of two interpretations, so that as regards the individual one is bound to take the more favorable view, as regards the remissions, however, the case is different.

Ordinarily the assessment is due, and in the face of this presumption the case made out for remissions should be clear and trustworthy before they are sanctioned.

This clerk was accompanied by a taluk gumastah (clerk), and time prevented our being able to reinspect the fields, and in the absence, from the accounts alone of evidence of fraud against either of them, the individuals must be allowed to pass, but the fact that crops that have admittedly not been seen to be destroyed, either first crop or second crop, must neutralise for remission purposes the reliance to be placed on the remissions granted, on the scrutiny of these inspection notes by the taluk and Collector's staff.

26th August 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XII.

SUMMARY OF EVIDENCE AGAINST R. VENKATARAMAIYAR.

R. Venkatarámaiyar, Head English clerk of the office of the Collector of Tanjore, was acting huzur sheristadar at the commencement of the annual settlement, and ministerially is primarily responsible for the conduct of it. On being relieved of the sheristadarship by the arrival of the permanent huzur sheristadar, Shunmugam Pillai, he reverted to the post of Head English clerk, and was employed as an inspector of fields in the Negapatam taluk. It will be seen that he prepared and submitted to the Collector for sanction a scheme calculated to give ample facility for all the frauds that followed, that as acting huzur sheristadar he administered that scheme in a manner that allowed the frauds to pass undetected, that as an inspector of fields he committed the frauds himself. The three points will be dwelt with in the order of events.

As R. Venkatarámaiyar was acting huzur sheristadar, the Collector, Mr. Pennington, wrote him an office note desiring that the ajmaish, or inspection of the fields, should take place at once without waiting, according to the custom of Tanjore, for applications for remission. Thereon R. Venkatarámaiyar submitted a scheme for the Collector's sanction. On this the Collector asked a few questions to which R. Venkatarámaiyar replied in a second memorandum which being accepted by the Collector became the order on which the jamabandi of the year was conducted. These papers form No. VIII on this file.

The points to be noted are that the usual safeguards against fraud are all carefully eliminated. Of course this has been done in a way that attracted no attention, and as if the peculiar circumstances of the year required it, or the scheme must have failed to obtain the Collector's sanction, and yet there was no necessity for thus eliminating the usual safeguards.

R. Venkatarámaiyar's scheme effectually eliminates individual responsibility and the prospect of reinspection. The usual practice is for the Revenue inspector to inspect the fields and submit his remarks, after that any of the fields or a proportion of them may be reinspected by he knows not whom, by the tahsildar, deputy tahsildar, or taluk sheristadar, and they may be again reinspected a second time by the divisional officer. But by R Venkatarámaiyar's scheme it was arranged that the inspecting officer and the reinspecting officer were to go together, the reinspecting officer writing the notes of inspection. By this arrangement the Revenue inspector, or other taluk inspecting officer, was relieved of all individual responsibility, which was thrown on the so-called reinspecting officer—the inspecting officer was committed to no written notes of inspection which if fraudulent might be detected on reinspection, or which if honest might hamper the freedom for fraud of the so-called reinspecting officer. It was left open to the two to arrange matters verbally before coming to a mutual understanding as to the honest or dishonest course they would take. The inspecting officer was also assured of no reinspection, and the reinspecting officer was equally assured of the same, for the time left between the inspections and the jamabandi was too short to admit of it, and the whole arrangement indicated clearly that there would be no further inspection—thus was every possible facility given for collusion with immunity from reinspection.

Thus also was it arranged that the so-called reinspection, which was in fact the only inspection, should be practically taken out of taluk hands and thrown entirely into the hands of the clerks of the Collector's office, that is to say, R. Venkatarámaiyar's own clerks who were all immediately subordinate to him as huzur sheristadar.

Not content with thus getting the whole inspection into the hands of his own clerks his scheme arranged that they should also be afforded immunity from the usual account check in the taluk, that check being transferred to him personally, by the karnams being directed to work under his orders. This was directly contrary to paragraph 28 of the jamabandi circular which the Collector had reprinted for this jamabandi and which is No. VII on this file. Thus was it arranged that both fabricating the accounts and subsequent checking of them should be kept in the same hands.

Still further to facilitate the manipulation of the accounts in accordance with bargains driven with the cultivators, R. Venkatarámaiyar's scheme provided that the so-called reinspectors were to write their inspection notes in blacklead pencil. It is at once suggestive of facility for rubbing out and rewriting at pleasure. It is curious that he should not have been content even with simply saying pencil, but must go further and specify blacklead pencil. It is to be noted too that he therein went out of his way to go directly contrary to the rule in the permanent revenue circular above quoted (paragraph 13) that the entries should be made *in ink*. Indeed he sets himself throughout to eliminate all the safeguards provided in that revenue circular which was the annual rule of the district.

The excuse offered for making the inspecting and reinspecting officers go together was that otherwise there would be considerable delay in completing the work, though it might have been obvious to the meanest capacity that twice the number of men inspecting singly would get through a number of villages just twice as quickly as half their number inspecting in pairs. Also it must have been patent to the meanest capacity that there was no individual responsibility, and no real reinspection at all.

R. Venkatarámaiyar's scheme also provided that second crops which were not ready for inspection should not as usual be inspected when ready for inspection, but be estimated at once by a forecast thus allowing of a *final* settlement with the ryots, who could not otherwise be assured of full remissions, and would not pay bribes unless insured against being nevertheless charged on their second crops. The inspectors were to be *ordered* to make this forecast, though it is contrary to all rules for them to note anything but what they see as an existing fact.

Having thus made in his scheme abundant opening for fraud one would naturally expect that if he did not do it deliberately with the evil intension of encouraging frauds, but hoped that it would work well, he would exercise specially diligent caution in the scrutiny of accounts, to see that the openings had not been abused; else what could be the meaning of his desiring that the karnams should be directed to work under his orders. On the contrary we find from his explanation that he never examined the adangals at all, the adangals or No. 4 accounts in which all the inspection notes were ordered to be written, but took for granted that the shothani accounts or memorandum of remittable entries transcribed from the adangals, where rightly transcribed. So he says, for he is on the horns of the dilemma that he must either say this, or admit that he couldn't help having seen, and been thoroughly aware of the numerous self-evident fraudulent entries which were nevertheless allowed to pass, when as acting huzur sheristadar he was specially responsible for bringing them to the Collector's notice especially after he had himself desired that the karnams might be directed to work under his orders—and then he gravely asks us to believe that his only object in asking that the karnams might work under his orders, was that he might prevent their running away to their villages in the middle of the jamabandi, as he had known instances of their doing so, and as the Collector was conducting the jamabandi himself he thought he should be thus specially protected, so loyal is he to the Collector. By such childish excuses as this has he the effrontery to endeavour to blind our eyes to the fact that he could not help knowing what was to be expected, and was done, under his scheme, and knowing yet consented to—childish though the excuse may seem the real meaning is that the criminating facts of his position had so closed in on him that he had, and could have, nothing better to say.

Here we may eliminate another misleading excuse. He says he had provided that the karnams should write up the *olugu* statement on the very day of the inspection of the fields, whereas he knows that there were no such things as *olugus* used in Tiruturaipúndi taluk, the adangals (No. 4) having by his scheme taken their place. Allowing that it was a slip of his pen when he wrote *olugu* meaning *shothani* account (a memorandum of remittable items), still those *shothani* accounts were not in, I believe, one single instance so written then and there on the field of inspection, but two or three days, a week and even a month after, allowing ample time for bargaining with the cultivators and rubbing out and writing accordingly, all of which he cannot have been ignorant of—see statement No. XII on this file.

It may be noted here that the statements of the taluk officials as to the length of time during which R. Venkatarámaiyar had direct control of the karnams to the exclusion of taluk control and scrutiny differ much from his admissions, which however minimized they may or may not be, still suffice to show that he cannot have been ignorant of the frauds.

His answers to question 10 evade the question, and evidently refer not to the earlier examination of the accounts when the karnams worked under his orders, but to the subsequent examination after, by the new sheristadar's order (No. IX on this file), the accounts had been first sent through the taluk office and were received thence for subsequent huzur scrutiny.

We now come to the third point. Having thus been the author of a scheme which in contrariety to all established practice was so devised that nothing but fraud could be expected as the outcrop; having by unaccountable absence of the most casual scrutiny or incredible blindness to the most patent frauds allowed those frauds to pass undetected in any one single instance out of hundreds and thousands of them, his conduct in the capacity of inspector of fields tears away the last lingering hope that by any possibility all this could have arisen from simplicity, want of foresight, too ready credulity, incompetence, any cause less flagrant than deliberately plotted fraud on a grand scale. If all or any of these minor shortcomings had been the cause then we should naturally expect to find that when employed as an inspector of fields he could do his individual duty honestly. But when we find that in that capacity also he himself commits the very same frauds which his whole scheme left abundant opening for, and his administration of it allowed, then we are driven to the conclusion that his conduct throughout was of a piece.

After being relieved of his acting huzur sheristadarship, R. Venkatarámaiyar reverted to his confirmed post of Head English clerk to the Collector, and the Negapatam tahsildar having applied for more inspecting staff, we find R. Venkatarámaiyar reappearing with other huzur clerks in the Head Assistant's division, and inspecting the fields in the Negapatam taluk.

In this taluk the procedure was different in one respect from that in Tiruturaipúndi taluk. The Head Assistant Collector had ordered, and repeated his order, that before anything else the karnams should be required to fill up themselves the column in the adangal in which it is their duty to note the state of the crops. This then they had to do on their individual responsibility, and at a time anterior to the example of fraud set in Tiruturaipúndi by the Collector's staff, so that they had many of them seemingly not yet taken thence the courage for fraud which the whole district subsequently took. Consequently we find it honestly remarked in the adangal in the karnam's column that certain fields had been harvested—with such an entry in the karnam's hand staring him in the face, the inspecting officer who, directly contrary thereto, puts down the

field for full remission, cannot plead that he has done so of inadvertence from haste or ignorance, or too ready compliance; his action must have been wilfully deliberate and if fraudulent, deliberately fraudulent—and this is what we find R. Venkatarámaiyar doing again and again.

In the village of Shátiagudi which I inspected in company with D. Véthagiri Aiyar fields Nos. 223, 213, 215, 217, 162, 163, all testify to this—see Nos. XVI and XVII on this file.

R. Venkatarámaiyar says in explanation that the karnam told him that by "cut" he did not mean cut a crop, but simply cut, the mirasidars having told him that they had cut the straw for the cattle, though there was no crop. But the karnam has deposed before me (No. XVIII on this file) that by "cut" he meant harvested. This is indeed the ordinary acceptation of the words *arapu* or *aruvadai* and if any secondary meaning, such as R. Venkatarámaiyar tries to attach, had been in contemplation, it would have been necessary to qualify the ordinary word "cut" by the addition "for cattle," so as to show that it was not used in its ordinary technical sense, harvested.

R. Venkatarámaiyar expounds at some length how he estimated from the stubble the yield of fields, the crops of which he had never seen, how he came to the conclusion from the stubbles that the karnam, who had entered harvested from the actual crops, was mistaken and he, R. Venkatarámaiyar, was justified in striking off the fields as entitled to full remission. It is only to blind our eyes, for he had the Collector's order before him that no such estimate was to be made unless the crop or a portion of the crop was preserved—see enclosure X and paragraph 10 of enclosure VII on this file. He endeavours to get round these orders by saying the crop had been preserved in adjoining fields. This is a mere unsupported statement and therefore well known to be never acceptable in remission cases. R. Venkatarámaiyar is driven to this as the only excuse because with the karnam's written admitted remark that the crops had at least all been cut in the fields in question, he is obliged to drag in other fields, unnamed, as having preserved a portion for inspection. He does not attempt to name these other fields, and there is no hint of evidence of their existence in any remark of his or of the karnam's in the adangal. It is because of the obvious opening for such quibbling that, as R. Venkatarámaiyar must know very well, no remission is ever granted unless the crop is preserved for inspection. And R. Venkatarámaiyar admits he is experienced, being himself a large cultivator.

In the village of Vidungalur in Negapatam taluk our reinspection (No. XIX, XX on this file) found on field No. 157 the same evidence as in the fields of Shátiagudi. Also in No. 11. As to Nos. 229, 230, the evidence against R. Venkatarámaiyar is still more damnatory if we believe that he was a party to the addition to the karnam's remark, and unless he was, why did he alter his pencil remark in ink? Still it is not capable of absolute proof, so these two fields, 229 and 230, may stand out of court—there is unquestionable evidence enough without them.

Our reinspection of fields in Tirukarayanvattam, a village of Negapatam (No. XXI, XXII on this file), gives further evidence of fields improperly remitted, this time in conclusion with the karnam.

Our reinspection of the Rámachandrapuram hamlet of the Killugudivattam in Negapatam taluk (No. XXIII, XXIV on this file) where we examined only one picked field and its surroundings, having difficulty in catching the train the same evening, gives one marked case, condemned by the Karnam's altered remarks before his inspection, condemned by the gumastah that reinspected his inspection because of the tampering with the karnam's entry, condemned for the third time by our reinspection, condemned still further by the confession of guilt conveyed in the singular efforts made to obliterate all traces of the crop that nevertheless was clearly seen to have been reaped. The detailed inspection notes should be read. They are No. XXIII, XXIV on this file.

Thus does R. Venkatarámaiyar's conduct stand condemned at every stage of his connection with the Tanjore remissions; in the first, drawing up of a scheme under which the way was prepared for all the fraud that has been enacted under it; secondly, in the administration of the scheme in such a way as to pass over those who acted fraudulently under it; thirdly, in himself acting fraudulently under his own scheme. He is a wealthy man, of education and ability who ought to have known better and been above temptation; but he has been the chief plotter against the State, whose pay he drew. Dismissal is an altogether inadequate punishment for such an evil servant, but for State example it will, with the other examples, suffice, and so I recommend it.

It may be cursorily mentioned that though medically declared sound when appointed to the Government service (No. XXVI on this file), he is now so extemely deaf that even with the metal ear trumpet which he always carries it is not possible to conduct business with him personally, without an amount of close whispering and repeating that is out of question in the transaction of public affairs.

From what has been said it will be apparent that from a remission point of view no statement to which R. Venkatarámaiyar has put his hand is worth the paper it is written on.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

14th September 1885.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XIII.

SUMMARY OF EVIDENCE AGAINST SHANMUGAM PILLAI.

(1) Page 1 of No. X, and 57 of No. X.

Shanmugam Pillai is huzur sheristadar of the Tanjore district. He joined the district and took up his office for the first time on the 6th February, (1) having previously been a tahsildar. Before his joining the arrangements for the conduct of the jamabandi had been made by the Collector's head clerk, R. Venkatarámaiyar, who was acting as sheristadar. On the 22nd February (2) he, Shanmugam Pillai, drafted an order (3) for the approval of the Collector which was issued accordingly, requiring the tahsildar to be responsible for the examination of his accounts. This explains (4) was because he did not like the part of the scheme which placed the examination of the fields under the Collector's clerks, and the examination of the accounts under the Collector's sheristadar. It was, as he knew from his experience, contrary to custom, and he thought it objectionable; so objectionable did he think it that he not only drafted the order for the Collector's signature, which he takes credit for as an unusual and special (1) order, but even before he got the Collector's signature to this draft order, cancelling his former explicit jamabandi order to the contrary, (2) his order directing that the karnams should work under the then sheristadar, R. Venkatarámaiyar, even before he got this he, Shanmugam Pillai, took upon himself without sanction to set the Collector's former order at naught (3) telling the tahsildar that he would not examine the accounts, and ordering the karnams to take them to the tahsildar.

(2) 57 of No. X.
(3) Enclosure 1 in No. X, part I.

(4) 12 of X.

(1) Paragraph 3 of X on page 3.
(2) No. II in part I.

(3) 67, 68, X.

In so doing he was doubtless right, but he must have been very sure he was right, and he must have had strong reasons for thus making light of the Collector's express written orders in a district that was new to him, and he had had from the 6th February to 22nd February wherein to form those views. If he had been doing his duty at all rightly he must have had ample reasons in that fortnight for seeing that it was a matter of importance to get the Collector's order about the conduct of the jamabandi cancelled. Seeing that in three days my clerks hit upon the clearest evidence of fraud in the adangals, he can scarcely have failed in that fortnight to get any inkling at all of it, especially when he had the advantage of being on the spot, and seeing how things were being conducted.

(1) 3, 10, 11 of No. X, part I.

But though he got this order issued which he takes credit for, himself calling it special and unusual, he tells us he did not examine a single (1) adangal account himself, though he is the servant on whom the Collector has a right to rely to do that for him, and the object of the order seems to have been to exonerate him, the Collector's sheristadar, from blame, rather than to insure accuracy of accounts.

He is on the horns of a dilemma. If he says he did not look at the accounts, then he stands condemned out of his own mouth of having neglected his obvious duty. If he says he did look at the accounts, then the frauds are so obvious that he has to answer for not having brought them to the notice of the Collector. He steers between his Scylla and Charybdis by saying he examined the accounts, and admitting he saw what we call frauds, but saying he did not think them suspicious (1). It were better if he had honestly admitted what seems to be the real explanation of his dilemma. It would seem that he saw, as he could not help seeing, the great scheme of fraud that was being perpetrated, that in that fortnight which he took to think about it, he saw the dimensions of the power arrayed on the side of carrying it out, recognized the danger of the hornet's nest he would have about his ears if he, a lone man in a new district, did anything active to bring it to the Collector's notice, that he feared to face the conspiracy single-handed, the Brahmin power for which Tanjore is so noted, that he still meant to take no part himself in the scheme, and aimed at keeping out of the matter altogether, neither joining it nor opposing it, so he got the order passed which threw the responsibility of the accounts primarily on the taluk establishment, and then held his tongue. If this be taken as the clue of his conduct, the anomalies of it become intelligible. There is no necessity to suspect taking his share in corruption in one so newly arrived in the district, and not yet knowing whom he could trust in so bold and large a scheme. It is enough that whether from prudential or from higher moral motives he was afraid to take part in it, and equally afraid to expose it.

(1) 38 and 39 of X in part I.

The further question then arises whether the Government can afford to allow its servants to be more afraid to do right than afraid to do wrong, more afraid to serve the Government than afraid to screen a conspiracy against it. Surely it cannot afford to keep in high positions servants who are afraid to perform the duties of those positions.

But with this clue we will revert to Shanmugam Pillai's conduct.

He endeavours to avoid complicity in the matter at all. First he says he did (1) not examine the accounts, he left the examination to his nine clerks; then he admits, as he is probed by questions, that he sat, as every one knows he must have sat, by the Collector's side when the remission orders were passed, and that he was explaining (1) the accounts. His clerks had made the usual scrutiny of the accounts under Mr. Stokes' system, and written their memoranda of irregularities, these and the original accounts were with him for explanation to the Collector. These memoranda (2) of the huzur clerks were as fraudulent as the rest of the scheme, they passed over in silence all the glaring frauds and merely referred to unimportant trifles. These trifles then were all that were put forward in the memoranda of the scrutinizing clerks, all that the Collector's sheristadar, Shanmugam Pillai, explained to the Collector, though he had to admit, when questioned, that the alterations in the original accounts were of so palpable a nature, that, in turning over the pages of the adangal to find the trifles, the frauds forced themselves on his notice. And yet he did not (1) once mention their existence to the Collector. Why? He says it was because he did not think them fraudulent. He has been a tahsildar and must have well known their fraudulent character. What their nature was may be gathered from the several summaries in which they are detailed in connection with the people who committed them. First entries (2) of "harvested" rubbed out and written over with remarks entitling to full remission, the earlier remarks which showed the land to be really liable to full assessment being still traceable. Entries (1) of standing crop (mahasul) liable to full assessment twisted into short crop entitled to full remission, the character of the change being self-apparent; all the entries of crop liable to assessment qualified (2) at a stroke by a single foot-note reversing their character and remitting them all. These and many other (3) palpable frauds, which it was utterly impossible for him to help seeing, as he turned the pages to answer the Collector's questions about the trifles, these so forced themselves on his notice that he has to admit, when pressed to it, in his deposition, that he saw them, and yet he never once breathed a word about their existence to the Collector, because he says he did not think them fraudulent. It is not as if he had to take any formal steps to report them. It is that he sat day after day by the Collector's side, examining those very accounts with him, turning over the pages which brought the frauds before him then and there, and yet reticently *withholding* from the Collector all knowledge of their existence. And they were in hundreds, and always in the one direction of loss of Government revenue. What authority had he to decide in his own mind on such wholesale frauds, and at the very time that the Collector was asking him about petty discrepancies of the most trivial nature. If he had to answer the Collector about such very minor matters, and to sit there day after day doing it, much more should he not have withheld the major matters, involving the loss of thousands and tens of thousands of rupees. Even if he did think them non-fraudulent corrections, the irregular nature of the corrections as a mere matter of neatness and formality of account was worse than some of the petty things put forward in those memoranda, and on that ground alone he would naturally have just pointed them out to the Collector. But no, he was, he admits, wholly reticent about their existence in any form.

(1) Paragraphs 3, 10, 11 of No. X, in part I.

(1) Paragraphs 10, 11, 14, 18 of No. X in part I.

(2) The whole of part II.

(1) 38 of X in part I.

(2) Page 2 of Summary in file No. 6.
" 3 of " " No. 4.
Pages 2 to 9 of Summary in file No. 5.

(1) Pages 4 to 8 of Summary in file No. 3.

(2) Page 4 of Summary in file No. 1.

(3) Summaries in files 1 to 11 and paragraphs 25, 29, 32, 36, and 40 of the report.

There is no room left for doubt that, as above mentioned, he must early have become aware of the conspiracy for fraud of Government revenues, that to save himself he got the order passed which threw the onus of the accounts on the taluk authorities, and then kept quiet, content to shield himself; and that though thoroughly well aware of the wholesale frauds daily passing under his eyes he let them pass unmentioned, nay more, was even positively reticent about them, withholding information about them while employed, trusted, and questioned by the Collector about those accounts.

It must be admitted that, as a Collector's sheristadar, he has, to say the least, utterly failed; and it has been advanced above that, even if nothing worse be imputed than fear to do his duty to Government, still in the interests of administration some notice must be taken of such gross failure, so continuously and advisedly adhered to, in one employed in a high and well paid office for the sole purpose of protecting the Collector and Government from just such frauds as he knowingly permitted.

Seeing then that not from mere want of care, but with his eyes well opened, he intentionally permitted the wholesale perpetration, on an extensive scale, of frauds against the Government revenues, and screened the perpetrators thereof by continuously withholding information, though it was his special duty to protect the Collector and Government from such frauds, I would suggest his reduction to a clerkship on (Rs. 100) one hundred rupees, which is half the salary which he drew as tahsildar of Sankaranainárkoil just before his promotion to the Tanjore sheristy. Seeing also that his conduct, even though we take the most favorable view open, evinces an utter absence of moral strength, I would suggest that he should be disqualified from hereafter being made again a huzur sheristadar or Deputy Collector. His promotion too from Rs. 100 might fairly be barred for five years.

I consider this very lenient treatment. In any mercantile office a man in his position who had lent himself to the concealment of such frauds would be promptly dismissed.

16th October 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XIV.

Summary of evidence against C. Kristna Rau.

Coimbatore Kristna Rau, Taluk sheristadar of Tiruturaipúndi, in the Tanjore district, inspected the fields in certain villages shown in enclosure No. 1 on this file, and in consequence Rs. 12,315 of Government revenue, out of a total wet beriz of Rs. 17,097, were remitted on the faith of his inspection notes. His inspections were therefore reinspected by the undersigned with a view to ascertain whether or not they could be relied on for remission purposes.

In field No. 422 of the village of Shenkalánthi in the Tiruturaipúndi taluk, Kristna Rau has noted that the crop had withered when green, and yet on my inspection I find that the puttah number is divided into two holdings, and while the remark may be allowed to pass for one holding, the other part bears all the traces of having borne a good crop in good strong stalks and plenty of grain sprouting all over the field, showing that it must have been spilt in harvesting, for how else could the ripe matured germinating grain be there, well distributed all over the field. It could not have been there if the crop had withered in the young green stage as Kristna Rau has it in his inspection notes.

The explanation given by Kristna Rau is no explanation at all, and practically amounts to an admission, for if, as he says, it had partially ripened afterwards, and been reaped, then it could not have been withered green. It may have been green, but the addition withered was gratuitous and is belied by the facts. Besides the so-called recovery was no partial cure, the spilt germinating grain being enough to indicate a good harvesting. Adjoining fields on a lower level were also found to have been harvested and had been admitted by Kristna Rau's remarks in the adangal to have been harvested. In cases in which there was any room for doubt, as in the other holding of No. 422, the doubt was always given in favor of the inspecting officer for reasons that follow.

Much is made by the defence in this and other cases of the late period of our inspections. "Any inspection made after such a lapse of time would be likely to mislead" is the burden of the pleas for the defence. It may be as well to answer this objection by saying that all that the lapse of time could possibly do would be to efface proofs of lands having been harvested, it could not possibly create proofs that did not exist before, therefore it is clear that the lapse of time could not tell otherwise than in favor of the men whose work was challenged, for in the absence of thoroughly reliable proof to the contrary we could not be in a position to challenge to our own satisfaction the reliability of their work; because in like manner as we desired to test the reliability of the inspection notes of inspecting officers, so also we ourselves could not record in our inspection notes evidences of crop that were other than thoroughly reliable.

Of No. 426, one quarter is said to have been cropped by the inspecting officer Kristna Rau and three-fourths are remitted, but to our inspection the three-fourths do not differ in appearance from the one-fourth, and all seems from the evidence of stalks and sprouting grain to have been harvested.

But the strongest typical case indicative of the real results of the flood is seen in Nos. 428, 429 and 430. There is a large thick bank some six or more feet high with field No. 430 on the south side of it and fields Nos. 428 and 429 on the north of it, the bank only intervening. On the bank are clearly seen the flood marks at 2, 2½ and 3 feet high in successive well marked parallel lines showing where the water stood at different times. Of these three fields No. 430 is admitted on the inspecting notes of the inspecting officer himself to have been harvested, and yet it differs in no respect either in position as regards depth of floodwater, or in appearance as regards stalks and spilt mature grain, from the fields on the opposite side of the same bank that have been remitted in full. It is very clear that the three fields have all been thoroughly well harvested.

The floods in this case were also good types. They extended to flooding the very streets of the town of Tiruturaipúndi, and the cultivators declared in a crowd that they had been continuous,

as there had been big breaches 80 yards long in the Markakariar which had been left unrepaired for a month, and the water could not drain off because the Valavanar, which is the drainage channel, was full to breaching.

And yet we are none the less *face to face* with the fact that the inspecting officer himself enters in his notes that some of these lands were at the time of his inspection harvested, and that we find that others bear evidence at our inspection of having been also harvested.

The true explanation clearly is that in such a flat country as Tanjore, where floods rise and subside over large areas of many square miles inch by inch just as if they were being irrigated on a large scale, and without any scour whatever, injury to the crops results not from the depth but from the *duration* of the flood. This has been proved again from a comparison of the flood-marks and the fields in many villages, and in one village the floods were gauged to be even twelve feet high, and yet the crops recovered on the early subsidence of the waters.

Thus has it been demonstrated to us by numerous painstaking inspections that if we want to arrive at the truth about the floods we must clear our minds of much glamour both as to our late inspections being misleading and as to the crops being destroyed by irrigated crops having been temporarily submerged.

Nos. 225, 226, 227, which had been completely written off as "destroyed" belonged to the wealthy man of the village, and so obvious were the traces in stalk and fallen grain of their having been harvested that the owner, who had troubled us all the morning with every conceivable bold subtlety, never presumed for a moment to contest the evidences of crop, but protested that these fields belonged to another village, and not till by careful measurements he had been demonstrated to be false, did he admit that he was lying. Of these fields, No. 225 had been hand-dug all over, for there was not moisture enough for the plough to enter; so great had been the pains taken to obliterate evidences of the field having been cropped. But painstaking on our part also discovered the evidences beyond controversy.

Other fields which had been young seed beds at the time of the floods had certainly been destroyed by them as entered by Kristna Rau, but these true cases do not militate against the false ones, arise from a distinct cause, the crop being so young and tender that the floods which did no injury to better grown crops yet destroyed them, and are readily recognizable from the different appearance left on the field.

Thus notwithstanding certain true cases of flood destruction we are left with unmistakable cases of well cropped lands having been written off as fully destroyed, and if it was unmistakable at the time of our inspection still more must it have been so at the time of C. Kristna Rau's inspection, so that there can be no plea of mistake.

The circular order of the Collector requires, as indeed is the invariable rule, that the inspecting officer shall enter the inspection notes with his own hand. But Kristna Rau, a taluk sheristadar and ex-tahsildar of too long standing not to know better, allowed the karnam to write his inspection notes for him and he initialled them.

One plea is that stubbles would be specially misleading in this particular year, because in land which has been overflooded the paddy runs chiefly to stalk, and the grain though in the ear, is pulpy not set firm. All this was well known at the time of our inspections, and on this account we did not rely on strong stubbles alone unless accompanied by spilt grain or sprouting paddy in good quantities well distributed all over the field. Careful scrutiny of these details added much to our labors, but without such painstaking we could not have assumed ourselves.

But apart from fraudulent inspections committed in his own person, C. Krishna Rau, as taluk sheristadar, is responsible for having allowed similar frauds in others to pass unchecked, for, as taluk sheristadar, he is specially responsible for bringing such irregularities to light. His plea is that it was practically impossible for him to scrutinize and check the accounts, as the work was effectually taken out of his hands by R. Venkatarámaiyar, the then huzur sheristadar, sitting in his office taking the work completely out of his control, dealing direct with karnams and taluk clerks: while, on the other hand, the permanent huzur sheristadar Shanmugum Pillai, though for his own protection going through the farce of passing the accounts through the taluk scrutiny, did so under such pressure of haste as to make any real check an impossibility.

But if the depositions of the tahsildar, J. P. Shrinavásalu Nayadu, of the acting sheristadaz, R. Venkatarámaiyar, of the confirmed sheristadar, Shanmugam Pillai, and of the taluk head gumastah, Gopál Rau, are compared and extracts from them are put up in this file for easy comparison, it will be seen that similarly each one lays the blame on the other, and from a public point of view such a shifting of responsibility, if allowed, leads to no responsibility at all. We can only hold each man responsible for doing what he knew was his own duty. C. Kristna Rau knew, from long experience, as well as from paragraph 28 of the Collector's circular which is No. XIII on this file, that he was primarily responsible for the taluk accounts, and his attention was specially drawn to it by the special order No. XV on this file sent at Huzur sheristadar Shanmugam Pillai's instigation. And if he found himself pushed into a position in which he could not fulfil his duty he should have told the Collector. But more than this, he cannot possibly have been wholly ignorant of what was going on wholesale with his accounts, and a man in his position cannot be held blameless for entirely withholding it from the Collector. A man in his position cannot be allowed to be tacitly consenting to the frauds of others which it is *primarily* his duty to bring to light, and they were so blatant that he cannot possibly have been ignorant of them.

Looking then at his own frauds, and at his neglect of duty in shutting his eyes to the frauds of others, there is no option but to recommend his dismissal from the Government service, and for remission purposes no reliance can be placed on his inspection notes.

7th September 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XV.

SUMMARY OF EVIDENCE AGAINST J. P. SHRINAVASALU NAYADU.

J. P. Shrinavásalu Náyadu, acting tahsildar of the Tiruturapúndi taluk, has been the inspecting officer of 22 villages, and the remissions granted on his inspection notes amounted to Rs. 31,434-14-3, out of a total beriz of Rs. 32,234-7-10.

Looking at the manner in which these inspections, on which so much depended, were conducted, we find that though the Collector's orders were that the inspecting officers should write their remarks in the adangal themselves, this tahsildar wrote not one single remark himself, but left it entirely to the village accountant to write them all, and then he initialled them in pencil.

The way in which he initialled also was such as to leave every opening for fraud by subsequent alterations or additions. In some cases he initialled evey item close up to it, showing he knew he ought to do so, but generally he wrote one initial somewhere near the bottom of the page, so as to serve for the whole page, and nowhere near any of the remarks, so that there was nothing whatever to prevent the village accountant from amending any one of his remarks or adding to them as he liked. However the tahsildar adheres to all the remarks as authorized by him.

That the tahsildar initialled most recklessly, quite regardless of the resulting loss of revenue to Government, is seen by his having equally initialled a large number of pages which, as far as inspections and remissions were concerned, were blank. Evidently he initialled many of the books off at a sitting without even looking to see if the page was blank, much less affixing his initials to individual fields as he should have done. His excuse that he signed because there was punja, or dry cultivation, is childish, for there was no necessity for him to inspect dry cultivation at all, no remissions were ever thought of in connection with it. It was wet fields only that he had to take any note of, and he could not be a tahsildar for 3½ years and be ignorant of this. It is very clear, from his admissions made in one village, that he merely went through the form of inspecting, not pretending to go from field to field, but taking a general view of the village from skirting it.

Then the nature of the items remitted is preposterous.

He certified that the first crop had been *pál* or thoroughly destroyed, when he could not possibly know what had become of it, because at the time of his inspection there was and could be no sign of the first crop on the land, as the fields had been reploughed and a second crop had taken the place of the first.

His explanation is that, having visited the villages for the purpose of closing the breaches, he had seen the whole country under water, and had concluded that the crops must all have been destroyed. But he could not tell that there were crops under the water, there may equally have been the stubbles of already reaped crops; or even if the crops were submerged when he saw the fields he could not tell how long they would continue submerged, could not tell therefore whether they would be injured by it or not. With this useless explanation he has to admit in the end that he could not possibly have seen the first crops which he certifies lost, and, simply believing what was told him by the village accountants and cultivators, had noted them lost as if he had actually seen them himself.

Then he has written against certain crops, first crop lost, second crop standing, by which remark the field would be liable to assessment, but subsequently the standing crop is qualified by an addition which bears the marks of afterthought unmistakably on its face. We may write *swalpa mahasul* in Tamil, but we cannot write *mahasul swalpa* without showing that the *swalpa* (slight), is in its wrong place and an afterthought. In this case then the certifying to the first crop being lost was certifying to what he could not have seen, and the certifying to the second crop being slight was an afterthought for converting what was already noted as liable to assessment into land entitled to remission.

Then we find all the entries in a whole village qualified at a stroke by a single remark on the cover explaining that when a short crop is mentioned within, one of less than 25 per cent. is meant, or in other words one entitled to full remission.

This remark on the cover is not in one, but in several villages, and is in his own handwriting, showing that he was personally responsible for obtaining these remissions, and was careful that they should be full remissions.

Then we have a remark ending with "the rest standing crop," and the last letter of the word mahasul is written with a finishing off flourish, showing that it was the last letter of a sentence. But in the inadequate space left the word *alpa* for slight is squeezed in in necessarily small letters. *Alpa* like *swalpa*, slight is itself a palpable unidiomatic afterthought, even if the final flourish in the last letter of mahasul were not enough to show that here again what was distinctly written down as liable to assessment was unblushingly altered so as to make the land entitled to full remission. The tahsildar says it was added under his orders.

In another village having omitted to enter against the first crops that they were lost, a footnote is made at the end of the book saying that all the first crops were lost. This is written by the village accountant, the tahsildar adding to it in his own hand, "this is quite right." We already know that it was impossible for him to certify to the loss of first crops which he had never seen.

In another village there are more than twenty entries in this wise. The remarks on each field are all written in a ruled column in one line one under the other in a hand that fills each column, showing that that was all that was originally meant to go into each column, or when the entries needed to be longer the writing would have been smaller. Of these entries all those that made the land liable to assessment were qualified by the prefix "short" before the word "crop" and an affix limiting the yield to less than 25 per cent., so that these fields which were liable to full assessment became entitled to full remission, and these affixes and prefixes were in smaller writing. The change was so palpable that the tahsildar had to admit it, and pleads that it had been done under his orders, he overruling the village accountant's estimate, on seeing the fields. But it is not likely that the village accountant would have entered these fields as bearing a crop if they were in truth short crop lands—it is not likely that he would have entered for full assessment what were entitled to full remission, and if they were at all doubtful lands he would have kept the matter open till the tahsildar saw them.

In another village the tahsildar, in direct opposition to invariable custom and the Collector's explicit orders, has from the stubbles estimated the yield on reaped fields, and of course in the direction of full remission. First he says he did it from the stubble, then that the reaped straw and grain was still on the field for him to estimate from. Now every one knows that though reaped sheaves of wheat may be piled in England and kept on the field, reaped paddy never is in India, for the simple reason that if it is not carried at once the grain will fall out.

Kadapu and udu are two crops that are sown together, the kadapu coming up quickly and being reaped first, the udu later. The tahsildar has remarked that the kadapu was destroyed and the udu short crop, and so he has managed to get full remission. Now he could never have seen the kadapu which must have been reaped in September or October in this late year, while his inspection was in February, and if a flood had destroyed the kadapu it would at the same time have destroyed the udu.

In two villages the remark "reaped" has been changed into "short crop or destroyed." The earlier and the later entries are traceable and the tahsildar cannot explain the transaction.

In one of these villages the tahsildar has qualified all the entries at a stroke by the general remark in his own hand on the cover of the adangal account book that the earlier crops, wudu and kuruve—crops that he can never have seen—"must certainly be brought to remission."

And in that village he has not even initialled one single one of the village accountant's entries. No Collector would have passed orders for remission if he had known that there was not a single word or initial even of an inspecting officer on which to base them, only village accountant's remarks, and yet as tahsildar he has put those remission items before the Collector and got them sanctioned as if the fields had been duly inspected.

In another village original remarks subjecting to full assessment have been rubbed out and written over with remarks entitling to full remission. Both are traceable too clearly to be denied, and the tahsildar has to admit them, pleading that the corrections were rightly made—a plea that has been too thoroughly disposed of in other summaries to need repeating in this again.

Apart from these inspections, the tahsildar has reported in answer to certain questions sent him for reply that "all the kadapukar losses have been inspected." But none of the kadapukar crops were standing at the time of the inspections, and the inspection notes prove that other crops had taken their places in the same fields and obliterated them.

Thus a great variety of types of frauds is found in this tahsildar's inspections, and of every type a goodly number, in short every device by which land which ought to pay full assessment to Government, can be brought in for full remission. This tahsildar is answerable both as inspecting officer for having submitted such fradulent accounts, and even if it were pleaded that they were the deeds of the village accountants, by whom he had unfortunately been duped, he would be responsible as tahsildar checking accounts for submitting such palpable frauds to the Collector. But he makes no such plea, because the remarks in his own hand on the covers of the adangal account books show by their nature that he was thoroughly informed and fully and actively participating.

At the time when we gave this tahsildar the B* statement to prepare we did not know that he was so highly inculpated. He had had the fullest instructions how to prepare it and yet there came pleas in plenty that there were

* No. XXXV in part II of file No. 15.

such and such insurmountable difficulties in the way. At that time we had not examined his inspection notes. It had not been possible in the pressure of other calls. The revelations which these notes have made fully explain that the tahsildar was far too deeply inculpated to prepare an account which would bring every fraud to the surface in a tabulated form.

Acting Tahsildar J. P. Shriniväsalu Náyadu having exhausted types of fraud in himself, making out a claim for Rs. 31,434 of remission, and been tahsildar of the taluk looking on while like frauds were perpetrated on all hands, till remissions to the extent of close upon 2½ lakhs of rupees were granted in his taluk alone, the conclusion seems inevitable that the least punishment with which he can be visited is that the services of so unprofitable a servant should be dispensed with.

Like all others he has had the amplest opportunities for explaining himself and every item of charge has been shown him in the original accounts.

2nd November 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XVI.

Summary of Evidence against Rajaratnam Pillai.

It being desirable to test the reliability of the field inspections on which the remission of Rs. 30,268 of assessment had been given in the Negapatam taluk, and more especially the inspections made by officials of such high position as to accredit them with more than ordinary trustworthiness, certain willages inspected by the Town Sub-Magistrate and Deputy Tahsildar of Negapatam, Rajaratnam Pillai, were selected and re-examined by the First Member of the Revenue Board in company with D. Vedagheri Aiyar, acting tahsildar, employed on special duty, the inspection being confined to fields on which remission had been granted on the report of the inspecting officer in circumstances which, from an examination of the account books, seemed to call for further inquiry.

In the village of Vadakudi in the vattam of the same name against field No. $\frac{24}{1}$, the village accountant had written in the (*adangal*) No. 4 account "harvested" (*aruppu*) which subjected the land to payment of assessment, while the Sub-Magistrate and Deputy Tahsildar Rajaratnam Pillai, coming a month later, wrote *shávi mattukattai*, which means withered crop grazed down by cattle, and which brought the land under full remission. Considering that the village accountant had made his entry just about the time of harvesting, and that it was not seemingly in any private interests, it was questionable on the face of the account how Rajaratnam Pillai could arrive at and record exactly opposite conclusions, entitling the land to full remission of Government assessment, when he had only the stubbles to go by; therefore it was thought well to re-examine this field.

On re-examination the field was found to have been irrigated and once ploughed, and to be still standing in water. Nevertheless there was unmistakeable evidence that it had borne a crop, and that the village accountant's first entry, overruled by Rajaratnam Pillai, had been the true one; for the stubbles were thickly set together and strong, and even lengthed as when clean cut with a scycle, and not thin uneven and close to the root as when cattle grazed; also there was a very free sprinkling, well distributed over the field, of paddy seedlings which were obviously the grains which had fallen in the reaping of the crop, as ripe paddy is easily shaken off from clinging very loosely to the ear, not firmly as wheat does.

It was argued for the defence that it was only natural that there should be sprouting grains of paddy here and there. But this plea argues too much bold reliance on the ignorance of the judge, for it must be well known to any one with experience of agricultural practice that if the field had really been cattle grazed there would have been no spilt grain at all, for had the stalk grown to yielding grain it would have been cut for straw, and not left to be grazed down by cattle.

The argument used for the defence, that our inspection was much later than Rajaratnam Pillai's, cuts two ways, for it urges that so also was the inspection of the village accountant sooner after the reaping than Rajaratnam Pillai's, while on the contrary no lapse of time can neutralise the evidence of seedlings, that they must have been borne of seeds, and seeds of harvest.

The plea put forward in another case, by the same defendant, that some allowance should be made for the unavoidable haste accompanying the inspection of wide areas, is much neutralised by the evident caution exercised by the defendant in the nature of the remarks by which he qualifies the land for remission not always hurriedly writing withered crop (shávi) or (manipidi) short crop, but recognising that he is tied in a measure by the village accountant's remark

that the crop had been cut, and hence writing the appropriate qualification "cattle grazed," and not even letting that stand alone, but making its meaning unmistakable by adding to it shávi, and accordingly remission was granted.

The plea that but few out of many fields were taken exception to at our reinspection is met by the fact that it was impossible for the First Member to spare the time for the personal inspection throughout the whole district of any but selected fields which the accounts seemed to indicate as requiring reinspection.

In No. 77 of the same village the case was precisely the same as in No. $\frac{24}{1}$ above explained.

In No. 91 of the same village the case in again practically the same, only evidencing an exactitude of remarks that precludes the defence of the pressure of undue haste.

In the Palakadu village of the Vadakudi vattam the position is again practically the same.

And so on with the marginally-noted fields in another village inspected by B. S. Rangaya Náyadu in company with the young Assistant Collector, Mr. R. H. Shipley, only Mr. Shipley's notes have not been put in in evidence though they are here recorded because as the note which accompanies them shows they were incomplete and could not be used. All these fields have the same tendency of showing some more strongly than others that Rajaratnam Pillai recommended for remission fields which the karnam had noted as liable to assessment, and the re-examination of which showed that there was no doubt about the karnam having been in the right. The recommendations of Rajaratnam Pillai for remission are thus condemned on both sides, and the effect of his conduct was to defraud Government of its revenues in a matter in which a man of his experience cannot have erred from ignorance.

Sangamangalam vattam, Palianur village.
Nos. 98, $\frac{120}{2}$, $\frac{111}{4}$, $\frac{111}{5}$, $\frac{111}{6}$, $\frac{111}{7}$, $\frac{111}{8}$, $\frac{111}{9}$, 118, 203, 204, $\frac{261}{1}$, $\frac{261}{2}$, $\frac{261}{3}$, $\frac{261}{4}$, $\frac{291}{6}$, $\frac{215}{4}$, $\frac{224}{3}$.

As to Rajaratnam Pillai's statement that he had himself seen the village flooded and had gone about the fields in a boat, it has been abundantly demonstrated again and again in the course of this inquiry that except for a very limited area, extending at most to a single field, there has been no scour, and that water spread quietly over large areas in precisely the same quiet way as it is ordinarily spread in the course of irrigation, does no injury at all to the rice crops unless it stands for a continuous period with the ears submerged, that it is duration not extent of flood that is matter of importance.

Thus it results that for remission purposes Rajaratnam Pillai's obviously fraudulent entries must make his inspection utterly unreliable.

There is no alternative but to recommend this officer's dismissal from the public service.

3rd August 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XVII.

Summary of Evidence against V. Vaithi Aiyar.

Enclosure No. 1 on this file shows that forty villages in the Negapatam taluk were inspected by V. Vaithi Aiyar, Deputy Tahsildar of Tiruválúr, and Rs. 21,625 have been remitted out of a total wet beriz of Rs. 50,119.

As I was inspecting fields in another direction, and time was pressing, in that the freshes were in the rivers and the water was being everywhere let on to the fields, I asked the Acting Head Assistant Collector, accompanied by one of my staff, Rangaya Náyadu, to inspect simultaneously in another direction taking some of the villages inspected by Vaithi Aiyar.

From a general view of the reinspection notes of the Acting Head Assistant Collector, Mr. Shipley, and of Rangaya Náyadu, together with the explanation of Vaithi Aiyar, the deputy tahsildar, there seems no room for doubt that not a few lands, which on reinspection have been found to have been reaped and are even admitted by the owners to have been reaped, have nevertheless been remitted in full.

Looking closer we find that the karnam has made original pencil entries of the Tamil *a*, meaning the initial letter of aruppu or aruvadai harvested, which has afterwards given place to (*máttukattai*) cattle grazed, in ink and been remitted. The karnam says his son made the entries at his dictation. The deputy tahsildar says he found the second ink entries correct. The reinspection finds it otherwise. The karnam admits he went on the word of the mirasidars not on his own inspection, as if there could be any room for doubt between the appearances of reaped and grazed stubbles.

Altogether there seems to have been a great deal of culpable laxity, the karnam allowing his son to do his work for him, and being guided by the statements of the cultivators in preference to the evidence of his senses, and the deputy tahsildar being too readily acquiescent in the proposals of the karnam.

This deputy tahsildar's case differs materially from all others that I have yet had to do with. There is no evidence that he has ever gone out of his way, as others have, to do a positive act of his own in favor of remission as if he were ever so slightly interested in making out a case for remission. He has only shown a want of energy or a want of character, it cannot be said which, in checking the karnam's statement, and in placing himself in antagonism to the clamouring crowd of cultivators, and to the tide of officialdom everywhere in favor of liberal remissions, extending freely to fraudulent remissions. He does not appear to have done anything fraudulent himself, but to have desired to remain on easy quiet terms with all about him, cultivators and officials, by not setting himself up to oppose the current. Something also may be put down to perfunctory inspection in a man that had had as many as forty villages to inspect. Considering that it takes a day and a half or two days, all day in the sun, to inspect a single village thoroughly, some idea may be gained of the labor entailed in inspecting forty villages.

While therefore hesitating, in the absence of any positive act pointing in that direction to impute fraudulent intent, I think it cannot be denied that, from want of diligent and unflinching discharge of the duty committed to him, a large amount of Government revenue has come to be remitted that ought not to have been remitted, and as the consequences to Government are serious when in such cases officers do not discharge their duty as thoroughly as they should, I recommend that Vaithi Aiyar, deputy tahsildar of Tiruválúr, be suspended for three months and be then ordered to revert to his permanent post with the loss of promotion for a year.

For the reasons above mentioned, which it will be seen from the reinspection notes extend over not a few cases, the reliance to be placed in his inspection notes for remission purposes will have to be considerably discounted.

9th September 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XVIII.

Summary of the Evidence against Narayanasamy Aiyar and Narahari Rau.

Náráyanasámy Aiyar is acting tahsildar, and Narahari Rau, sheristadar, of the Negapatam taluk. The acting tahsildar is necessarily from his position the more prominent of the two in some respects, while in others the sheristadar, who is a singularly able masterful man, is from his office primarily responsible for the accounts. The two have worked together, hand and glove, and may best be dealt with in one case, for the history of the Negapatam jamabandi and their connection with it, need not be twice written.

To understand it aright it is well to bear in mind that the Negapatam jamabandi commenced before the conduct of the Collector's staff in Tiruturaipúndi was fully declared, so that at the outset we find nothing abnormal about it. Then there are clear traces of the example set in Tiruturaipúndi having been followed, and lastly there is a regular patching up after the arrival of the Commission in Tanjore, so that the Negapatam jamabandi passes through three distinct phases. This alone is suggestive of anything but the uniform straightforward course that honest men should follow.

The blame if promptly laid on the village karnams who are the scapegoats of Tanjore. But they play a more important part in the Negapatam taluk than elsewhere, and it serves to inculpate rather than exculpate the superior officials. It is thus: The Head Assistant Collector, Manuvéthan Raja, ordered that the karnams should first be required to fill in column 18 of the No. 4 (adangal) account, the heading of which is "Remarks of the karnam." The tahsildar thereon represented by urzee (enclosure 1 of No. XVIII) that if the inspection of the fields was not to commence till after the karnams had recorded in column 18 of No. 4 account their opinion of the state of the crops, the field inspection would be greatly delayed. But the Head Assistant Collector, Manuvéthan Raja, adhered to his order, saying that as the karnams knew their villages the delay would not be far more than three or four days (see paragraph 3 of enclosure 1 in No. XVIII of this file).

The tahsildar must have known this as well as the Head Assistant Collector. Why then did he object to the karnams being made to first record their own opinions? If he and the taluk sheristadar, who is primarily responsible for the taluk accounts, really thought, as it now suits them to say, that the karnams were the origin of all evil in the accounts, they should have been the last to object to the karnams evading responsibility and check by not filling in that column. Besides, it was no new thing that the Head Assistant Collector was introducing, he was only insisting that the accounts should be properly written up according to the manual, for that column should always be filled in by the karnams before the next column, No. 19, is filled in by the inspector. It is singular, therefore, that the tahsildar should have objected, but it is intelligible when we find in the sequel what an important part the karnams' remarks in column 18 play, and how well it would have been for the tahsildar and taluk sheristadar, as well as for some others, if they had never been there.

The Head Assistant then having negatived the tahsildar's objection, the karnams were ordered to write their remarks on the state of the crops in column 18. They had to do this, be it remembered, on their own individual responsibility and subject to subsequent inspection by they knew not whom, and at a date previous to the Collector's clerks, and his conduct of the jamabandi in the Tiruturaipúndi taluk having given courage to fraud. Consequently we find that the karnams filled up their No. 18 column as far as we can see correctly. They wrote against many field numbers the Tamil word "cut," which in remission phraseology, as explained in the report, has invariably the technical meaning harvested, unless distinctly qualified to the contrary.

Then came the inspection by the Revenue inspectors and clerks. These wrote in many instances "right" against the karnams' remark "cut," or harvested, and the accounts were returned to the taluk office, where the taluk sharistadar is primarily responsible for their custody and there a transformation scene takes place. Had the several inspecting officers been made to initial the No. 8 account (or memorandum of remittable items), which is really only a transcript of the items entered by the inspecting officers for remission, and to tally it themselves as correct, then the responsibility would have been distinctly theirs, and with fixed individual responsibility we should perhaps have had no changes. But at the same time if they had done so the taluk sheristadar would have been reduced to a cipher. They did not do so, and the taluk sheristadar and his clerks were left masters of the position (No. XXI, 17). Before the accounts have left their hands again we find the karnams' remarks have been materially altered, the word "cut" having been so distinctly qualified as to rob it of its primary technical meaning of harvested, or to make it applicable to a very limited portion of the field instead of the whole, and the karnam's remark stands cut short crop at such a rate, or cut so much, all the rest shavi, and as the inspector's remark "right" still backs it, it is taken up for remission and orders for full remission are obtained; also the karnam's remark harvested is scratched out with a penknife, and destroyed or withered or short crop or waste or seed-bed lost is written over it, with the same result that the assessment is remitted, where neither karnam nor inspecting officer originally meant that it should be. This is done after courage has been taken from Tiruturaipúndi; this is the second phase of the Negapatam remissions.

Next comes the third phase. The Commission is in the district, and every detail of our operations has been communicated, from the taluks where we were first engaged, to Negapatam, which we have not yet reached, and it is known that accounts are being everywhere so thoroughly examined that interpolations such as these are sure to be detected. Accordingly the tahsildar and taluk sheristadar profess to have discovered them themselves for the first time, and taking them to the Head Assistant Collector, Manuvéthan Raja, and subsequently to the young Assistant Mr. Shipley, who was for a brief interval his *locum tenens*, represented that they had no confidence in remarks that had been erased and altered, and thereon obtained orders to "strike off" every case of remission in which there was a palpable interpolation or erasure and alteration in No. 4 account (adangal) and thus the appearance was given to the unwary of a careful scrutiny of the accounts and the elimination by the tahsildar and taluk sheristadar of every entry that showed signs of having been tampered with.

This then is the defence of the tahsildar and taluk sheristadar, that their action was to their credit as they themselves had discovered the tricks of the karnams, that they had done it, quite irrespective of the Commission, in the honest and sedulous discharge of their duty; that on discovering these erasures and interpolations they had gone through their accounts and eliminated every case of the sort, had even reinspected to assure themselves they were right, and that now their settlement as revised was thoroughly to be relied on (No. XXI, Q. 16, No. XXII, 10).

The questions that remained for us were, was the purging honest, was the purging thorough so that what remained might for remission purposes be accepted?

First, was the purging honest? If we are to believe it so, then we must also believe a good many other things. We must believe that though the taluk sheristadar had, with his staff of checking clerks (the maganam gumastahs), gone through all these accounts before, though they had transcribed from them the remission lists on which remission orders were passed, or if they had not themselves transcribed, though they had after transcription tallied and initialled those remission lists as correct, though they had thus obtained on them remissions for some three-fourths or more of the taluk, they had never once noticed one of those tamperings with the accounts, though they can find them easily enough when they choose to look for them, though they are so palpable that my clerks find them out at once; indeed, within ten minutes of our entering the taluk office one of my clerks discovered and showed me one such case in an account then shown us for the first time.

Again no karnam in his senses would make all these erasures, rewritings and interpolations in a manner so palpable, and in a manner, that from being done after the inspectors' inspections amounted to forgery, unless he was very sure that the taluk officials, who could not help seeing them when tallying the transcribed remission lists, were parties to them and would not bring him into trouble for them. The karnams would never have had the hardihood to do anything of the sort unless the taluk officials had bid him do it. Rumour says that a certain fixed sum per village had to be paid by each karnam to the taluk sheristadar as a contribution. But without trusting ever so slightly to rumour it is clear that something must have been openly done in the taluk office to assure the karnams that they might commit patent forgery with impunity, aye, and must commit it, or they would incur taluk displeasure which surely culminates in dismissal; else how could we find not one but many karnams running their necks into such a too obvious noose. But if the tahsildar and taluk sheristadar's version is to be believed we must also believe the impossible thesis that all these karnams were so mad.

It may be answered that it was equally mad of the taluk officials. Not so. They were not going to subject those accounts to any scrutiny. They expected in the common course none but their own and that of divisional clerks whom they had already gained over. The accounts which they would lay before the divisional officer would be the usual clean transcripts, and least of all was there any probability of such a heretofore unheard of thing as the advent of a Revenue Board Member commissioned to inquire.

Again, if it is said that it was not in the taluk office but before the inspections, that the karnams made these erasures, rewritings and interpolations, which directly altered the sense of the original entries, then we are asked to believe that the karnams had the still further hardihood to do them at a stage when they would have to run the gauntlet of yet an additional scrutiny, that of the inspectors. We are also asked to believe that all these inspectors endorsed them all as "right" without ever one single comment on so many tampered records. It is too much to ask of us, and yet they do ask it. They play the game out to the end, and take a deposition from one of those inspectors in which he says he thinks the alterations were not so many when he inspected. What does it matter whether they were many or few then, there are still the two horns of the dilemma above set forth, and they have themselves admitted by their own action that they obtained remissions on tampered entries which they have themselves condemned as untrustworthy.

If it is desired to refer to the record for the facts of the above arguments it will be found that the alterations, erasures and interpolations appear in No. IV on this file; No VI, No. VIII, No. XIV, paragraph 3; No. XX, paragraphs 10, 12, 32; No. XXI, paragraph 12, in two places, and in the answer to question 24. The defence is also there.

There also appears the extra fact that when all this show is made of having discovered tamperings with the record and thereon had a fresh scrutiny of the record, and even a re-examination of fields in some few cases, in order to disallow, or "strike off" as they put it, the already granted remissions in all doubtful cases, still the scrunity is not complete (see also No. XX, 28, and XXI, 37, 39, 40, 41, 42, and No. XIX,). It is a mere mock scrutiny sufficient to make a show of having discovered and rejected fraudulent entries, and it has not really embraced all fraudulent cases, so that we may accept the remainder of the remissions as reliable. It has only sufficed for a show and the elimination of the most patent of the forgeries. The network of fraud has been too complex to admit of its being all set right in this easy manner.

The conclusion is then that this purging of doubtful items was neither honest nor thorough.

Again we find another singular change of front. Whereas remissions had been freely given on kadapukar crops before the Commission entered the district, the majority of those remissions are suddenly disallowed, and this not by the divisional officer, but at the instance of the tahsildar (No. XXI, 43). The reason assigned is that there had been no petitions for remission in all those cases which they subsequently disallowed, and the statement (No. XX, 26 and No. XXI, 43) that one of the remitted cases in which there had been no petitions had been admitted by the cultivators themselves to have been harvested, was scarcely sufficient reason in itself for disallowing the whole class of cases, any more than it would be justifiable to disallow all *shávi* throughout a taluk because it had been found to have been fraudently allowed in one single case. No notice seems to have been taken of the fraudulent inspector which would have been the ordinary course if they thought he had acted fraudulently. They do not touch the man, but they strike out the whole class of cases, and only on the ground that no petitions for remissions had been put in. But there were equally no petitions for remission at the time the tahsildar and taluk sheristadar passed them as right to be submitted for remission. No change had really taken place in the circumstances, except the advent of the Commission. And they thought it prudent to strike out a class of cases which they knew must be false, for every one knew that the kadapukar crops yielded a harvvest in the majority of cases.

Then again we find that the taluk authorities had actually proposed to get remissions on cut *shávi*, and had a bundle of remission abstracts ready for the purpose. They had seen that it had been largely granted in Tiruturaipúndi taluk, so they were prepared to see if it would be accepted, though the tahsildar and taluk sheristadar must have both known thoroughly well that it was directly contrary to all orders both general and special. But it was not sanctioned (No XXI, 45).

Again permanent waste (*mamul tharasu*) which is always charged had been remitted, being thrown in with the legitimate waste remissions. So that it must have escaped notice in the superior officers of the Collector and the Board when once it had passed through the taluk accounts. No tahsildar or taluk sheristadar could have been innocent when proposing such an

item for remission, and yet they had obtained remission orders on it, well knowing what they had done, for when the Commission was seen to be examining taluk accounts they thought it prudent to strike it off (No. XX, 9).

They also obtained remission on crops which could never have been seen for the inspector's remark was "cattle grazed," showing that the crop had not been kept for inspection, as required by the Collector's Circular (No. IX, 10). This was also another form of granting remissions on harvested crops, for our reinspections, *e.g.*, in Rajaratnam Pillai's case, showed that "cattle grazed" was the term employed when the field had clearly been harvested. But harvested or cattle grazed such cases were equally inadmissible for remission under the Collector's explicit circular, and under the general practice which the tahsildar and taluk sheristadar could not be ignorant of. And not only have they joined in putting these cases before the divisional officer for remission, but the tahsildar has himself entered such a case in his own inspection notes, showing he individually authorized the practice (No. 103 in the hamlet of Ahtur).

Then they both profess not to know the meaning of the word "shávi" and use it in two senses, as convenient, and they take the word of the karnam in preference to the written record of the inspecting officer, though he is no less a personage than R. Venkatarámaiyar, the Collector's head clerk and acting huzur sheristadar. Their peculiar dealing with those cases shows they knew there had been fraud in them, as R. Venkatarámaiyar's case also shows (No. XXI, 29, 30, 34, 35 and 36).

Here, as in the Tiruturaipúndi taluk, there had been an entry rendering the field liable to assessment, and the cases that followed were marked ditto. The first entry was altered into one that entitled that one field to full remission, and all the dittos were left to do duty for a meaning the exact opposite to what they originally meant, and yet all the numbers were remitted. But on the Commission appearing in the district they were struck off the remission list (No. XXI, 28). This like other changes above mentioned amounts to an admission that their earlier remissions were, to their knowledge, wrong.

Again we find the jamabandi kept open for an extraordinarily long time. Commenced on the 10th April 1885 it was not closed on the 22nd July 1885, when we had to leave the place abandoning all hopes of its ever being closed. The object was obvious. Had the jamabandi been closed and No. 5 accounts and puttahs written up, we should have had something finite to go on. As it was they kept open the opportunity of telling us, when taken to task, we had not finished, we were going to have done this, that, or the other.

In conclusion, we have to remember that the tahsildar and the taluk sheristadar are the two chief officers in the taluk, highly paid servants, especially the tahsildar, on whom the Government has to rely for the supervision of several hundred others in the collection of its revenues, and to whom both the Government over them and the people under them have to look as worthy to administer justice. They are both officers of experience to whom the remission rules must be thoroughly well known, and they are both intelligent men, the taluk sheristadar strikingly so. We have to consider what is the character of their conduct of the jamabandi. It is not that they have been misled into accepting the frauds of karnams from want of painstaking in supervision. As shown above, they must themselves be directly responsible for the frauds. It is not that the cases against them are few, they are numerous; it is not that they have thus erred in a multitude of singular instances, but they have done equally wrong in a whole class of cases as in remitting kadapukar crops. They have gone directly against principles and explicit orders in remitting on the stubbles of crops that had not been preserved for inspection, and in remitting on permanent waste, and a number of like things show that these two servants of Government, on whom Government is dependent for the protection of its revenues, set themselves in every conceivable way to make away with those revenues, of course to their own advantage. It is not possible for any Government to carry on its administration with servants that set all their experience and intelligence to work to undermine the Government they profess to serve. The character of their conduct is deliberately evil and I recommend that their services be dispensed with.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

18th September 1885.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

APPENDIX XIX.

SUMMARY OF THE EVIDENCE AGAINST S. DEVASAGAYAM PILLAI.

S. Dévasagáyam Pillai is tahsildar of the Mannárgudi taluk in the Tanjore district.

It will be shown that he colluded with M. Tellanayakam Pillai, the Deputy Collector of his division, in obtaining remission of items of Government revenue which should never have been remitted, and in tampering with the accounts so as to conceal the fact; his action being not under unavoidable pressure of superior authority, but voluntarily concurring.

So strongly did I feel that the bare fact of a tahsildar having acted in accordance with the wishes of his superior officer must not be taken as alone sufficient to justify the conclusion that he did so willingly, and that every allowance must be made for his subordinate position, that in taking his deposition every opportunity, short of actually suggesting it, was given to Dévasagayam to explain why he had acted as he did. But he adhered throughout to the same line of defence as did the Deputy Collector, M. Tellanayakam Pillai, showing that they were acting fully in concert.

(1) Paragraph 1 of XLIII, part I.

He commenced by denying (1) the writing up of the accounts afresh, denied that the vazapathis had been rewritten, and declared that if there were any duplicates they must be karnam's (2) rough copies. But his own and other signatures on the earlier and the second vazapathis disposed (3) of this false pretence.

(2) Paragraph 11, XLIII, part I.

(3) Paragraphs 45 to 55, XLIII, part I.

He contended, with the Deputy Collector, that the closing of the jamabandi on the 29th April 1885 was not final, but (4) that that was a mere *ad interim* closing of the accounts for the temporary purpose of facilitating the collections, and he has the effrontery to tell us that the accounts which he laid before the Deputy Collector were not (5) signed by him at the first scrutiny because he could not then vouch for their accuracy, while he admits that in every case he sat (6) by the Deputy Collector at the time of remission, explaining the very accounts which he says he would not sign because he could not depend on them as correct, and he had already signed as correct and submitted in practically the same form those (7) very accounts to the Deputy Collector when at Kumbakónam. The idea is too preposterous to expect any one to believe, and eventually the tahsildar has to admit, on the irrebutable evidence of accounts, that he had (8) signed them in the usual course at the first scrutiny, and that the first scrutiny was in point of fact the usual final jamabandi (9), and that the second scrutiny would never have been thought of but (10) for the advent of the Commission.

(4) End of paragraph 7, XLIII, in part I.

(5) 13 and 45, XLIII, part I.

(6) Paragraph 69 on page 23, XLIII, in part I.

(7) 59, 60, XLIII, part I.

(8) 66, XLIII, part I.

(9) 66, XLIII, part I.
43 ,, ,,

(10) 14, XLIII, part I.

Driven from point to point in the effort to support such an utterly impossible proposition, the tahsildar's deposition, carefully studied, is a strong illustration "what a tangled web we weave when first we practice to deceive." It is a mass of such preposterous conflicting statements that it becomes a question, on this score alone, whether a public officer in his position, who lays himself out to tell falsehood after falsehood to a superior officer sent to inquire of him about his duties, should not on that ground alone be dispensed with; for what reliance can be placed on the report of an officer who is shown to have such an effrontery of falsehood.

On the particular case in point, however, the pretending that the jamabandi was not closed on the 29th April 1885, and that the subsequent tampering with accounts was merely a part of the ordinary jamabandi, the summary in the Deputy Collector's case may, *mutatis mutandis*, be read also, if any further evidence is thought necessary. For in all things connected therewith the tahsildar was the carrier out of the Deputy Collector's arrangements :—

"10. The Deputy Collector professes to have been very partially informed of what was being done with the accounts, and never to have authorized * the writing of fresh remission abstracts. But it is distinctly proved that it was under † his orders that the rescrutiny, as he calls it, of the accounts took place, indeed he admits ‡ and takes credit for it; and the accounts of 35 villages he says § the tahsildar says 79 villages ‖ were sent to him, and he was evidently kept thoroughly informed by notes from the tahsildar of how things were going on, and must have issued strict orders, for the tahsildar's reply shows that extraordinary pressure was being put ¶ on the establishment to get the work finished soon, and the remark made to my clerks shows he knew exactly how ** many villages remained to be done, and who will believe that any tahsildar would have the hardihood to rewrite the remission abstracts containing the orders of the divisional officer, so as to modify those orders of his superior, and to send them to him unless he knew he had that divisional officer's sanction. Evidently they worked together.

* Question 49 of XLII of part II.
† 8 and 9 of No. XXXVII in part II.
Enclosure 1 of XXXVII in part II.
Page 3 of XXXVIII in part II.
,, 1 of XXXV ,,
‡ Questions 1 and 31, 40 of No XLII in part II.
§ Question 50 of XLII of part II.
‖ XVII in part I.

¶ No. XVII in part I.

** Page 3 of enclosure 2 in No. XXV in part II.

"11. The collusion of the Deputy Collector and tahsildar is clearly shown in another place. The Deputy Collector and the tahsildar both meant to make out that the first jamabandi was

merely a provisional one, for the sole purpose of allowing the collections to proceed, and was never meant to be a final settlement for the year. So the tahsildar deposes (1) that he initialled none of the remission abstracts laid before the Deputy Collector for his orders in token of their being correct, because he was not at all certain that they were correct; and the Deputy Collector deposes that he allowed (2) this in the tahsildar, and passed his orders for remission without the tahsildar's initial, though the tahsildar was present and explaining the accounts of each village as is usual in every jamabandi, and when confronted with account after account bearing his initial the tahsildar still contends that those initials were always affixed (3) at the second scrutiny, which was, according to him, the real scrutiny of the accounts, till again account after account makes this possession too untenable and eventually the tahsildar has to admit (4) that the first scrutiny was the ordinary jamabandi fully completed and that there would have been no further scrutiny but for the Deputy Collector's order in consequence of the coming of the commission, and the Deputy Collector also driven into a corner by the absurdities (5) of such a contention has to admit that he had insisted on the tahsildar's initial being affixed to all accounts before they were laid before him. The clerk's depositions support the same (6) and every one who has ever conducted a jamabandi must know that it would not be otherwise.

(1) End of question 7 and question 13 of No. XXXVII in part II.

(2) Question 36 of No. XLII in part II.

(3) Question 47, 52, 62 of No. XXXVI in part II.

(4) 65 of No. XXXVII in part II.

(5) 36, 37, 38, 39, 40, 41, 42 of No. XLII in part II.

(6) Paragraph 1 of No. XXXIII in part II.
,, 3 ,, XXXV in part II.

No divisional officer would think of going on passing remission orders day after day for
village after village while the tahsildar was all along saying that he would not initial the
accounts because he could not vouch for their accuracy. The idea of a divisional officer conduct-
ing a jamabandi on accounts the correctness of which was thus openly impugned by the very
officer who submitted them, is too preposterous, and yet to such idle excuses is the Deputy Collec-
tor driven in his endeavour to maintain the transparently false contention that his jamabandi
was not closed on the 29th April 1885, and that the subsequent re-opening of it and re-writing
and altering of accounts after the arrival of the Commission was *bonâ fide*, a part of his original
scheme of settlement, and in this idle contention we find the Deputy Collector and the tahsildar
colluding, and adhering to it with absurd tenacity. It only serves to show that they were work-
ing thoroughly together, and the Deputy Collector cannot plead ignorance of the re-writing of
his remission abstracts.

"12. Absurd though the contention is, it is not singular that the Deputy Collector and his instrument, the tahsildar, should adhere to it with tenacity, for it is their only possible excuse for having re-opened the accounts, their only possible plea for honesty of purpose therein. It must therefore be examined a little more closely till all room for doubt is eliminated.

* * * * *

"15. Here it may be well to add certain proofs of the completion of the jamabandi on the 29th April having been meant at the time to be a final closing of it in the ordinary way, and certain proofs also that but for the coming of the Commission there was no intention of any rescrutiny, the story of the tahsildar having declined to initial and been allowed so to decline, being a pure fabrication got up by the Deputy Collector and tahsildar in concert, to support the main position that the first closing of the jamabandi was never meant to be final.

"16. The Deputy Collector had on the 10th April 1885 given the tahsildar peremptory orders to have his accounts ready for the distribution of puttahs before the 30th April, and there is no paper on record tending to show that the tahsildar ever objected that he had not sufficient time for the proper examination of the accounts which he had to submit, and if he had any objection to make it was then that he should have made it, and it is only after the frauds in the accounts are brought to light by this Commission that this idea of a rescrutiny and insufficient time at the first examination of the accounts is brought forward. Accordingly we find that the jamabandi is completed in the usual course* on the 29th April, the Deputy Collector goes away on the 30th April, the puttahs were being made † out, remission deductions were made, totals struck, accounts Nos. 5, 8, 13 and 14 closed, and the karnams were dismissed to their villages till such time as a day should be fixed for the distribution of the puttahs. All these are unmistakeable evidences of the jamabandi being finally completed, especially in a district like Tanjore in which it is the custom to keep the No. 5 account standing for five consecutive years, so that an *ad interim* and incomplete settlement would never have been allowed to disfigure and complicate such a standing account. On the 30th April the Deputy Collector learns personally from the Collector that the distribution of puttahs is to be held in abeyance because a Commission has been ordered by Government; on the 14th May the Deputy Collector learns ‡ at Vallam the nature of the scrutiny commenced by the Commission, and on the 18th May he writes § for

Enclosure 15 in XVI in part I.

* 24, XIV, in part I.

† *Vide* Nos. I, II, III, IV, V, XIX, XLIII.

‡ Paragraph 27 of No. XLII in part II.

§ Enclosure 2 in No. XXI in part II.

the first time to the Collector that he is going to have an arithmetical rescrutiny of his accounts. So that there is no manner of indication of the remotest idea of a rescrutiny till after the Commission has arrived and commenced examining accounts, and then only is there made to the Collector, never to the Commission, a prudent report that shall give a color of honesty to the re-opening of the accounts.

"17. Again the Deputy Collector admits in his deposition * that he 'had allowed sufficient time for the tahsildar to have examined the remission abstract statements before putting them before him and had sent him orders that he should hold him personally responsible. The tahsildar had three weeks for such scrutiny.'

* Paragraph 37 of XLII in part II.

"18. Again it is evident from the same passage that the tahsildar also had thought he had had sufficient time for the examination of his accounts, for he had sent those accounts in the form first prescribed, to the Deputy Collector while he was still in Kumbakónam, and before he had come to Mannárgudi at all to commence the jamabandi, and before so sending them the tahsildar must have been satisfied, at such an earlier date, that he had sufficiently examined his accounts—the second altered form in which the tahsildar was ordered to resubmit the accounts differed so slightly that it made no practical difference.

"19. And as to the tahsildar not having initialled his accounts as correct in the usual way at the real and first jamabandi, it is only necessary to read his deposition † to see how utterly false is the attempt to show that initials and signatures affixed in the usual course at the first jamabandi were affixed at the second scrutiny.

† Paragraphs 44—59 of No. XXXVII in part II.
Paragraph 18 of " "

"20. Yet again the scrutiny of accounts made under Mr. Stokes' rules is the last scrutiny made in the Huzur office after all the taluk scrutiny has been completed. This would never have been commenced if the taluk scrutiny were still incomplete. But this was commenced and certified in the usual forms by his own clerks ‡ as completed. There are explicit orders for this in his own hand.§

‡ Page 2 of No. XXXVIII in part II.

§ Enclosure 1 in No. XLII in part II.

"21. Thus there is every manner of proof that there could be that the jamabandi was really completed in all respects on the 29th April, it only remaining to the Deputy Collector to distribute the puttahs."

Turning now to the point of granting remissions on reaped crops, paragraph 24 of the same summary may be marginally referred to (11) as giving the history of the possession, showing how thoroughly well the tahsildar must have known that it was utterly inadmissible to grant remission in such cases, and the strongest evidence on that score that can well be desired is afforded in the tahsildar's own protest against (12) such remissions, and yet he not only obeyed orders but thoroughly lent himself to the obtaining of full remissions in such cases. One strong instance in Kalavatur may suffice.

(11) Here enter 24 of Summary in Deputy Collector M. Tellanayakam's case in extract attached (page 81).

(12) Enclosure 6, XVI, part I, with translation.

All the remarks (13) in paragraphs 25 to 29 of the Summary in Deputy Collector M. Tellanayakam's case have equal pertinence to the tahsildar, for the tahsildar submitted for sanction or sought sanction on, the remissions which the Duputy Collector granted. They are just the two parties to one transaction. Those remarks may then be here introduced to save the labor of redrafting, which would delay the completion of this Commission. And with reference to the tahsildar, it may be added that, when emergently putting in that extra list of fields to be remitted as shavi, he must have well known from the other accounts which he had already put in about that same village, and which were on the table at the time, that the fields which he was adding as worthy of remission had already been regularly inspected by an inspector of his own detailing and refused entry on the ground of their being unworthy of remission. The same inspector had also declared many of the other fields which, with the tahsildar sitting by and consenting, had just been passed for remission (R. 73—13) he had declared they were really reaped fields. The reason for the inspector having treated the two classes of fields differently was that in one case there had been petitions for remission, and so he had to remark whether or not they were worthy of it; in the other case there had been no petitions so that his omission of them had in such circumstances the same significance as rejecting them. The tahsildar nevertheless put in an extra list for fields assessed at Rs. 165-4-5 remarking that on personal inspection he had found them all shavi. Now if he had properly inspected those fields, as he claimed in this list to have done, there would have been no necessity for him subsequently to detail an inferior officer to re-inspect what he, the superior, had already inspected. And if he sent him he would naturally tell him that he had inspected a portion of the village. But he did not. It is true that the tahsildar had visited the village in connection with a criminal case, as his diary shows, and been carried in a palanquin through the plot he refers to, but he never inspected field to field or made any notes at the time; and our re-inspection of the fields showed that the head

(13) Here enter paragraphs 25 to 29 in Summary of Deputy Collector M. Tellanayakam Pillai in extract attached (page 82).

gumastah who inspected had been quite right in refusing to enter them as fit for remission. Not only did we find abundant evidence of fair crops having been reaped in good stubble, in spilt and growing grain, in crab granaries well stored, but we found also that a portion of the fields had been distrained for arrears of revenue, had been cut, measured and sold by Government, and the yield certified under the signature of this very tahsildar and the village authorities to have been an 8-anna crop.

Thus we find the tahsildar not only a party to all the Deputy Collector's unwarrantable remissions of Government revenue, but himself an active participator in concocting the false returns on which these remissions were granted.

And the official who did these things was the tahsildar of the taluk, the official on whom the Government is mainly dependent for the protection of its revenues.

It is clear that he is utterly unworthy of the trust, nay wilfully betraying it, and there is no alternative but to summarily dispense with his services.

It may be added that this tahsildar if he does not hold lands in his own name in his own taluk holds them in the name of his father, Savarimuthu.

7th October 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member, Revenue Board.

EXTRACT from the Summary of M. Tellanáyakam Pillai, Deputy Collector, Mannárgudi, File No. 20, Part V.

Paragraph 24.—First of all the Deputy Collector had before his eyes the Collector's Revenue circular,* No. 5, published in the District Gazette of 20th December 1884, for the direction of this very jamabandi. In that paragraph 10 runs as follows :—

* No. XIV in part I.

"The ryots should be made to understand that unless they preserve the crops till the final examination, they will lose their claim to remission on account of withered crops, or crops which have failed otherwise (*nattupál*) and that they should effect no material changes in their lands till such examination is completed or till the receipt of sanction for remission," and even without this he must have thoroughly well known that it is the A. B. C. of remission rules that in no taluk or district in Southern India is remission granted unless the crops are reserved for inspection and yet he has the effrontery to tell us with mock simplicity that he "was quite new † to the district," as if that would affect the question in the remotest degree. It is the universal rule in all districts that it is quite unsafe to attempt to grant remission unless the crop is kept not only for inspection, but also for re-inspection, and in spite of all pleas about the inconvenience of keeping the cattle off grazing down withered crops, the rule is invariably insisted on. No man who has ever been in taluk employ can possibly be unaware of it, and this Deputy Collector has been a sub-division, and then a huzur sheristadar and a General Charge Deputy Collector in the adjoining districts of Madura and Tinnevelly as well as tahsildar of Trichinopoly which is irrigated on the same system as Tanjore—that he thoroughly well knew remission in such cases to be inadmissible is further evident from his own conduct, for one of his early acts on assuming charge of his division is to cancel the highly improper orders of his predecessor, directing the tahsildar to estimate crops from their stubbles and propose remissions thereon. Deputy Collector K. Rámasámy Shástri, his predecessor in that division, had issued orders ‡ to the tahsildars of Kumbakónam and Mannárgudi, the two taluks of which he was to conduct the annual settlement, that they were to estimate short crop, &c., from the appearance of the stubbles, and to propose remissions thereon. Of such a preposterous order the Kumbakónam tahsildar took no manner of notice and never turned aside to do anything of the sort. How assured of his position must a tahsildar feel who thus treats with silent contempt the improper order of his superior. The tahsildar of Mannárgudi protested § in the strongest terms that it was impossible to carry out such an order faithfully, and that it must open the door to fraud. Deputy Collector K. Rámasámy Shástri nevertheless insisted ‖ in positive terms that he was to do it. Deputy Collector M. Tellanáyakam Pillai saw this correspondence, and was in no doubt as to how to act. He at once quashed ¶ the orders, original and repeated, of his predecessor. He did not consult the Collector, he did it himself without hesitation. So far

† 43 of No. XLII in part II.

‡ Enclosure 5 in No. XVI in part I.

§ Enclosure 6 in No. XVI in part I.

‖ Enclosure 7 in No. XVI in part I.

¶ Enclosure 8 in No. XVI in part I.

he was right. But then "he was quite new to the district" and it is when he is not quite so new to the district that we see the Tanjore greed of bribery and corruption coming over him. He sends a temporizing order,* and eventually he gains courage and practically revives† his predecessor's improper order. But still he has his misgivings as to how far he dare act up to it, so he sounds the Collector, not in official writing, but personally. The Collector gives him a decisive ‡ answer in the negative and writes a note (1) to the sheristadar which the Deputy Collector sees, (2) and issues an extra (3) circular. The terms of these are unmistakeable. They are on the record in this file, as marginally referred to, and yet he granted remission on cut crops. With his attention thus thoroughly drawn to the subject it could be no forgetfulness, inadvertence or ignorance. That he did it with his eyes open and not by oversight will also appear hereafter. Furthermore it is after granting remissions on stubbles that we find him stoutly objecting to any conclusions *at all* being drawn from stubbles (last half of paragraph 6 on page 85 below) at our inspections in Tiruturaipúndi. He can never have thought then that we should ever examine his accounts which follow.

* Enclosure 10 in XVI in part I.

† Enclosure 11 in XVI in part I.

‡ 44 of XLII in part II.

(1) Enclosure in No. XV, part I.

(2) 44 of No. XLII in part II.

(3) XV in part I.

Paragraph 25.—In the village of Kalavattur (4) the usual remission abstract (5) for Rs. 261-1-0, which is an abstract of the Tanjore *olugu* (or detailed list of claims for remission) was laid before the Deputy Collector. That abstract exhausts the admitted claims for remission, and the detailed list (6) accompanies it for easy reference. From these two the Deputy Collector could easily see that there was nothing more in the village that ought to be remitted. But the villagers (1) were present asking for more, and the Deputy Collector turning to the tahsildar said you have inspected this village—have you not—and between the Deputy Collector and the tahsildar it was agreed that the tahsildar should make out an extra *olugu* or detailed list of claims for remission. This then the tahsildar did, (2) the Deputy Collector staying his jamabandi for the purpose. The tahsildar ordered the karnam then and there to make out an extra list of fields to be remitted as (shávi) withered crop to the value of Rs. 165-4-5, and the tahsildar signed the list, with the general remark at its close, that he had inspected the village and it was all shávi. Thereon the Deputy Collector passed for remission all the items in the tahsildar's extra list, and then the karnam (3) pointed out that if they remitted all these reaped crops to the value of Rs. 165-4-5 in the hamlet of Kalavattur, there were like fields in the village of Kalavattur which were contained in the original olugu, and had been rejected by the inspector as reaped. The assessment of these amounted to Rs. 73-13-0. Accordingly the Deputy Collector remitted them also. Thus he remitted as withered crops fields assessed at Rs 73-13-0 which the inspecting officer had certified were (1) reaped at the time of his inspection, and fields assessed at Rs. 165-4-5 which the same inspecting officer had declined (2) to admit into his remission list. The reason for the inspecting officer dealing differently with these two plots was that in the case of the Rs. 73-13-0 plot there were petitions for remission, so that he had to express himself, and he wrote "cut." In the case of the Rs. 165-4-5 plot there were not even petitions for remission, and seeing that his orders were to inspect the whole village irrespective of petitions, his declining to admit it into his recommendations for remission, amounted to the same thing as rejecting after it was admitted by petitions. Thus both items had been practically rejected by the inspecting officer and yet the Deputy Collector remitted them in full (Rs. 73-13-0 + Rs. 165-4-5 = Rs. 239-1-5.) That this is the way it came about is learnt from the depositions (1) of the tahsildar, the karnam and the inspecting officer who is head clerk, T. Rama Rau, and that such must have

(4) 60 to 69 of XLII in part II.

(5) LXI in part IV.

Enclosure 56, No. XX in the file of Devasagayam, tahsildar.

(1) No. XIII in part I. Paragraph 67 of No. XXXVII, part II.

(2) Enclosure I in LXI, part IV. (With translation.)

(3) XIII, part I. 67, XXXVII, part II.

(1) Enclosure 56, XX, in Devasagayam's file. Paragraph 5, XXXV, part II of this file.

(2) The same as above.

(1) Pages 8 and 9 of No. XXXV in part II. Paragraphs 66 to 77, XXXVII. No. XIII in part I.

been the facts is fully borne out by the accounts themselves, which admit of no other explanation. Looking at the original remission abstract we find no mention of either of these sums—Rs. 73-13-0 or Rs. 165-4-5, totalling Rs. 239-1-5, and we find that the Deputy Collector has passed no remission orders on the original remission abstract total Rs. 201-3-9 but after that total of Rs. 201-3-9 is swollen by the addition of Rs. 239-1-5 to Rs. 440-5-2, then he passes a remission order for Rs. 440-5-2, and on the additional list of the tahsildar he writes "remitted Rs. 165-4-5. This is included in the general statement." Turning again to the general statement, as he calls it, which is the first and regular remission abstract, we find that it has been totalled at Rs. 201-3-9, as shown by the Tamil word for total, and that afterwards a second total has been put under it adding this = Rs. 239-1-5 (*i.e.*, 165-4-5 + 73-13-0 = 239-1-5), and that again the grand total further down is marked with the word "total," and the ordinary double line under it, and that under this double lined total is again a second total after again adding this Rs. 239-1-5. So, that twice over, both in the hamlet and in the grand total, this Rs. 239-1-5 appears as an additional item after the account has been obviously totalled. Furthermore each time it appears it is accompanied by the karnam's remark "personally ordered after inspection to be entered as eligible for remission including reaped shávi." Evidently the karnam did not like the part he had to play in the transaction, and guarded himself by this explicit remark twice entered so that the tahsildar and Deputy Collector might not afterwards turn round upon him, if they ever got into trouble, and charge it upon him that he had smuggled in the item under the general head shávi, without anything to show that it had been reaped. So he twice over wrote "including reaped shávi."

Here we may remark in passing that the tahsildar's extra list was only for Rs. 165-4-5 in the hamlet, and it was only the hamlet that he professed to have inspected. "This portion of the village I inspected, &c.," showing that the Rs. 73-13-0 plot was an afterthought, just as the karnam's deposition explains. (1)

(1) XIII in part I.

The tahsildar having submitted to the Deputy Collector the altered remission abstract must have been aware that the sum added in it was Rs. 239-1-5, and not Rs. 165-4-5 as vouched for in his extra olugu, he must have been aware that he had included it from fields rejected by the inspector as reaped. That he had so included it was prominently brought to his notice by the karnam's twice repeated remark "including reaped shávi." The Deputy Collector having remitted Rs. 165-4-5 with remark "remitted Rs. 165-4-5, this is included in the general statement," while there is no such item as Rs. 165-4-5 anywhere in the general statement, shows that the Deputy Collector must have known that it was included in the Rs. 239-1-5 and consequently must have known at the same time where the balance Rs. 73-13-0 came from, in short that it was the "reaped shávi" the karnam (1) drew attention to.

(1) Paragraph 67, No. XXXVII, part II.

Again the tahsildar's extra list (2) bears no remarks field by field as is usual, but only one sweeping remark at the foot of them all—another circumstance that should have attracted the Deputy Collector's attention as peculiarly exceptional.

(2) Enclosure 1 in LXI, part IV, with translation.

Again, why should the tahsildar have sent out his head gumastah to inspect this village and hamlet if he had himself already inspected it. This also taken with the other circumstances should have aroused the Deputy Collector's suspicions.

Thus apart from the evidence of the depositions that the Deputy Collector had a thorough knowledge of the whole transaction, the accounts themselves show us that it could not have been otherwise. The Deputy Collector had before him the unusual extra olugu, the unusual generalization of that olugu, the obvious addition to the remission abstract, the sum added to the abstract differing from the sum in the detailed statement, and the difference nowhere explained except by the karnam's remark, and yet shown by the Deputy Collector's order to be thoroughly understood by him because of that karnam's remark, and yet with this remark "including reaped shávi" staring him in the face the Deputy Collector passed the item for remission. The Deputy Collector says in his defence that it must have escaped him as he only looked (1) at the headings. We are asked to believe that with the remission orders of this village stayed in order that an extra olugu or detailed list might be made out, and the remission abstract added to with extra totals, yet the Deputy Collector never looked at the remark against the additional entry, only looked at the old headings. Unfortunately there are other indications of his having looked very closely at this remission abstract, for he has been careful to exclude the small sum of Rs. 4-15-11 under portions left waste.

(1) 64, XLII in part II.

68 of XLII in part II.

26. These improper remissions of cut crops are all entered under a proper head, shávi, so that when the total account came to be sent in by the Deputy Collector and tahsildar to the Collector and the Board and Government, nobody would ever have the remotest suspicion or means of detecting that they were not shávi or withered crops that had been remitted under that head, but harvested crops.

27. That the fields in the additional *olugu* (or remission detailed statement) had been harvested was proved not only by our reinspection, but also by accounts under the signature of

the karnam, the head of the village, and the tahsildar showing that when distrained, reaped, measured, and sold, for Government arrears they had yielded an 8-anna crop, whereas the Collector's orders were that remissions were not to be granted unless the yield was less than a 4-anna* crop, and yet the Deputy Collector and the tahsildar had a special addition made to the remission statements and delayed the passing of orders till it could be made, in order to bring these fields under full remission, and with the karnam's warning remark "including reaped shávi" before them, passed them for full remission. It is very clear they trusted to no one ever seeing these accounts but themselves, no one ever seeing anything but the dressed up totals which they would submit under unexceptionable headings.

* XII in part I.

28. In this connection opportunity may be taken in passing to dispose of the Deputy Collector's remark † that he did not see any use in the tahsildar having rewritten the vazapathis, remission lists, as they had already reported the totals to the Collector and would have to explain the differences. The way in which items have been shown in the previous paragraph to have been entered under utterly false heads will suffice to make it intelligible how easily differences can be explained away by a fraudulent Deputy Collector and tahsildar in collusion unless the original detailed accounts are scrutinized, which they never are. The karnam's anxious caution in this case, and the readiness with which the Deputy Collector repudiated the karnam's office copy of the Yethagudi remission abstract shows also how there is another easy and accustomed mode of escape by making a scapegoat of the karnam.

† 49 of XLII in part II.

29. Reverting to the Deputy Collector's knowledge of the fields which he remitted having been cut, a mere glance at the ‡ (*olugu*) remission detailed statement in Kalavatur will show that the inspecting officers had marked as out, the fields which represented the originally remitted § Rs. 73-13-0. The Deputy Collector has admitted in his deposition that he had these olugus before him ‖ at the time of settlement and relied on them for checking purposes. ¶

‡ Enclosure 56 in No XX in file of Devasagayam.
§ Paragraphs 4 and 5 of XXXV in part II.
‖ 17 of XLII in part II.
¶ 9 of XLII of part II.

(True Extract.)

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

APPENDIX XX.

SUMMARY OF EVIDENCE AGAINST M. TELLANAYAKAM PILLAY.

M. Tellanáyakam Pillai is Deputy Collector of the Mannárgudi division of the Tanjore district.

2. It will be shown below that though he had completed the annual settlement of his taluk of Mannárgudi, he reopened it on learning the nature of the inquiries being made by the Commission, but studiously keeping this reopening a secret both from his Collector and from the Commission, caused his accounts to be written up afresh, with a view to make away with those which would condemn him of having deliberately remitted Government revenues which he knew full well should not have been remitted.

3. This is a brief indication of the charges against this Deputy Collector, just to show the general drift of the remarks which follow, remarks which must necessarily consist mainly of a marshalling together of facts and figures in such a way as to enable them to speak for themselves, as they would not do if left shrouded in the mass of other matters with which they are overlaid. We have no stupid blunderer to deal with here, but a clever and wary man who knows well the dangerous ground he has been treading, and how to tread it, and to conceal the trial.

4. Before leaving Madras his character had been commended to me by a Native gentleman of high position, and on arrival in Tanjore I found him possessing the entire confidence of his Collector. Thinking no ill therefore I accepted his services on his being deputed by the Collector to attend me, the more so as he was the divisional officer and I wished to work with the officers of the district if possible. Accordingly, I treated him with confidence, taking him with me in my reinspection of fields, and showing him how we discovered the frauds in the accounts, knowledge which we subsequently found he used for the rehabilitating of his own accounts. It was while thus trusting him that I found that while professing to work with me he was in reality working against the discovery of the truth.

5. On going out to reinspect fields I went on the first occasion accompanied by the Deputy Collector, and by two of my own staff, and I required each one to take independent notes, then and there, on the field, of the condition in which he found the inspected fields. The Deputy Collector, I found on return, had failed to take notes, and assigned as a reason that he thought I did not want his notes as his views differed from those of my staff, and then professed a readiness to copy mine, and sign them as his own, and asked for mine that he might do so.

6. Suffering from the sun I was unable to go out in person myself the next morning, and sent out the Deputy Collector accompanied by the two chief men of my staff, to wit, Vedagheri Aiyar, an acting tahsildar, and Rangaya Náyadu. The Deputy Collector's notes of inspection were directly opposed to their notes, and were unmistakeably indicative of the general tenor of his bias. Their notes testified that the fields in question bore every appearance of having yielded good crops and been improperly remitted. The Deputy Collector's notes made out that the village had suffered much from flood, the whole of it having been flooded, that it had been some time, some days, under water, that the *lowest* flood-mark was four feet high, that they had had the greatest difficulty in finding the fields in question, even if they had found the right ones after all, and that when found the appearance of the stubbles was, from his long experience, so deceptive that no conclusions could be drawn from them. Altogether his inspection notes made out an excellent case for inspecting clerk H. Sáma Rau, who, in file No. III, is shown to have been hopelessly entrammelled in the meshes of his own fraud. But if the Deputy Collector's reinspection notes had been accepted without examination and there had not been the further inherent evidence, which there was against H. Sáma Rau, his inspection must have been declared honest, and further reinspections abandoned as useless. But a very few questions* sufficed to show that the Deputy Collector had no means of knowing that the whole village had been flooded, it was merely a strong statement hazarded without foundation in the hope that it would carry weight. Again, he had to admit in his deposition that he had no means of knowing the duration of the flood; he had merely guessed at it though in his inspection notes he had asserted it as a positive fact. Yet again his own description of the character of the flood-marks which he calls the *lowest* flood-marks, distinctly proves that they were in truth the highest flood-marks, for he said the marks were indicated by a line of leaves, and broken chaff and bits of straw, which are floating substances carried ever on the surface, and blown by the wind to the shore when the water is at its *highest* level, for if the water ever rose higher than the line on which they were first left they would again be floated to the *highest* level. Lower water marks must in paddyfields be clean cuts made by the ripple without any deposit of a floating character. Thus it was clear that here again he had drawn on his imagination to support his position. Similarly he had very quickly to eat his own words about the difficulty in finding the field numbers being such as to influence the decision. The Deputy Collector made the further statement that no conclusions could be drawn from the state of the stubbles, even when the original inspecting clerk had stated that the field had been wholly destroyed (*pál*) and our re-inspections showed on the contrary that the field was covered with good strong reaped stubbles, which certainly must have belonged to a crop of some sort, and certainly also to a crop that had been considered worth reaping, if only for the straw. Though the appearance of the stubbles was such as to lead to the conclusion that a fair crop had been reaped, and that appearance might be entered in our notes, I never relied on stubbles alone as proof of that point unless they were accompanied by freely scattered equally distributed grain. What we did rely on the stubbles alone for was that at least the remark "utterly destroyed" (*pál*) could not be true, for there the stubbles were to say that there had been something on the fields. This Deputy Collector insisted very strongly, however, that no conclusions could be drawn from the stubbles, and we did not know at the time that in conducting the jamabandi of the adjoining taluk this very Deputy Collector had directed, as will be seen below, that from the stubbles alone it should be estimated whether or not the crop was less than a 25 per cent. crop, and that on these estimates, based on stubbles alone, he had relied to grant remissions. This his statement then that no conclusions can be drawn from stubbles has the proportion of truth in it that stubbles cannot be relied on for exactitude of estimate of proportion of crop, the purpose for which *he* used them, but is quite untrue when it is urged that their presence cannot be relied on to disprove that the field had been "utterly destroyed," the purpose for which *we* used them. This his statement, like many of his other statements, has in it just a dash of truth abused, used to prove the opposite of truth. The Deputy Collector's inspection (*a*) notes, and the deposition (*b*) in which he straightway has to admit the false bias of these notes, may be referred to.

* XLII-B in part II.

(*a*) XLII-A in part II.
(*b*) XLII-B ,,

7. Why should the Deputy Collector have submitted such studiedly exaggerated unsupportable misrepresentations? Why should he have desired to make the worse appear the better cause? Why should he not have desired with me to find truth and only truth? Why unless he had some ulterior object of his own.

8. This was done in the Tiruturaipúndi taluk which the Collector had settled. Then came rumours that the accounts in the neighbouring taluk of Mannárgudi, which the Deputy Collector has settled, were being written up afresh. I could not believe it possible. The rumour swelled, still I declined to believe it. But as days passed and the rumour strengthened, I thought it

only prudent to possess myself of the accounts preparatory to my being able to go and examine them. So I sent unexpectedly* and had them secured in the tahsildar's own keeping under his own key, but under my seal. The result proved that the rumour was perfectly true, the accounts were being rewritten,† duplicates of the same accounts were taken, one the old, one the new and altered account. One such account by which the Deputy Collector was irretrievably caught by his own handwriting was secured, whereas another of the same description was made away with, showing that the intention was to make away with such damnatory accounts.

* XIX in part II.

† XLIV to LIII in part III.

9. It may be answered here that there could be no advantage in making away with the remission abstracts on which the Deputy Collector had in his own hand passed his orders of remission, as there were other accounts, to wit the chittah (No. 5), by the entries in which the nature of the remission orders could be traced. It is true that the general result could be traced, but it would not appear so clearly what the nature of the information was on which the Deputy Collector had passed his remission orders, it would not appear that at the time of remitting he thoroughly well knew from the remission abstract alone, without even turning back to the *olugu* that the fields on which he granted the remissions had been reaped at the time of inspection. Neither could it be said with certainty that the entries in the chittah were in accordance with the Deputy Collector's remission orders. It might easily be said that the karnam himself had made away with the Deputy Collector's orders, and that the improper remissions in the chittah and puttah were the karnam's own. The Deputy Collector would cease to be connected with them. That this was the intention is further indicated by the Deputy Collector's own action, for when confronted with the karnam's office copy of the missing remission abstract, he immediately repudiated all knowledge of it (see his answer to questions 58, 59 in his deposition which is No. XLII of part II on the file of this case).

10. The Deputy Collector professes to have been very partially informed of what was being done with the accounts, and never to have authorised ‡ the writing of fresh remission abstracts. But it is distinctly proved that it was under his § orders that the rescrutiny, as he calls it, of the accounts took place, indeed he ‖ admits and takes credit for it. And the accounts of 350 villages ¶ he says, the tahsildar says 79 villages** were sent to him, and he was evidently kept thoroughly informed by notes from the tahsildar of how things were going on, and must have issued strict orders, for the tahsildar's reply shows that extraordinary pressure was being put †† on the establishment to get the work finished soon, and the remark made to my clerks shows he knew exactly how ‡‡ many villages remained to be done. And who will believe that any tahsildar would have the hardihood to rewrite the remission abstracts containing the orders of the divisional officer so as to modify those orders of his superior, and to send them to him unless he knew he had that divisional officer's sanction. Evidently they worked together.

‡ Question 49 of XLII of part II.

§ 8 and 9 of No. XXXVII in part II.
Enclosure 1 of XXXVII in part II.
Page 3 of XXXVIII in part II.
,, 1 of XXXV ,,

‖ Questions 1 and 31. 40 of No. XLII in part II.

¶ Question 50 of XLII of part II.
** XVII in part I.

†† No. XVII in part I.

‡‡ Page 3 of enclosure 2 in No. XXV in part II.

11. The collusion of the Deputy Collector and tahsildar is clearly shown in another place. The Deputy Collector and the tahsildar both want to make out that the first jamabandi was merely a provisional one, for the sole purpose of allowing the collections to proceed, and was never meant to be a final settlement for the year. So the tahsildar deposes (1) that he initialled none of the remission abstracts laid before the Deputy Collector for his orders in token of their being correct, because he was not at all certain that they were correct; and the Deputy Collector deposes that he allowed (2) this in the tahsildar, and passed his orders for remission without the tahsildar's initial, though the tahsildar was present and explaining the accounts of each village as is usual in every jamabandi. And when confronted with account after account bearing his initial, the tahsildar still contends that those initials were always (3) affixed at the second scrutiny which was according to him the real scrutiny of the accounts, till again account after account makes this position too untenable, and eventually the tahsildar has to admit (4) that the first scrutiny was the ordinary jamabandi fully completed, and that there would have been no further scrutiny but for the Deputy Collector's orders in consequence of the coming of the Commission. And the Deputy Collector also driven into a corner by the absurdities (5) of such a contention has to admit that he had insisted on the tahsildar's

(1) End of question 7 and 9—13 of No. XXXVII in part II.

(2) Question 36 of No. XLII in part II.

(3) Questions 47, 52, 62 of No. XXXVII in part II.

(4) 65 of XXXVII in part II.

(5) 36, 37, 38, 39, 40, 41, 42 of No. XLII in part II.

initialled being affixed to all accounts before they were laid before him. The clerks' depositions support the same (6). And every one who has ever conducted a jamabandi must know that it would not be otherwise. No divisional officer would think of going on passing remission orders day after day for village after village while the tahsildar was all along saying that he would not initial the accounts because he could not vouch for their accuracy. The idea of the divisional officer conducting a jamabandi on accounts the correctness of which was thus openly impugned by the very officer who submitted them, is too preposterous. And yet to such idle excuses is the Deputy Collector driven in his endeavour to maintain the transparently false contention that his jamabandi was not closed on the 29th April 1885, and that the subsequent reopening of it and rewriting and altering of accounts after the arrival of the Commission was *bonâ fide* a part of his original scheme of settlement. And in this idle contention we find the Deputy Collector and the tahsildar colluding, and adhering to it with absurd tenacity. It only serves to show that they were working thoroughly together, and the Deputy Collector cannot plead ignorance of the rewriting of his remission abstracts.

(6) Paragraph 1 of No. XXXIII in part II.
,, 3 of No. XXXV ,,

12. Absurd though the contention is it is not singular that the Deputy Collector and his instrument, the tahsildar, should adhere to it with tenacity, for it is their only possible excuse for having reopened the accounts, their only possible plea for honesty of purpose therein. It must therefore be examined a little more closely till all room for doubt is eliminated.

13. Supposing that we accept the Deputy Collector's statement that the jamabandi which he completed on the 29th April 1885 was only a preliminary (7) settlement, conducted solely for the purpose of allowing the collections to be made, and always meant to be followed by a thorough scrutiny of the accounts, and that this was done in good faith out of scrupulous care, in this exceptional year, then there was no reason why there should be any concealment. On the contrary there was every reason why the Deputy Collector might take credit for his exceptional care, and tell the Collector what he had done. The Collector's order (8) required that the jamabandi should be concluded by the 15th May and he was by his rescrutiny exceeding the date; this was therefore another reason why he should naturally mention it to the Collector. Again scrutiny of accounts should ordinarily precede (9) not follow the settlement based on those accounts; and doubly so in the Tanjore district, in which it was specially laid down, and it was the annual custom that the accounts should be examined according to a scheme ordered by Mr. Stokes, and besides setting both order and the custom of the district aside, the Deputy Collector was making an entirely new departure (10) in the matter of jamabandies on a principle of his own, in a manner never before heard of in any district and contrary to the Collector's orders.* Such a new departure in the method of conducting a jamabandi should have been reported, or at least mentioned to the Collector. It would also have been naturally mentioned to me too when I asked the Deputy Collector if he had finished his jamabandi.

(7) Enclosure 6 in No. XXI of part II. Pages 1, 2, 3, of No. XLII, part II; also 42 of XLII.

(8) Paragraph 25 of No. XIV in part I.

(9) Enclosure 5 in No. XXI of part II.

(10) Page 3 of No. XLII of part II. Enclosure 6 in No. XXI of part II.

* Paragraph 24 of No. XIV in part I.

14. On the contrary what do we find? He meets † the Collector the day after his first completion of his jamabandi and he gives him (11) to understand that he has completed his settlement. He meets me a few days later at Vallam,‡ and distinctly tells me he has finished his jamabandi, and this though I added that unless he has finished (12) his jamabandi I would not allow him to accompany me for I would rather he finished it first. To neither of us does he breathe a word of his having his whole scrutiny of accounts yet to do, if we are to believe his story. Again he writes to the Collector a letter, which the Collector withholds as confidential, in which he endeavours to persuade the Collector against deputing him to attend on me, and whatever may be the reasons which he assigns for not attending me, reasons which the Collector withholds, § and I do not press ‖ for, the Collector assures me that he did not mention ¶ the incompleteness of his jamabandi as a reason for wishing to attend to it. When, after this, he joins me at Tiruturaipúndi, again he assures me, in answer to a direct question, that he has

† 2, XLII.

(11) No. XXI of part II of this file.

‡ 14th May 1885.

(12) No. XX in part II.

§ XLII-D in part II.

‖ XLII-E ,,

¶ XLII-F ,,

finished * his jamabandi, he goes further and volunteers the assurance that he has "none † but current work" to attend to. And yet his altering and rewriting of his accounts was going on under extreme ‡ pressure all the while, and if it had been going on honestly, and not in concealment, he must have told me of his new departure in settlement, and his consequently incompleted jamabandi. He was with me every day conversing freely on settlement matters, and enlarging on the thorough way in which he had conducted his own field § inspections and yet I was always left under the impression that he had completed his jamabandi. He wrote that "he had intended to have gone over the accounts again himself, correcting the errors that might have crept in," but when they were sent him from Mannárgudi, when he was with my camp at Tiruturaipúndi, he had to return them without examination || because he had no time to look at them and yet not a single word is ever said either to the Collector or to me,¶ whom he meets daily, about his absence from Mannárgudi preventing him from completing his jamabandi in the way he had intended and his reason for reticence is that "it never ** struck him" to mention it. Confronted with one of his own orders to the tahsildar of Mannárgudi saying he cannot fix a date for distributing puttahs because he is on special duty with me, his excuse †† for still not telling me anything about it is that he thought I should think he wanted to shirk his duty with me. It never struck him, he has said above, never struck him to mention to me that his jamabandi was really in full swing, with the tahsildar, all the clerks, and all the village accountants, working double hours in the taluk cutchery at Mannárgudi while he was himself with me at Tiruturaipúndi, though he had more than once assured me and kept me assured that it was completed; it never struck him that there was anything unusual in his reopening of his jamabandi and rewriting of his accounts, and even after the Collector had told him (x) that it was irregular, still (y) it never struck him to acquaint me. On the contrary it would rather seem that if his rescrutiny had been the honest matter he claims, he would have had every inducement to mention it both to the Collector and to myself, and apart from natural inducements to speak of his own accord he was so repeatedly and so directly questioned about it that he had to use both distinct falsehood and the most diligent reticence to conceal the matter from the Collector, myself and my office, with whom also he daily mixed. Such deceit and studied concealment is not compatible with an honest laudable purpose.

* Question 3 of No. XLII of part II.
† Question 15 of No. XLII of part II.
‡ No. XVII in part I.
§ Questions 4 to 7 of XLII of part II.
Page 5 close of paragraph 4 of No. XXVI of part II.
|| Questions 13 and 50 of XLII in part II. Enclosures 2 and 3 of XXXVII in part II.
¶ Questions 1 to 16 of XLII in part II.
** Questions 7 and 8 of XLII of part II.
†† Question 23 of XLII in part II.
(x) Enclosure 5 in No. XXI in part II.
(y) Q. 33 in No. XLII in part II.

15. Here it may be well to add certain proofs of the completion of the jamabandi on the 29th April having been meant at the time to be a final closing of it in the ordinary way, and certain proofs also that but for the coming of the Commission there was no intention of any rescrutiny, the story of the tahsildar having declined to initial, and been allowed so to decline, being a pure fabrication got up by the Deputy Collector and tahsildar in concert, to support the main position that the first closing of the jamabandi was never meant to be final.

16. The Deputy Collector had on the 10th April 1885 given the tahsildar peremptory orders to have his accounts ready for the distribution of puttahs before the 30th April and there is no paper on record tending to show that the tahsildar ever objected that he had not sufficient time for the proper examination of the accounts which he had to submit and if he had any objection to make it was then that he should have made it. It is only after the frauds in the accounts are brought to light by this Commission that this idea of a rescrutiny, and insufficient time at the first examination of the accounts is brought forward. Accordingly we find that the jamabandi is completed in the usual course ‡‡ on the 29th April, the Deputy Collector goes away on the 30th April, the puttahs were being made out, §§ remission deductions were made, total struck, accounts Nos. 5, 8, 13 and 14 closed, and the karnams were dismissed to their villages till such time as a day should be fixed for the distribution of the puttahs. All these are unmistakable evidences of the jamabandi being finally completed, especially in a district like Tanjore in which it is the custom to keep the No. 5 account standing for five consecutive years, so that an *ad interim* and incomplete settlement would never have been allowed to disfigure and complicate such a standing account. On the 30th April the Deputy Collector learns personally from the Collector that the distribution of puttahs is to be held in abeyance because a Commission has been ordered by Government; on the 14th May the Deputy Collector * learns at Vallam the nature of the scrutiny commenced by the Commission, and on the 18th May he writes † for the first time to the Collector that he is going to have an arithmetical rescrutiny of his accounts. So that there is no manner of indication of the remotest idea of a rescrutiny till after the Commission has arrived and commenced examining accounts, and then only is there made to the Collector, never to the Commission, a prudent report that shall give a color of honesty to the reopening of the accounts.

Enclosure 15 in XVI in part I.
‡‡ 24, XIV in part I.
§§ *Vide* Nos. I, II, III, IV, V, XIX, XLIII.

* Paragraph 27 of No. XLII in part II.
† Enclosure 2 in No. XXI in part II.

17. Again the Deputy Collector admits in his ‡ deposition that he "had allowed sufficient time for the tahsildar to have examined the remission abstract statements before putting them before him and had sent him orders that he should hold him personally responsible. The tahsildar had three weeks for such scrutiny."

‡ Paragraph 37 of XLII in part II.

18. Again it is evident from the same passage that the tahsildar also had thought he had had sufficient time for the examination of his accounts, for he had sent those accounts in the form first prescribed to the Deputy Collector while he was still in Kumbakónam, and before he had come to Mannárgudi at all to commence the jamabandi, and before so sending them the tahsildar must have been satisfied, at such an earlier date, that he had sufficiently examined his accounts. The second altered form in which the tahsildar was ordered to resubmit the accounts differed so slightly that it made no practical difference.

19. And as to the tahsildar not having initialled his accounts as correct in the usual way at the real and first jamabandi, it is only necessary to read his deposition § to see how utterly false is the attempt to show that initials and signatures affixed in the usual course at the first jamabandi were affixed at the second scrutiny.

§ Paragraphs 44—59 of No. XXXVII in part II.
Paragraph 18 ,, ,,

20. Yet again the scrutiny of accounts made under Mr. Stokes' rules is the last scrutiny made in the Huzur office after all the taluk scrutiny has been completed. This would never have been commenced if the taluk scrutiny were still incomplete. But this was commenced and certified in the usual forms by his own clerks || as completed. There are explicit orders for this in his own hand.¶

|| Page 2 of No. XXXVII in part II.
¶ Enclosure 1 in No. XLII in part II.

21. Thus there is every manner of proof that there could be that the jamabandi was really completed in all respects on the 29th April, it only remaining to the Deputy Collector to distribute the puttahs.

22. And yet he would have us believe it was not completed. The reason for such duplicity is not far to seek. The Deputy Collector had been granting full remissions on fields that had been fully harvested, and if he did not know, as he probably did, that they had been fully harvested, it is proved beyond a doubt that he knew that they had been cut and carried for some sort of crop at the time of inspection, and he knew also that to grant remission of assessment on fields which were cut at the time of inspection was an unpardonable breach of the trust placed in him as a divisional officer.

23. It will be well to examine first whether or not he thoroughly well knew that remission was not to be granted on fields, the crops on which were cut and carried at the time of inspection, and, secondly, whether knowing it he nevertheless did it. For if it is proved that he knew beyond all question that he was doing wrong, then his wrong-doing was deliberate and no casual mistake.

24. First of all the Deputy Collector had before his eyes the Collector's Revenue ** circular No. 5 published in the District Gazette of 20th December 1884, for the direction of this very jamabandi. In that paragraph 10 runs as follows:—"The ryots should be made to understand that unless they preserve the crops till the final examination, they will lose their claim to remission on account of withered crops which have failed otherwise (*nattupál*) and that they should effect no material changes in their lands till such examination is completed or till the receipt of sanction for remission," and even without this he must have thoroughly well known that it is the A. B. C. of remission rules that in no taluk or district in Southern India is remission granted unless the crops are reserved for inspection. And yet he has the effrontery to tell us with mock simplicity that he "was quite new †† to the district," as if that would effect the question in the remotest degree. It is the universal rule in all districts that it is quite unsafe to attempt to grant remission unless the crop is kept, not only for inspection, but also for reinspection, and in spite of all pleas about the inconvenience of keeping the cattle off from grazing down withered crops, the rule is invariably insisted on. No man who has ever been in taluk employ can possibly

** No. XIV in part I.
†† 43 of No. XLII in part II.

be unaware of it and this Deputy Collector has been a Sub-division and then a Huzur sheristadar and a General Charge Deputy Collector in the adjoining districts of Madura and Tinnevelly, as well as tahsildar of Trichinopoly which is irrigated on the same system as Tanjore. That he thoroughly well knew remission in such cases to be inadmissible is further evident from his own conduct, for one of his early acts on assuming charge of his division is to cancel the highly improper orders of his predecessor, directing the tahsildar to estimate crops from their stubbles and propose remissions thereon. Deputy Collector K. Rámasámy Shástri, his predecessor in that division, has issued orders * to the tahsildars of Kumbakónam and Mannárgudi, the two taluks of which he was to conduct the annual settlement, that they were to estimate short crops, &c., from the appearance of the stubbles and to propose remissions thereon. Of such a preposterous order the Kumbakónam tahsildar took no manner of notice, and never turned aside to do anything of the sort. How assured of his position must a tahsildar feel who thus treats with silent contempt the improper order of his superior. The tahsildar of Mannárgudi protested † in the strongest terms that it was impossible to carry out such an order faithfully, and that it must open the door to fraud. Deputy Collector K. Rámasámy Shástri nevertheless insisted ‡ in positive terms that he was to do it. Deputy Collector M. Tellanáyakam Pillai saw this correspondence, and was in no doubt as to how to act. He at once quashed § the orders, original and repeated, of his predecessor. He did not consult the Collector, he did it himself without hesitation. So far he was right. But then "he was quite new to the district," and it is when he is not quite so new to the district that we see the Tanjore greed of bribery and corruption coming over him. He sends a temporizing order ‖ and eventually he gains courage and practically revives ¶ his predecessor's improper order. But still he has his misgivings as to how far he dare act up to it, so he sounds the Collector, not in official writing, but personally. The Collector gives him a decisive ** answer in the negative, and writes, a note (1) to the sheristadar which the Deputy Collector (2) sees and issues an extra (3) circular. The terms of these are unmistakable. They are on the record in his file as marginally referred to, and yet he granted remission on cut crops. With his attention thus thoroughly drawn to the subject it could be no forgetfulness, inadvertence or ignorance. That he did it with his eyes open and not by oversight will also appear hereafter. Furthermore, it is after granting remissions on stubbles that we find him stoutly objecting to any conclusions *at all* being drawn from stubbles (last half of paragraph 6 above) at our inspections in Tiruturaipúndi. He can never have thought then that we should ever examine his accounts which follow.

* Enclosure 5 in No. XVI in part I.

† Enclosure 6 in XVI in part I.

‡ Enclosure 7 in XVI in part I.

§ Enclosure 8 in XVI in part I.

‖ Enclosure 10 in XVI in part I.

¶ Enclosure 11 in XVI in part I.

** 44 XLII in part II.

(1) Enclosure in No. XV, part I.

(2) 44 of XLII in part II.

(3) XV in part I.

25. In the village of Kalavattur (4) the usual remission (5) abstract for Rs. 261-1-0, which is an abstract of the Tanjore *olugu* (or detailed list of claims for remission), was laid before the Deputy Collector. That abstract exhausts the admitted claims for remission, and the detailed (6) list accompanies it for easy reference. From these two the Deputy Collector could easily see that there was nothing more in the village that ought to be remitted. But the villagers (1) were present asking for more, and the Deputy Collector turning to the tahsildar said "you have inspected this village have you not," and between the Deputy Collector and the tahsildar it was agreed that the tahsildar should make out an extra *olugu* or detailed list of claims for remission. This then the tahsildar did, (2) the Deputy Collector staying his jamabandi for the purpose. The tahsildar ordered the karnam then and there to make out an extra list of fields to be remitted as (*shávi*) withered crop to the value of Rs. 165-4-5 and the tahsildar signed the list, with the general remark at its close, that he had inspected the village and it was all shávi. Thereon the Deputy Collector passed for remission all the items in the tahsildar's extra list, and then the karnam (3) pointed out that if they remitted all these reaped crops to the value of Rs. 165-4-5 in the hamlet of Kalavattur there were like fields in the village of Kalavattur which were contained in the original olugu, and had been rejected by the inspector as reaped. The assessment of these amounted to Rs. 73-13-0. Accordingly the Deputy Collector remitted them

(4) 60 to 69 of XLII in part II.

(5) LXI in part IV.

(6) Enclosure 56, No. XX, in the file of Devasagayam, tahsildar.

(1) No. XIII in part I, paragraph 67 of No. XXXVII, part II.

(2) Enclosure 1 in LXI, part I, with translation.

(3) XIII part I. 67, XXXVII, part II.

also. Thus he remitted as withered crops field assessed at Rs. 73-13-0 which the inspecting officer had certified (1) were reaped at the time *of his inspection*, and fields assessed at Rs. 165-4-5 which the same inspecting officer had declined (2) to admit into his remission list. The reason for the inspecting officer dealing differently with these two plots was that in the case of the Rs. 73-13-0 plot there were petitions for remission, so that he had to express himself, and he wrote "cut." In the case of the Rs. 165-4-5 plot there were *not even petitions* for remission, and seeing that his orders were to inspect the whole village irrespective of petitions, his declining to admit it into his recommendations for remission amounted to the same thing as rejecting after it was admitted by petition. Thus *both items* had been practically rejected by the inspecting officer and yet the Deputy Collector remitted them in full, Rs. 73-13-0 + Rs. 165-4-5 = Rs. 239-1-5. That this is the way *it came about* is learnt from the depositions (1) of the tahsildar, the karnam and the inspecting officer, who is head clerk T. Rama Rau, and that such must have been the facts is fully borne *out* by the accounts themselves, which admit of no other explanation. Looking at the orignal remission abstract we find no mention of either of these sums, Rs. 73-13-0 or Rs. 165-4-5, totalling Rs. 239-1-5; and we find that the Deputy Collector has passed no remission orders on the original remission abstract, total Rs. 201-3-9, but after that total of Rs. 201-3-9 is swollen by the addition of Rs. 239-1-5 to Rs. 440-5-2. Then he passes a remission order for Rs. 440-5-2 and on the additional list of the tahsildar he writes "remitted Rs. 165-4-5 this is included in the general statement." Turning again to the general statement, as he calls it, which is the first and regular remission abstract, we find that it has been totalled at Rs. 201-3-9, as shown by the Tamil word for total, and that afterwards a second total has been put under it adding this Rs. *239-1-5* (*i.e.*, 165-4-5 + 73-13-0 =*239-1-5*), and that *again* the grand *total* further down is marked with the word "total," and the ordinary double line under it, and that under this double lined total is again a second total after again adding this Rs. 239-1-5. So that twice over, both in the hamlet and in the grand *total, this Rs. 239-1-5* appears as an additional item after the account has been obviously totalled. Furthermore each time it appears it is accompanied by the karnam's remark "personally ordered after inspection to be entered as *eligible for remission* including reaped shávi." Evidently the *karnam did not* like the part he had to play in the transaction and guarded himself by this explicit remark twice entered so that the tahsildar and Deputy Collector might not afterwards turn round upon him, if they ever got into trouble, and charge it upon him that he had smuggled in the item under the general head shávi, without anything to show that it had been reaped. So he twice over wrote "including reaped shávi."

(1) Enclosure 56, XX, *is Devasagayam's file.* Paragraph 5, XXXV, part II, of this file.

(2) The same as above.

(1) Paragraphs 8 and 9, of No. XXXV, in part II. Paragraphs 66 to 77, XXXVII, part II. No. XIII in part I.

Here we may remark in passing that the tahsildar's extra list was only for Rs. 165-4-5 in the hamlet, and it was only the hamlet that he professed to have inspected. "This portion of the village I inspected, &c.," showing that the Rs. 73-13-0 plot was an afterthought just as the karnam's deposition (1) explains.

(1) XIII in part I.

The *tahsildar having* submitted *to the* Deputy Collector the altered remission abstract, must have been aware that the sum added in it was Rs. 239-1-5 and not Rs. 165-4-5 as vouched for in his extra olugu, he must have been aware that he had included it from fields *rejected by* the *inspector as reaped.* That he had so included it was prominently brought to his notice by the karnam's twice-repeated remark "including reaped shávi." The Deputy Collector having remitted Rs. 165-4-5 with remark "remitted Rs. 165-4-5, *this is included* in the general statement," while there *is no such item* as Rs. 165-4-5 anywhere in the general statement ,shows that the Deputy Collector must have known that it was included in the Rs. 239-1-5 and consequently must have known at the same time where the balance Rs. 73-13-0 came from, in short that it was the "reaped shávi" the karnam (1) drew attention to.

Again the tahsildar's extra list (2) bears no remarks, field by field as usual, but only one sweeping remark at the foot of them all, another circumstance that should have attracted the Deputy Collector's attention as peculiarly exceptional.

(1) Paragraph 67, No. XXXVII, part II.

(2) Enclosure 1 in LXI, part IV, with translation.

Again why should the tahsildar have sent out his head gumastah to inspect this village and hamlet if he had himself already inspected it? This also taken with the other circumstances should have aroused the Deputy Collector's suspicions.

Thus apart from the evidence of the depositions that the Deputy Collector had a thorough knowledge of the whole transaction, the accounts themselves show us that it could not have been otherwise. The Deputy Collector had before him the unusual extra olugu, the unusual generalization of that olugu, the obvious addition to the remission abstract, the sum added to the abstract differing from the sum in the detailed statement, and the difference nowhere explained except by the karnam's remark, and yet shown by the Deputy Collector's order to be thoroughly understood by him because of that karnam's remark, and yet with this remark "including reaped shávi" staring him in the face the Deputy Collector passed the item for remission. The Deputy says in his defence that it must have escaped him as he only looked (1) at the headings. We are asked to believe that with the remission orders of this village stayed in order that an extra olugu or detailed list might be made out and the remission abstract added to with extra totals, yet the Deputy Collector never looked at the remark against the additional entry, only looked at the old headings. Unfortunately there are other indications of his having looked very closely at this remission abstract, for he has been careful to exclude the small sum of Rs. 4-15-11 under portions left waste.

(1) 64, XLII in part II.

68 of XLII in part II.

26. These improper remissions of cut crops are all entered under a proper head, shávi, so that when the total account came to be sent in by the Deputy Collector and tahsildar to the Collector and the Board and Government, nobody would ever have the remotest suspicion or means of detecting that they were not shávi or withered crops that had been remitted under that head, but harvested crops.

27. That the fields in the additional *olugu* (or remission detailed statement) had been harvested was proved not only by our reinspection, but also by accounts under the signature of the karnam, the head of the village, and the tahsildar, showing that when distrained, reaped, measured, and sold for Government arrears they had yielded an 8-anna crop, whereas the Collector's orders were that remissions were not to be granted unless the yield was less than a 4-anna crop, and yet the Deputy Collector and the tahsildar had a special addition made to the remission statements and delayed the passing of orders till it could be made, in order to bring these fields under full remission, and with the karnam's warning remark "including reaped shávi" before them, passed them for full remission. It is very clear they trusted to no one ever seeing these accounts but themselves, no one ever seeing anything but the dressed up totals which they would submit under unexceptional headings.

XII in part I.

28. In this connection opportunity may be taken in passing to dispose of the Deputy Collector's remark * that he did not see any use in the tahsildar having rewritten the vazapathis, remission lists, as they had already reported the totals to the Collector and would have to explain the differences. The way in which items have been shown in the previous paragraph to have been entered under utterly false heads will suffice to make it intelligible how easily differences can be explained away by a fraudulent Deputy Collector and tahsildar in collusion unless the original detailed accounts are scrutinized, which they never are. The karnam's anxious caution in this case, and the readiness with which the Deputy Collector repudiated the karnam's office copy of the Yethagudi remission abstract, shows also how there is another easy and accustomed mode of escape by making a scapegoat of the karnam.

* 49 of XLII in part II.

29. Reverting to the Deputy Collector's knowledge of the fields which he remitted having been cut, a mere glance at the olugu † remission detailed statement in Kalavatur will show that the inspecting officers had marked as cut the fields which represented the originally remitted ‡ Rs. 73-13-0. The Deputy Collector has admitted in his deposition that he had these olugus before him § at the time of settlement and relied on them for checking ‖ purposes.

† Enclosure 56 in No. XX in file of Devasagayam.

‡ Paragraphs 4 and 5 of XXXV in part II.

§ 17 of XLII in part II.

‖ 9 of XLII of part II.

30. But if all this is not sufficient to show that the Deputy Collector was well aware that cut crops were being brought under remission, we have him himself making field inspections and writing down harvested fields "may be passed" which he translates into Tamil in his own hand again "*sháriyile shéthukolálam*," you may class this under shávi, so that there is no mistake about his making it clear to the karnams that cut crops may be entered in the accounts under the head shávi, without anything to show that they were not true shávi.

31. The Deputy Collector endeavours to shield himself under the terms of the Collector's order, that if a fair specimen ¶ of the withered crop is kept for actual inspection remission may be granted, saying that this ** was what he did. But there is no sign of any specimen having been preserved for inspection in the fields which he remitted, on the contrary there could be no such specimen kept in fields that were certified by the inspectors as reaped. This is a mere subterfuge without a particle of foundation.

¶ XV in part I.

** 72, XLII, part II.

32. It is wearisome. But perhaps it is as well to turn yet again to other cases. In Yethagudi the karnam has, under the personal orders, he says, of the Deputy Collector, included under remission Rs. 116-2-1 of assessment on cut fields. The original remission abstract of the village with the Deputy Collector's orders on it has been made away with. Both the karnam's office copy * of it is forthcoming, and is borne out by the entries made in the vazapathi, which could not be made without the Deputy Collector's orders, though the Deputy Collector does repudiate it. The olugu too his forthcoming on which the Deputy Collector, after personal examination of the fields, has written the remarks above noticed "may be passed," though the previous inspector had written crop harvested (1), *mahasul aruvadai*. Again we have his own (2) entry in pencil "not pál, but short crop harvested" and over it in ink with his initials "may be passed." Again there are lax remarks of a general nature in pencil in the Deputy Collector's (3) hand which the karnam deposes † he had to take verbal orders on, and thereon wrote in the remission abstract the foot-note "ordered by the Deputy Collector to be included under short crop at the time of inspection." The items so entered, amounting to Rs. 116-2-1 as above said, are found to be reaped crops. Though the remission abstract has been made away with, the vazapathi made out on those orders of the Deputy Collector bears the initial of the taluk head clerk showing that it had been made out in the usual way, ‡ and as the entries in the vazapathi entirely support the karnam's office copy it is idle, with the olugu before it, and the vazapathi after it, for the Deputy Collector to deny that the karnam's office copy is a true office copy, and that copy shows that he remitted reaped crops. But the Deputy Collector repudiates it and lays the blame § on the karnam. This shows the reason for making away with accounts that from bearing the Deputy Collector's signature brought matters home to me, it shows the reason for the rewriting of accounts which the Deputy Collector said was perfectly useless. ‖

* No. X with translation in part I.

(1) Page 8 of enclosure 2 in No. X in part I.

(2) Page 34 of enclosure 1 in No. X in part I.

(3) Page 13 of enclosure 2 in No. X in part I.

† Enclosure 4 in X, part I, paragraph 2.

‡ Paragraph 6 of XXXV in part II.

§ Remarks against item 71 of LXVII in part IV.

‖ Paragraph 9, *supra*.

33. Again in the Shenthangudi remission ¶ abstract the words cut withered crop are six times written in the middle of the short crop column so as to attract special attention, and the Deputy Collector's remission order is made within half an inch of them and that remission order includes those items in his total, and while one of the orders is for full remission, the other is for 75 per cent., which is at least indicative of attention to detail. In his deposition he has to admit that he cannot explain it.

¶ No. LXII in part IV.

46, 47, No. XLII of part II.

34. Again we find the Deputy Collector reinspecting and initialling the remark of the original inspector which is "cut one-eighth of a measure per ma." His initial shows that he saw the remark of the inspector that the field had been cut before the first inspection and yet he granted full remission on it (see No. IX in part I and blue pencil mark on page 3 of enclosure to No. IX.

35. In Puthagaram again the Deputy Collector has remitted Rs. 71-8-6 for short crop on fields which the inspecting officer's remarks show were cut at the time of inspection (see No. III in part I and LXII in part IV in which the heading is *cut* withered crops). When rescrutinizing their accounts they wrote a fresh vazapathi for thus eliminating these items showing they themselves knew they were wrong. Still it is clear from the way they completed the accounts that they had meant to retain these items, but for the coming of the Commission.

36. In Siruvamani is another like case, Rs. 438-14-7 being remitted by the Deputy Collector with the karnam's remark cut shávi attracting his attention to a small portion of it (see No. IV in part I and No. LXIII). In page 8 of LXVII the Deputy Collector casts the blame on the karnam, but paragraph 3 of No. IV in part I, supported as it is by the olugu, which was present at the time of his explanation being taken, and an extract from which is filed as enclosure 1 in No. 10 on tahsildar Devasagayam's file, shows that in the olugu, which he had before him at the time of granting remissions, the Deputy Collector was fully informed that they were all reaped fields.

37. All these remissions of cut crop were eliminated by themselves in their second scrutiny and if I had not secured and sealed the accounts when I did, we should doubtless have had more accounts made away with, and new ones written up in unexceptionable order.

38. Now it must be remembered that under the universal practice, and under the Collector's circular, which is practically a transcript of one of Mr. Morris' days, no remission is grantable on cut crops, no inspector is required to inspect them, and no claims for remission on cut crops would ever have been submitted but for the Deputy Collector's orders above quoted that they

were to be submitted, and yet the Deputy Collector has the effrontery to say that the tahsildar was not* justified in submitting the cases for orders, and he actually takes† credit for having granted so few. He stands astonished at his own moderation !

* 45 of XLII in part II.
† Paragraph 3, XXXII, part II.

39. With similar hardihood does he claim to himself the credit of having been the author of a form of remission abstract that left no room for such improper entries. Again and again he refers to it, the "form which I laid down (1) for Kumbakónam," "the form of the abstract remission statement prescribed (2) by me," "a form of my (3) own prescribing in the form prescribed (4) by me no heading is provided for this item (*i.e.*, cut crop) and he knew distinctly" that it was not justifiable to enter it. But unfortunately the form is simply Mr. Morris', published in the *Tanjore District Gazette.* And as he says of the tahsildar, so it may be said of him, that the very form alone should have sufficed to show him that cut crops should have no place in it. The boldness with which he makes utterly untrue statements entails much labor in demonstrating that there is not a particle of truth in them. In this case he had himself prescribed a different‡ form till the Kumbakónam tahsildar showed him that this was the district gazetted form.

(1) The foot of page 5, XXVI, part II.
(2) End of paragraph 2 of XXXII in part IV.
(3) 17 of XLII in part II.
(4) 45 of " "

‡ Enclosure 10 in XVI in part I and 37 and 38, XLII in part II.

40. But it is not only in cut crops that we find the Deputy Collector granting remissions of Government revenue with a free hand in the face of all rule. Remissions have been granted on remission detail statements so full of palpable interlineations § that it was very clear they were afterthoughts meant to bring in men not entitled to remission, because they had not made their applications in time.

§ Deputy Collector's remarks against villages Nos. 83, 84, 236, 237, on pages 4 and 9 in LXVII, part IV.

41. We turn now to the Deputy Collector's defence. It will be seen how full have been the opportunities afforded him of explaining himself and how disingenuous is his defence.

42. His lengthy deposition of 78 paragraphs contains his explanations on the several questionable matters laid before him. In every case the original records on which the charge against him was based were not only laid before him, but the entry was shown him, and every incriminating detail brought to his notice, so that if there were any true explanation to be made he should have every opportunity of making it, and he was never hurried. Nevertheless he expressed a desire to have copies of all records that implicated him, with leisure to consider them at home and thence submit a further explanation. This too was granted him and copies of all papers were given him except the memoranda Nos. I, III, IV, VI, VII, VIII, IX. These were merely our memoranda of the points on which questions were to be put, and the memoranda themselves were never relied on as evidence. They were used only for reference. The questions were always put to him on the original accounts and the original accounts themselves placed in his hands. With these accounts then and his own deposition to show him every point on which he had been called on to explain his conduct, he could be under no doubt as to what was the neglect of duty with which he was charged. After receipt of these he has submitted a second explanation ‖ which is on the file and may advantageously be referred to.

XLII, part II.

No. XXV in part II.

‖ No. XXVI in part II.

43. The majority of the points brought forward in the defence have come under notice in the foregoing remarks, but with reference to paragraph 7 of his letter ¶ dated 30th July, it may be noticed in addition to the remarks in paragraphs 9 and 32 ** *supra* that the old vazapathis were retained naturally till the Deputy Collector himself should see them and the new ones, and compare and give his sanction, that the Deputy Collector never expected us to go to Mannárgudi at all, the impression being that we should go from Tiruturaipúndi to Talanaiyar and thence to Negapatam, that ample time would thus be given for the Deputy Collector to arrange about the old vazapathis afterwards, and that my seizing of the accounts was utterly unexpected, no word being breathed about it till early one morning my messenger, B. S. Rungaya Náyadu, with†† Yekambar Aiyar, who had travelled by night suddenly appeared at the taluk office with my written authority. That one vazapathi and one olugu were nevertheless made away with, together with the use made of their disappearance, is sufficient indication that if they had not been taken by surprise there would have been a clean sweep of all papers that would bring matters home to the Deputy Collector and the tahsildar, the karnams being substituted as scapegoats.

¶ XXVI in part II.
** Close of paragraph 32, *supra.*

†† No. XIX in part II.

Paragraph 9 and the close of paragraph 32 on pages 36, 93, *supra.*

44. In answer to Deputy Collector's paragraph 2, paragraph 42 of this paper may be referred to.

45. In answer to the close of Deputy Collector's paragraph 4 see paragraph 14 *supra* and the preceding paragraphs.

46. Paragraph 5 is answered in paragraph 39 *supra*, page 94.

47. At the close of paragraph 5 the Deputy Collector says : "I now notice that some of the karnams have actually corrected such errors when they prepared the *vazapathi.*" *All the evidence that I am aware of is that these corrections* were made at the second scrutiny after the arrival of the Commission, and in the face of such an overwhelming mass of evidence a simple *ipse dixit* to the contrary may be taken for what it is worth.

48. In his paragraph 10 the Deputy Collector lays great stress on his character for a knowledge of revenue accounts. It seems to me to leave him *all* the more without excuse for what he has done with those accounts. Having been himself employed in discovering account frauds in Chingleput and in Madura he had the example of those dismissed tahsildars specially before him.

49. For Deputy Collector's paragraph 11 see paragraph 14 *supra*, and for the end of his paragraph 11 and his paragraph 12, see paragraph 9 and the close of paragraph 32 on pages 86—93 and paragraph 43.

50. For his paragraph 14 see paragraphs 22 to 38.

51. For his paragraph 15 see paragraph 25.

52. In answer to his paragraph 18 it is enough to say that when inspecting fields each person should, before leaving a field, then and there note in a note book his *own* ideas of what he has himself seen, and this is what I asked of each and simultaneously did myself with an indelible pencil.

53. His paragraph 19. Depositions are ordinarily taken on oath. He was not treated exceptionally.

54. His paragraph 21. He was treated with marked courtesy till I found I had to work without him, and then he was simply put aside, but no discourtesy was ever shown him.

55. His paragraph 23 finds an answer in paragraphs 13 and 14.

56. Briefly then we have the Deputy Collector trusted (paragraph 4), yet obstructing our reinspections (5 to 7), rewriting his accounts (8) for the purpose of making away with those that would incriminate him (9) in collusion with the tahsildar (10-11), under the pretence that the rescrutiny was a *bonâ fide* one (12), but concealing it the while (13-14), though it was clear that his jamabandi had previously been concluded (15-16) ; pretending that his first jamabandi was only an *ad interim* one (17—21) and all this for the purpose of concealing his improper remissions on reaped crops (22) he having thoroughly well known that such remissions were unjustifiable (23-24) and yet made them deliberately (25, 27, 29, 30, 31, 32, 33, 34, 35, 36 and 37), concealing them under heads of legitimate remissions, (26) and by rewriting the accounts (28), the original accounts being made away with (32), being himself the instigator of all these claims for remission on reaped fields (38), trying to hoodwink us by laying claim to a form of account (39) and making other irregular remissions (40). With ample opportunity (41) his defence is disingenuous (42).

57. Considering that he is an officer in high position on whom the Government is dependent for honesty, that he has in the boldest way possible used his abilities and his position and influence to the direct injury of Government in a number of proved items, to say nothing of the possible many more that may have escaped detection, I see no advantage in recommending any punishment short of his dismissal from the Government service.

1st October 1885.

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

(True Copy.)

(Signed) H. S. THOMAS,
First Member of the Revenue Board.

P.S.—Since the above was written the Deputy Collector has submitted a further defence (1). But it only makes his case worse. To go into it in detail would be to prolong this summary, and prolong it unnecessarily ; for even if he could have satisfactorily explained every item concerned in that letter it would have been of no avail to touch all the other items on which he already stands sufficiently condemned, and it is nowhere argued, and could not be argued, that no single act of his was defensible. It has only

(1) XLII-H in part II.

been set forth that there are sufficient instances of abuse of trust in the course of his jamabandi to justify his dismissal. It has been thought enough, therefore, to put in his defence letter with a few brief marginal remarks serving to show that, though specious, it is not a good defence.

(Initialled) H. S. T.

13th October 1885.

Letter No. 922, dated 1st October 1885, from M. Tellanáyakam Pillai, Deputy Collector, Mannárgudi Division, to H. S. Thomas, Esq., First Member, Board of Revenue, on Special Duty, Tanjore District.

With reference to your letter, No. 247, dated 23rd September 1885, calling on me to offer my remarks on the five memoranda prepared by Mr. Véthagiri Aiyar containing the results of his scrutiny of the remission accounts of the villages noted in the margin, I beg respectfully to refer you to my deposition, dated 26th June 1885, in which I have stated as follows:—

(1) Thenparai.
(2) Nemmali.
(3) Kalacheri.
(4) Vellampuvanur.
(5) Vadapathi.

"I remember that in cases in which the crop had been retained on a portion of the field for inspection, and cut on the reminder of the same field, I did, in some exceptional cases, grant remission." You may remember that when I was unable to give the names of the villages, as I had then no access to the papers, you ordered Mr. Véthagiri Aiyar to look into them, and find out the villages. The cases commented upon by him in the villages of Kalacheri, Vellampuvanur and Thenparai are the special instances referred to by me in the deposition. In all these * cases fair specimens of shávi or nominal crop had been preserved in each field for my inspection, and it was on this special ground I have allowed remission. The azmashdar appears to have, either out of fear † or through corrupt motive ‡ failed to note the fact of the preservation of the specimens for inspection. I beg permission, therefore, to offer my respectful protest against the Aiyar's presumption, that there are cases where I have knowingly sanctioned remission of assessment on fields on which the crop had been reaped (*i.e.*, entirely reaped). I beg respectfully to submit that to estimate the outturn from the crop on a portion of the field preserved as specimen is one thing, and to estimate it from mere stubble, when the crop, not only on the entire field, but also on the surrounding fields, and, may, on the whole tract in which the field lies, has been entirely cut, is another. The word "shávi" has been used by me for nominal crop, the sense in which almost all the azmashdars in this district have used it.

* On the contrary the inspectors in Kalacheri and Vellampuvanur note in the olugus that the fields had been reaped, and in Thenparai the karnam, in a deposition taken by the Tahsildar (5th June 1885), says the fields were reaped for straw; so that this statement of the Deputy Collector has no foundation.
(Initialled) H. S. T.
9th October 1885.

† What fear, what corrupt motive in stating that they had found the field reaped!!!

‡ On the contrary they wrote reaped, and that implies ordinarily that the whole field was reaped.

2. In Nemmali the karnam appears to have misunderstood the meaning of my initials. Without seeing the original § olugu, in which I have affixed my initials, I am unable to say anything further on the subject ‖.

§ He had a true copy written and compared by his own clerk.

‖ See 392, 379, 383, 384 and 385, enclosure in No. IX. In addition to the remarks made in the summary, it may be seen that he has himself written "fact" against the inspector's reaped.
(Initialled) H. S. T.

3. As regards Vadapathi, I beg to refer you to paragraph 7 of my letter, No. 770, dated 17th August 1885, to the Collector (copy of which has, I believe, been furnished to you), and which contains my explanation for disallowing remission on short crop land in that village. It may not be out of place here to state what I find from the copies of the olugu, and other documents furnished by you in connection with the cases noticed by Mr. Véthagiri Aiyar. He says that I sanctioned remission of Rs. 2,342 for Vadapathi on the olugu abstract on the 22nd April 1885. I do not find this to be the fact. From the copy of the document furnished by you, I see that I have sanctioned remissions on account of "shávi" and "pál," that when I came to the short crop, I find I have written only the word remit,¶ but stopped there without entering the amount of remission or affixing my initials to the entry, as I have done in the other cases, and that neither have I signed the paper. I see that very day, 22nd April 1885, I have passed my first order on the remission abstract rejecting a portion of the amount of remission claimed for short crop. I was not even then satisfied, but ordered a further scrutiny, ** the result of which is the refusal of remission for short crop in the main village.

¶ True, but if he meant to cancel that word by other orders he should have been careful to strike it out. This may be mere want of care, but the explanation does not cover the other items which he had finally remitted and only struck out afterwards on the second scrutiny after our arrival.

** The second scrutiny made after our arrival. Before our arrival he suspected one item of Rs. 731. After our arrival he struck out others he had finally passed.

4. As regards the corrections * noticed in the olugu of the Vandicottagam, I beg to submit that there is no reason to suspect them to be fraudulent. The fields are close to the Korayar, and were well known to have been seriously damaged.

* Alterations in the estimate of short crop, always in the direction of remission, are in themselves doubtful entries, if no more.

5. In his memorandum on the remission accounts of Vellambuvanur, Véthagiri Aiyar says "against fields 197 and 198 the azmashdar has entered in the olugu 'shávi 6 mercals (in pencil) மணிப்பிடி சாவிக்கு $13\frac{1}{4}$ படி' (in ink) whilst the Deputy Collector noted in the rough copy of the olugu as shavi (in pencil) சாவி (in ink).'" By referring to the copy of the olugu sent by you, I find that the azmashdar's remarks refer to the portion of the fields held by the puttahdar No. 2, and that the remarks are "மணிப்பிடி. சாவிக்கு 1-இ $\frac{1}{4}$ படி" (in ink) and "shávi 6 mercals" in pencil). From the copy of the karnam's copy of the olugu sent by you, I find that my remarks refer to the portion of the fields held by puttahdar No. 5. Véthagiri Aiyar † has apparently failed to notice this difference in the puttahdar's, and presumed the fields to be identical. I beg to forward the original olugu which appears to have been left in the taluk. You will see that the azmashdar who had entered three mercals at first opposite the fields held by puttahdar No. 5 has subsequently altered it into nine and six, respectively, out of fear or through corrupt motive. In these cases the specimens preserved were such as might be treated as shávi; and it will be noted that the azmashdar has, himself used the word "shávi," though he has estimated the crop.

† Véthagiri is mistaken about $\frac{197}{5}$ and 198, but right about $\frac{197}{2}$, so that the result is precisely the same in the end. Short crop has been called shávi.

‡ This may well have been done to suit this letter, for there is no sense in doing it for any other reason and they are the only cases in which it has been done. And if looked at closely and sideways it will be seen that these pencil mark have a *glisten* on them which the older worn pencil marks have not. This may disappear from friction, but it is very noticeable to-day.
(Initialled) H. S. T.
9th October 1885.

(True Copy.)

(Signed) H. S. THOMAS,
First Member of the Revenue Board,
On Special Duty, Tanjore Commission.

APPENDIX XXI.

STATEMENT showing the Names of Officials and Punishments proposed in the District of Tanjore.

Number of the file.	Name and Designation of the Official.		Inspection.		Total Wet Beriz of the Villages in Column 5.	Remission granted on the Inspection Notes of the Official named in Column 2.			
			Name of Taluk.	Number of Villages.		Waste.	Shávi.	Nattupal.	Short Crop.
1	2	3	4	5	6	7	8	9	10
	Huzur Office.				RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	B. Sáma Rau	4th English Clerk							
	V. Gopalaiyangár	4th Class Revenue Inspector, Tiruturaipúndi Taluk.	Tiruturaipúndi ..	12	44,956 15 6	6,266 8 1	1,512 0 8	36,617 6 0	432 8 10
2	K. Sundararájulu Náyadu ..	7th Vernacular Clerk..	Do. ..	28	43,630 9 11	4,830 10 0	1,115 3 8	14,668 6 8	16,064 1 10
3	H. Sáma Rau	6th English Clerk	Do. ..	5	11,280 15 1	1,823 3 6	149 4 1	3,402 0 6	3,222 2 7
4	V. Gopal Rau	2nd Municipal Clerk	Do. ..	6	9,359 10 6	509 9 11	1,330 0 4	663 10 1	4,959 7 7
5	R. Ragavaiyangár .. .. and	7th English Clerk (sub. *pro*)							
	S. Vengappaiyar	3rd Class Revenue Inspector, Tiruturaipúndi Taluk.	Do. ..	12	22,640 12 0	2,124 7 10	1,750 1 5	4,504 3 11	5,918 12 9
6	G. Ramaiyar	3rd Vernacular Clerk	Do. ..	6	10,585 11 6	746 13 3	136 4 5	3,654 15 9	3,413 1 11
			Negapatam ..	4	13,050 6 10	1,632 6 9	1,748 6 3	1,681 1 10	1,650 3 7
				10	23,636 2 4	2,379 4 0	1,884 10 8	5,336 1 7	5,063 5 6
7	D. Vasudeva Pillai	11th Vernacular Clerk	Tiruturaipúndi ..	20	28,256 1 0	2,642 15 0	971 9 5	7,435 10 2	12,636 15 6
8	P. Srinivasa Rau	2nd English Accountant	Do. ..	14	18,996 6 0	3,497 8 5	2,526 4 2	6,652 1 0	3,827 1 4
9	T. S. Veerasamy Aiyar ..	3rd Vernacular Accountant	Do. ..	12	21,175 15 1	3,643 3 6	5,880 5 8	5,054 0 3	4,360 14 10
10	T. V. Ramachendra Aiyar ..	8th English Accountant	Do. ..	3	5,912 9 10	393 2 8	92 10 8	2,614 4 5	1,371 5 8
11	N. Govindasamy Náyadu ..	Acting Mukasa and confirmed Chattram Clerk.	Do. ..	16	20,026 0 8	1,721 10 5	1,713 0 6	9,810 9 2	643 2 1
12	R. Venkatarámaiyar	Head English Clerk	Negapatam ..	13	17,540 6 4	2,271 13 0	1,326 4 0	1,516 9 0	2,249 3 0
13	S. Shanmugam Pillai	Huzur Sheristadar	....	..	..	..	..	..	..
	Tiruturaipundi Taluk.								
14	C. Kristna Rau	Sheristadar	Tiruturaipúndi ..	11	17,097 14 5	1,110 14 5	3,572 15 11	2,023 4 3	5,350 8 11
15	P. Shrinavásalu Náyadu ..	Tahsildar	Do. ..	22	32,234 7 10	4,301 5 3	3,212 13 7	15,785 1 3	7,840 11 4
	Negapatam Taluk.								
16	A. Rajaratnam Pillai	Deputy Tahsildar, Negapatam Town ..	Negapatam ..	41	48,393 1 11	8,453 10 2	4,439 15 3	14,019 14 0	3,354 14 5
17	Vaithi Aiyar	Do. Tiruvalúr Division ..	Do. ..	40	50,119 11 5	2,652 12 0	5,872 2 2	8,595 12 10	4,504 15 5
18	Narainasamy Aiyar .. .. and	Acting Tahsildar	Negapatam ..	19	33,334 13 0	1,265 7 11	1,073 4 2	3,576 13 9	639 9 11
	Narahari Rau	Sheristadar	....	..	..	..	..	..	..
	Mannárgudi Division.								
19	Dévasagáyam Pillai	Tahsildar	....	..	..	..	..	..	..
20	M. Tellanáyakam Pillai ..	Deputy Collector	....	..	..	..	..	..	..

Statement showing the Names of Officials and Punishments proposed in the District of Tanjore—(*Continued*).

Number of the File.	Name and Designation of the Official.		Remission granted on the Inspection Notes of the Official named in Column 2—(*Continued*).		Difference between Columns 6 and 12.	Number of the File.	Punishment proposed by the Member as per Summary.	Final Orders of Government.
			Second crop.	Total.				
			11	12	13	14	15	16
	Huzur Office.		RS. A. P.	RS. A. P.	RS. A. P.			
1	B. Sáma Rau (*a*)	4th English Clerk				1	(*a*) Dismissal.	
	V. Gopalaiyangár (*b*) ..	4th Class Reveuue Inspector, Tiruturaipúndi Taluk.	19 8 1	44,847 15 8	108 15 10		(*b*) Do.	
2	K. Sundarárajulu Náyadu ..	7th Vernacular Clerk	19 3 4	36,697 9 6	6,933 0 5	2	Do.	
3	H. Sáma Rau	6th English Clerk	59 8 6	8,656 3 2	2,624 11 11	3	Do.	
4	V. Gopal Rau	2nd Municipal Clerk	271 14 4	7,734 10 3	1,625 0 3	4	Do.	
5	R. Rágavaiyangár (*c*) .. and	7th English Clerk (sub *pro*) ..				5	(*c*) Promotion to be stopped for three years.	
	S. Vengappaiyar (*d*) ..	3rd Class Revenue Inspector, Tiruturaipúndi Taluk.	180 4 7	14,477 14 6	8,162 13 6		(*d*) Dismissal.	
6	G. Ramaiyar	3rd Vernacular Clerk	142 12 3	8,093 15 7	2,491 11 11	6	Do.	
			..	6,712 2 5	6,338 4 5			
			142 12 3	14,806 2 0	8,830 0 4			
7	D. Vasudeva Pillai	11th Vernacular Clerk	272 14 9	23,960 0 10	4,296 0 2	7	Do.	
8	P. Srinivasa Rau	2nd English Accountant	212 14 9	16,7'6 13 8	2,280 8 4	8	Do.	
9	T. S. Vírasamy Aiyar ..	3rd Vernacular Accountant	119 5 2	19,057 13 5	2,1'8 1 8	9	Do.	
10	T. V. Ramachandra Aiyar ..	8th English Accountant	3 13 0	4,475 4 5	1,437 5 5	10	Do.	
11	N. Govindasámy Náyadu ..	Acting Mukasa and confirmed Chattram Clerk.	169 7 3	14,057 13 5	5,968 3 3	11	May be allowed to pass.	
12	R. Venkatarámaiyar ..	Head English Clerk	..	7,363 13 0	10,176 9 4	12	Dismissal.	
13	S. Shanmugam Pillai ..	Huzur Sheristadar	..	..	..	13	Reduction to a clerkship on Rs. 100.	
	Tiruturaipúndi Taluk.							
14	C. Kristna Rau	Sheristadar	257 8 3	12,315 3 9	4,782 10 8	14	Dismissal.	
15	P. Shrinavasalu Náyadu ..	Tahsildar	294 14 10	31,434 14 3	799 9 7	15	....	
	Negapatam Taluk.							
16	A. Rajaratnam Pillai ..	Deputy Tahsildar, Negapatam Town ..	..	30,268 5 10	18,124 12 1	16	Dismissal.	
17	Vaithi Aiyar	Do. Tiruválúr Division ..	..	21,625 10 5	28,494 1 0	17	Suspension for three months, then to revert to his permanent post with loss of promotion for a year.	
18	Náráyanasámy Iyer (*e*) .. and	Acting Tahsildar	..	6,555 3 9	26,779 9 3	18	(*e*) Dismissal.	
	Narahari Rau (*f*)	Sheristadar	..	..	..		(*f*) Do.	
	Mannárgudi Division.							
19	Dévasagáyam Pillai ..	Tahsildar	..	..	..	19	Dismissal.	
20	M. Tellanáyakam Pillai ..	Deputy Collector	..	..	..	20	Do.	

APPENDIX XXII.

STATEMENT showing the Lands held in the Tanjore District by Tanjore Officials and their Relatives.

1			2			3			4		
NAME OF			LANDS (BOTH WET AND DRY HELD OR ENJOYED BY THE INDIVIDUALS IN COLUMN 1).			LANDS (BOTH WET AND DRY HELD OR ENJOYED BY THE RELATIVES OF THE INDIVIDUALS IN COLUMN 1).			TOTAL OF COLUMNS 2 AND 3.		
Official.	His Office.	His Pay.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Total Extent.	Total Assessmen	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Extent.	Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.
TANJORE COLLECTOR'S OFFICE AT VALLAM.											
Vernacular Correspondence Department.											
		RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.
S. T. Shanmugam Pillai ..	Huzur Sheristadar ..	250 0 0	..	..	..	..	*Nil*	..	..	..	..
T. V. Streenivasa Aiyar ..	Vernacular Head Clerk.	70 0 0	2 5 0 0	92 0 0	3,000 0 0	19 18 10 0	1,066 13 5	30,000 0 0	22 3 10 0	1,158 13 5	33,000 0 0*
T. Rámasámy Aiyangar ..	Second Vernacular Clerk.	60 0 0	1 16 43 20	99 6 4	3,000 0 0	12 5 0 0	590 0 0	18,000 0 0	14 1 43 20	689 6 4	21,000 0 0
Nine officials drawing less than Rs. 50 a month.	....	..	10 0 94 40	168 1 2	15,000 0 0	136 3 72 0	2,083 3 2	2,04,000 0 0	146 4 66 40	2,251 4 4	2,19,000 0 0
	Total ..	..	14 2 37 60	359 7 6	21,000 0 0	168 6 82 0	3,740 0 7	2,52,000 0 0	182 9 19 60	4,099 8 1	2,73,000 0 0
English Correspondence Department.											
R. Venkatarámaiyar ..	English Head Clerk ..	150 0 0	24 5 33 0	670 7 1	36,000 0 0	80 3 11 40	2,041 0 11	1,20,000 0 0	104 8 44 40	2,711 8 0	1,56,000 0 0
T. Kistnasamy Aiyangar ..	English Record-keeper.	60 0 0	..	..	..	0 11 78 0	30 15 7	1,500 0 0	0 11 78 0	30 15 7	1,500 0 0
Eleven officials drawing less than Rs. 50 a month.	....	..	24 5 20 0	323 4 0	36,000 0 0	123 5 76 24	3,486 5 6	1,84,500 0 0	147 10 96 24	3,809 9 6	2,20,500 0 0
	Total ..	..	48 10 53 0	993 11 1	72,000 0 0	204 0 66 0	5,558 6 0	3,06,000 0 0	252 11 19 0	6,552 1 1	3,78,000 0 0
Forest and Estate Department.											
Three officials drawing less than Rs. 50 a month.	....	..	13 8 67 0	478 4 4	19,500 0 0	164 2 48 0	5,739 0 4	2,46,000 0 0	177 11 15 0	6,217 4 8	2,65,500 0 0
Municipal Department.											
Two officials drawing less than Rs. 50 a month.	....	..	0 15 77 0	63 8 9	6,500 0 0	24 3 60 0	931 14 0	36,000 0 0	24 19 37 0	995 6 9	37,500 0 0
Local Fund Department.											
T. Vasuvadeva Rau	Head Clerk ..	60 0 0	0 3 0 0	1 7 6	..	15 5 50 0	392 8 0	22,500 0 0	15 8 50 0	393 15 6	22,500 0 0
Four officials drawing less than Rs. 50 a month.	....	..	1 12 65 12	71 0 0	3,000 0 0	15 3 86 52	191 9 9	22,500 0 0	16 16 52 0	262 9 9	25,500 0 0
	Total ..	..	1 15 65 12	72 7 6	3,000 0 0	30 9 36 52	584 1 9	45,000 0 0	32 5 2 0	656 9 3	48,000 0 0
Account Department.											
V. Rama Rau	Translator	70 0 0	12 13 37 0	368 12 6	19,500 0 0	635 0 0 0	Not given.	9,52,500 0 0	647 13 37 0	368 12 6	9,72,000 0 0
Pattappa	Vernacular Record-keeper.	50 0 0	..	..	..	0 18 0 0	21 0 0	1,500 0 0	0 18 0 0	21 0 0	1,500 0 0
Nineteen officials drawing less than Rs. 50 a month.	....	..	25 18 4 0	875 0 6	39,000 0 0	173 3 33 18	1,968 11 11	2,59,500 0 0	199 1 37 18	2,843 12 5	2,98,500 0 0
	Total ..	..	38 11 41 0	1,243 13 0	58,500 0 0	809 1 33 18	1,989 11 11	12,13,500 0 0	847 12 74 18	3,233 8 11	12,72,000 0 0
Treasury and Stamp Department.											
T. Viziaragava Pillai ..	Cash-keeper ..	125 0 0	..	..	On leave.	..	..	..	..	..	..
R. Vencatachala Chetty ..	Acting Cash-keeper ..	125 0 0	35 3 93 32	1,193 5 8	52,500 0 0	..	..	..	35 3 93 32	1,193 5 8	52,500 0 0
Eleven officials drawing less than Rs. 50 a month.	....	..	3 5 53 0	107 9 6	4,500 0 0	40 11 51 44	1,036 7 6	61,500 0 0	43 17 4 44	1,144 1 0	66,000 0 0
	Total ..	..	38 9 46 32	1,300 15 2	57,000 0 0	40 11 51 44	1,036 7 6	61,500 0 0	79 0 98 12	2,337 6 8	1,18,500 0 0
Birth and Death Registration Department.											
Two officials drawing less than Rs. 50 a month.	....	..	3 4 92 0	286 2 3	4,500 0 0	4 16 0 0	364 0 0	7,500 0 0	8 0 92 0	650 2 3	12,000 0 0
Press Department.											
Nineteen officials drawing less than Rs. 50 a month.	....	..	1 8 73 0	25 9 0	1,500 0 0	11 5 99 0	108 3 7	16,500 0 0	12 14 72 0	133 12 7	18,000 0 0

* REMARKS.—Fractions of a Veli which are less than half have been left out of account, while fractions above a half have been calculated as a full Veli, on the principle followed with fractions of rupees.

Statement showing the Lands held in the Tanjore District by Tanjore Officials and their Relatives—(*Continued*).

1			2			3			4		
NAME OF			LANDS (BOTH WET AND DRY HELD OR ENJOYED BY THE INDIVIDUALS IN COLUMN 1).			LANDS (BOTH WET AND DRY HELD OR ENJOYED BY THE RELATIVES OF THE INDIVIDUALS IN COLUMN 1).			TOTAL OF COLUMNS 2 AND 3.		
Official.	His Office.	His Pay.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Tatal Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Extent.	Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.
Local Fund Audit Department.											
		RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.
S. Náráyanasámy Aiyar ..	Audit Clerk ..	50 0 0	13 18 92 0	392 8 7	21.000 0 0	28 0 0 0	900 0 0	42,000 0 0	41 18 92 0	1,292 8 7	63,000 0 0
Local Fund Account Department.											
Four officials drawing less than Rs. 50 a month.	....	..	0 8 7 0	2 8 8	..	5 10 42 44	210 6 10	9,000 0 0	5 18 49 44	212 15 6	9,000 0 0
	Total ..	..	14 6 99 0	395 1 3	21,000 0 0	33 10 42 44	1,110 6 10	51,000 0 0	47 17 41 44	1,505 8 1	72,000 0 0
Military Pension Department.											
Three officials drawing less than Rs. 50 a month.	....	..	1 1 82 8	29 15 7	1,500 0 0	49 10 0 0	..	75,000 0 0	50 11 82 8	29 15 7	76,500 0 0
SUB-COLLECTOR'S DIVISION.											
Sub-Collector's Office, Kumbakónam.											
V. Muthusamy Pillai ..	Sheristadar	150 0 0	..	..	..	6 14 58 0	122 9 8	10,500 0 0	6 14 58 0	122 9 8	10,500 0 0
J. Kistnasamy Nayadu ..	Head Clerk	50 0 0	..	..	..	3 0 0 0	9 11 7	4,500 0 0	3 0 0 0	9 11 7	4,500 0 0
Eleven officials drawing less than Rs. 50 a month.	....	..	9 19 15 0	329 8 0	15,000 0 0	200 1 84 52	5,818 6 0	3,00,000 0 0	210 0 99 52	6,147 14 0	3,15,000 0 0
	Total..	..	9 19 15 0	329 8 0	15,000 0 0	209 16 42 52	5,950 11 3	3,15,000 0 0	219 15 57 52	6,280 3 3	3,30,000 0 0
Tahsildar's Office, Kumbakónam.											
Aiyyasamy Shástry	Tahsildar	250 0 0	..	..	..	271 6 98 0	10,654 13 4	4,06,500 0 0	271 6 98 0	10,654 13 4	4,06,500 0 0
....	Sheristadar	60 0 0	..	..	..	1 11 65 0	18 14 1	3,000 0 0	1 11 65 0	18 14 1	3,000 0 0
Eighteen officials drawing less than Rs. 50 a month.	....	..	3 1 50 0	119 3 10	4,500 0 0	185 19 75 5	6,379 11 5	2,79,000 0 0	189 1 25 5	6,498 15 3	2,83,500 0 0
	Total ..	..	3 1 50 0	119 3 10	4,500 0 0	458 18 38 5	17,053 6 10	6,88,500 0 0	461 19 88 5	17,172 10 8	6,93,000 0 0
Deputy Tahsildar's Office, Kumbakónam.											
Five officials drawing less than Rs. 50 a month.	....	..	..	..	..	62 17 0 0	2,814 7 6	94,500 0 0	62 17 0 0	2,814 7 6	94,500 0 0
Deputy Tahsildar's Office, Tiruvadamarudúr.											
Three officials drawing less than Rs. 50 a month.	....	..	..	..	..	4 2 0 0	155 0 0	6,000 0 0	4 2 0 0	155 0 0	6,000 0 0
Tahsildar's Office, Máyavaram.											
N. Kistna Aiyangar	Tahsildar	225 0 0	..	..	..	522 7 34 0	3,686 13 8	7,83,000 0 0	522 7 34 0	3,686 13 8	7,83,000 0 0
V. Lutchmana Rau	Sheristadar	60 0 0	3 5 0 0	47 4 0	4,500 0 0	6 12 50 0	183 10 0	10,500 0 0	9 17 50 0	230 14 0	15,000 0 0
Seventeen officials drawing less than Rs. 50 a month.	....	..	23 1 30 16	806 7 4	34,500 0 0	149 16 61 0	1,982 3 3	2,25,000 0 0	172 17 91 16	2,788 10 7	2,59,500 0 0
	Total ..	..	26 6 30 16	853 11 4	39,000 0 0	678 16 45 0	5,852 10 11	10,18,500 0 0	705 2 75 16	6,706 6 3	10,57,500 0 0
Deputy Tahsildar's Office, Tranquebar.											
A. S. Daniel Pillai	Deputy Tahsildar ..	70 0 0	17 0 85 0	650 0 0	25,500 0 0	20 10 0 0	820 0 0	31,500 0 0	37 10 85 0	1,470 0 0	57,000 0 0
Three officials drawing less than Rs. 50 a month.	....	..	1 4 54 16	34 12 10	1,500 0 0	..	..	..	1 4 54 16	34 12 10	1,500 0 0
	Total ..	..	18 5 39 16	684 12 10	27,000 0 0	20 10 0 0	820 0 0	31,500 0 0	38 15 39 16	1,504 12 10	58,500 0 0
Tahsildar's Office, Shiyáli.											
K. Seshayya	Acting Tahsildar ..	150 0 0	14 0 84 0	483 15 2	21,000 0 0	9 0 0 0	112 0 0	13,500 0 0	23 0 84 0	595 15 2	34,500 0 0
T. Náráyanasámy Aiyar ..	Sheristadar	60 0 0	1 11 65 0	18 4 0	3,000 0 0	31 0 0 0	1,260 0 0	46.500 0 0	32 11 65 0	1,278 4 0	49,500 0 0
Fifteen officials drawing less than Rs. 50 a month.	....	..	26 13 27 0	755 14 2	40,500 0 0	183 19 47 52	5,060 5 7	2,76,000 0 0	210 12 74 52	5,816 3 9	3,16,500 0 0
	Total ..	..	42 5 76 0	1,258 1 4	64,500 0 0	223 19 47 52	6,432 5 7	3,36,000 0 0	266 5 23 52	7,690 6 11	4,00,500 0 0

Statement showing the Lands held in the Tanjore District by Tanjore Officials and their Relatives—(Continued).

1			2			3			4		
Name of			Lands (both Wet and Dry held or enjoyed by the individuals in Column 1).			Lands (both Wet and Dry held or enjoyed by the relatives of the individuals in Column 1).			Total of Columns 2 and 3.		
Official.	His Office.	His Pay.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Extent.	Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.
					Ukkadai Estate Manager's Office.						
		RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.
Three officials drawing less than Rs. 50 a month.	....	..	0 19 20 0	48 3 1	1,500 0 0	10 4 0 0	344 0 0	15,000 0 0	11 3 20 0	392 3 1	16,500 0 0
					Head Assistant Collector's Division.						
					Head Assistant Collector's Office.						
T. Gopalasamy Aiyar ..	Head Clerk	70 0 0	3 11 4 0	157 10 11	6,000 0 0	34 2 30 0	966 4 4	51,000 0 0	37 13 34 0	1,123 15 3	57,000 0 0
Six officials drawing less than Rs. 50 a month.	....	..	2 10 90 53	59 8 1	4,500 0 0	205 16 42 42	6,048 12 5	3,09,000 0 0	208 7 33 31	6,108 4 6	3,13,500 0 0
	Total ..	..	6 1 94 53	217 3 0	10,500 0 0	239 18 72 42	7,015 0 9	3,60,000 0 0	246 0 67 31	7,232 3 9	3,70,500 0 0
					Tahsildar's Office, Nannilam Taluk.						
R. Colundásamy Pillai ..	Acting Tahsildar ..	250 0 0	..	..	..	8 10 0 0	173 12 0	13,500 0 0	8 10 0 0	173 12 0	* 13,500 0 0
Runganadha Rau	Sheristadar	60 0 0	..	..	..	5 3 77 0	150 7 3	7,500 0 0	5 3 77 0	150 7 3	7,500 0 0
Seventeen officials drawing less than Rs. 50 a month.	....	..	30 14 17 18	1,025 2 3	46,500 0 0	405 3 84 38	13,979 3 10	6,07,500 0 0	435 18 1 56	15,004 6 1	6,54,000 0 0
	Total ..	..	30 14 17 18	1,025 2 3	46,500 0 0	418 17 61 38	14,303 7 1	6,28,500 0 0	449 11 78 56	15,328 9 4	6,75,000 0 0
					Deputy Tahsildar's Office, Kodavasal Range.						
Subramania Aiyar	Acting Deputy Tahsildar.	70 0 0	..	..	..	25 12 93 51	751 8 7	39,000 0 0	25 12 93 51	751 8 7	39,000 0 0
Two officials drawing less than Rs. 50 a month.	....	..	..	..	..	2 4 23 32	81 11 3	3,000 0 0	2 4 23 32	81 11 3	3,000 0 0
	Total ..	..	..	..	..	27 17 17 19	833 3 10	42,000 0 0	27 17 17 10	833 3 10	42,000 0 0
					Sea Custom Department.						
R. Vasudavulu Náyadu ..	Superintendent and Conservator, Port, Tranquebar.	80 0 0	0 3 99 26	3 5 10	..	..	..	..	0 3 99 26	3 5 10	..
P. V. Latchumanasamy Náyadu.	Superintendent, Muthupet.	50 0 0	0 11 66 28	11 4 0	1,500 0 0	2 1 98 60	28 8 11	3,000 0 0	2 12 65 24	39 12 11	4,500 0 0
Seventeen officials drawing less than Rs. 50 a month.	....	..	7 7 71 48	181 0 6	10,500 0 0	53 5 73 23	1,326 8 3	79,500 0 0	60 13 45 7	1,507 8 9	90,000 0 0
	Total ..	..	8 3 37 38	195 10 4	12,000 0 0	55 6 72 19	1,355 1 2	82,500 0 0	63 10 9 57	1,550 11 6	94,500 0 0
					Land Custom Department.						
Eight officials drawing less than Rs. 50 a month.	....	..	15 5 72 16	173 1 6	22,500 0 0	28 2 41 8	950 15 5	42,000 0 0	43 8 13 24	1,124 0 11	64,500 0 0
					Tahsildar's Office, Negapatam Taluk.						
T. Narainasamy Aiyar ..	Acting Tahsildar ..	250 0 0	..	..	..	1 0 0 0	14 14 0	1,500 0 0	1 0 0 0	14 14 0	1,500 0 0
Seventeen officials drawing less than Rs. 50 a month.	....	..	27 8 43 40	856 15 7	40,500 0 0	135 14 2 8	4,415 12 7	2,04,000 0 0	163 2 45 48	5,272 12 2	2,44,500 0 0
	Total ..	..	27 8 43 40	856 15 7	40,500 0 0	136 14 2 8	4,430 10 7	2,05,500 0 0	164 2 45 48	5,287 10 2	2,46,000 0 0
					Deputy Tahsildar's Office, Negapatam.						
Three officials drawing less than Rs. 50 a month.	....	..	1 6 66 32	32 8 8	1,500 0 0	23 6 0 0	7 1 3	34,500 0 0	24 12 66 32	39 9 11	36,000 0 0
					Deputy Tahsildar's Office, Tiruválúr Range.						
Vaithi Aiyar	Deputy Tahsildar ..	70 0 0	29 17 58 16	360 7 0	45,000 0 0	136 7 37 24	2,273 9 5	2,04,000 0 0	166 4 95 40	2,634 0 5	2,49,000 0 0
Two officials drawing less than Rs. 50 a month.	....	..	0 7 35 0	15 3 6	..	237 7 46 48	1,013 8 2	3,55,500 0 0	237 14 81 48	1,028 11 8	3,55,501 0 0
	Total ..	..	30 4 93 16	375 10 6	45,000 0 0	373 14 84 8	3,287 1 7	5,59,500 0 0	403 19 77 24	3,662 12 1	6,04,500 0 0

* Remarks.—This he states is situated in French territory.

Statement showing the Lands held in the Tanjore District by Tanjore Officials and their Relatives—(*Continued*).

1. Name of Official.	1. Name of His Office.	1. Name of His Pay.	2. Lands (both wet and dry held or enjoyed by the individuals in Column 1). Total Extent.	2. Total Assessment.	2. Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	3. Lands (both wet and dry held or enjoyed by the relatives of the individuals in Column 1). Total Extent.	3. Total Assessment.	3. Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	4. Total of Columns 2 and 3. Extent.	4. Assessment.	4. Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.
Mannargudi Deputy Collector's Division.											
Deputy Collector's Office.											
		RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.
K. Rámasámy Shástri ..	Late Deputy Collector.	250 0 0	1 12 62 0	100 0 0	3,000 0 0	98 5 0 0	..	1,47,000 3 0	99 17 62 0	100 0 0	1,50,000 0 0
M. Tellanáyakam Pillai ..	Deputy Collector ..	250 0 0	..	..	..	28 0 0 0	..	42,000 0 0	28 0 0 0	..	42,000 0 0
Officials drawing less than Rs. 50 a month.	....	..	42 15 25 0	1,091 1 11	64,500 0 0	8 17 55 0	179 8 3	13,500 0 0	51 12 80 0	1,270 10 2	78,000 0 0
	Total ..	..	44 7 87 0	1,191 1 11	67,500 0 0	135 2 55 0	179 8 3	2,02,500 3 0	179 10 42 0	1,370 10 2	2,70,000 0 0
Tahsildar's Office, Mannárgudi Taluk.											
Dévasagáyam Pillai	Tahsildar	200 0 0	26 8 97 0	558 2 10	39,000 0 0	5 7 51 0	32 16 7	7,500 0 0	31 16 48 0	590 13 5	46,500 0 0
Officials drawing less than Rs. 50 a month.	....	..	16 17 93 0	395 11 8	25,500 0 0	42 10 24 0	1,144 7 1	64,500 0 0	59 8 17 0	1,540 2 9	90,000 0 0
	Total ..	..	43 6 90 0	953 14 6	64,500 0 0	47 17 75 0	1,177 17 8	72,000 0 0	91 4 65 0	2,131 0 2	1,36,500 0 0
Deputy Tahsildar's Office, Nídámangalam Range.											
Kalyanaramaiyar	Deputy Tahsildar ..	70 0 0	1 5 28 0	61 5 6	1,500 0 0	5 13 0 0	105 6 0	9,000 0 0	6 18 28 0	166 11 6	10,500 0 0
Deputy Tahsildar's Office, Tiruturaipúndi Taluk.											
J. P. Shrinavásalu Náyadu ..	Tahsildar	225 0 0	..	..	..	0 10 79 0	16 9 2	1,500 0 0	0 10 79 0	16 9 2	1,500 0 0
C. Kristna Rau	Sheristadar	60 0 0	..	..	..	0 3 20 0	..	..	0 3 20 0	..	..
Officials drawing less than Rs. 50 a month.	....	..	18 9 2 0	429 14 11	27,000 0 0	48 19 62 0	1,702 10 7	73,500 0 0	67 8 64 0	2,132 9 6	1,00,500 0 0
	Total ..	..	18 9 2 0	429 14 11	27,000 0 0	49 13 61 0	1,719 3 9	75,000 0 0	68 2 63 0	2,149 2 8	1,02,000 0 0
Deputy Tahsildar's Office, Vadarniem Range.											
Anantaramaiyar	Deputy Tahsildar ..	70 0 0	3 14 65 0	169 5 2	6,000 0 0	9 7 6 0	112 13 0	13,500 0 0	13 1 71 0	282 2 2	19,500 0 0
Officials drawing less than Rs. 50 a month.	....	..	15 15 59 0	398 7 1	24,000 0 0	40 15 0 0	..	61,500 0 0	56 10 59 0	398 7 1	85,500 0 0
	Total ..	..	19 10 24 0	567 12 3	30,000 0 0	50 2 6 0	112 13 0	75,000 0 0	69 12 30 0	680 9 3	1,05,000 0 0
Manager's Office, Vadapathimangalam Estate.											
Sambasiva Mudaliyár ..	Manager	80 0 0	..	..	..	6 3 0 0	255 0 0	9,000 0 0	6 3 0 0	255 0 0	9,000 0 0
Officials drawing less than Rs. 50 a month.	....	..	1 4 31 0	35 11 0	1,500 0 0	15 14 79 0	438 2 3	24,000 0 0	16 19 10 0	473 13 3	25,500 0 0
	Total ..	..	1 4 31 0	35 11 0	1,500 0 0	21 17 79 0	693 2 3	33,000 0 0	23 2 10 0	728 13 3	34,500 0 0
Assistant Collector's Division.											
Assistant Collector's Office, Patukóta.											
Seven officials drawing less than Rs. 50 a month.	....	..	..	..	..	64 14 64 0	1,637 6 3	97,500 0 0	64 14 64 0	1,637 6 3	97,500 0 0
Tahsildar's Office, Patukota Taluk.											
T. V. Narasimmulu Náyadu ..	Acting Tahsildar ..	175 0 0	6 1 72 0	170 0 9	9,000 0 0	3 9 11 0	131 15 3	4,500 0 0	9 10 83 0	302 0 0	13,500 0 0
Rámasámy Aiyar	Sheristadar	60 0 0	0 17 96 40	29 12 8	1,500 0 0	19 4 30 56	570 13 7	28,500 0 0	20 2 27 32	600 10 3	30,000 0 0
Officials drawing less than Rs. 50 a month.	....	..	41 15 27 58	572 14 1	63,000 0 0	308 16 24 48	5,596 3 11	4,63,500 0 0	350 11 52 42	6,169 2 0	5,26,500 0 0
	Total ..	..	48 14 96 34	772 11 6	73,500 0 0	331 9 66 40	6,299 0 9	4,90,500 0 0	380 4 63 10	7,071 12 3	5,70,000 0 0
Deputy Tahsildar's Office, Arantángi Range.											
Two officials drawing less than Rs. 50 a month.	....	..	17 15 0 0	8 3 9	27,000 0 0	6 0 0 0	..	9,000 0 0	23 15 0 0	8 3 9	36,000 0 0
Manager's Office, Papanad Estate.											
Four officials drawing less than Rs. 50 a month.	....	..	1 1 56 52	17 9 3	1,500 0 0	8 19 99 0	37 0 0	13,500 0 0	10 1 55 52	54 9 3	15,000 0 0

Statement showing the Lands held in the Tanjore District by Tanjore Officials and their Relatives—(*Continued*).

1			2			3			4		
Name of			Lands (both Wet and Dry held or enjoyed by the individuals in Column 1).			Lands (both Wet and Dry held or enjoyed by the relatives of the individuals in Column 1).			Total of Columns 2 and 3.		
Official.	His Office.	His Pay.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Total Extent.	Total Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.	Extent.	Assessment.	Estimated value of land at a rough average rate of Rs. 1,500 per Veli including both wet and the probably insignificant portion of dry.
		RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.	V. M. G. C.	RS. A. P.	RS. A. P.
					Manager's Office,	*Singavanam Estate.*					
Two officials drawing less than Rs. 50 a month.	....	..	..	..	..	6 11 3 62	53 2 1	10,500 0 0	6 11 3 62	53 2 1	10,500 0 0
					Tanjore Deputy	Collector's Division.					
					Deputy Collector's	*Office, Tanjore.*					
Seven officials drawing less than Rs. 50 a month.	....	..	5 13 55 28	204 5 1	9,000 0 0	79 16 20 15	2,059 10 9	1,20,000 0 0	85 9 75 43	2,263 15 10	1,29,000 0 0
					Tahsildar's Office,	*Tanjore Taluk.*					
A. Sámy Aiyar	Tahsildar	259 0 0	..	..	..	53 0 98 8	1,857 11 10¼	79,500 0 0	53 0 98 8	1,857 11 10¼	79,500 0 0
Chinnasámy Aiyar	Sheristadar	60 0 0	..	..	..	7 16 93 32	259 8 5	12,000 0 0	7 16 93 32	259 8 5	12,000 0 0
Eighteen officials drawing less than Rs. 50 a month.	....	..	6 2 45 0	144 13 2	9,000 0 0	129 1 76 10	3,993 11 0	1,93,500 0 0	135 4 21 10	4,138 8 2	2,02,500 0 0
	Total ..	..	6 2 45 0	144 13 2	9,000 0 0	189 19 87 50	6,110 15 3	2,85,000 0 0	196 2 12 50	6,255 12 5	2,94,000 0 0
					Deputy Tahsildar's	*Office, Tanjore Town.*					
Thé.athayalu Náyadu ..	Deputy Tahsildar ..	100 0 0	..	..	..	*Nil.*	..	..	..	..	..
Three officials drawing less than Rs. 50 a month.	....	..	..	..	..	2 9 21 0	65 10 3	3,000 0 0	2 9 21 0	65 10 3	3,000 0 0
					Deputy Tahsildar's	*Office, Vallam.*					
Raju Rau	Deputy Tahsildar ..	70 0 0	..	..	..	2 2 50 0	..	3,000 0 0	2 2 50 0	..	3,000 0 0
Three officials drawing less than Rs. 50 a month.	....	..	1 0 42 34	10 12 6	1,500 0 0	11 5 87 40	3 3 6	16,500 0 0	12 6 30 10	14 0 6	18,000 0 0
	Total ..	..	1 0 42 34	10 12 6	1,500 0 0	13 8 37 40	3 3 6	19,500 0 0	14 8 80 10	14 0 6	21,000 0 0
					Deputy Tahsildar's	*Office, Tiruvádi.*					
Streenivasa Aiyangar ..	Deputy Tahsildar ..	70 0 0	0 17 60 0	32 14 4	1,500 0 0	17 17 40 0	997 11 5	27,000 0 0	18 15 9 0	1,030 9 9	28,500 0 0
Two officials drawing less than Rs. 50 a month.	....	..	0 2 37 0	1 15 7	..	0 12 29 0	25 14 3	1,500 0 0	0 14 66 0	27 13 10	1,500 0 0
	Total ..	..	1 0 6 0	34 13 11	1,500 0 0	18 9 69 0	1,023 9 8	28,500 0 0	19 9 76 0	1,058 7 7	30,000 0 0
					Manager's Office,	*Gandharvakóta Estate.*					
A. Rámasámy Aiyar.. ..	Manager	93 5 4	0 8 48 0	1 10 7	..	1 5 20 0	5 14 11	1,500 0 0	1 13 68 0	7 9 6	1,500 0 0
Eleven officials drawing less than Rs. 50 a month.	....	..	10 5 23 0	70 13 0	15,000 0 0	14 13 92 0	97 9 8	22,500 0 0	24 19 15 0	168 6 8	37,500 0 0
	Total ..	..	10 13 71 0	72 7 7	15,000 0 0	15 19 12 0	103 8 7	24,000 0 0	26 12 83 0	176 0 2	39,000 0 0
					Office of the Govern-	*ment Agency, Tanjore.*					
K. Govinda Rau	Serkele	200 0 0	166 3 58 0	3,814 9 8	2,40,000 0 0	..	..	..	166 3 58 0	3,814 9 8	2,49,000 0 0
Five officials drawing less than Rs. 50 amonth.	....	..	5 19 65 0	298 15 2	9,000 0 0	3 10 75 12	148 12 4	6,000 0 0	9 10 40 12	447 11 6	15,000 0 0
	Total ..	..	172 3 23 0	4,113 8 10	2,58,000 0 0	3 10 75 12	148 12 4	6,000 0 0	175 13 98 12	4,262 5 2	2,64,000 0 0
					Makkasa Mana-	*ger's Office, Tanjore.*					
D. Dorasámy Aiyangar ..	Manager	150 0 0	..	..	..	90 10 0 0	256 4 0	1,36,500 0 0	90 10 0 0	256 4 0	1,36,500 0 0
Thirteen officials drawing less than Rs. 50 a month.	....	..	5 15 31 0	87 3 0	9,000 0 0	24 12 33 0	363 3 3	37,500 0 0	30 7 84 0	450 6 8	46,500 0 0
	Total ..	..	5 15 31 0	87 3 0	9,000 0 0	115 2 33 0	619 7 3	1,74,000 0 0	120 17 64 0	706 10 3	1,83,000 0 0
					Makkasa Department, Tanjore	*Sub-Division, Kumbakónam.*					
Six officials drawing less than Rs. 50 a month.	....	..	0 5 0 0	12 0 0	..	40 4 58 0	1,639 0 8	60,000 0 0	40 9 58 0	1,651 0 8	60,000 0 0
	Grand Total ..	..	794 7 78 57	20,137 0 4	11,88,000 0 0	5,723 1 4 52	1,16,555 2 6	85,83,000 0 0	6,517 9 26 45	1,36,692 2 10	97,71,000 0 0

APPENDIX XXIII.

REMISSIONS granted in the Tanjore District on *Wet* Lands only.

Names of Taluks.	Faslis.						
	1284 (1874-75).	1285 (1875-76).	1286 (1876-77).	1287 (1877-78).	1288 (1878-79).	1289 (1879-80).	1290 (1880-81).
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Tanjore	515	7,626	59,044	8,076	17,186	97	10,101
2. Kumbakónam	169	448	12,957	2,777	44	..	17,624
3. Máyavaram	94	5,968	22,849	4,603	..	..	5,212
4. Shiyáli	5	7,070	16,042	5,845	422	45	3,503
5. Mannárgudi	341	4,036	27,327	8,756	717	..	23,474
6. Tiruturaipúndi	5,756	37,963	56,317	30,261	8,085	..	96,198
7. Negapatam	446	1,175	6,275	3,531	919	300	29,291
8. Nannilam	503	..	421	..	..	..	29,443
9. Pattukótai	270	7,615	40,972	664	22,357	13,799	654
Total of 9 Taluks ..	8,099	71,901	2,42,204	64,513	49,730	14,241	2,15,500

Names of Taluks.	Faslis—(*continued*).				Average remission of nine years excluding the famine year Fasli 1286 (1876-77).	Wet beriz including water-rate and second-crop assessment.	Average remission per rupee of assessment in column 14.
	1291 (1881-82).	1292 (1882-83).	1293 (1883-84).	Total.			
	9	10	11	12	13	14	15
	RS.	RS.	RS.	RS.	RS.	RS.	RS. A. P.
1. Tanjore	..	1,954	151	1,04,750	5,078	4,39,387	0 0 2
2. Kumbakónam	..	803	85	34,907	2,439	7,11,906	0 0 1
3. Máyavaram	9,907	33	952	49,618	2,974	5,52,074	0 0 1
4. Shiyáli	1,563	1,718	3,671	39,884	2,649	2,58,215	0 0 2
5. Mannárgudi	1,936	644	568	67,799	4,497	3,79,663	0 0 2
6. Tiruturaipúndi	17,567	44,910	48,248	34,530	32,110	3,30,633	0 1 7
7. Negapatam	15,210	6,318	5,655	69,120	6,983	3,95,391	0 0 3
8. Nannilam	..	..	32	30,399	3,331	7,00,127	0 0 1
9. Pattukótai	2,209	267	682	89,489	5,391	85,365	0 1 0
Total of 9 Taluks ..	48,392	56,647	60,044	8,31,271	65,452	38,52,761	0 0 3