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No 531

REPORT

31217

OF THE

TANJORE COMMISSIONERS,

A. D. 1799.

TANJORE DISTRICT.

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REPORT OF THE TANJORE COMMISSIONERS, A. D. 1799.

The little attention paid by the natives of India to tradition and the general policy of the Prince and the people to adopt and be satisfied with the expedients of the day render it difficult to acquire any information which may lead to the Civil History of the Tanjore country beyond a very limited period.

2. The usurpation of the Tanjore country from the ancient Gentoo Rajahs in 1674 by Eckojee, a Mahratta of the Military tribe is an epoch still on record. It might reasonably be expected that, in a long succession of Princes for more than a century past, the Government would have assumed some regular form by which the revenues and resources of the country might be estimated and that at this day we should not have to question the origin, justice or policy of almost every existing engagement between the prince and the people.

3. Sahajee, the son and immediate successor to the usurper Eckojee, is said to have held his power complete during a reign of 28 or 30 years, and at this time the inhabitants were in perfect obedience and paid a very large proportion of the produce to the Circar. Serfojee and Tuckojee succeeded their brother Sahajee and benefited by the good order he had established without appearing to have contributed anything to the power or advantage of the musnud. The short space of five years comprised the three succeeding reigns of Baba Saib, of Suja Boy, his Queen and Regent, and lastly of the Pretender Katoo Rajah. We may easily infer that the sovereign power lost ground considerably under such rapid transitions and also at the time the Mahrattas deposed the pretender and placed Pretaub Sing, the natural son of Tuckojee on the throne.

4. It is to this period that we attribute the origin of great part of the present evils, for we think it may very reasonably be presumed, that the revolution could not fail of transferring a great portion of privileges and advantages into the hands of the people whose joint suffrages and personal exertions were the means of affording to Pretaub Sing the authority he was in future to exercise over them.

5. When we consider the circumstances that attended Pretaub Sing's accession to the musnud, we think it probable he did not venture to compel the landholders to a just settlement. His son Tuljajee, though a more enlightened Prince succeeded with ideas of Government very little improved, and during the days of his prosperity, as the revenues of Tanjore, at all times ample, were more than enough, the dues of the Circar were so long neglected, as to be at length unattainable.

6. We therefore conclude that the present tenure of the inhabitants has subsisted ever since the revolution which placed Pretaub Sing on the musnud and we may add for six years before, on a system of collusion and extortion, as bribery and force were found successively to prevail. We are strengthened in this opinion as we proceed in our inquiries from Pretaub Sing having departed from the custom of his predecessor in the personal Government of the country, by introducing the office of Sirkele, whom we may safely believe, he selected from the party whose influence brought him forward. A minister appointed under such terms was likely to govern with less attention to the internal vicissitudes of the kingdom, than to the private interests of his friends. The opportunity thus offered to many landholders to increase their *waram* and establish encroachments on the Circar power, was too favorable to be neglected and the non-existence throughout

the whole province of the public officers employed in other provinces of India on the part of the Circar called *casibongoes* and *naut karnams*, allowed them to effect their purpose without much risk of detection. This we think accounts for the present undefined state of the revenue, for the great inequality in the rates of assessment and for the uniform spirits of independence and resistance in the landholders.

See appendix page 1st.

 * செப்பனுவதற்காக எடுத்துக் *
 * கொள்ளப்பட்ட *
 * மாதம் 1799 வருடம் *
 * செப்பனிட முடித்த *
 * மாதம் 1799 வருடம் *
 * ஆராய்ச்சி உதவியாளரின் *
 * கையொப்பம். (C.W.) *



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7. As the cultivators formerly enjoyed but a small and inadequate portion of the nunja crop, we are not surprised at any attempt on their part to increase their share. In proportion

See appendix from page 26 to 50.

however as they were able to encroach upon the Circar dues, we have shewn that the Circar servants imposed taxes as a drawback upon their advantages, hence we are confirmed in the belief that the abuses we are required to investigate and reform are of a very early date, and that these arise out of the most inveterate habits of tyranny and corruption.

8. In the course of our inquiry, we learnt that Lord Pigot had directed during his residence at Tanjore, some statements to be made of the revenues on which his Lordship regulated the first treaty with the Rajah; we have required a search to be made for them in the dufter, but without effect. Although we are not sure these documents would lead us to the object of our investigation, yet we were desirous to refer to them from learning that we can with no degree of certainty go back into any of the accounts of the Palace previous to the conquest of Tanjore and the Nabob's temporary Government from 1773 to 1776, owing to the little regularity that seems to have prevailed in the preservation of the Circar records a great part of which were destroyed in the Nabob's assumption of the country and the rest scattered about the different apartments of the Palace. On being collected together, from the loss of many accounts and the decay of the few remaining they were considered as a heap of useless unconnected rubbish and removed from the dufter to the Zerant Kauna. So confused are the accounts even of the last reign from the total change in the mode of management and the neglect of Ameer Sing's ministers, that the officers of the dufter declare themselves frequently at a loss to furnish the statements required of them.

9. Precluded therefore from all official information in the villages for want of Conougoss and nut karnams, and baffled by the little regularity that appears to have prevailed in the preservation of the Circar records we feel ourselves in a similar predicament with the Nabob in 1773; after His Highness had possessed himself of this country, being at a loss to ascertain the revenues, he had recourse to a person named Naro Pandit styled the Dubbeer, to renew a previous attempt in Tuljee's time to form a village settlement for which purpose he called on the inhabitants for their own accounts of the produce in order to complete a settlement from such partial statements upon the average of ten years past; in the meantime His Highness appointed village accountants and other officers and placed the country under amani management.

10. It does not appear that this effort under a Mahomedan Government and in the full tide of the Nabob's power was able to accomplish the object even with the aid of such servants as His Highness was able to bring from the Carnatic in order to introduce his new mode of management in the Tanjore country. A settlement was however formed by the Dubbeer but with various success, and though this settlement is the standard of the present day, it was considered so far from the end proposed, that the Rajah Tuljee no sooner had his country restored in 1776-1777 than he put it under amani a second time, in hope of completing what the Nabob had left undone. During this amani, the Rajah made some recoveries of the Circar rights as the Nabob had done, particularly in the soubahs of Mannargudi and Mayavaram, but encountered the same opposition and resistance from the inhabitants and after a struggle of two years His Excellency was obliged to relinquish the attempt from the conviction that His power when opposed to the general interests of his people was unequal to the undertaking and that the very servants he appointed as checks upon the landholders were individually interested against him. The failure of these two powerful attempts to obtain a defined knowledge of the revenues left them in the undisturbed possession of their lands and to account for little more than the accustomed reputed produce.

11. Having given this outline of the former state of the country, we proceed to report the result of our inquiries into its actual internal state and to show by a comparison with the mode of management formerly in use, the imperfect system observed of late under Ameer Sing, a system that has operated for nearly twelve years and tended to favor the collusive and self-interested views of the people while it gradually destroyed every shadow of Circar authority throughout the Kingdom.

12. It was the misfortune of Ameer Sing to be raised to the musnud from a life of perfect seclusion, to be wholly unfit for the charge he had assumed, and to make choice of a Sirkele as little qualified as himself. This man, Sheva Rao, had been wholly employed under Tuljee in the channel of European communication with Madras. He had no sooner prevailed on Ameer Sing to give him the management of his revenues than he found himself incompetent to the task of collecting them, as will appear by adverting to the origin of the Puttuckum system which was partially introduced in the sirkelesh of his predecessor Bava at the

Puttuckdars.

close of Hyder's destructive war. The soubahs of Kumbakonam and Tiruvadi and the Shiyali district most exposed to the irruptions of the

enemy, were then nearly desolate and the inhabitants of the rest so generally dispersed that the whole nunja produce after the war amounted to little more than eighteen lakhs of cullums. With a view to encourage a more extensive cultivation, Bava united in small Puttuckums a village which had most suffered in the war with another contiguously situated which had been less exposed by this means, transferring the cattle, implements of husbandry and resources of each to their mutual relief; a principal landholder selected by the inhabitants and approved of by the Circar was considered as the intermediate agent of both and denominated the Puttuckdar from whom the Circar received a cabooleat binding himself for the cultivation of such a portion of land as might be previously agreed on between him and the cultivator. With the view of aiding the endeavours of the inhabitants, Bava withdrew for a time the usual Circar servants and left to the charge of the head inhabitants the entire management and administration of the villages. This salutary arrangement had the desired effect, confidence and a spirit of industry revived and from eighteen, the produce was raised to sixty lakhs of cullums. Bava was aware of the impolicy of continuing this expedient which he merely resorted to from necessity longer than the impoverished state of the country made it necessary, and it seems to have been his intention to recur to the old system of the collection, a village settlement, after four or five years, in which time the country would be sufficiently recovered without there being any well-grounded apprehension that the Puttuckdars would acquire a degree of influence any way hostile to the interest of the Circar. But Bava being soon after displaced, no steps were taken by his successor Sheva Rao for a change of management and to his want of foresight, by mistaking the temporary expedient of his predecessor, for a permanent system and subsequent corrupt administration may be justly ascribed the present inveteracy of the evil.

13. In tracing its progress we find that with a view to relieve himself from the trouble and responsibility then incident to management, he made the system general throughout the country and by degrees enlarged the Puttuckums into little Zemindaries by uniting several villages together and placing over the whole a Puttuckdar of his own selection on his presenting him an adequate consideration and to these arrangements no objection was made by the inhabitants, since it became the interest of every Puttuckdar to court their support previous to offering himself as a candidate and their consent to cultivate previous to his entering into engagements with the Palace, as the Puttuckdars by the tenor of their cabooleats were made responsible for a certain defined produce with the several taxes levied on the inhabitants in order to obviate any defalcation of revenue. Sheva Rao's next imprudent act was to invest them with the authority delegated to the different Circar servants employed over the country, most of whom were in consequence dismissed and their pay divided between the Puttuckdars. Thus at one sweep was every gradation of authority annihilated and the sole power transferred to interested agents between the Circar and the inhabitants, for although in the pay of the Palace, the Puttuckdars can now be considered in no truer light than renters making the most favorable terms between Government and the inhabitants for their private advantage without the penalty of forfeit. Thus it appears that although their office under certain restrictions was calculated to the wisest and most beneficial purposes, it has been continued beyond the period originally designed and perverted to the most corrupt ends.

14. The power of the Puttuckdar may be carried to the highest degree of oppression without much fear of detection from the few remaining Circar servants in the soubahs and of late as their influence has gradually increased, they seem no longer to acknowledge any

control, they possess no sunnuds of appointment and although considered removable at the pleasure of the Rajah, that privilege has been but in few instances cautiously exercised from their known connection with the Cavalcaras and the fear of exciting their joint revenge which is shown by plundering the inhabitants and forcing them to disperse if they seem any-way disposed to cultivate their lands and conform to the orders of the Circar. They now as if by general combination levy a fine on the inhabitants, of, from ten to fifteen fanams, on every 100 cultums on the gross nunja produce under a pretence of extra charges and some of them blend in their own persons the occupations of Puttuckdar, mirasidar and cavalcarra, all intended to operate as a check on each other. This connection by extending their influence makes them more formidable than they would be by their number only, which amounts to 225 over the whole country. On the demise of a Puttuckdar, if the son can make good his father's engagements and is not objected to by the inhabitants, he is considered the Puttuckdar, and acknowledged as such at the Palace without any other form than passing a fresh cabooleat but this succession is at the will of the Rajah and to suit his convenience, without any idea of the office being hereditary.

15. We forward translation of a cabooleat passed by the Puttuckdars more fully to develop the exact predicament in which they stand at present, the nature of their engagements with the Circar and relative situation in respect to the inhabitants. Thus we perceive an overgrown and inordinate power prevailing through the country in the character of Puttuckdar while most of the useful and active officers of Government are suppressed, and their power transferred to the very people whom they were originally intended to control.

16. We think it unnecessary to enlarge on the obvious impolicy of this measure, to show that the Circar authority so mutilated was unequal to any of the functions of Government, and almost an abrogation of obedience and submission for on the minds of a people, who for a length of time appear to have been encroaching upon the power of Government, such an emancipation could not fail to make a deep impression, and to confirm in them those habits of resistance and unanimity which we now feel ourselves called upon to oppose.

17. But this was not the extent of the evil arising from the negligence and inability of Ameer Sing's Government. Aware of the objections to be made to his elevation to the musnad he seems to have sought conciliation in the inhabitants by yielding still more to their inordinate views and to have cherished this spirit of encroachment in them by a very considerable injudicious remission in the division of the crops, as well as by a lavish prodigality in the distribution of Maniams, inams, shrotriams, &c., an abstract of which is here subjoined. In amount they are of serious importance, though

See account particular of maniams, inams, &c.—B.

of little weight in our opinion when compared with the political effect such concessions must have on the inhabitants, concessions which it is now ten years since they have been confirmed in the enjoyment of.

Abstract of Maniams, &c.

	Chuckrams.	Fa.	Cash.
Sarvamaniams	22,028	0	4½
Shrotriam of favorable fixed rent	5,395	6	21
Lands &c., also on favorable rent but not fixed...	8,584	0	21
Inams or grants in money	9,854	0	0
Jaghires	11,248	5	0
Remissions in warms, &c.	125,557	6	12
Lands bestowed on a poligar newly constituted	2,540	0	0
Chuckrams	180,227	9	10½
Star Pagodas	75,094	41	1

18. With these instances before us of extraordinary advantages derived, first by the general class of landholders from the hidden resources of the country, secondly by the head landholders in their capacity of puttuckdars, and thirdly by so many and various descriptions of people from the abovementioned lavish alienations and improvident indulgences, we have been led to contrast this view of prosperity exclusively enjoyed by the inhabitants of Tanjore with the prevalent opinion of their oppressed state and have given our attention to that part of our instructions directing us to recall the inhabitants who are supposed to have emigrated from Tanjore during the administration of Ameer Sing by offers of pecuniary aid &c. We have the satisfaction to learn from every channel of information, and in particular from many of the people themselves, that the instances of emigration are very few, if any, and on the other hand owing to the too easy Government of Ameer Sing and to the rigorous proceedings exercised for some years past in the neighbouring districts of the Nabob together with the insurrections at Warriore Polliam, and the scarcity at Ramnad that a very considerable number of inhabitants of the inferior classes have of late taken refuge in the Tanjore country and that its present fertility is greatly to be ascribed to this increase in the population, but they can be considered as only new comers, not new settlers, from the natural propensity of the natives to return to the lands of their fathers. Therefore we do not reckon on this acquisition to the Tanjore country, longer than the present destructive system of Government shall exist in the Carnatic.

19. As it has not been customary with the Palace officers to keep registers of their inhabitants, so we feel it difficult to state minutely the progress in population or improvement in the country since the war with Hyder and the peace in 1783, but the following abstract of the increase in the cultivation may serve as a very satisfactory guide, and prove during the first five years the benefits of the Village Puttuckums in restoring the cultivation and subsequently that Ameer Sing's reign, however deficient in the administration of his Government, was not oppressive to the people or unfavorable to the returning prosperity of the country, so far as prosperity depends on increasing fertility.

STATEMENT of the nunja or paddy produce of the Tanjore country for a series of years, extracted from the Palace Dusters, exclusive of lands under fixed rent maniams, &c., &c.

Anno Domini.	Faali.				REMARKS.
		COLUMNS.	M.	M.	
1780	1180	1,19,09,085	2	0	Previens to Hyder's war.
1781	1191	18,00,807	10	0	} During the war.
1782	1192	15,63,122	2	0	
1783	1192	43,80,911	10	0	} First introduction of the Puttnckum system by Rawa which effected the recovery of the country.
1784	1194	60,87,473	5	0	
1785	1195	74,54,897	8	1	
1786	1196	69,01,311	2	1½	} Sheva Row Sirkeleship.
1787	1197	75,27,956	1	1½	
1788	1198	74,96,538	1	1½	
1789	1199	81,08,306	8	0	} Company's management during the war with Tippoo.
1790	1200	91,12,863	0	1	
1791	1201	91,19,863	0	1	
1792	1202	92,44,218	11	0	} Country restored to the Raja.
1793	1203	1,00,29,365	0	1½	
1794	1204	97,11,782	6	0	
1795	1205	1,04,16,746	4	0	
1796	1206	1,03,23,326	5	0	

20. We are sensible that this statement, although consonant to the spirit, does not accord with the exact letter of our instructions, directing us to state the number of inhabitants, &c., for, to discriminate with accuracy the number of weavers and other classes of inhabitants would involve much time, and we conceive, be found impracticable in the present state of the country as we have already stated, the condition of the people to be so much the reverse of the idea generally entertained of them. We have only further to add on the score of injustice and oppression, that the evil does not appear to have been carried to any excess by the Government. We have traced its effects to the condition of the individual, who being given up to the mercy of the Puttuckdar in the first instance, from the dissolute conduct of Ameer Sing's ministers, had little hope of redress in the second by an appeal to the Palace. However we must observe, that from the Puttuckdars being for the most part the principal landholders, the inhabitants are thought to have derived a security from their equals, which it is strongly suspected they would have implored in vain at the Palace gate.

21. We will now adduce another general argument to prove that the evils of the late reign have not fallen upon the inhabitants, by showing the plan adopted by Sheva Row to procure resources, either to discharge the kiets of the Honorable Company's treaty, or for Ameer Sing and himself to lavish away in pleasure or dissipation, in marriages or religious ceremonies. He uniformly applied to soucars and money-lenders for cash, which being then in great plenty at Madras and Tanjore, he found it a readier way of providing for the disbursements of the Palace, than by replenishing his treasury from the usual means of extortion, a mode which ignorance of the country and the independence of the landholders would have surely frustrated. The late Rajah's load of debt, both public and private during his reign, confirms the justness of this conclusion.

22. As the necessity of borrowing money by the native Princes generally implies this operation of a mortgage of the country, and the destructive interference of an unfeeling and rapacious usurer in the revenue, we think it necessary to state our information on this head. We find the practice has not obtained to any great extent in Tanjore, and only in the latter part of the reign of Ameer Sing. Indeed it would amount almost to a contradiction of what we have asserted of the turbulent spirit of the landholders, to admit the facility of a soucar or merchant assuming a power which the Circar exercises with infinite difficulty.

23. The money-lenders appear not to have held any authority in the soubahs, but to have received a bond from the Rajah, and a collateral security by an order or tunka on the soubah, to be appropriated for the discharge of the debt. The Villaydar of the soubah or Circar officer, is sent for, and after being desired to state his probable receipts, and all demands existing against the amount, he is informed the balance is to be paid to the holder of the tunka, which is made out accordingly. The money is in consequence collected by the Circar officers and made over to the agent appointed to reside on the spot to receive it.

24. A different mode, we believe, is observed in the Carnatic, where the tunka is generally granted for more than the actual revenue, and the agents of tunka-holders are allowed to assume the Circar power and employ their sibbendy and peons in imprisoning the persons and distraining the property of the inhabitants, until the debt is discharged.

25. We do not learn of this assumed power being exercised by any in the Tanjore country, except Chinniah, who long enjoyed the friendship, favor and service of the late Rajah Ameer Sing in the character of agent, soucar and puttuckdar, and whose influence in Tanjore is well known to have extended almost to the power of the Rajah's Government, and to make him an exception to the point we are now speaking of, viz., the simple operation of a tunka, and even this person, we learn, forbore to press the inhabitants for more than they were willing or able to pay, and in the event of deficiency, sought his resource, not in extortion but in a renewed demand upon the Rajah.

26. Under these circumstances the inhabitants of Tanjore appear to be a favored people, and from the various causes above related, to be exempted in a great degree from the usual oppressions that prevail in other Country Governments.

Cowlicarras, but still their situation is not without its troubles, and we find that the same relaxation of Government which has allowed them to transgress to such an alarming extent on the rights of the Circar has favored at the same time the oppressions and irresistible encroachments of their turbulent neighbours, the Polygars, Cowlicarras and Colliers; but it is not only in Tanjore that the wise and politic institution of district and village watchers is become the scourge and pest of those rich and happy provinces of which it was formerly the greatest blessing. These watchers or Cowlicarras are originally a warlike race of peons and in continual use of their pikes and match-locks. So long as the influence of a superior Government was felt and acknowledged through the country, they were found to perform their duties with wonderful punctuality, and by an unexampled vigilance to secure the inhabitants in general from loss. Owing to these advantages they have been admitted to the receipt of fees from the cultivators, and to partake of certain, but defined privileges in the villages, where they are allowed to reside. As the powers of Government relaxed, their misconduct was overlooked and the inhabitants, defenceless and exposed, were unable to keep them within bounds; being naturally of a predatory habit they presumed to help themselves with impunity and to make demands upon that property they were employed to protect. The suffering inhabitants were accustomed to call upon the Circar power to redress their grievances and punish the delinquents, for which purpose the country princes maintained a military force under the denomination of sibbendy, but the same want of energy and ability that loosened the reins of Civil Government soon pervaded the other departments and the inhabitants found to their sorrow that no attention was paid to their complaints, that the Circar had lost the power to enforce restitution of their property or to chastise the aggressors. The plunder of the villagers' property was followed by depredations on that of the Circar and the cowlicarra growing rich in spoil was no longer contented with his original character but aspired to the respectability of a landholder, and ultimately has in some instances become a puttuckdar under various contrivances he possesses himself of land. As his neighbours become poor either from his robberies or from other causes, he offers them money for their expenses and seldom fails to demand the repayment in such a manner as to make their land the forfeit.

27. Under the pressure of these evils and hopeless of relief, the inhabitants, of themselves, acknowledge to us the necessity they are under, of compromising with their cruel invaders for their safety and ease. To this compromise, we at present owe the apparent tranquillity of the country, while we are well aware that to this compromise is to be attributed most of the evils we shall have to contend with.

28. It is no longer to the Circar officer that the inhabitant pays his first tribute of submission but to the cowlicarra and even during the last season in the settlement of the crop, the cultivators not only resisted the claims of the Collector, but combined with the cowlicarras in open hostility against the armed force that made an ineffectual attempt to subject them to obedience and but for timely concessions, they would now have been in a state of insurrection and the Circar despoiled of its revenue. We also learn from the inhabitants that such is the arrogance to which they must submit that they dare not put a plough to the ground without first having obtained the assent of the cowlicarra that if the mirasidars resist his power, their labourers are made to suffer and until this tyrant of the village is appeased, no man sleeps secure in his house. This we are given to understand is the greatest evil in the country and the landholders as well as the Circar are equally interested in the reform of it. The mischief has however taken deep root and the present situation of your Collectors demonstrates most forcibly the height to which it is risen and the insufficiency of their powers to withstand the combination.

29. The cowlicarras are very numerous and from the relationship and connection with

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the Ariyalur and Warriore Polliam are secure in a retreat by only crossing the Colleroon whenever any measures are taken against them. It is supposed to have contributed greatly to the Nabob's success in his temporary Government of Tanjore, his being at the same time in authority over these polliams, of which the present condition is such as to have the very contrary effect upon us and it will be in vain even for the Company's Government to attempt the suppression of this banditti until they can at the same time cut off their resource and retreat in the Nabob's countries.

30. It is in the memory of the present servants of the Palace when these cowlcarras were at the call and obedient to the orders of a vattam monigar and we fear until they can be brought back to their original state of subordination, the revenues and reform of this country must be precarious. The exemplary punishments occasionally inflicted upon them by the Circar were always found to give a temporary relief and we are led to believe a few instances of capital punishment among the principal of them well followed up by resuming their usurped lands and by reducing them to the receipt of their village fees would be found to have a more lasting effect. If however we are to judge of the means necessary for this reform, we must when we observe the force the Collectors required to keep the cowlcarras in check in their soubahs, consider the undertaking, however indispensable, a very serious one and probably not to be accomplished by any sudden exertion of temporary power so effectually as by a permanent force of an efficient Government, threatening on the spot the certainty of prompt punishment.

31. The Tanjore country is indeed surrounded with similar depredators and we are concerned to remark that, in the high public road between Tanjore and Trichinopoly, a nest of colleries is allowed to exist, who seldom fail to levy contributions from the passengers either by theft or barefaced robbery in the open day. They are known to extend their excursions to distant provinces and even to the capitals of the Carnatic and Mysore. Tondiman's woods and eight or nine petty Pollygars off Tanjore bound the south-east of the Tanjore country and, although his people are under proper regulation and observe the duties of their cavelly, still there is connection among the villains that preserves the chain entire throughout the boundaries of the province.

32. But the Tanjore country suffers principally from its own cowlcarras, whose numbers and condition may be judged of by the list we have procured of them for two soubahs, and

Vide list of cowlcarras—C.

who are dispersed in every village, and yet act in conjunction—although some among them possess more wealth and power than others, yet the most formidable have no post of defence or any settled place of residence. They will assemble in the night to effect their purpose and disperse again before morning. It is this circumstance which renders our regular military of little effect. The cowlcarras watch the troops at their stations and, as soon as a movement, however secret, is made, the alarm is given and the intelligence flies from village to village with the rapidity of the wind and, by the time the detachment arrives at its destination, no one is to be found but women and children.

33. For us to hope to seize the offenders in the act of plundering or, under circumstances of proof, to warrant the regular execution of capital punishment is almost in vain. The rigorous proceedings of a country government in the punishment of this desultory tribe appear to us to be more likely to attain the object, by mixing more immediately with the cowlcarras such of their inhabitants and confidential peons, as would, from time to time, give notice of their movements and ultimately betray them. The summary punishment that would follow in this case would be exemplary and, if a judicious distribution of regular troops in small parties were at the same time posted throughout the country, it would deter the rest of the cowlcarras from any idea of resistance or revenge. The landholders, for the most part Brahmins, would take the earliest opportunity of breaking their league with a people whose caste and manners are so repugnant to their prejudices, and the cowlcarras, after being stript of their usurpations, would, in all probability, fall back into their original condition.

34. Whatever measures may be adopted, they should be introduced in a manner to convince the people of every description that they are not merely the expedient of the day but the foundation stones of a regular and permanent reform for years to come; for it would be unreasonable to expect the Brahmins and other landholders to run the hazard of breaking their present connection with the cowlcarras, until they are certain of protection from the Circar.

35. The same conviction must be impressed upon the minds of all the landholders before we can look for any material reform of the other abuses or hope to recover anything for the Circar under the head of remission of warum, alienations, encroachments, &c., &c. They are in the habit, at present, on the slightest dissatisfaction from the Circar, to throw themselves under the protection of the cowlcarras and not only through the means of their peons to impede the progress of cultivation in their own villages but to annoy their neighbours till they also desist and bring the Circar revenues into danger. There is no extremity to which the landholders would not resort in open defiance to the Circar to support their imaginary rights even to preserve the encroachments they have made and to keep the Circar from a more accurate knowledge of their resources. The attempt to recover the prodigal remissions of Ameer Sing, it is supposed, would call forth their utmost resistance. To try to develop their reservations by an exposure of the whole produce by the measurement of their lands under the operation of an amani management would probably endanger the peace of the country for a year; and, in the opinion of many, sacrifice its revenues—and even then, it would be difficult to define the real produce of the nunja and punja lands; to ascertain the nunja by measurement would subject us to the necessity of

Vide appendix, pages 25 and 39.

dividing the crops and taking the Circar share in kind and that, for a period of years, or the inhabitants would defeat our experiment of one or two years, by stinting the growth of their paddy; and this is too easily accomplished by only depriving it for a night or two of its usual supply of water. To receive the revenues in kind would also prove a most hazardous undertaking; much would be plundered before it could be disposed of and we fear more would be left unsold, a burthen upon the Circar, for it has been long perceived by the Princes of Tanjore that no arrangement but that of compelling every landholder to dispose of his portion of the Circar grain, could possibly relieve the country from the superabundance of its produce.

36. The Dabir's settlement during the Nabob's time, after comparing the inhabitants' accounts for former years, as we have already observed, was formed on a caboolcat taken

Vide para 9.

from the head inhabitants of each village, defining the number of vallies to be cultivated, and their produce, for which the village was made answerable together with the lesser revenues and which, as they are fixed, are not specified. An addition to this settlement by the amani management of Tuljajee in 1777-78 constitutes at this day the utmost aggregate amount of the revenues ever collected from Tanjore and no other documents are within our immediate reach, were we to enter on a village scrutiny, but the two abovementioned, they are here annexed and contrasted with the amount of the present caboolcats.

REPORT OF THE TANJORE COMMISSIONERS.

COMPARISON of the the Dabir's Settlement and Buchanan's increase

Dabir's settlement with subsequent increase in Cultivation and Produce.	Quantity of land in the settlement, &c.		Quantity of produce or the settlement, &c.				
	V.	M.	C.	M.	M.		
Dabir's settlement during the management of the Nabob in 1774...	86,598	17 1/2	1,28,55,669	9	1/2		
Queens Jaghere ...	1,025	8 1/4	3,36,390	5	...		
Total Dabir settlement ...	87,624	5 1/2	1,31,92,060	2	1/2		
Increase of produce fixed by Buchanan, Sirkeel to the Rajah Tuljajee by Amani in 1776-77.	...	...	13,81,129	...	...		
Further increase both of Cultivation and Produce accounted for during the management of Buchanan.	925	15 1/2	1,33,644	3	1 1/2		
Increased since ...	...	...	83,064	8	1 1/2		
Total ...	88,550	7 1/2	1,47,89,898	2	1 1/2		

ACCOUNT showing the present deficiency of the Caboolat Cultivation and Produce

Circular villages exclusive of the Pattukkottai soubah and nine Colliery Nauds under rent.			Land and produce agreeing with the Dabir's settlement and Buchanan's increase.				
			V.	M.	C.	M.	M.
283 Villages in the Tiruvadi soubah	...	...	5,656	2 1/2	7,30,571	5	1 1/2
374 Do. in Kumbakonam do.	...	...	4,875	12 1/2	10,97,809	1	1
742 Do. in Mannargudi do.	...	...	10,249	7 1/2	16,79,859	8	...
5-8 Do. in Mayavaram do.	...	...	8,053	3 1/2	14,18,317	3	1/2
1,987 Total villages on which are settled	...	...	28,834	5 1/2	49,26,557	6	1/2
372 Villages in Tiruvadi	...	...	...	...	...	...	...
417 Do. in Kumbakonam	...	...	...	...	...	...	...
444 Do. in Mannargudi	...	...	...	...	...	...	...
5-1 Do. in Mayavaram	...	...	...	...	...	...	...
1,854 Total...	...	...	...	...	...	...	...
Villages agreeing with the Dabir's settlement			...	...	1,987		
Do. not agreeing do.			...	...	1,854		
Do. of Pattukkottai rented do.			...	...	1,256		
Do. of the nine Colliery nauds and Pullycaud			...	...	120		
Total Circular villages			...	...	5,217		

REPORT OF THE TANJORE COMMISSIONERS.

with the present Caboolat Cultivation and Produce of the Country.

Present state alienation, appropriation, and deficiency of the same.					Quantity of land.		Quantity of produce.				
					V.	M.	C.	M.	M.		
Company's Jaghere ...	...	...	...	...	4,172	6	6,40,455	...	...		
Queens do. ...	...	...	...	...	1,025	8 1/4	3,36,390	5	...		
Shrotriem or fixed favourable Rent in Tuljajee's time...	...	...	...	...	52	19 1/4	9,582	...	...		
Mauniums granted by Tuljajee ...	...	...	...	...	247	3 1/2	83,193	6	...		
Do. do. by Ameer Sing ...	...	...	...	1,360	...	...	...	...	...		
Deduct Punish lands ...	...	...	...	437	14 3/4	...	...	...	...		
Mortgaged to the Danes ...	...	...	...	...	1,095	8	1,84,510	6	...		
Four magauus of Karikal rented for ready money	...	...	...	...	1,507	19	2,00,000	...	...		
Rented in 4 soubahs for ready money, nunja land	...	...	...	1,123	3 1/2	...	...	...	...		
Do. do. punja do.	...	...	...	1,209	4 1/2	...	...	...	...		
Pullacottah soubah never under Puttacam, estimated at an average of 76-3-1	Nunja	3,080	7 1/2	...	...	...	...	...	...		
Cullum per Vely on the Dabir's and Buchanan's settlement.	Punja	2,160	12 1/2	...	...	...	...	...	...		
Nine Nauds Magauus do.	...	...	...	...	...	...	...	...	...		
estimated at an average of 13-5-1	Nunja	1,014	19 1/2	...	...	...	...	...	...		
per Vely on the Dabir's and Buchanan's settlement.	Punja	6,413	18	...	...	...	...	...	...		
Four soubahs as per Caboolat account No. 6 as per statement in Page 36.	...	...	...	...	56,471	9 1/2	1,04,16,746	4	...		
Total accounted for ...	...	...	...	...	80,505	5 1/2	1,26,66,059	1	1/2		
Add deficiency in the present cultivation, or difference not accounted for by the Puttuckdars and Inhabitants—explained in the following statement.	...	...	...	...	8,044	14 1/2	21,23,839	1	1 1/2		
Total ...	...	...	...	...	88,550	7 1/2	1,47,89,898	2	1 1/2		

of the Country in comparison with the Dabir's settlement and Buchanan's increase.

LAND AND PRODUCE NOT AGREEING WITH THE DABIR'S SETTLEMENT AND BUCHANA'S INCREASE.														
Settlement and Increase.					Land and Produce by present caboolats.					Present deficiency.				
V.	M.	C.	M.	M.	V.	M.	C.	M.	M.	V.	M.	C.	M.	M.
7,614	17 1/2	16,61,514	1	...	5,706	8 1/2	12,08,331	5	1 1/2	1,908	9 1/2	4,53,182	7	1/2
9,507	15 1/2	24,54,696	5	1	8,092	5 1/2	18,94,430	1	1	1,415	9 1/2	5,60,266	4	...
8,426	13 1/2	15,34,003	7	1/2	6,711	17	10,62,472	5	...	1,714	16 1/2	4,71,531	2	1/2
10,132	12 1/2	19,63,813	9	1 1/2	7,126	13	13,24,954	9	1 1/2	3,005	18 1/2	6,38,859	...	...
35,681	19 1/2	76,14,027	11	1	27,637	4 1/2	54,90,188	9	1 1/2	8,044	14 1/2	21,23,839	1	1 1/2

37. The above settlements having been made in the more flourishing days of the country, are here seen to exceed the rates of the cabooleats of the present day, by 21 lakhs of cullums and upwards, and this not so much owing to the effects of the war in 1782 as to the corrupt and irregular administration of Ameer Sing and his minister, which leads us to animadvert on the present mode of collecting the revenues. Sheva Rao's policy, as we before observed, was to unite several villages into one Puttuckdarship, and for a bribe, to take from the holder of it a cabooleat of considerably less value than the aggregate produce of the villages under his charge, and, as if to render the account and detection more intricate and difficult, they even divided villages and allowed their favorites to select the parts of revenue most favorable to themselves, and to comprise under their Puttuckdarship other villages very remote from their residence, and of course from their authority and protection. These imperfect cabooleats are now the rent-rolls, as it were, of the districts and were transmitted to your Collectors by Ameer Sing to be their guide with the inhabitants, and from which the landholders on every trivial occasion demand remissions as confidently as if the cabooleat was equal to the Dabir's settlement.

38. The puttuckdars were favored in this mode of withholding the just dues from the Circar by the rising fertility of the country, as it gradually recovered from the devastation of Hyder's war, which afforded them the apparent credit of increasing the produce of their puttuckums, while they were, at the same time, receiving bribes, &c., from the inhabitants for not reporting the full extent of their returning prosperity, and as the Puttuckum Management renders no accounts to the Circar of the extent of cultivated and uncultivated lands, it was out of the Circar power to detect the fraud; this system having now prevailed for 10 years, opposes to us the same insurmountable difficulty in defining the evil, and in determining the quantum of loss arising from the lands, really left uncultivated, or from the concealed produce of those lands actually cultivated, but not accounted for, as a proportion of these lands are to be found in almost every village, we conceive this to be one of the secret resources and reservations of the landholders.

39. In this condition the country is at present, with revenues very little defined at best, and that standard considerably neglected and broken down. It would therefore, we conceive, operate as a great reform in the country, and be a leading step towards a more minute investigation, if the present puttuckdars were removed and the old system of management with the Dabir's establishment of Circar servants or a modification of it revived, and the head inhabitants of each village separately called upon for the revenues, according to the settlement made by the Dabir in 1774, and where it appears reasonable, with the addition of Tuljajee's amani, we have reason to think from our conference with all ranks of people, and particularly with many landholders, this measure may be adopted without much difficulty or risk to the revenues. They acknowledge to us their wish to be relieved from the cowlcarras' undue power over them, and even from the puttuckdar. They foresee this can only be done by replacing the servants of Government in their former station and authority. They also acknowledge there is nothing unjust in the Dabir's, &c., settlement. A point of such consequence, obtained with the consent of the inhabitants and without fear of commotion, while we are at the same time subduing the more formidable evil of the cowlcarras' power, is we think, very deserving attention, and we recommend it as more promising in its beneficial consequences, than any abrupt attack on the acquired privileges of the inhabitants, by a more minute enquiry into their resources and reservations, a principal part whereof, we think, may arise from the produce of their lands, beyond Tuljajee's increase on the Dabir's settlement. But, as this advantage must depend in a great degree upon their labour and care in the cultivation, we are fearful that any attempt to increase that amount will be instantly frustrated by a relaxation of their industry, so long as they may find it expedient to diminish the produce to the quantum already known, especially as the opinion under which any investigation must proceed is most unfavorable to its accomplishment, for it must ever operate against our utmost endeavours to obtain from the people an account of the real produce of their lands, so long as they recollect that the claims of the Circar have ever increased with its knowledge of the revenue, and so

long as they are in doubt of the permanency of our authority. They would have to fear all the renewed evils of the former system, after having made a faithful surrender to us of the very reservations, that alone enable them to exist under it.

40. They see Government have but recently constituted a young Rajah to govern the country, which they know is to be assumed for two or more years, in order to carry our measures of reform into effect and then to be restored. Hence, we are thoroughly convinced that no persuasion or assurances the Government could make, would for a moment remove their apprehension of the renewal of former grievances, nor do we know in what manner the country could be fully restored to the Rajah under the restrictions it would in this case become necessary to impose upon him, in favor of his subjects.

41. We conceive that the Dabir's, &c., settlement, although the result of so many laborious and powerful attempts at the true knowledge of the Tanjore Revenue, is still very short of the object proposed to us in our instructions and we are sensible how very desirable it is to remedy the defect of former Tanjore Governments, and for the benefit of all parties to have the revenues more accurately defined by the unequivocal test of a village beriz—but as nothing of the kind ever existed in Tanjore, the work is yet to be begun. We acknowledge to have had this desirable end continually in view and to have left no means unsought to accomplish it. We have studied the present state of the country, and the disposition of the inhabitants, and find nothing there to encourage the attempt. We are satisfied such an undertaking, if attainable, can only be accomplished by a strict scrutiny of every village under a regular amani, and as they amount to 5,217, we conceive the time required for the proceeding may greatly exceed the period reckoned upon for the existence of our Commission and have therefore resolved to submit the subject to the consideration of Government, in order that they may determine upon its expediency.

42. We also consider the separate authorities, that at present divide this small province into three distinct powers, as very unfavorable to any measure of general reform. They presented to us so many difficulties and counteractions from the advantages it gives the inhabitants to act jointly or separately, and to secede from the immediate authority of one soubah to another, that so soon as we found that no regular system of management had prevailed, and from the want of conougues and nautcurams, that the Collectors could be in possession of only the present defective cabooleats, being precluded, however desirous, from the influence of the puttuckdars from obtaining any but general information, which we could readily derive from the palace, and the soubahs under the Rajah, we determined not to interrupt them in their divisions or take any steps that might disturb their collusions or require their authority.

43. We now proceed to consider that part of our instructions which directs us to ascertain the revenue forthcoming to the Rajah from the country, with a view to regulate the future subsidy. In order to elucidate this material point, we subjoin an abstract of two accounts Nos. 5 and 6 of the jumma collections of two years, in contradistinction to each other, and to show that this inequality in the revenue does not depend on accident or on the Circar or cabooleat produce, so much as on the price of grain.

ABSTRACT.

FUSLI 1203 SEC. No. 5.		C.	M.	F. C.	C.	M.	F. C.
Nunja land cultivated	55,074	24	18				
Cabooleat produce				1,00,29,365		1	1
Share of Government				55,45,337			
14,18,097-1-1 (car) at 3-11							
41,27,239-10-1 Pishanum at 3-22							
Revenue to Government of							
Add Chillyary Codathaul at 15-10 per 100 Cullums of the above Cabooleat produce.				21,14,525	9	4	
Total Government Revenue from Nunja land in Fusli 1,203.				1,55,046	3	13	
							22,69,572
							2
							18
FUSLI 1205 SEC. No. 6.		C.	M.	F. C.	C.	M.	F. C.
Nunja land cultivated	56,471	9	4				
Cabooleat produce				1,04,16,746	4		
Shares of Government				57,90,504	8	3	
14,45,966-10-1 (Car) at 1-19							
43,44,537-9-1 (Pishanum) at 1-21							
produce a Revenue of				10,89,940		15	
Add Chillyary Codathaul at 16-7 per 100 Cullums of Cabooleat produce.				1,67,590	3	18	
Total Government Revenue from Nunja land in 1205							12,57,530
Difference of the two years in favor of the former							10,12,041
							8
							9

By the foregoing statement, it seems that the price of paddy in the car season of 1203 was 3 fanams and 12 $\frac{1}{2}$ cash per cullum and in the pishanum 3 fanams and 28 $\frac{1}{2}$ cash and that in 1205, it was so low as 1 fanam and 19 $\frac{1}{2}$ cash in the car and 1 fanam and 21 $\frac{1}{2}$ cash in the pishanum, which great disproportion was solely decisive of the revenue, for it is seen that in 1203, the Government share cullums 55,45,337-1- $\frac{1}{2}$ yielded chuckrums 21,14,525-9-4 $\frac{1}{2}$, when the larger share cullums 57,90,504-8- $\frac{1}{2}$ yielded less almost by half, only chuckrums 10,89,940-0-15.

44. We annex another account, also taken from the dufter, contrasting the produce with the price, together with the amount of the revenue for several years.

GENERAL COMPARATIVE Statement of the Tanjore Revenue under the Rajah and Company's management deducting Surcumanium and other Grants.

Years.	Total produce in paddy.	Circular or Rajah's share.	Average price.	Paddy Revenue.	Chillyary codathaul or paddy tax.	Total paddy Revenue.	Total Revenue.	Tribute for dry grain including Patukottai niles and Custom, &c.	REMARKS.
1776	91,22,385	3	@ 3 $\frac{1}{2}$	7,15,462	14 70	1,77,157 21	1,83,041	28	Previous to the war with Hyder.
1777	1,22,29,901	4	2 $\frac{1}{2}$	5,96,405	2 32 $\frac{1}{2}$	6,77,180 9	1,78,220 35	35	
1778	1,21,73,745	8	1 $\frac{1}{2}$	5,37,594	21 43 $\frac{1}{2}$	6,17,719 15	1,78,791 28	28	
1779	1,14,26,569	6	2 $\frac{1}{2}$	7,47,848	7	8,24,291 40	1,77,375	...	
1780	1,19,09,083	2	1 $\frac{1}{2}$	4,78,071	1 42 $\frac{1}{2}$	5,56,217 40	1,77,379	4 75	
1781	18,00,807	10	5 $\frac{1}{2}$	2,71,901	11 5	3,36,594 15	30,110 2	6	
1782	15,63,122	2	16	5,82,172	7	5,95,815 30	1,73,170	22 25	
1783	43,60,911	10	4 $\frac{1}{2}$	5,00,713	18 65	5,81,237 2	1,75,941	31 57 $\frac{1}{2}$	
1784	60,87,473	5	4 $\frac{1}{2}$	5,97,238	1 77 $\frac{1}{2}$	6,39,159 33	2,09,256	21 35	
1785	74,54,397	8	2 $\frac{1}{2}$	4,95,836	4 47 $\frac{1}{2}$	5,16,099 18	2,20,107	13 45	
1786	69,01,311	2	2 $\frac{1}{2}$	4,18,138	4 12 $\frac{1}{2}$	4,64,961 37	2,00,335	32 47 $\frac{1}{2}$	
1787	75,27,956	1	2 $\frac{1}{2}$	4,49,929	39 47 $\frac{1}{2}$	4,99,834 22	1,95,995	34 1	
1788	74,96,533	1	4 $\frac{1}{2}$	7,49,199	24 5	7,98,239 20	1,67,472	12 11	
1789	81,08,305	8	3 $\frac{1}{2}$	6,50,845	28 43 $\frac{1}{2}$	7,02,438 10	1,78,773	37 76 $\frac{1}{2}$	
1790	91,19,363	...	3 $\frac{1}{2}$	6,50,554	...	7,03,292 12	1,92,902	27 45	
1791	91,19,363	...	3 $\frac{1}{2}$	7,90,272	39 52 $\frac{1}{2}$	8,48,711 3	1,99,866	4 73 $\frac{1}{2}$	
1792	92,44,246	11	4 $\frac{1}{2}$	8,94,479	2 67 $\frac{1}{2}$	9,54,362 1	1,99,938	41 61 $\frac{1}{2}$	
1793	1,09,29,365	...	3 $\frac{1}{2}$	8,81,032	19 46 $\frac{1}{2}$	9,45,655 5	1,75,400	29	
1794	97,11,782	6	2 $\frac{1}{2}$	5,88,942	22 25	6,43,636 14	1,92,716	23 50	
1795	1,04,16,716	4	1 $\frac{1}{2}$	4,54,141	28 78 $\frac{1}{2}$	5,23,971	2,14,913	28 13 $\frac{1}{2}$	
1796	1,03,23,326	5	2 $\frac{1}{2}$	4,92,281	7 17 $\frac{1}{2}$	5,62,679	2,11,103	27 1 $\frac{1}{2}$	

In the year 1775 we are credibly informed that the whole produce of Paddy amounted to 1,31,00,000 and owing to the price being at 5 fanams per Cullum, the Nabob is said to have collected from the Circular share of Paddy above 17,45,625 star Pagodas.

45. These accounts by no means warrant a hope that, if we were to succeed in an amani investigation of the villages, and were to increase the produce, that an addition to the revenue would be the consequence. On the contrary, unless a drought prevails in the neighbouring provinces, and Tanjore only (from its rivers) preserves its annual crops, or unless an army in the neighbourhood (as in the Nabob's time and again in the year 1792) is drawing and consuming large supplies of grain from this province, so as to create an unusual demand and of course raise the price, we find that any addition even to the present produce of the country might not add to its revenues, however it would to the welfare of the people. Confining ourselves therefore strictly to the point under consideration, the regulation of the Rajah's subsidy, we are led to believe that, as the causes of consumption we have stated do not frequently occur, the revenues in any given number of years may be rather lessened than increased by an addition to the produce, unless extra means are resorted to, such as remission from land and sea duties, and even a premium on export of grain, at all events the fluctuation in price would be so considerable as to baffle any attempt to fix a permanent subsidy, that could in every year, or on an average of any number of years, bear an equitable proportion to the gross revenue.

46. It will also appear, by a reference to our account of the jumma collections, that the annual receipts from the nanja or paddy revenue amount nearly to four-fifths of the whole. So large a proportion of the gross collections depending upon one source of revenue, and upon the incidental price it may obtain, demonstrates the fluctuation before mentioned, and the rates of sale of former years prove that the gross revenue may vary from eight to ten and even to fifteen lacks of pagodas.

47. Should therefore any alteration be made in the subsidy, we apprehend it cannot be for any determinate sum but that it must vary with the annual price, and not depend on the annual quantity of paddy yielded by the cabcolets to the Rajah, we have shown how the price of paddy is settled and adjusted throughout the country, and, as it does not admit of much falsification, it would be easy to draw out a schedule by which the annual subsidy may be proportioned to the revenues.

48. We now submit our observations on the former as connected with the present state of justice at Tanjore which we think suitable to the circumstances of the country, and to the manners and customs of the inhabitants. The administration of civil justice formerly centred in a single judge first appointed to sit at Tanjore by Pratap Sing, on a salary of thirty Porto Novo pagodas monthly, with an establishment of conocopies and mootsiddars for the purpose of registering decrees, from which an appeal might be made to the Rajah, who generally referred them to his Sirkele or some other principal officer, and the judge seems to have been under no other check or control for the punctual discharge of his trust. This loose and irregular system prevailed during the whole of Tuljajee's reign, and some time after Ameer Sing's accession. Mr. Schwartz with that consideration for the welfare of the inhabitants which forms the prominent feature of his benevolent career, whether actuated by an idea of the impolicy of so much power centering in one person, or by the conviction that that power was abused, repeatedly urged the necessity of instituting a Court of Justice at Tanjore, which he at last had the satisfaction to effect through the influence of Sir Archibald Campbell.

49. That court at present exists under the name of Ninus Mahl and its form of proceeding is by complaint, answer and decree. It consists of a President and four Judges whose pay and establishment of servants are exhibited in. The court sits daily, and takes cognizance of all civil cases which are provided for by the laws of the shaster, if the parties cannot be prevailed on to refer their cause to an arbitration composed of the heads of their respective castes which is generally recommended for the despatch of business, but an award, whether of the judges or of the arbitrators, is read in open court, and after being signed, is liable to the rejection of the Rajah. The court is empowered to levy five per cent. on all claims of money alone, and to fine to any amount not exceeding 120 chuckrums on disputed real property,

which is paid by the loser, and generally limited by his means or any palliating circumstances that may arise in the course of his defence. This forms a fund to defray the salaries of the judges, &c., and all incidental expenses of the court. However much the administration of justice may have been obstructed in Ameer Sing's time by the influence of his favorite, Siva Rao, we have reason to believe that little, if any, abuse exists at present. The attention shown by the Rajah Serfojee to revise every decree has to this period since his accession precluded the necessity of appeal, except in one instance of a cause of fifty chuckrums.

50. In villages at a distance from Tanjore, in case the parties cannot agree among themselves by private arbitration, they have recourse to the killadar stationed at the cusbah village of each soubah, who names arbitrators to adjust their dispute, from whose award a way is open for an appeal to the Rajah. An abstract of these proceedings is transmitted monthly to the palace, and the Rajah reserves to himself the right of reversing any that may appear to him unjust. This regulation, in favor of distant parts of the country, has been but recently established by Serfojee and applies only to the soubahs now under his control. Nevertheless, we conceive the institution of inferior courts at the cusbah of each soubah, consisting of a President and four Judges, would operate as a check on the killadar and better contribute to the security of the inhabitants. The forms, &c., observed by the court at Tanjore, we recommend, should be modified in a way to apply to the extent of jurisdiction of the inferior courts, from whose decisions there should be allowed an appeal to the Rajah.

51. The criminal justice in this, as in every country government, rests with the prince who has the power to institute an enquiry into the offence of the culprit and may afterwards enforce or not the punishments prescribed by the shaster, and on this principle while administered with firmness, and a due regard to mercy, is well calculated to prevent the frequent recurrence of crimes. The few instances of capital punishment since Pratap Sing's accession to the musnud, in some degree, justify this opinion. On that ground, we recommend that the criminal justice at Tanjore should remain on its present footing. But, should any additional regulations in this department be deemed necessary, we are of opinion they should be framed to strengthen the arm of Government in order to curb the refractory spirit prevailing through the country.

52. From the little information to be drawn from the military survey of this country, made some years since and traced in the general maps, we beg leave to submit the expediency of some Engineer duly qualified being appointed to that service, particularly when we advert to the advantages to be derived from a more accurate knowledge of the course of the rivers, water courses, relative situations of villages, &c. No traces of any such survey are to be found at the palace, and such is the ignorance of the inhabitants on this subject that they hardly know anything beyond the limits of their residence.

53. Before we conclude this report on the present state of the Tanjore country, it may not be unnecessary to recapitulate the leading steps to a reform, with a view more fully hereafter to ascertain the true resources of the country. We have shown the greatest evil

consists in the overgrown power of the cowlcarras, and pointed out the measures most likely to succeed in reducing them to their original condition, when they will prove a blessing to the inhabitants in affording them the protection they require. We have fully explained the

origin of the puttuckdars and that their influence has risen to its present height from the weakness and corruption of Ameer Sing's administration. We have recommended their removal, as they possess no hereditary authority or sunnuds of appointment, and that the head inhabitants of each village should be called on to account for the produce conformable to the Dabir's settlement. Then it will be practicable to ascertain if the deficiency of the present

caboolat produce from the comparison already adverted to of upwards of 21 lakhs of cullums arises from the quantity of land under cultivation not accounted for by the inhabitants, or from the deficiency in cultivation from the decrease in population or want of encouragement. We have fully exposed the defective system of government that has prevailed in this country,

and while we lament, from the confusion of the Circar records, and the non-existence of coron-goes and nautcurnums in the villages, that the information we wish to convey is not complete, we still trust that the obstacles we have had to contend with will entitle us to the indulgence of Government and, adverting to the present state of the country, we have expressed our opinion that justice administered on the principles of a country government can alone meet with full force and effect the height of licentiousness to which the inhabitants in general have risen and lead to a permanent reform.

See para 33.

(Signed) BENJAMIN TORIN,
(") CHARLES HARRIS,
(") GEORGE STRATTON.

APPENDIX.

PRODUCE AND WARAM.

The situation of the Tanjore country is generally low and favorable for the cultivation of paddy but rendered more productive by the several rivers intersecting it which are supplied by both monsoons, and so generally dispersed by water-courses over the four scubahs of Tiruvadi, Kumbakonam, Mayavaram and Mannargudi, as almost to obviate the use of tanks. They yield two principal crops annually, named Car reaped in September and October, and Peshannum in January and February. The first comprises three different species of grain distinguished as Car, Cuddapah and Shitra Car, for which the lowest lands are appropriated, from their requiring an abundant supply of water and being of rapid growth, seldom exceeding three months. The Peshannum crop comprises also a species of grain called Shumba, and being sown on higher lands and left to precarious supplies of rain, requires 6 months to mature. But the Peshannum crop is the most considerable as a larger proportion is cultivated, from the quality of the grain being higher prized, and better calculated for store and exportation than the Car, of which only a sufficiency is raised for immediate consumption. A veli of nunja land well cultivated with Peshannum seed is estimated to produce in good soil 400 cullums, indifferent soil 200 and poor grounds under particular local disadvantages, from 50 to 100, but the Car produce is greater in every variety of soil.

The division of the nunja produce between Government and the inhabitants has, during the last 60 years, undergone some alteration with every change of authority in the Tanjore country. We learn that, on Pretaub Sing's accession to the Musnud, the Malabar cultivators enjoyed 20 cullums in the 100 and the Brahmin 30 in the Peshannum crop and 45 in the Car, owing to the Car produce requiring additional labour in watering, and the taxes they were subject to were only Putty Bob, Magama and Vakal vurree, among the number of Chillary Coodutal taxes explained in page 32, and to prevent imposition on the part of the inhabitants in accounting for the real produce, Musnadars and sumpredees were then stationed at every village throughout the province. Pretaub Sing made many innovations in this principle of division about 10 years after his accession, with a view to favor particular villages and Meerassceers, by allowing them a larger proportion of the produce. These innovations led to others in Tuljajee's reign and we find they amounted previous to Ameer Sing's accession to the musnud to a loss of revenue.

	Cullums.		Cullums.
In Tiruvadi of	1,539	in the Car crop and	91,292 in the Peshannum.
Kumbakonam ...	2,446	do.	11,076 do.
Mayavaram ...	2,415 6	do.	29,284 do.
Mannargudi ...	2,835 6	do.	64,938 1 do.
Car ...	9,236	Peshannum ...	1,96,611 1

These partial remissions in the waram are said to originate from various causes, and, in some instances no doubt from evil and corrupt, as in others from motives benevolent and good, but they left the country in a very unequal state of taxation and are of course injurious to the interests of the Circar.

During Ameer Sing's reign, a much more considerable portion of the paddy revenue was sacrificed by further indulgences of this nature to the inhabitants, amounting in				
Tiruvadi on the Peshannum crop to Cullums	...	...	41,012	0 0
Kumbakonam do. do. ...	...	...	1,77,623	0 0
Mayavaram do. do. ...	...	...	1,26,933	11 0
Mannargudi do. do. ...	...	...	28,567	8 1
Cullums ...	...	...	3,74,135	7 1

This loss arises from Ameer Sing having indiscriminately raised the inhabitant share to 40 per cent. in the Peshannum crop in every village, where it was below that standard, and although the remission has the appearance of justice by equalizing the state of taxation, yet we are forced to consider it in a very opposite sense from the great difference that prevails in the produce of lands contiguous to the rivers and water-courses, and others, less within their influence. But while we think these last remissions should be reclaimed from a conviction of the false policy which dictated the commission, we feel much hesitation in recommending the measure, as it affects the interest of every landholder in the country, and, we apprehend, will therefore be generally opposed, for what is once granted on this score, they think cannot be reclaimed. Besides this general remission in the kadiwara on the Peshannum crop, Ameer Sing made a particular landholder's whose waram was increased 50 per cent. in both crops to the following amount in each soubah—

	Culls.	Mls.	Ms.
Tiruvadi	2,042	0	0
Kumbakonam	14,802	0	0
Mayavaram	5,681	0	0
Mannargudi	245	3	1
Cullums	22,760	3	1

In the Pattukkottai soubah removed from the course of the rivers and consequently ever dependent on precarious supplies of rain, the Government share varies from 50 to 60 cullums per cent. on both punja crops, but its chief produce consists of dry grain of which the Government receives one third. The increase of tribute that might be raised from this soubah has never been attempted by the different princes of the country, from its being the resort of many poligars and colleries and adjoining to 'Tonlimans' woods, on which account any innovations would prove hazardous, and probably scarcely worth the expense of a reform. The punja lands in the other soubahs are of no great extent from their being so well watered and appropriated to paddy. The tribute on them, with the exception of a few villages under amani, was fixed by Ekojee the first Mahratta King in 1674 and has since undergone no alteration, and being regulated by the nature of the soil must necessarily vary over the whole country from the punja and sornadayam lands which comprise all the

See Page 44.

different kinds of fruit, betel, sugarcane, ginger, vegetables &c., &c., the inhabitants are known to derive their principal advantages and in fact many have acknowledged it. The fixed tribute on these lands varies in every village throughout the country, and apparently bears no proportion to the produce, and we should consider it another instance of the superior influence of the inhabitants in resisting any increase, were we not convinced that the produce of these articles depends more immediately on their personal industry and attention to the culture, and that any alteration of the tribute whatever by dividing the produce or increasing the tax would repress their exertions, and probably cause a failure of the whole. In order to illustrate this material point, we need only advert to the Jannat account fasli 1217

VELL.	MAH.	C. + F.	C.
where it appears that 12744 10½ under Patent yielded to Government	71,025	1	1½
when ... 144 5½ under amani do. do.	778	9	6

a difference in favor of putont on an average of 3 fanams per velli. It is the custom of this country for the Circar, after the crop is cut and the Government share ascertained, to impose the sale of it on the inhabitants and to assess them for the amount at an averaged price, but with an exception from the different soubahs estimated at nearly 20 lakhs of cullums. This indulgence is highly valued in a country where grain is so abundant as at times to be scarcely saleable, and has been granted to some landholders from favor, and to others as a relief under misfortune.

SETTLEMENT OF THE PRICE OF GRAIN.

We now proceed to state our enquiries into the mode of settling the rate at which the landholders and cultivators are assessed for the Circar share of the crop, and which, we have just observed, is with the exception of about 20 lakhs of cullums received in money and not as in other countries received in kind.

The inhabitants feel this regulation in the Tanjore country to be a great grievance but the Circar from the superabundance of grain, find it to be indispensable. The mode of settling the price has however much apparent justice and as the amount of the Circar revenues as well as the dues of the inhabitants wholly depend upon it, we consider it a point of great consequence and are well satisfied to see the rate established on principles so little exceptionable.

We remark a considerable difference in the Revenue system prevailing between this country and the Carnatic. Owing to the revenues being collected in money at Tanjore, the necessity or exigence of the Circar is relieved as soon as the crop is cut, and previous to the sale of it, by advances from time to time from the inhabitants.

In the Carnatic no relief of this kind offers to the Circar and the Nabob is obliged to mortgage and to borrow money on the crops, if he cannot wait till they are disposed of. Consequently the destructive operation of taniahs prevails there, while here they are not required.

As soon as the paddy is transplanted, the Circar obtains a report of its value, according to the extent and appearance of the cultivation by the Public Carrahs or Estimators of the crop, whose judgment in various degrees of its growth, if unbiassed by any sinister consideration, is known to be wonderfully accurate, and this estimate partly directs the Circar on their demands upon the inhabitants. On the crops being gathered the inhabitants are permitted to open their sales of the grain and a register is kept by the proper officers of the prices and at the same time Hircarahs are sent into the villages to observe the rates of sale in the different weekly markets.

After two months and when the grain is supposed to have found its full value, a general meeting is convened at the Palace from the soubahs, at which the Pattuckdars and head inhabitants attend on the part of the cultivators and the villaydars or the village officers on the part of the Circar. The price currents and reports of the Hircarahs on the state and extent of cultivation and rates of sale are then produced and compared in the presence of the Sirkah, the Carbar, the Pannas, &c. The prices afterwards proceed to determine the price at which the soubahs are to be finally assessed for the Government share of the crop.

Many very material points are taken into consideration at this meeting and it forms an essential part of the duty of the Palace officers on this occasion to obtain (besides the reports of the Hircarahs) every possible information how far external demands are likely to bear on the respective soubahs. The average of the account sales being ascertained, forms the groundwork of the estimate and they then add or deduct from that average on every soubah in order that the price fixed in each may bear a just proportion to the circumstances of the whole. In this manner full justice is done to the landholders in general and so long as all appearance of partiality is obviated, no particular cause of complaint can arise.

But as the power of either deducting or adding to the average rate of each soubah rests entirely in the discretion of the Palace officers and seems finally determined by their means of information from every quarter, it will naturally occur to any person aware of the little dependance to be placed in native servants in authority, that such a privilege must harbour much abuse, particularly when it is known that so trivial a sum as 1/16th of a fanam forms no inconsiderable percentage in the revenues, yet it does not appear that the inhabitants have any just cause of complaint on this score, and we can only account for it from the meeting being as public as possible and every man's claims being candidly investigated.

In the body of our report we have already said that a decrease in the produce may not be attended with any decrease in the revenue and by the collections of this year it may probably appear that the increase of the price will at least make up the deficiency. A failure in the crops from the nature of the rivers in the Tanjore country is very seldom known and then only in a small degree and is found to bear more upon Mayavaram and Mannargudi than in Tiruvadi or Kumbakonam. Of course some remission may be demanded from their

See Report, para 45.

produce according to the caboolants. But as the two former districts in seasons of drought and scarcity are more open to the demands from the surrounding and still less favoured countries both by sea and land, it follows that the price in these soubahs may in that case exceed their usual rate and probably increase their revenue, although a proportion of their produce is diminished.

These arguments we think prove the wisdom and utility of a general meeting from every soubah with the required information from the whole country conformable to the practice previous to the assumption in order by comparing the rates and dates of the prices by the account sales by considering and allowing for the actual advances made by the inhabitants on the crop to the time of this adjustment and by calculating on the quantity of the Circar share unsold and the probable produce of the ensuing crops together with the demands expected upon them to enable the Circar so to regulate and apportion the rate of each soubah as to draw an equal tax from the whole, for it is only at this period that the price of any one district can be allowed to have any weight in determining the relative price of another.

With a view further to elucidate this material point, we annex the following statement showing the terms of adjustment on the 9th instant for the last Car crop for the two soubahs under the Rajah by the undermentioned Palace Officers &c.

PALACE OFFICERS.		VILLAGE OFFICERS AND PUTTUCKDARS.	
Baupunnah	... Karbary.	Opooviyen	... Vilaydar of Kumbakonam.
Ramachandrajeevanjee	Head Mahratta Accountant.	Chinna Pillai	... Do. of Tiruvadi.
Visvanand Punt	... His Deputy.	Varadyengar	... Puttuckdar.
Opilawmany Pillai	... Malabar Accountant.	Soobyen	... Do.
Neelacunda Pillai	... Sumpridy Muddes- tom.	Mootya Moopah	... Do.
Venkatesha Iyen	... Head Hircarrah.	Nallacotah Naik	... Do.

The Car paddy of Tiruvadi soubah was sold at the following rates.		The Car paddy of Kumbakonam soubah was sold at the following rates.	
	Gold fanams per cullum of paddy.		Gold fanams per cullum of paddy.
On the 15th of October	2	On the 22nd of October	1½
Do. 2nd of November	2½	Do. 2nd of November	1½
Do. 7th of do.	2½	Do. 7th of do.	2
Do. 22nd of do.	2½	Do. 27th of do.	2½
Do. 27th of do.	3	Do. 30th of do.	2½
Do. 3rd of December	3½	Do. 1st of December	2½
Do. 11th of do.	3½	Do. 25th of do.	3½
Do. 18th of do.	3½	Do. 27th of do.	3½
Do. 2nd of January	4	Do. 2nd of January	4
Do. 3rd of do.	4½	Do. 3rd of do.	4½
	31½		28½

31½ Fanams divided by ten gives an average price of 3½ fanams per cullum, the rate fixed was 3 fanams per cullum.	28½ Fanams divided by ten gives an average price of 2½ fanams, the rate fixed was 2½ fanams per cullum.
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Reasons for fixing the rate of assessment less than the average prices in Tiruvadi and Kumbakonam:—

1stly. The average was taken by the Circar on the highest prices and to the day before it was fixed.

2ndly. It appears that more than one half of the collections were made by the Puttuckdars in the month of October and November when the price of grain was proportionally low.

3rdly. On the day the price was finally settled by the Circar, the Puttuckdars proved that their payments exceeded the amount of the crop.

TENURES OF LANDHOLDERS.

There are 3 distinct tenures in this country by which the revenues are accounted for with the Circar. The first named Adickrain implies that every landholder is separately accountable for the Government share of the produce and for such taxes as are levied on the gross nunja produce, a village of this description is divided into different shares and at the expiration of every ten years, a change takes place by general consent in the allotment of land, by each landholder drawing fresh lots for the portion he is to cultivate on account of the difference of soil and position of the land which in more remote situations from the village, is less profitable from the difficulty of manuring, watering and other local considerations. In some villages the boundaries of each share are marked by stones, and never altered, but in others they are changed as suits the accommodation of each landholder, who may wish to enlarge or curtail his allotment of land by compounding with his neighbours.

Peshengarry in contradistinction to Adickrain implies a community of property in a village where the several landholders are jointly responsible for the Government share of the produce. The revenues from these villages are consequently more easy of collection and also considered less precarious, since the failure of one tenant in a village under Adickrain is a loss of revenue, while under Peshengarry any partial loss falls on the community at large who annually at the settlement of accounts participate equally in any loss or profit as the season prove favorable or the reverse. The inhabitants have the option of each tenure, but as they seldom agree among themselves, their villages are mostly reduced to Adickrain which better suits their litigious dispositions, by allowing them to separate their lands from one Puttuckdar to another, so that instead of every village being a separate puttacum, instances occur of their being divided and included in 2, 3 and even 4 puttacums.

Several villages are under mirassdars who possess the entire right of cultivation and account individually with Government for the produce.

A very material change however has taken place in the mode of cultivation throughout the whole of the Tanjore country occasioned by the desolating effects of Hyder's war. We understand that previous to this calamity, the landholders cultivated their villages or shares of villages, by means of their Pariah slaves, a description of people whom they bought and sold to each other as they did their cattle. The famine and other evils brought upon the villages by Hyder's irruption into the Tanjore country, left these slaves of the soil to provide for their own subsistence. Many are known to have starved, others to have been drawn away to the enemy's country, and not a few to have engaged with the Europeans as Sepoys, Horsekeepers &c., &c., so completely however are they dispersed, that some mirassdars declare they do not now possess more than one slave or puller, in villages where they formerly maintained 30 or 40, such a sweep of all the labourers of the country was a check to cultivation, that hardly accords with its present fertility, and yet our enquiries into the mystery have been most satisfactorily answered and the country appears to be materially benefited by the change. The necessity felt by the mirassdars for lands to cultivate, called forth in larger numbers than ordinary all the inferior classes of Malabars and Gentoos, who under the name of Pyacarrahs undertake the cultivation of the village and being paid in proportion to the fertility, and of course interested in the produce of the soil, the labour they perform is considered fully equal to that of double the same number of slaves. In this way emigrants from other countries are accommodated with a livelihood as Pyacarrahs, and thus it is that the landholders of a village are able sometimes to cultivate in full, and at others, only a part of the Circar lands. But this is more prevalent in those villages where the Brahmins are mirassdars whose prejudices prevent them from partaking, but in a small degree, in the labour of the field and render them dependant on their slaves, or external aid.

MARAMUT.

It has been the invariable custom of this country for the Government to be at the expense of repairing the ancient and water-courses &c., as its fertility is owing to the rivers which intersect it, so the anicut has been ever considered of the first importance by preventing the junction of the Cauvery and Coleroon. It is consequently the interest of the Circar to have it well repaired, and from our enquiries we are satisfied that every care has been observed, and that it continues in excellent condition. The banks of the rivers and water-courses were in some degree, neglected during Ameer Sing's reign. The season being at hand for such repairs, we have directed estimates to be made of the probable advance necessary for deepening and clearing the water-courses and strengthening the mounds in order that no time may be lost in improving their condition against the ensuing monsoon, when a more extensive cultivation may in consequence be expected. Temporary repairs of the banks of the rivers, we find in different parts of the country have been partially resorted to, and merely answered the exigence of the moment. But we conceive a permanent repair of substantial materials although most expensive in the first instance, will, by its duration, prove more moderate in the end.

WARAM.

The advances for cultivation are made in grain and occasionally in money, and when it does not suit the convenience of the Circar to make any, the inhabitants are allowed to borrow money, and to charge in their final settlement with the Circar at the rate of one per cent. monthly on the amount of the customary advances. This practice, we think, no way objectionable when advances are absolutely necessary for the encouragement of cultivation, but even those who do not require any are in the habit of making the charge to the Circar, which is an abuse deserving of reform and arises from the evil effects of the Puttucum system, for previous to the Circar servants being withdrawn, the advances were made to such cultivators only as were really in need, and is now continued to those who do not require any. This practice, so long indulged, is an additional instance of the superior influence of the inhabitants during Ameer Sing's administration.

CUSTOMS.

This branch of revenue has experienced a considerable reduction, for we learn that in Tuljajee's time the customs for the Tiruvalli soubah including Tanjore, amounted to upwards of a lakh of chuckrams annually, which is more than half of the amount of customs now drawn from the whole province. Two causes enable us to account for this deficiency. Since Tanjore and Vallam have become Military Stations, many articles are exempt from customs, on the plea of being necessary for the comfort of the troops, which opening a new source of abuse, and being now long practised, has operated seriously to the detriment of the revenue. The second and most material cause is the great decrease in opulence compared with the former situation of Tanjore, when the height of luxury created wants now no longer felt, and operated as a stimulus in manufactures and inland commerce. To these causes, we may also add Ameer Sing's remissions of half customs on all cooly loads, which was made on the representation of the inhabitants, but as this is the first instance of the rates of customs being changed, which during the former prosperity of the country and even during the calamities of the war, were never considered grievous, the Rajah's ready compliance in this particular instance rather evinces the superior influence of his subjects than the necessity of any reform.

The Land and Sea Customs of Tanjore are annually rented to the highest bidder. The number of renters at present is five, one for each soubah, which is portioned out by them to under-renters, who engage for their farms by monthly stipulations on the supposed produce judging from the rents of former years, and are liable to be removed on the failure of their engagements. The head-renters bind themselves by a muchilika to Government to pay a fine of

"double the amount of any sum levied unjustly, which is also observed between them and the under-renters. We have the honour to forward the present rates of Customs for the Tiruvadisoubah, which apply equally to the other soubahs only varying agreeable to the distance. The rates of Customs throughout this country have been established in the memory of the oldest inhabitants, beyond any period they can calculate on, and are levied on general principles in respect to the different classes of inhabitants, and being well defined are not objected to as oppressive or vexatious. A register of these rates is kept at every Custom house open for public information, and in the event of exactions by the under-renters, the merchant deposits his goods at the Custom house, and applies to the head-renter of the soubah for redress, who either fines or dismisses the delinquent as the case may require. When any new Customs are imposed for special or temporary purposes, such as public ceremonies, religious purposes, marriages &c. &c., the merchants are assembled and made acquainted with any particular alteration, which is soon generally known in so small a Province. But when instances happen of the merchant being ignorant of any new tax on representation to the head-renters, he is sometimes allowed a remission, or only half Customs is collected; but this seems to depend greatly on the pleasure or compassion of the head-renters, from whose decisions an appeal may however be made to the Rajah. These Customs form a separate account from the rent.

Vide Rates of Customs F.

It is not uncommon for the merchants previous to their engaging in any concern of trade, or venturing a speculation, to make a previous stipulation with the Custom renter, who remits the Customs in proportion to the amount of the concern and the loss he is likely to incur in case it is relinquished. This practice prevents us from forming an accurate opinion on the present state of inland commerce by a reference to the different Custom renters' accounts, since the several articles passed in the manner above-mentioned, are not separately registered, but merely the amount of Customs on the whole concern. Besides, from the Customs being annually rented to head tenants, and by them again rented to under-tenants, who are probably changed several times in the course of the year, if they were their engagements and some of these renters being allowed to take away the accounts of their management it would be impracticable to form any judgment on the present or former state of commerce by any other means than the gross amount of the Customs.

MANUFACTURES.

In a country where the industry of the inhabitants is so liberally rewarded by the fertility of the soil, we might naturally expect the labour of every individual to be exerted in agricultural pursuits. But still, we learn the weavers and other classes of manufacturers are very numerous, and of late years many have sought a refuge in this branch from the severity and exactions to which they were subject in the Nabob's districts. We have already

Vide Report, para 20.

expressed our inability in the body of our report to state the exact number at present, but still we are induced to offer a few observations, on the manufactures in general, conformable to our instructions, and leave to future enquiry such further information as time, and the improving circumstances of the country may enable us to obtain. The perfection to which the manufactures are brought makes the demand for them very general, they consist of all the different kinds of cloths in use among the natives, and those best calculated for the Madras and Europe markets of a variety of silk and cotton carpets, many of which are also exported, and from the general resort of merchants and brokers from Madras, the country benefits essentially from most of its return being made in specie. A sufficiency of indigo and nonah vare (a species of red dye) is raised for home consumption, but we understand a very small proportion of cotton for these manufactures is cultivated in the Tanjore country and that large quantities are imported from Coimbatore, Salem and the adjacent districts under the Nabob. As the southern part of the Province from its situation seems well calculated for the growth of cotton, we are of opinion that every possible encouragement should be held out to the inhabitants to cultivate that article alone, in order to relieve the paddy soubahs from the superabundance of their produce, by promoting a barter of grain for cotton, which,

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by increasing the demand for grain and consequently raising its price, would prove of essential service to the revenues, besides the advantage that would result to the country in general from the specie now paid for cotton being retained in circulation.

There is also a very considerable manufactory in the Kumbakonam soubah of brass and copper jemboos, and we understand the copper consumed for this purpose is mostly drawn from Tranquebar where it is imported by foreign ships. We learn that it was once the object of Government to undersell the Danes, and relinquished in consequence of Mr. Hudleston's report that by transporting the Company's copper to Tanjore and Kumbakonam, all profit would be absorbed by the enormous charges incident on inland carriage, but we conceive that by shipping a small quantity of copper for Nagore to be disposed of by the Company's Resident there, would both answer the purposes of private speculation among the merchants and turn to the Company's advantage.

SOURCES OF REVENUE DEFINED.

With a view to define the sources of revenue, we have called for and obtained from the inhabitants of Vaputtore the cusbah village in the soubah of Kumbakonam, an account of the produce of their lands in fasli 1207 and although reliance cannot be placed on its correctness in respect to the actual produce, we offer it in the form marked out in No. 1 for the purpose of exhibiting the established principles of the amani system, the mode by which the internal management of the country is conducted, and how charitable and religious institutions are provided for. The puttacum account No. 2 states the amount and division of the caboolat produce for which the inhabitants of the same village in the same year were held responsible. It is to be remarked that the caboolat produce not only forms the Government share, but comprehends the share of the inhabitants and is therefore the estimated gross produce of the country. By a comparison of these two accounts, the amani and puttacum, it will be shown that if the former were correct the inhabitants would considerably lose by the latter. The account No. 3 contains the subdivision and value of the kudiwaram (meaning the united shares of the mirasidars and poycarrabs) transferred from the amani account No. 1 wherein it is previously ascertained and that our inquiry might be extended to the very last point, the stock of the mirasidar and the expenses of cultivation both of the mirasidars and poycarrabs are made the substance of the account No. 4. This set of accounts will prove how impossible it is for the mirasidars to exist on their pretended profits stated in their amani accounts, and on the contrary as they do live in hostile and refractory independence, how absolutely certain it is that the real resources of the country exceed the amount of the caboolats.

To facilitate an investigation of the subject, an abstract and comparison of these accounts are drawn under the following heads:—

NUNJA CULTIVATION OF THE VILLAGE OF VAPUTTORE IN FASLI 1207.

This head describes the division of the crop under amani into the various portions allowed from the gross produce, as, pay to labourers, wages to village servants, or religious gifts for the support of churches and into the respective shares of the net produce accruing to Government, the mirasidars and poycarrabs, compares their several interests in the cultivation of the nunja lands and explains the nature of the change effected by the introduction of the Puttacum management

Amani.

	V.	M.	C.
Car land cultivated per account No. 1	80	0	0
Gross produce in paddy do.	19,645	1	0

Previous to a separation of the melwaram or Government's share from the kudiwaram or inhabitants' share, the following deductions are made:—

1st. Cooly-hire to reapers.—For every 100 cullums measured off from the gross produce, 4 C. 2 M. are deducted likewise from the gross produce and set apart for the reapers. By this method, which is not a percentage, the cooly-hire amounts to 789 C. 8 M. 1½ M.

2nd. The cowlarras, peons or village watchers enjoy a sarwamaniam of 3 velies 15 mahs of land of which 8 mahs being included in the Government 80 velies of Car land, the produce thereof amounting to 91 C. 0 M. 1 M., is relinquished in favor of the village watchers.

3rd. Pudupuditum was formerly an allowance to the Government sumpredy, monigar and conicoply superintending the village harvest, but has, for many years, been claimed by Government and added therefore to the melwaram. Being taken at the rate of 6 marakals for each of the 30 days employed in reaping, it amounts to 15 cullums.

4th. Harvest allowances, viz., offering to the Pillaiyar and Perumal gods, inam to the cultivators and gifts to the grain-marker and grain-measurer, amounting altogether at the rate of 5 marakals for each of the 30 days of reaping to 12 C. 6 M. 0 M.

5th. Maniam to the grain-keeper at the rate of one cullum for each veli of land cultivated exclusive of the sarwamaniam of the village watchers.—79 V. 12 M. yield at that rate 79 C. 7 M.

6th. Wastage.—The Car crop being threshed partly in October and partly in November, the grain is swollen by the rain and becoming dry, shrinks and occasions a difference called wastage which is allowed for by a deduction at the rate of 1 per cent. of the gross produce, exclusive of the maniam produce of the village watchers and of the cooly-hire.

	C.	M.	M.
Gross produce	19,645	1	0
Deduct cooly-hire	789	8	1½
Do. maniam produce	91	0	1
	880	9	0½
The remainder	18,764	3	1½
At 1 per cent. causes the wastage to amount to	188	8	0
After these six deductions forming the amount of 1,176 C. 6 M. ¾ M.—			
The net produce is	18,463	6	1½
The kudiwaram 45 per cent. is	8,310	0	0
The melwaram, the remainder, is	10,157	8	1½

As some of the foregoing allowances are not now wholly enjoyed by those for whom they are nominally and were perhaps originally intended, as part is taken from one to be added to another or applied to religious purposes, it is necessary to mark the precise amount of each portion by the following distribution, which is so stated as to show that the sum of all the portions is equal to the gross produce 19,645 C. 1 M. 0 M.

Portion of kudiwaram.

	C.	M.	M.
Their share of net produce from last page	8,310	10	0
	C.	M.	M.
Deduct Taulgootaghy (or allowance to Government for a surplus of paddy supposed to remain in the straw when carried off by the inhabitants) at 5 per cent. of the melwaram	507	14	1½
Also their contribution 45 per cent. of 50 C. 6 M., formerly a gift to the Gotunda Ramasawmy and Tripowaunum churches, now claimed by Government	22	9	0½
Also batta formerly exacted by the village monigar now claimed by Government at 1 M. 1 M. for each of the 30 days of reaping	8	9	0
	534	9	0
	7,776	1	0

Portion of the reapers.

Their cooly hire from page 26	789	8	1½
Deduct cooly puditum exacted from them at the rate of 1½ measure per cullum of the gross produce. This was once a church allowance, but now a claim of Government	51	3	1
Also cooly pitchay at the same rate which they allow to the Permaul and Eeswarer churches	51	3	1
	102	7	0
	687	1	1½

Portion of melwaram.

Melwaram of net produce in page 27	10,157	8	1½
Taulgootaghy from the kudiwaram in last page	507	14	1½
Church gift do. do.	22	9	0½
	10,688	8	1½
Carried over	19,151	11	1

	C.	M.	M.
Brought over	19,151	11	1
	C.	M.	M.
Batta from the kudiwaram in last page	3	9	0
Cooly puditum from the reapers do.	51	3	1
Pudupuditum, 3rd deduction from the gross produce in page 26	15	0	0
	70	0	1

Religious allowance.

To the Permaul and Eeswarer churches, cooly pitchay from the reapers, in last page	51	3	1
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Sarwamaniam.

Produce thereof in page 26, the 2nd deduction	91	0	1
---	----	---	---

Harvest allowances.

The amount of these, being the 4th deduction in page 26, is	12	6	0
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Maniam.

To the grain-keeper, 5th deduction in page 26 amounts to	79	7	0
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Wastage.

The 6th deduction in page 27 is	188	8	0
Total gross produce	19,645	1	0
To the portion of melwaram, viz.	10,758	9	0½
are to be added			
Soorvy prook, a tax on the gleaners	3	0	0
and			

	C.	M.	M.
Punja nuddee, a fine for theft, on the village watchers	2	0	0
	2	0	0

Total accruing to Government from the Car crop	10,763	9	0½
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	C.	F.	C.
The value at 2 fanams per cullum is revenue of Government from the Car crop—see account No. 1	2,152	7	12

	C.	M.	M.
The portion of kudiwaram in page 28 is	7,776	1	0
By the account No. 3 which divides the kudiwaram between the mirasdars and poycarrahs, it appears that the latter are entitled to 22 per cent. of the net produce of the land they cultivate—that proportion of the net produce in page 27 is 4,063 C. 1 M. 0 M., of which the poycarrahs who cultivate only 1/3 of the nunja land have 1/3, viz.	3,047	3	1½

	C.	M.	M.
Remainder and total accruing to the mirasdars from the Car crop	4,728	9	0½

	C.	F.	C.
The value at 2 fanams per cullum is revenue of mirasdars from the Car crop—see account No. 3 ...	945	7	13

	C.	M.	M.
The share of the poycarrahs above-stated is ...	3,047	3	1½

	C.	F.	C.
The value at 2 fanams per cullum is revenue of poycarrahs from the Car crop—see account No. 3 ...	609	4	6

The Peshannum lands cultivated in fasli 1207 in this village were 190 velies the produce of which is divided in the accounts No. 1 and 3 after the foregoing manner with a difference only in these respects, viz.—

The kudiwaram of the Peshannum crop is only 40 per cent. the labor of cultivation being less than what is required by the Car.

There is no deduction of wastage from the gross produce, the Peshannum crop being threshed in fair weather.

There is an addition to the melwaram of a tax called perrum cooly pnditum formerly a stoppage from the reapers of their hire for the last day's work. The value of it is now claimed from the inhabitants.

With these variations the accounts Nos. 1 and 3 show the following amounts—

	C.	F.	C.
Revenue to Government from the Peshannum crop per No. 1 ...	7,788	9	6
Do. to Mirassidars do. per No. 3 ...	2,756	4	6½
Do. to Poycarrahs do. do. ...	2,033	2	7½

Notwithstanding the Government draws to itself, upon the principle of division above-described, so large a proportion of the revenue, its claims so far are generally acknowledged just, and are felt oppressive only as invading, by a transgression even of these bounds, the profits of the mirassidars. The head of chillary coodutal appearing in No. 1 as additional taxes to Government and in No. 3 as deductions from the share of the mirassidars, is therein stated last, in order that the amount of what is deemed the fair revenue of the village, and the amount of the supervenient might appear distinct. But as the chillary coodutal taxes affect only the nunja revenue of mirassidars, it is necessary to introduce a statement of them here, that it may be seen how trivially the mirassidars, and how materially, and almost exclusively, the Government is interested in the cultivation of the nunja land. These taxes, hereunder named, are (levied throughout the country at different rates of percentage) of the following amount:—

	C.	M.	M.
Net produce of the Car crop in page 27 ...	18,468	6	1½
Taulgootaghy, explained in page 28, at 5 per cent. ...	923	5	0
Net produce of the Peshannum crop from No. 1 ...	41,075	7	¼
Taulgootaghy at 5 per cent. of the same ...	2,053	9	¼
Amount ...	62,521	4	½

	C.	F.	C.
1st. Putty Bob.—This assessment which originated in a time of Government exigence, and like all others once established, never has been repeated, yields at the rate of 10 Fs. per 100 cullums of the above ...	625	2	0

Carried over ... 625 2 0

	C.	F.	C.
Brought over ...	625	2	0
2nd. Magama is said to form a fund for the purpose of enabling the Rajah to bestow gifts and charities and at 5 fanams per 100 cullums yields ...	312	6	0
3rd. Vakal vurree which the inhabitants are made to pay, in consideration of the whole quantity of straw being relinquished to them at the rate of one fanam per 100 cullums. ...	62	5	0
4th. Fees formerly paid as wages by the inhabitants to the sumpredies and musmadars, they are now paid to Government at 5 fanams per 100 cullums ...	312	6	9
5th. Saderward is claimed from the inhabitants for saderward expenses at the Palace at 2 fanams per 100 cullums. ...	125	0	10

	C.	F.	C.
Total chillary coodutal paid by mirasdars ...	1,438	0	0
Do. do. by the village watchers at the rate of 7 fanams per 100 cullums of the produce of their maniam 782 cullums ...	5	4	18

	C.	F.	C.
Total chillary coodutal to Government ...	1,443	4	18

On the chillary coodutal taxes we need further only observe that being levied not on money but on the gross produce, they must tend either to the depression of industry or the concealment of the full amount of that produce. We find however by the accounts Nos. 5 and 6 that they yielded a revenue in fasli 1203 of C. 1,55,046 F. 3 C. 13½ and in fasli 1205 of C. 1,67,500 F. 3 C. 18.

It appears by the account No. 4 that the expenses of cultivating the nunja land incurred by the mirasdars amount to C. 679 F. 5 and by the poycarrahs to C. 1702 F. 6 C. 21 a disproportion which exists because the former cultivate one fourth and the latter three-fourths of the land.

The net profits from the nunja cultivation arising to Government, the mirasdars and poycarrahs appear ascertained in the following statement:—

To Government:			
	C.	F.	C.
Their revenue from the Car crop—see page 30 and No. 1. ...	2,152	7	12
Do. do. Peshannum crop—see page 31 and No. 1. ...	7,738	9	6
Chillary coodutal in last page. ...	1,443	4	18
Total net profit to Government from nunja cultivation by amani ...	11,385	1	12

To Mirasdars.			
	C.	F.	C.
Their revenue from the Car crop—see page 30 and No. 3. ...	945	7	13
Carried over ...	945	7	13

	C.	F.	C.
Brought over ...	915	7	13
Their revenue from the Peshannum crop—see page 31 and No. 3.	2,756	4	6½
Do. do. both seasons ...	3,702	1	19½
	C.	F.	C.
Deduct chillarai coodutal total paid by them from last page.	1,433	0	0
Do. their expense for cultivation from No. 4.	679	5	0
	2,117	5	0
Remaining net profit to mirassidars from nunja cultivation by amani ...	1,584	6	19½
<i>To Poycarrahs.</i>			
	C.	F.	C.
Their revenue from the Car crop—see page 30 and No. 3.	609	4	6
Do. do. Peshannum crop—see page 31 and No. 3.	2,033	2	7½
	C.	F.	C.
Do. do. both seasons	2,642	6	13½
Deduct their expense for cultivation in No. 4	1,702	6	21
Remaining net profit to Poycarrahs from nunja cultivation	939	9	16½

Puttacum.

The reputed actual amount of last year's nunja produce in this village having been in the preceding pages, divided according to the usage of amani, it is now necessary to divide by the puttacum system the nunja produce for which the inhabitants of the same village in the same year were made responsible by cabooleat.

The Puttacum account No. 2 shows that the cabooleat produce of the 80 velies of Car land cultivated was (reckoning at the rate of 250 cullums per veli) 20,000 cullums and that this amount is free from all the amani deductions specified in pages 25 and 26 except the 2nd viz. the produce of 8 mahs cultivated of the maniam of the village watchers. This produce reckoned at the same rate (250 cullums per veli) is 100 cullums, consequently the remaining cabooleat produce to be divided between the Government and the inhabitants is 19,900 cullums which, it must be remembered, is the supposed produce, and higher than the amount acknowledged by the inhabitants to the actual produce.

Portion of Kudivaram.

	C.	M.	M.
Their share 45 per cent. ...	8,955	0	0
Of the allowance formerly made to the Tirubuvanani and Gotunda Ramasami churches out of the above 19,900 cullums at 1½ measure per cullum making 51 cullums 9 marakals and 1½ measures Government still claims the proportion of the inhabitants 45 per cent. ...	23	3	1½

Portion of Melvaram.

	C.	M.	M.
Their share, remainder 55 per cent.	10,945	0	0
Former Church allowance from the Kudivaram ...	23	3	1½
	10,968	3	1½

	C.	F.	C.
The value at 2 fanams per cullum is Revenue to Government from the Car cabooleat produce ...	2,193	6	15
The cabooleat produce of the 190 velies of Peshannum land is (from being fixed at cullums 239 marakals 6 per veli) cullums 45,500. The Kudivaram is only 40 per cent. Hence it is seen by No. 2 that the Peshannum melvaram is ...	26,905	5	1½
The value at fanam 3 cash 3 per cullum is Revenue to Government from the Peshannum cabooleat produce ...	8,407	9	16½
	C.	F.	C.
Add Chillary coodutal paid by the mirassidars at 23 fanams per 100 cullums of the Car and Peshannum Cabooleat produce viz., cullums 64,664 marakal 9.	1,487	3	0
Also the same paid by the village watchers at 7 fanams per 100 cullums of their maniam produce.	5	8	9
Total Chillary Coodutal to Government—see Puttacum account No. 2 ...	1,493	1	9
Net profit to Government from the nunja cultivation by the Puttacum system ...	12,094	7	16½
The same by the amani system from page 34 is	11,385	1	12
	C.	F.	C.
Gain of Government in this cultivation by the Puttacum system	709	6	4½

The Cabooleat produce for which the mirassidars were answerable exceeded in fasli 1207, as has been seen, the reputed actual crops of the village and occasioned to Government the above-stated gain which is so much loss alone to the mirassidars; for the Puttacum system being an agreement between them and Government does not involve the Poycarrahs who demand, and are always allowed, their established amani warum of the actual net produce of the lands they cultivate. Hence the net profits that arose in fasli 1207 to the Government, the mirassidars and Poycarrahs, from the nunja cultivation in this village, amount to the following sums:—

	C.	F.	C.
Net profit to Government (per last page) by puttacum ...	12,094	7	16½
	C.	F.	C.
Do. do. mirassidars by amani in page 34.	1,584	6	19½
Deduct their loss by the Puttacum system per last page ...	709	6	4½
Net profit remainder to mirassidars (by the Puttacum system) ...	875	0	14½
Do. do. to Poycarrahs by either system (see page 34)	939	9	16½
Do. do. Total	13,909	7	23½
	C.	F.	C.
Out of which the Government's percentage therefore is ...	86	9	12½
Do. the mirassidar's ...	6	2	21½
Do. the Poycarrah's ...	6	7	13½
Chuckrams ...	100	0	0

Making every allowance in our consideration for the usual rigour of an Eastern Government, we should most scrupulously question the authenticity of these accounts, did we not

advert to the obscurity in which the resources of Tanjore have been involved, and were we not consequently aware that those who first constructed and those who have since supported the puttacum system, must have been urged on to maintain it, and rigidly to demand the paddy taxes of chillarai coodutal, by the constant persuasion that the cabooleat do not rise to the full produce of the country. Although the frugal temper of an Indian requires only a competency to live upon, there appears an absolute impossibility that he should at present find it in the open and avowed resources of agriculture in Tanjore.

The next branch of Revenue to be considered is the punja.

PUNJA CULTIVATION OF THE VILLAGE OF VAPUTTORE IN FASLI 1207.

This head names the various kinds of punja produce in the village of Vaputtore, shows the profit of Government, of the mirasidars and Poycarrahs, according to the system of amani, upon each article, and the tax to which the land is liable by puttacum.

By retaining under consideration the Accounts Nos. 1, 2, 3 and 4 we shall now endeavour to show to what degree the interest of the inhabitants which has appeared so reduced in the punja, rises in the cultivation of the punja lands. Included among the latter there is one kind consisting of paddy fields which being elevated above the water-courses, and consequently receiving water by no easier means than buckets, is liable, in consideration of the required labour, only to the punja tax and called punja mel nunja, signifying paddy on dry grain land. But in villages where the amani system is prevalent, the crops are divided, and the inhabitants on condition of their defraying all charges have their kudiwaram so high as 60 per cent. in the Car and 50 per cent. in the Peshannum season besides the advantage of exemption from the taxes of Chillary coodutal.

Amani.			
	V. M.	C. M. M.	C. F. C.
Punja mel nunja Car land cultivated per No. 1.	12 0		
Produce in Paddy	...	1,200 0 0	
Punja mel nunja Peshannum land cultivated per No. 1	28 0		
Produce in paddy	...	2,200 0 0	
The kudiwaram of the Car crop (60 per cent.) is	...	720 0 0	
The value at 2½ fanams per cullum is	...	...	162 0 0
The kudiwaram of the Peshannum (50 per cent.) is	...	1,100 0 0	
The value at 2½ fanam per cullum is	...	...	247 5 0
Revenue to the inhabitants from punja mel nunja (per No. 3.)	...	...	409 5 0
The melwaram of the Car crops	...	430 0 0	
The value at 2 fanams per cullum is	...	...	96 0 0
The melwaram of the Peshannum is	...	1,100 0 0	
The value at 2½ fanams per cullum is	...	...	275 0 0
Revenue to Government from punja mel nunja (per No. 1).	...	...	371 0 0
Total Revenue from do.	...	...	780 5 0

We are induced to be very particular in the following part of our comparative abstract of the accounts Nos. 1 and 3 by a desire fully to show how great is the interest of the inhabitants above that of Government in almost every article of punja produce.

	V. M.	C. F. C.	C. F. C.
Punja dry grain land cultivated	27 0		
Of which the produce by an equal division yielded to Government per No. 1	...	73 5 0	
To inhabitants per No. 3	...	73 5 0	
Total	...	...	147 0 0
Plantains 1st and 2nd sort on 2 velis of 1st sort taxed at 28 chuckrams per veli yielded	5 0	56 0 0	
3 of 2nd do. do. 20 do. ...	...	60 0 0	
Accruing to Government from the plantation (per No. 1)	...	...	116 0 0
Net profit to inhabitants do. (per No. 3.)	...	...	634 0 0
Sugar-cane 1st and 2nd sort on 1 veli of 1st sort taxed at 40 chuckrams per veli yielded	1 10	40 0 0	
10 mahs of 2nd do. do. 36 chuckram do. ...	...	18 0 0	
Accruing to Government from the plantation (per No. 1)	...	...	58 0 0
Net profit to inhabitants do. (per No. 3.)	...	...	314 0 0
Nona vare on	0 5		
Tax to Government at 20 per veli is (per No. 1.)	...	...	5 0 0
Net profit to inhabitants once in 3 years (per No. 3.)	...	70 0 0	
Do. do. each year	...	...	23 3 8
Betel garden on	0 5		
Tax to Government at 30 chuckrams per veli is (per No. 1)	...	...	7 5 0
From the last plantation the inhabitants acknowledge no profit.			
Within the boundaries of the Vaputtore village there are 5 velis and ½ a mah of punja land held by succawasees (men independent of Government) who pay for it the yearly rent of 6 chuckrams per veli.			
...	...	...	30 0 0
According to the foregoing principle of amani it appears by the Accounts Nos. 1 and 3 that the punja revenue to Government is			
Do. do. to inhabitants is	...	...	661 0 0
			1,454 3 8

By the Account No. 3 it may be seen that the profit of the inhabitants on each article of punja produce is equally divided between the mirasidars and Poycarrahs.

Puttacum.

In conformity with the Puttacum system the mirasidars of Vaputtore are answerable to Government for 7 chuckrams and 2½ fanams on each veli of punja mel nunja and punja land yielding the produce specified under the head of amani.

	C.	F.	C.	V.	M.
Extent of punja mel nunja and punja land				79	½
At 7 chuckrams 2½ fanams per veli the punja revenue to Government by puttacum (as per Account No. 2) is	573	8	19½		
Punja revenue to Government by amani (above)	661	0	0		
Deficiency by puttacum in favour of the mirassidars				87	1 4½

This deficiency of puttacum punja revenue is supplied to Government by a tax called *Coday Punja Batty* that will appear under the head of *Sornalayam* which source of revenue, without that tax, would also fall short by the puttacum system.

For the purpose of showing the very high profit to the inhabitants from the cultivation of the punja mel nunja, and that they may sometimes lose by that of the punja land, it may not be immaterial to introduce here the following statement. On both kinds of land the tax is the same viz, 7 chuckrams 2½ fanams per veli.

	C.	F.	C.	V.	M.
40 velis of punja mel nunja produced a revenue (see page 40) of	780	5	0		
Deduct puttacum tax, 7 chuckrams 2½ fanams per veli	291	0	0		
Profit of the inhabitants on 40 velis of punja mel nunja				489	5 0
Average profit on 1 veli	12	2	9		
27 velis of punja land under amani produced a revenue (see page 41) of	147	0	0		
Deduct puttacum tax, 7 chuckrams 2½ fanams per veli	196	4	6		
Loss to the inhabitants on 27 velis of punja land				49	4 6
Average loss on 1 veli	1	8	7½		

SORNADAYAM OF THE VILLAGE OF VAPUTTORE, FASLI 1207.

Sornadayam.

This head shows the taxes on houses, on pieces of land formerly built upon, now converted into plantations, on orchards, topes, gardens as they are levied in this village according to the amani system, defines the profit of the inhabitants from each species of the above culture and states the fixed sornalayam revenue for which the inhabitants are responsible by the puttacum system with other fees, rents &c., paid by them.

Amani.

The different articles of sornadayam appear in the following order in the Accounts Nos. 1 and 3 which as they regard this head, we are obliged to abstract and bring into one view with the same minuteness which was requisite under the head of punja for the purpose of showing the high interest of the inhabitants, both comparatively and absolutely, also in the sornadayam.

House-tax.—This falls heavier on the inferior classes of people than on the higher. The following are the rates established in the village:—

A Bramin family pays for each house per annum	5 fanams.
A Malabar do. do. do.	10 do.
A Chetty do. do. do.	12 do.
A Weaver's do. do. do.	14 do.
A Colliery do. do. do.	8 do.

	C.	F.	C.
These taxes yielded to Government in fasli 1207 a revenue of (per No. 1)	363	2	0
Village Jammam per account No. 1 yielded to Government	105	0	0

The difference between the punja and sornalayam lands is, that the latter was formerly appropriated to habitation, the houses being through a decrease of population, gone to decay, the lands are inclosed and cultivated, and yield the following rents and produce:—

	C.	F.	C.	V.	M.
253 pieces (extent unknown) in the possession of Collieries who partly inhabit and partly cultivate them, with dry grain, vegetables &c., and pay to Government the tax of (per No. 1)				93	2 0
Plantains 1st and 2nd sort on 2 velies 5 mahs.					
2 velis of 1st sort taxed at chuckrams 36 per veli yielded...	72	0	0		
5 mahs 2nd do. do. 28 ...	7	0	0		
Accruing to Government from the plantation (per No. 1)	79	0	0		
Net profit to inhabitants do. (per No. 3)	342	8	18		
Curnay root on 6 mahs.—					
Tax to Government at 1 chuckram per mah is (per No. 1)	6	0	0		
Net profit to inhabitants (per No. 3)	24	0	0		
Ginger on 3 mahs.—					
Tax to Government at chuckrams 2 fanams 5 per mah is (per No. 1)	7	5	0		
Net profit to inhabitants (per No. 3)	52	5	0		
Gunny on 2 mahs.—					
Tax to Government at 1 chuckram per mah is (per No. 1)	2	0	0		
Net profit to inhabitants (per No. 3)	4	0	0		
Nonah vare 1st and 2nd sort on 2 velies 5 mahs.—					
Mahs 10 of 1st sort taxed at 25 chuckram per veli yielded	13	0	0		
Veli 1 mah 15 of 2nd do. do. 20 do.	35	0	0		
Accruing to Government from the plantation (per No. 1)	48	0	0		
Net profit to inhabitants do. (per No. 3)	269	0	0		
Near a broken part of the bank of the Cauvery rented to strangers there are 2 velies 10 mah.—					
1 veli of paddy was assessed	40	0	0		
1 do. of natchinny do.	24	0	0		
10 mahs of gram do.	8	0	0		
Total rent to Government (per No. 1)	72	0	0		
Cocoanut groves (containing two sorts of fruits) 200 trees.					
250 trees of 1st sort taxed at fanam 1 cash 12 each yielded	37	5	0		
50 of 2nd do. do. at 12 cash	2	5	0		
500 a mango topo yield a rent of	7	0	0		

	C.	F.	C.
Accruing to Government from the groves and tops (per No. 1)	47	0	0
Net profit to inhabitants do. (per No. 3)	226	5	0

Fees to Government from Mirassidars.

	C.	F.	C.
For the Pungaul Feast	4	5	6
For the Postoo do.	17	0	0
For Ranysaum (Palace Secretaries)	26	0	12
Nuzzer formerly presented by the cowlcarrah on his annual visit to the Palace, now claimed from the mirassidars ...	16	1	6
Total fees paid by the mirassidars	63	7	0
Fees paid by the village watchers for their surva- maniam amounting to	30	0	0
Total fees to Government	93	7	0

According to the foregoing rules of amani it appears by the accounts Nos. 1 and 3 that the sornadayam revenue to Government is exclusive of the fees Ch. 93 fan. 7 just stated

822 0 0

And that the sornadayam revenue to the inhabitants is ..

858 8 18

By the account No. 3 it may be seen that the profit of the inhabitants on each article of sornadayam produce is equally divided between the Mirassdars and Poyoorrahs.

Puttacum.

	C.	F.	C.
By the puttacum system a fixed rent is paid by the miras- sidars to Government for the different kinds of sornada- yam land just stated amounting to the annual sum of (see puttacum account No. 2)	720	9	6
Sornadayam Revenue to Government by amani above	822	9	0
Deficiency by puttacum in favor of the Mirassidars	101	9	18

This deficiency in the Government sornadayam by the puttacum system like that in the Government punja revenue is supplied, as remarked in page 42, by a tax called coday punja batty laid on the mirassdars at fanams 14 cash 12 per 100 chuckrams in the following amount.

	C.	F.	C.
Punja revenue to Government by puttacum (from page 42) ...	573	8	19½
Sornadayam rent do. do. (from last page)	720	9	6
Amount	1,294	8	1½
Coday Punja Batty at fan. 14 cash 12 per 100 chuckrams ...	187	7	13½

As the tax of coday punja batty yields a revenue to Government which belongs equally to the heads of punja and sornadayam and as the expenses defrayed by the inhabitants for the cultivation of their punja land is the same which supports their sornadayam cultivation it is necessary to unite these two sources and to show the net profit arising from them to each party.

	C.	F.	C.
Punja revenue to Government by puttacum (see No. 2 and page 42)	573	8	19½
Sornadayam do. do. (see No. 2 and this page)	720	9	6
Coday punja batty amount from do.	187	7	13½
Fees amount thereof (from page 46 & No. 2)	93	7	0
Net profit of Government from punja and sornadayam	1,576	2	15

	C.	F.	C.	C.	F.	C.
Punja revenue to inhabitants by amani (see No. 3 and page 42)	1,454	3	8			
Sornadayam revenue to them by amani (see No. 3 and last page)	858	8	13			
Total to be divided between mirassdars and poycarrahs	2,313	2	2			
Mirassdar's share ½ is	1,156	6	1			
Add difference of punja revenue in their favor by the puttacum system (see page 42)	87	1	4½			
Also difference of sornadayam revenue in their favor by the same (last page)	101	9	18			
Total	1,345	6	23½			

Deduct coday punja batty total paid by them (last page)	187	7	13½	*
Do. fees do. (in page 46)	63	7	0	
Do. their expense for punja cultivation (per No. 4)	453	0	0	
	704	4	13½	

Net profit to Mirassdars from punja and sornadayam	641	2	10	
Poycarrah's share ½ is	1,156	6	1	
Deduct their expense for punja cultivation per No. 4.	373	3	18	
Net profit to poycarrahs from punja and sornadayam ...	778	2	7	
Total	2,995	7	8	

Out of which, the Government share being 1,576 C. 2 F.				
15 C. is a percentage of	52	6	4½	
The same of the mirassdars is	21	4	1½	
Do. do. poycarrahs	23	9	18½	
The joint proportion of the inhabitants is	47	3	19½	
Chuckrams	100	0	0	

The punja and sornadayam sources of revenue would therefore prove a valuable indemnification to the mirassdars, were it not drawn from them by further demands of Government on the village, stated under the following head:—

NET REVENUE OF THE VILLAGE OF VAPUTTORE IN FASLI 1207—UNDER PUTTACUM.

To Government.	C.	F.	C.
Their net revenue from the punja cultivation (page 37) ...	12,094	7	16½
Do. do. from the punja and sornadayam (from page 48)	1,576	2	15
Total	13,671	0	7½
Add Cajunna Tagarur or Custom to the Treasury paid by the mirassdars at 5 fanams per 100 chuckrams of the above revenue	68	3	13½
Net revenue to Government from the village—see Puttacum account No. 2	13,739	3	21

	C.	F.	C.
<i>To mirasdars.</i>			
Their net revenue from the nuna cultivation (from page 37)	875	0	14½
Do. do. from punja and sornadayam (from page 49)	641	2	10
Total	1,516	3	0½
	C.	F.	C.
Deduct village expenses (per account No. 3)	577	0	0
40. Cajunna Tagarur to Government above	68	3	13½
	645	3	13½
Net revenue to mirasdars from the village by puttacum	870	9	11½

<i>To poycarrahs.</i>			
Their net revenue from the nuna cultivation (page 37)	939	9	16½
Do. do. from punja and sornadayam (in last page)	778	2	7
Net revenue to poycarrahs from the village	1,718	1	23½

By the foregoing statement, it appears that all the demands of the Circar over and above the regulated melwaram made under the denomination of chillary condutal fees for feasts, and Circar servants, village expenses, and Cajunna Tagarur fall on the mirasdars and not in any degree on the poycarrahs. Hence comes the larger profit of the latter description of people apparently, but not really above what is their fair and acknowledged right as labourers of the soil. The village expenses charged to the mirasdars, as may be seen in the account No. 3, consist of allowances to Circar servants sent into the village on the duty of collection, of pay to the stationary officers in the village, of wages to the village vakeel and village writers attending the palace and of a yearly allowance to the valaydar of the sonbah. These expenses of the mirasdars, amounting to 577 chuckrams together with Cajunna Tagarur amounting to 68 C. 3 F. 13½ C., form the sum of 645 C. 3 F. 13½ C. which absorbs and even exceeds their profit from the punja and sornadayam. How far they may be able to exist under the puttacum system we may judge by the following statement:—

	C.	F.	C.
Net revenue of mirasdars by puttacum (from page 50)	870	9	11½
Add Government pay to them as being themselves puttuckdars of the village	150	0	0
Total	1,020	9	11½
This revenue arises out of 60 shares of land, therefore the profit of one share is	17	0	3½
This share (see No. 4) consisting of 4½ velies of nuna land and 1½ punja is purchased by the mirasdars for	193	8	8

which stock yields then to the mirasdar or landholder a yearly return of only 8 C. 8 F. 0½ C. per 100 chuckrams.

If, as formerly, the village were entirely cultivated by the mirasdars through the use of slaves, instead of being partly cultivated by poycarrahs, the statement would stand in the following form:—

	C.	F.	C.
Total grain of the village per amani account No. 3	6,514	5	14
Add Government allowances to the mirasdars as puttuckdars of the village	150	0	0
Amount	6,664	5	14

	C.	F.	C.	F.	C.
Deduct loss of mirasdars by puttacum from page 37	709	6	4½		
Do. expenses of cultivation for 60 shares of mirasdars. The expense for 1 share (per No. 4) is 60 C. 4 F. 0 C.	3,624	0	0		
	4,333	6	4½		
Remainder net profit of 60 shares	2,330	8	21*		
The profit of 1 share is	38	8	11½		
The total stock for 1 share is (per No. 4)	240	0	0		

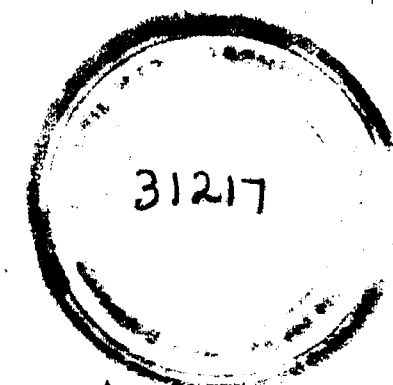
which stock would yield to the mirasdars the annual return of 16 C. 1 F. 20 C. per 100 chuckrams.

It has been already remarked that Hyder's war so diminished the number of slaves as to leave to the landholders no other mode of supporting their cultivation than the invitation of

vide page 15.

poycarrahs from the frontier districts and encouragement to Malabars and Gentoos, who though resident on the spot, have acquired the appellation because enjoying the privileges of poycarrahs. While this resource has upheld the revenue of the Circar, the necessity of it has been materially injurious to the landholders by reducing the interest of their capital stock. It appears by the latter of the two preceding statements, that that interest was 16 per cent and by the former, that it is now rather under 9, through the inability of the mirasdars to cultivate by slaves more than ¼ of their village. Although from the established usage of the country in regard to the division of crops, we are well aware that the difference between 9 and 16 per cent. is a correct proportion between the profits of home and foreign management, we are far from confiding in the accuracy of the rates themselves, when we reflect that the common interest of money to be safely obtained in a country market is 24 per cent. and when we advert to the very numerous casualties incident to husbandry in India. As the result of our investigation of these accounts shows that the mirasdars clear an income of only 9 per cent. and as independence and a spirit of defiance with no traces of poverty are conspicuous among them, a most pressing conviction arises that they have a concealed reservation, yet it cannot be supposed that the powerful attempts made by the Dabir and Bachannah to arrive at a knowledge of the true resources have so far failed as to leave an excess in that reservation above the full interest of the stock and the just rights of the inhabitants. If it were therefore to be exposed by prolix investigations and a tedious measurement of lands, the fruit of the labour would be the satisfaction of seeing it and the necessity of relinquishing it.

(Signed) GEORGE STRATTON,
Secy. to the Tanjore Commissioners.



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