A

REPORT

ON THE

REVISION OF THE JUDICIAL SYSTEM

IN THE

PROVINCE OF MALABAR.

Dated 4th July 1817.

BY

THOMAS MUNRO

First Commissioner.

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REVENUE DEPARTMENT.

TO THE COLLECTOR IN

MALABAR.

SIR,

I am directed by the President and Members of the Board of Revenue to acknowledge the receipt of your letter under date the 20th December last, & in reply to transmit to you the accompanying copy of the Report of the first Commissioner for the Revision of the Judicial system on the Province of Malabar.

2. I am directed also to inform you that you have the authority of the Right Hon'ble the Governor in Council to furnish a complete copy of the Report in Question to the late Collector Mr. T. Warden.

Fort St. George,
19th February 1818.
Despd. 25th do.

I am,
Sir,
Your most obedient servant,

A. D. CAMPBELL,
Secretary.

Compd. T. S. J.

Mysore, 4th July 1817.

TO THE CHIEF SECRETARY TO

GOVERNMENT.

SIR,

PARA 1. As it appeared from the Reports of the local authorities of Malabar from the period of its cession to the British Government, that both its ancient institutions and the manners of its Inhabitants differed widely from those which generally prevailed over the Peninsulah of India and as the late Regulations vesting certain powers in the Heads of Villages were founded in the general usages of India, it was natural to suppose that if any material objection occurred to their introduction, it would be found in Malabar. I therefore thought it advisable to proceed to that Province from Coimbatore in order that I might have an opportunity of examining on the spot whether the Regulations could in every point be introduced with advantage to the country, or if not, what alterations of them would be requisite for that purpose.

2. My stay in Malabar was only a month. I read during that time every document that could throw any light on the former and present state of the country, but I thought it better to trust to verbal communications with the natives in forming my opinion, more particularly as none of these records entered into the details of Village administration which I wished to investigate, or indeed treated of the subject at all. The substance of the present Report is therefore an abstract of the information which I received from those Nairs and other natives who seemed to me to be the best informed with regard to the ancient usages and internal Government of Malabar.

3. The voluminous reports which have been written on that Province contain such full accounts of the Government of its former Rajahs, of the sources from whence they drew their revenues and of the tenures by which their subjects held their lands that it would be useless to add anything to them. It will however be necessary to say a few words upon these heads in order that the present system of Village administration and the changes which it is proposed to make, may be the more easily comprehended.

4. In the year 1766, when Hyder first invaded Malabar the country was divided among a number of Petty Rajahs of whom the Zamorin was by far the most powerful. They were frequently engaged in war with each other which they carried on by means of an armed population, as all lands excepting those set apart for religious purposes were held by military tenure. The land owners were exempted from the payment of rent, and every little subdivision of territory instead of being called a District of so many thousand Pagodas was called one of so many thousand men. The country was divided into Villages and Districts each under its military chief whose duty it was when summoned to the field to join the Rajah with his stipulated number of followers. The common men while on service received a monthly pay of from 2 to 3 Rupees. The chiefs were paid at a higher rate proportioned to their rank,

5. As the military followers of the Zamorin alone were estimated to amount to forty thousand, as a considerable part of them were often called out on service and as a large body remained always as a little standing army or Guards near his person, it is evident that in order to defray the expence of these men, as well as of his civil establishments, he must have had a large revenue drawn, if not from the land, from some other sources. The principal of these sources were as follows and were common to all the Malabar Rajahs:—

1st Extensive domains.
2nd Customs and licences.
3rd Escheats of Hindoo Estates without heirs.
4th Fines where no heir for leave to adopt, usually one third of the property.
5th Fines from the Estates of all Mapellas deceased—usually from 1/20th to 1/5 of the value.
6th Fines from younger brothers on succeeding the elder in the sisters house.
7th Fines for offences, and heavy fees on Law suits.
8th All cattle having particular marks.

6. Though denied by the Land holders in general, it is asserted by some of them, that besides the above heads of Revenue, the Rajah levied in money or kind a land tax from all lands excepting those of Bramins and Pagodas, equal to about one fifth of the produce. There is reason to believe that if this tax was not regularly collected every year, contributions were occasionally imposed upon the Land holders to at least an equal amount. But even independent of such contributions, the revenue from other sources was ample, and must have pressed as much upon the Inhabitants as the Revenues of Canara including the land rent did upon the Inhabitants of that province, and must have been productive of more individual oppression in its realization. But whether a regular land Revenue was ever under the Rajahs assessed on Malabar or not, that Province was in the earliest times whether for the greater facility of realizing the different articles of Revenue, or of calling out the military force, or for whatever other purpose, divided like the other Provinces of India into Districts and Villages, the limits of which, but more especially of the Villages, remain unchanged to this day. The Districts and Villages were under hereditary chiefs whose duties making allowance for the military nature of the Government did not essentially differ from those of the District and Village Potails of other countries.

7. The Village in Malabar was called the Desim the term by which it is still most commonly known. The Head man was called the Desway, or the Jelmiwar according as he enjoyed the whole or only a part of the rights which were supposed necessary to the constituting the compleat chief of the Desim.

These rights were as follows:—

1st The Ambal Puddi or the direction of the religious ceremonies of the Village Pagoda.
2nd The Ooraimah or the management of the Pagoda lands and servants.
3rd Desmi or the control of marriages and all Village ceremonies, none of which could be performed without his leave.
4th Desadeput or the general superintendence of all affairs of the Desmi or Village.

When the Head of the Village possessed all these rights he was the Desway—when he wanted the Ambulpuddi and Ooraimah, but had the other two, he was the Jelmiwar of the Village. These rights where they existed, could not be separated. If sold they were sold together but they seem occasionally to have been sold or transferred in shares to two or more persons. The direction of the civil, religious and military affairs of the Village were always vested in the same person. Where there was no Pagoda, there could be no Desway, but only a Jelmiwar at the Head of the Village. But a Desway having three or four Villages and in one only a Pagoda, was Desway of that one and by virtue of it he was called the Desway of the other Villages. The Jelmiwar had in his own Village all the authority of the Desway, but not having the honors supposed to be attached to the supremacy of the Pagoda, his office was not considered as so respectable. The rights of the Head of the Desim whether Desway or Jelmiwar were held in such veneration, that it was regarded as disgraceful to sell them. These rights together with the landed property of the Village were originally obtained from the Namboori Bramins who were the ancient Proprietors, of the whole country, and though the Desway might have been compelled to alienate the greater part or even the whole of his land, he seldom ever parted with them, because as long as he retained them, he was still the Head of the Village and respected as such. Hence it sometimes happened that the Desway had no land, and where the whole landed property had passed into the hands of Mapillas that he did not even reside in the Village of which he was the Head, but still preserving his rights retired to live in a neighbouring one inhabited by Nairs.

8. The Desways as has been already observed were at one time the sole proprietors of the lands of their respective villages—some had one—and some two or more Villages. There was a Desway to every Village except where the Village was the private property of the chief of the District called the Naurwalli or of the Rajah when the rights of the Head of the Village belonged to the Naurwalli or Rajah, but in most of the Villages which the Rajahs had acquired the property of by purchase, the old Desways still retained their office. Where there was no Desway, the Rajah employed an Officer called the Prowurtikar as the manager of one or more Villages according to their size.

9. The Desway had the direction of all the affairs of the Village, all orders regarding them were sent to him to be carried into effect. Where there was no regular land rent, he could not have much employment as a Revenue Officer—but he assisted in the collection of occasional contributions, as well as of fines, forfeitures and other dues of Government. He was the Military chief of the Village, and marched at the head of its quota when ordered to the field, and he had the direction of the Police and the power of deciding petty suits. In Police and Judicial matters he was aided by two or three respectable Inhabitants who were called Pramanis.

10. There were usually from one to five or six Pramanis to a Desum or Village, but in some Villages none. They had no regular appointment nor were they hereditary. They were of all the superior casts—Nambooris—Nairs—Tiars—Shitties and Mapellas, but chiefly Nairs—any respectable man in the Village who was considered as more intelligent than his neighbours, and who was on that account resorted to by the inhabitants for the adjustment of their little differences gradually acquired among them the title of Pramani. The Plaintiff in the first instance generally applied to the Pramani who assembled the other Pramanis of the Village if there were any, or if not he sent for those of the neighbouring Villages, who always came

as he in his turn attended their summonses. Those who were called, were such as both Parties had previously agreed their suit should be decided by. No writing was employed in the Proceedings-a kurrarnamah founded upon the decision was all that was necessary. The Pramanis where no opposition was made acted of themselves without any reference to the Desway. If the Defendant refused to attend, they applied to the Desway who sent for the defendant-directed the Pramanis to try the cause in his own presence and decided upon their report. If the Parties required it he associated two or three of the inhabitants with the Pramanis to form the Court or Panchayet. His authority was so much respected that the Defendant scarcely ever refused to attend his summons or to abide by his decision but when this happened the Desway applied to the Naurwai the chief of the Naur, or District, who ordered the Parties to attend and settled the cause himself by means of the Desway and Pramanis of the original Village -or of those of any other Village, within his jurisdiction, who were more agreeable to the Parties. Where a village had no Pramani, the Inhabitants carried their complaints to any neighbouring Village in which there was one.

11. In cases of theft complaint was made to the Pramani who informed the Desway and both together investigated the matter and reported to the Naurwai If the thief was taken they carried him to the Naurwai. If it was the first offence the punishment was fine and restoration of the stolen property. If the second--confiscation of property. If the third, severe punishment or death. If the offender absconded, he was outlawed.

12. The Desway and the Pramani received fees on all suits determined by them. The amount was not fixed, but when the parties could pay the fees the rates were to the Deswai one Rupee, to the Pramani half a rupee and to the witnesses, four, two or one ana ℘ day according to their rank, but the whole never exceeded 10 ℘ cent of the claim. Where the parties were poor not more than a fourth or a fifth of the usual rate was taken. Some of the more respectable Pramanis were enabled by their fees to keep two or three servants for the purpose of summoning parties and Witnesses &ca. The fees were not paid by the party who lost the cause, but in equal shares by both Parties.

13. The Desway besides fees on the settlement of suits derived some other advantages from his situation. He received yearly from the owners of Gardens the produce of 1 Plantain Tree, 10 cocoanuts, 1 Jack, 1 cluster of Soopari or Betel-nut and from all Rayets the value of 4 to 8 anas in Ghee or sugar, and a poll Tax of 8 anas from carpenters, Smiths and Washermen.

14. The Desway had no Village curnam, the nature of the Revenue did not require an Officer of that kind. The accounts of the collections were kept by District servants employed by the Narwai, or acting immediately under the Rajah. The few Revenue accounts which were requisite for the Desway's information were kept either by himself or by a servant of his own. He had none of the inferior Village servants such as Peons-Totties and Tallaris so common in the other Provinces-such servants were rendered unnecessary-by the condition of the Land-owners making it easy for the District servants to collect such occasional contributions as were required from them along with the other articles of the Public Revenue and still more by the Military nature of the tenures and of the Government placing every man in the Village under the orders of the Desway and at his disposol either for Revenue or police duties. He of course usually employed the lower classes, but no individual

even of the higher ever hesitated in performing whatever services he commanded. None of them sat in his presence without leave, and he was obeyed rather as the thief of a clan than the Head of a Village.

15. The Office next above the Desway, and placed between him and the Rajah, was the Naurwaie or the chief of the Naur or District. He was a kind of District Desway for he enjoyed nearly the same powers and privileges in the District as the Desway in the Village. He claimed to hold his office by a tenure as ancient as that of any of the present Rajahs and to have derived it from the Namboori Bramins or from the same former conquerer, from whom they derived their rights. He was sometimes the Desway of every Village in his District and sometimes of only one, or two,- the rest being held by separate Desways or by the Rajah as part of his domains.

16. The Nurwai had a small share of almost every branch of the Rajah's revenue. He had customs at an inferior rate, all fines under four Rupees, the property of all persons on his own lands dying without heirs not exceeding Thirty rupees, and on the lands of others when it did not exceed fifteen Rupees, and a variety of other dues which it would be tedious to enumerate. He was the chief Police and Judicial Officer of the District and in these capacities he had a share of all confiscations of the property of offenders, and of the Fees of all suits brought before him.

17. The Naurway collected the ordinary and Extra revenue, and in this duty he was assisted by one, two, or more accountants called Putwellis according to the extent of his District. The Putwolli was the District Putwari or Curnam. He kept all accounts of the collections, and Records of the transfer of land, he was paid by the Narwai an allowance of 3 or four Rupees monthly, from the Customs he received a fee of half or a quarter of a Rupee for every Bond or other Deed which he wrote for the Inhabitants and he had service land, rent free, yielding from fifty to eighty Purrahs of Rice which had been, granted by the Naurway. His Office was hereditary and was coeval with that of the Narway who appointed him when he received his own.

18 The Naurway was the military chief of his District, and was bound to attend the Rajah in the field, or march wherever he was directed with all the fighting men of his District under the Desways or Heads of their respective Villages. It was also his duty in times of peace to assemble the nairs of his District every two or three years in order to exhibit in the presence of the Rajah a mock or rather real fight with the nairs of another District, for these combats never terminated without the loss of a few lives. The Naurway paid for the funeral of each Nair slain, eight to sixteen Rupees, and to each Nair wounded sixteen to Three hundred Rupees according to his rank and the nature of the wound. These combats it is said were instituted with the view of keeping up the martial spirit of the nairs. It may easily be conceived that the Naurway with such followers at his Command was sometimes tempted to rebel--but even when reduced though he was himself punished, his Office and estate were not confiscated but went to his heir.

19. The Rajah as has already been noticed besides his Revenue from the Customs, Licences, and other fluctuating sources, was the possessor of extensive Domains, of some villages he was the sole owner of the lands and also of the Desway rights-of others he was the proprietor of part or the whole of the lands while the Desway rights were still retained by the original Landlord. The revenues of the Rajahs own Villages were collected by temporary Officers appointed by him—all

appeals from the Decisions of Nerwais--and Deswais were decided by a Court or Punchayet in his presence or in that of his Minister. The Office of Minister was in some of the Rajahships claimed as the hereditary right of the particular Naurwais—and though the Rajah might appoint another person to discharge the duty, the title remained with the Naurwai.

20. The system of internal administration of which an outline has been given above was that which prevailed throughout Malabar when that Province was invaded by Hyder Alli in 1766. But as the Country could never be reduced to compleat subjection while it existed, it was destroyed and another substituted in its room resembling as nearly as the circumstances of the Country then permitted, that which was established in the other Provinces of his dominions, and though wars in other quarters compelled him to leave some of the inferior Rajahs as his agents in the management of their territories, what he left undone was compleated by his Son Tippoo Sultan, who expelled them all. The Military tenures were abolished, regular land rent founded on inspection though not on actual survey was imposed on the Country. The administration of its affairs was entrusted to Soubahdars, and Fouzdars sent from Seringapatam instead of Rajahs and Naurwais and the Nairs were overawed by a large body of Troops from Mysore stationed among them.

21. In the course of this invasion and the frequent insurrections which succeeded it, most of the Narwais were killed or put to death, and the rest either fled, or remained in concealment until the Province was ceded to the Company. Many of the Deswais or Heads of Villages who were the next class of military chiefs also perished during these disturbances, and the rest remained in their Villages either concealed or neglected. They did not abandon their Country because they were not of sufficient consequence to make their residence in their Villages be thought dangerous to the state. It was no part of the policy of the Mysore Government to employ a race of permanent District Officers, and the place of the Narwais was therefore not supplied. But fixed or hereditary Heads of Villages was an essential branch of its system-and provision was therefore made to fill up the vacancies occasioned by the removal of the Deswais.

22. As the arrangement then made remains with hardly any alteration until this day, it may be proper to enter into some explanation regarding it, after Hyder's second conquest of Malabar. Birki Shenewas Row who was left in charge of the Province in 1775/6-and who made the assessment of the land on which the present one is founded made a new division of the Country for the more easy realization of the revenue, small villages yeilding a Revene of only 10-20 or fifty Pagodas when lying contiguous were joined together so as to make a sum of two hundred Pagodas—and the whole were called a Terrah which took the name of the principal village. When a village paid Two hundred Pagodas it continued single except when a small adjacent one was added to it because it could not be conveniently joined to any other. From forty to eighty Tarrahs were formed into a Naur or District. To each Turrah a Parputti and Menwa, or Curnum was appointed and to each District a Tahsildar and two Seristadars. In each village or Desim it was ascertained who were the leading men exclusive of the former Deswais and one of them was appointed Head of the village and was called the Mookyest, the title by which he is still everywhere distinguished. There was no order from Hyder either for the appointment or exclusion of such of the Deswais as remained, but as they had long been accustmed as military chiefs to implicit obedience from the inhabitants, it was not deemed safe to employ them.

23. One, two, or three Mookyests were appointed to a village according to its size, or one only to two, or three small villages. The first duty of the Mookyest was to inspire confidence in the new Government and to invite back to their villages the Nairs who adhered to the fugitive Rajahs. He assisted in estimating the produce of land and trees on which the survey assessment was fixed. He attended the Parputte in collecting the revenue, but did not touch it himself; in all cases where any difficulty occurred in its realization or whether from the poverty of the Royet, loss of crop, or whatever other cause, his opinion was taken and generally followed. He assisted at all sales for arrears. He made all requisitions for the use of Travellers and Troops. He directed the Police, seized offenders and sent them to the Parputti-all orders from the Parputti concerning the affairs of the village were adressed to him.

24. The Mookyest for the discharge of these duties had no avowed allowance or remission of rent, his sole advantage was delay in paying his rent by which he was enabled to keep his produce and sell it when dear, and as his services were useful to the Revenue Officers, his rent or a part of it was often carried to the head of irrecoverble Balances. He was removable at pleasure but usually remained in Office during life. On his death or removal any fit person either of his own or any other family was appointed. In filling up these vacancies many of the Deswais who were originally excluded were gradually restored to the management of their Villages, so that before the end of the Mysore Government a considerable portion of them were acting as Mookyists. The Mookyist had no village servants under him He required none because the subordination introduced by the Military tenures still remaining, every person in the village was ready at his call to execute any order he might issue.

25. Under the Company's Government, the Mookyist continues on the same footing as he was under that of Mysore. He does not regularly attend the Parputti who makes the collections but he always does whenever any difficulty is apprehended and he performs all other village duties, and since the institution of the Courts of Judicature he attends at all sales of distrained property and certifies all summonses for witnesses not present. He is removable at pleasure, but the son when qualified usually succeeds the father. He has no Official allowance of any kind--but there can be no doubt that his situation enables him to delay the payment of his rent until late in the season when it is more convenient for him to discharge it. This trifling advantage, but much more the honour attached to public Office in Malabar particularly where it is in some degree hereditary, renders the situation of Mookyist desirable to every landholder. The Mookyist has no Peon or other village servant to assist him. His orders are cheerfully executed and obeyed by every inhabitant as in former times; but as this authority is founded solely on ancient custom, the exercise of it might expose him to some danger if a complaint were preferred to the Court. He is not made so useful as he ought to be. He has but little intercourse with the European authorities. His situation is too uncertain, and he is left too dependent on the Voluntary services of the Inhabitants for the discharge of his duty.

26. The business of the Village can never be properly conducted by the Parputti because his jurisdiction is too extensive and he is liable to constant removal. During the Mysore Government, he had only one Village when the Revenue exceeded

two hundred Pagodas; he could therefore enter into all the details necessary in the management of a Village, and had he been selected from among the inhabitants, and his office made permanent, he would have answered all the purposes of a Potail. He has now from ten to twenty Villages with one or two Menwas to write the accounts of them. He is more properly an assistant of the Tahsildar than a Village servant. It sometimes happens that when he is dismissed for malpractices his successor cannot find his accounts as they have either been destroyed by accident or concealed—and the loss cannot be supplied as the Revenue Establishments of Malabar are too meagre to admit of copies being kept at the cutchery of the Tahsildar or Collector.

27. The Village establishment is so inadequate to the object of its institution, that it requires a compleat revision. Under the Malabar Rajahs their village system was well enough adapted to the end of their military Government. Under the Mysore Government, there was neither time nor tranquillity sufficient to compleat a new one. But whatever we have of use was then introduced. The terror of our arms and the progress of time have established tranquillity, but we have made little improvement and have rather retrograded than advanced in those arrangements which are most essential. The approach made by the Mysore Government to a Village Establishment in the appointment of Village Parputtis, has since been rendered of no avail by reducing the number of those officers and converting them into a subordinate District Establishment. We have a superior District Establishment under Tahsildars or Serishtadars as they are called in Malabar—and a Huzzoor or Provincial one under the Collector in both of which the head Native servants are too poorly paid to expect much good from them—and with all these Establishments we have no means of obtaining and preserving correct detailed village accounts. The double District Ertablishment without a village one serves only to widen the distance between the Collector and the land holders, and to place everything respecting their real condition out of his sight. There is no Rayetwar Province in which he has so little communication with them, and none perhaps in which he ought to have so much. There is none in which the overthrow of the native Government has been more felt by the people. Revenue on a higher and Establishments as far as they are concerned on a lower scale than formerly cannot be satisfactory to any class.

28. A native Government is upheld by many powerful Interests which are almost unknown under ours—by large civil Establishments composed of the most intelligent men of the country with means of acquiring wealth which we cannot afford to allow—by a numerous race of Zemindars and Enamdars whose Estates descend unbroken in the manner of Entails to their posterity, but which we either resume or suffer to dwindle away by sub-division among the heirs—by Potails and Curnums of Villages having service lands and fees and where either of these is wanting a remission in their own or the Village rent, always beyond any allowance they receive from us; and by a large body consisting of privileged Bramins and Mussulmans and a few favoured Royets in each village holding their lands at a rate below the usual standard, which our more riged system denies. We hold out nothing to encourage any class beyond the lower ones which will always follow the impulse given by their superiors. Our Government rests almost entirely upon the single point of Military power. There is no native one which rests so exclusively upon it. Where there is no village Establishment, we have no hold upon the people, no means of acting upon them, none of establishing confidence. Our situation as foreigners renders a regular Village Establishment more important to us than to a Native Government. Our inexperience and our ignorance of the circumstances of the people make it more necessary for us to seek the aid of regular Establishments to direct the internal affairs of the country, and our security requires that we should have a body of Head men of villages interested in supporting our Dominion.

29. This reasoning is probably more applicable to Malabar than to any other Province. I would therefore propose to render the principal officers of the Huzzoor and District Cutcheries more respectable by increased allowances and to introduce a regular Village Establishment. Military service having been superseded by fixed land rents the Village system ought as much as possible to be assimilated to that of other Districts.

30. Had the Deswais remained after Hyder's conquest of the country as before, in charge of their respective Villages they would have been the natural and proper heads of them, and had they been well treated and attached to the Government by a fixed allowance they would soon have relinquished their Military habits and become useful Potails. Many of them are so now under the denomination of Mookyists; I would recommend that every Deswai now acting be confirmed in the management of his Village and every one not employed, be restored. That all the Narwais be in the same manner reinstated in the charge of their Villages. That in those Villages of which the Deswai rights belong to the Rajahs, the most intelligent of the present Mookyests, paying regard to length of service, be constituted the Heads. That the same rule be followed in the Villages where the families which held the Deswar or jelmi rights may be extinct.

That the Villages or Desims continue to remain separate as at present. That the office of Head of the Village or Mookyist be made hereditary. That an allowance be granted to the Head of the Village equal to $1\frac{1}{4}$ per cent of the land rent and Village taxes, either in land or by a remission in his rent. That one curnum be appointed to every division of territory consisting of one or more Villages yielding on an average a Revenue of 1000 Pagodas. That the Establishment of curnams be compleated by appointing in the first place such of the Menwas of the Parbuttis and Serishtadars, and such of the hereditary Putwallies of the Naurwais as are willing to act, and in the second such other persons as may be qualified, giving the preference always to natives of the country. That the office of curnam be made hereditary. That the curnams as far as practicable be appointed to those villages in which their lands or houses are situated. That an allowance be granted to the curnam equal to two-per cent of the land rent and Village Taxes of his village either in land or in a remission of rent. That a Village Peon or kolkar be appointed to every division of Territory yeilding on an average a Revenue of Pagodas 1000, whether such a Division comprize one or more Villages or one or more such Divisions be comprized in one Village That there be one at least to every Division in which there is a Curnam. That the Establishment of kolkars be composed of natives of the country by taking in the first instance such of the kolkars now employed under the Parputtis and Serishtadars as may be willing to act and filling up any deficiency that may remain by new men. That the kolkar perform all village duties under the orders of the Head of the village and the Curnam. That his office be hereditary. That he be paid an allowance equal to 3/4 per cent either

in land or money and that he be stationed as far as may be practicable either in his native village or in that where he usually resides and that the lower classes continue to discharge all those village services under the Head of the village which they are bound to do by ancient custom, and the other classes to aid him in his public duty in all cases of emergency.

31. After what has been already said it can hardly be nesessary to urge any thing more in support of the expediency of the proposed village system. But I must not conceal that some of the best informed Nairs who have long been devenue servants both under the Mysore and the Company's Government objected strongly to the Heads of Villages being hereditary and still more to the general restoration of the Nurwais and Deswais. I do not think however that their objections ought to induce any change in the proposed measure, or any delay in its execution. The objection to the office being hereditary, was the common one. That it would not be well filled because it would often fall into the hands of unfit persons—while by its being held as at present during pleasure, those who were unfit could be discharged and those best qualified appointed. This objection is applicable to every other Province as well as to Malabar, and is greatly outweighed by the advantages of hereditary succession, the confidence which it inspires, the respectability which it comunicates, and the removal of a great source of intrigue and corruption which the appointment to any office however trifling always is among Revenue servants. The objection to the general restoration of the Narwais and Deswais was, that by it they would recover their antient authority among the inhabitants, and be enabled to oppress them without the fear of complaint—and that they might even be encouraged to excite disturbances. In the early part of the Mysore Government there might have been some ground for such alarm, there is now I am convinced none. These men are in general much reduced in their circumstances—many of them are very poor. They seek only to live in tranquillity. They have no motive for wishing to raise disturbances. They could not hope for success even with their Rajahs at their head—and still less when left to themselves. The present generation is a new race, which has never been engaged in war for its Rajahs and cares very little about them. It is still respected by the people, but has lost all power of raising them against the Government. The best way of securing its attachment is by confidence and good treatment—not by fear and suspicion. The number of Narwais and Deswais now actually employed as Mookyists or heads of Villages without any bad consequence, is a sufficient proof that no danger can result from employing the rest. The Revenue servants when they objected to their restoration were not aware of the number which had already been imperceptibly restored. It appears from the accompanying Return made by the Village Parputties according to a Form which I transmitted to the Collector after leaving Malabar, that of the whole number now present in the Province the restoration of this small body so far from being in any way likely to disturb would rather tend to preserve the peace of the Country by leaving no class of men in it deprived of their ancient rights. It should be considered too that even if they are not restored they will long continue to be what they are now the real Heads of Villages; for the Mookyists do nothing without consulting them and are usually guided by their opinion when it is not contrary to such orders as they may have received. They do not even sit in their presence without leave. It is therefore on every account better for the interests of the Public Service that the real and nominal authority should be united in

the ancient chiefs of Villages—a different rule must however be followed in those Villages of which the greater part or the whole of the land has become the property of Mapillas—but of which the Deswai rights are still retaind by the ancient Bramin or Nair chief who resides in another Village. In such Villages one or two Mappilla headmen now act as Mookyists. They ought to be confirmed in the office of Heads of their respective Villages and to enjoy such allowance as may be annexed to it. The ancient chief will not reside in a Village whose population is composed entirely of Mapillas. He could therefore be of no use in office. But as his rights of Deswai are hereditary, he cannot be deprived of them. Though merely nominal he sets a high value upon them. He might therefore be suffered not only to retain them, but to resume his situation as efficient Head of the Village, whenever such a transfer should happen of the landed property from Mapillas to Hindoos as might enable him to take up his residence in it again. There are some Villages of which the land partly belongs to Mapillas and partly to Hindoos and in which both a Mapilla and Hindoo Headman preside at present over their respective casts. Where there is in such cases a hereditary Hindoo chief he should be constituted the sole chief of the village and the Mapilla Mookyist be directed to act under him. Where there is no hereditary chief remaining—The Hindoo and Mapilla Head man should be appointed Heads of their respective portions of the Village with a proportionate share of the official allowance.

32. The Desims or Villages are all single and independent of each other Their total number is 2212. Many of them are very small but on an average they are not smaller than the Mouzahs or Villages of other Provinces. It would have been more convenient for the dispatch of Public business it many of the smaller ones had been originally larger. But as their present limits have existed for ages unchanged and as two or more could not be united so as to form one without interfering with ancient rights and creating discontent it would be most advisable to let them stand as they are. The measure adopted by Hyder alli which has already been mentioned of uniting together small Villages so as to form one of two hundred Pags. Revenue was so much disliked that it was abandoned a few years afterwards, such an arrangement might no doubt be now accomplished and rendered permanent; but it would bring with it no benefit that was worth the sacrifice of any right or even of any prejudice of the people. Some Deswais have from two to fifteen or twenty Villages. They are usually situated adjoining each other and as they seldom yield altogether more revenue than one large Village they may be managed by their own Desway who ought to be appointed chief of the whole. Where any Village may be too distant from the rest for him to act as the Head of it he should be authorized to employ in that capacity an agent chosen by himself.

33. The Regulations passed in 1816 require that there should be curnams to perform particular duties. But had no such regulations been passed curnams would still have been necessary for the security of the Revenue. Without them there can be no system in revenue accounts and no information entitled to any confidence as to the resources of the country. If it is asked how the Revenue details have been conducted during the last Thirty years without them, it may be answered that the Mysoore Government in making its survey employed a vast number of Village accountants as substitutes for curnams. That from their labours the assessment which still exists and which constitutes all we know of the land Revenue was formed. That the permanent nature of landed property in

Malabar enabled this assessment to be taken for many years without inconvenience, and without alteration as the basis of the Settlement. That while improvements were making in some places the land owners in others become unable to pay their rents from the deterioration of their lands from inundations, the decay of Garden trees and other causes. That this evil is increasing every year without being seen, because the want of regular village accounts allows the Revenue servants without much fear of detection to make up the deficiency by arbitrary exactions from other land owners and that in many places the assessment has gradually become inapplicable to the condition of the land. It is only by a curnam Establisment that a Collector can learn the actual state of the country that he can save some Landholders from destruction by a timely remission of their rents and guard others from undue exactions. The number of curnams proposed will be fully adequate to the performance of every service required of them. They will have more to do than in other Districts in registerring the sales and various kinds of mortgages of lands but much less labour in accounts, because the Revenue being paid in money rents and generally paid without any balance by a very large proportion of the Land holders, the details will be much simpler and shorter than where rents are paid both in money and kind and are regulated every year by the extent of Land in Cultivation.

34. The nubmber of kolkars proposed one to every thousand Pagodas of Revenue may appear insufficient when the number of the inferior Village Servants in other Districts is adverted to. But the Customs of Malabar render the greater part of such servants unnecessary. The land owners instead of dwelling together in Villages reside on their own estates scattered at a distance from each other and often separated by hills and jungles. Their houses and crops are guarded by their servants and slaves They have indeed little to fear for the natives being chiefly engaged in agriculture are little addicted to thieving and strangrs are so different from them in language and appearance that none can pass through the country without being instantly known. The rents being fixed and in general moderate are usually paid when called for, so that it is not necessary to employ servants to make repeated demands. The great superiority of the Nambories and Nairs to the other casts and the long existence of Military tenures has established such as extraordinary degree of subordination among the different casts and of deference from all to the chief of the Village that while it remains, he hardly requires any servant as every man in the Village obeys his orders without hesitation. But at it would not be advisable under the different system now established to leave him entirely dependent on the voluntary services of the inhabitants, such an establishment of kolkars has been proposed as it is thought will be sufficient to aid him in the discharge of his ordinary duties.

35. Though the inhabitants in general still continue as usual to execute all his orders yet the fear of the courts often deters him from employing even the lower classes in carrying messages or in bringing supplies for troops and passengers and other duties which they are by Custom bound to perform. It would be proper to remove all doubt on this head by declaring that the lower classes were to discharge their Customary duties and that the other inhabitants were in cases of necessity to assist him as formerly in the Public service of the Village. As there is no cultivating in common, no rents in kind, and no emigrating of Ryots the Village service of Malabar is very trifling compared to

that of other Districts. The landowners are rarely called upon except when Troops are marching through the Country. Their assistance is then sometimes required to procure supplies or to make temporary repairs on the roads. The lower classes are Pullars, Chermars and other casts corresponding in some degree with the Dhers and Chumbars of the Carnatic. They are exempted from taxation. This exemption has probably arisen from its having been found more useful to require service, than rent. A very trifling tax upon their huts or houses would pay one or two servants in each Village who could easily perform all their duties. But as they would rather serve than pay and as the taxing them would be disliked even by the Heads of Villages they ought to be continued upon their present footing and to be made to render their customary services.

36. It has already been suggested that the Village servants should be paid in land rather than in money. Land confers so much more respectability and is regarded as so much more permanent that a much higher value is set upon it than upon a money allowance. A good deal of Land in Malabar has fallen into the hands of Government by forfeiture and other means and ought as far as possible to be allotted to the maintenance of the Village servants. It can only be partially appopriated in this way at present, because it lies in large quantities and is confined to particular villages and can only be useful to the servant when it is situated in his own village. The unappopriated part of it might be gradually sold and the price employed in the purchase of village service land, wherever it was wanted. The village servants when they do not receive land ought to be paid by a remission of rent. This would be more acceptable to them than a money allowance, both because it is more convenient and more respectable. It has also another advantage. It is not liable to be diminished by embezzlement to which all money payments particularly to so numerous a Body of Revenue servants are always more or less exposed. Where the village servant pays no rent in which he can receive a remission he must necessarily be paid in money.

37. The expence of the proposed village establishment will be as follows estimating the land rent and village Taxes at Pags. 500,000.

Heads of villages $1\frac{1}{4}$ per cent of the above sum	...	6,250.
Curnam or Menwas 2 ⅌ Ct.	...	... 10,000.
Kolkars 3/4 ⅌ Ct.	...	... 3,750.
		20,000.

These are the rates by which the whole charge of each class is calculated but as the application of them to every village would make the allowances to the Servants in some villages too high and in others too low, it would be advisable to increase the rates in the small villages, and to diminish them in the large ones in proportion to the amount of Revenue according to the accompanying scale. The rate proposed for the Heads of villages is low compared to what is usual in other Districts; but as in Malabar they have in general lands of their own sufficient for their maintenance and as they are fond of office even where it confers no advantage besides a little authority and distinction the rate will be sufficient to answer the ends of inducing them to execute cheerfully the duties assigned to them and of attaching them to the Company's Government.

38. The whole of the proposed charge will not however be an addition to the Present expence. The Parputty now called the village Establishment amounts annually to Pags. 17810-7-16.

The Proposed Village Establishment to be substituted for it is 20000- 0- 0.

The additional expence by the proposed Establishment will be 2189-37-64.

But as the reduction of the Parputti Establishment will occasion an increase of that of the Tahsildars, the actual additional Expence from the measure proposed will be about Pagodas 11,000—0—0. But were the whole sum of 20,000 Pagodas an Extra charge, it ought not to prevent the immediate appointment of a Village Establishment for without it, we can have no correct knowledge of the state of the Province and its resources, and there can neither be any efficient internal administration, nor that connection which ought to subsist between Government and the Inhabitant. I must therefore beg to recommend in the strongest manner the adoption of the measure.

39. The Huzzoor and District Establishments of Malabar are totally inadequate to the purposes of their institution and require a complete reform. The frauds in the Treasury in 1807/8 and again in 1812, and the long period they were carried on before they became known to the Collector evince a great want of proper check and arrangement. A system of Revenue accounts calculated to guard against such practices was introduced by Major Macleod, but it was unfortunately allowed to be gradually supplanted by the disjointed one which now prevails. The main defects of this system are the want of detailed accounts of the land Revenue; and the Customs, Tobacco and Salt being placed under officers independent both of the Tahsildars and the Huzzoor Sherishtadar. The Sherishtadar receives hardly any accounts from the Departments and has no control over them, and the agents entrusted with the management of them have consequently the same facility as formerly in Coimbetore of committing the greatest abuses with very little danger of discovery. It may be said that the accounts are transmitted to the Collector, and that he is himself the proper person and not the Sheristadar to control any Department. But no Collector ever was or ever can be competent to the execution of this task without the co-operation of a Sheristadar possessing under him authority over every Department in all its details. The Reform which I would recommend is therefore founded in the granting of this authority to the Sheristadar and in the providing the means of furnishing every account he may require. The Estimates of the Establishments which accompanying this report have been drawn up with a view to this object. I shall state shortly in what they differ from the present Establishments, and the causes of the difference.

40. The Village Curnums must furnish the detailed accounts of the land revenue. The District or Talook cutchery should have copies of all these accounts in the same details as the Curnums, and whenever doubts arise, they should be able to compare them on the spot with the Rayets. These Details both in their rough state and prepared according to prescribed Forms, should be transmitted to the Huzzoor Cutchery which should be composed of men accustomed to examine and check such accounts. The Curnums should be all natives of the Country. The Talook Establishments should be partly composed of strangers, because when they have not this mixture it enables them to combine with more ease in defrauding the Revenue, as is now the case. The Huzzoor Cutchery for the same reason should have still a greater proportion of foreigners. If both this and the subordinate

cutcheries were made up of Nairs they might in defiance of the utmost vigilance of the Collector embezzle the Revenue with very little fear of detection. It is not safe in any Collectorate and still less in Malabar to have only natives of it in the Collectors Cutchery but there is another reason which renders the employment of strangers absolutely necessary which is, that the Nairs though excellent Village accountants are not qualified to superintend the extensive accounts of a Collectorate. The employing of strangers must unavoidably occasion some increase of allowances. Bramins are prohibited from living in Malabar and though they are not always restrained by the prohibition, both they and every class of Hindoos in the other Provinces have such an aversion to Malabar that they will not go there if they can find service anywhere else. There are 2 Sherishtadars in the Huzzoor or Collectors Cutchery of whom the principal receives 40 and the second 30 Pagodas monthly Pay. It is proposed that 150 Pagodas monthly shall be allowed for the Sherishtadars to be divided as may be thought expedient. The present head Sherishtadar is not at all equal to the duties of the office. There are six Gomashtas and six Menwas or Curnums in the Cutchery. Of the six Gomastas two are employed as Moonshies, two write Hindowi accounts, and the remaining two with the six Curnums write only Mallialli. It is proposed to give the Collector four Moonshies and 8 Hindowis, and 2 Mallialli Gomastahs. The present record Keeper has 25 Pagodas monthly pay and usually acts as second Sherishtadar for which he is well qualified, but 12 Pagodas ⅌ month is quite enough for a Record Keeper. It is not easy to conceive how all the Gomashtas and menwas of the Cutchery are employed, for they have hardly any of the accounts which they ought to have. Their working to so little purpose proceeds undoubtedly from the want of system. The only accounts of the Land revenue kept in the Collectors Cutcherry are the Demand Collection and Balance from which the English accounts are prepared. The Cutchery accounts are merely monthly abstracts of whole Talooks transmitted by the Tahsildars. The Cutchery keeps neither Village (Gramwar) nor individual (Rayetwar) accounts without which nothing can be known of the actual state of the Revenue. The proposed Establishment will enable it to keep all these accounts.

41. The treasury Establishment is extremely defective. It consists only of 2 Gomashtas and 5 Shroffs. It is proposed that it should consist of one Cash Keeper or Treasurer, 4 Gomashtas 4 Shroffs and 4 Gollars. The Sherishtadar has no authority in the Treasury nor control over its accounts. The only account he receives is a monthly abstract of the Receipts and disbursements. He ought to receive a daily account of them specifying the different coins of which they are composed, and to have authority at all times to call for any account made out in any form he pleases, and to employ his own Gomashtas in examining or assisting to prepare the Treasury accounts whenever he thinks fit. He should in short have full control over the Treasury accounts. These accounts should be open to every servant in the Cutchery. While the transactions of the Treasury are close and the knowledge of them confined to the few persons stationed in it, and while the Sheristadar receives only monthly abstracts the Treasury servants will have it in their power to carry on a constant trade in the coins and to falsify every account.

The amount of the present Establisment is Star Pagodas	5156-0-0.
of the proposed Estalishment	7386-0-0.
The increase is ⅌ annum	2230-0-0.

But more than half of this increase arises merely from putting the Serishtadar and the Treasurer on the same allowances they have every where else.

42. The Talook or District Establishment has only 1 Seristadar and 1 Gomashta to each district. It has under it a Parputti establishment employed in the Villages, and which it has been already recommended to abolish.

43. The District Cutchery keeps no account of the land Revenue but a Village or Gramwar Demand Collection and Balance account of which it sends only an abstract to the Collectors Cutchery. It has no accounts of the coins paid by the Rayets, or of their individual Rents and Balances, or of the land cultivated, waste, deserted or confiscated. The Village Parputtis keep some of these accounts but in a very incompleat state. The proposed Establishment will keep all these accounts and send copies of them to the Collector's cutchery. It ought not like the present one to be camposed entirely of Nairs natives of the country, but of a mixture of Nairs, and strangers. Of the Two Offices of Tahsildar, and Sheristadar, if one be held by a Nair, the other should be held by a person from another Province, and of the Gomashtas one only in each District should be a Nair to write Mallialli accounts and the rest natives of other countries to write Hindowi accounts. The amount of the present Talook Establishment is Star Pags. 6465-42-24.

and of the proposed Establishment	15798- 0- 0.
The increase is ... ... Star Pagodas	9332- 2-56.

It will be seen by a reference to the Statement of Particulars that this increase is chiefly composed of the charge for the new office of Tahsildars, and of the Pay of additional Gomashtas and Peons rendered necessary by the suppression of the Parputti Establishment.

44. No augmentation of the present custom Establishment is necessary but there should be a compleat change in the manner of conducting its duties. There are seven chouckies at each of which there are stationed a Serishtadar or Karyist who acts as choukidar and one or two menwas or Curnums to keep the accounts under him. The money collected daily remains in charge of the chowkidar until the end of the month when it is transmitted with a monthly account to the Huzzoor. The District Cutchery has no authority over the chowkidar who has therefore every facility of suppressing his Receipts and falsifying his account from one end of the month to the other. The Chowkidar should like every other District servant be entirely subject to the authority of the Tahsildar. The Boxes in which he deposits his collections should have the Tahsildars seal upon them, he should transmit every day to the Tahsildar an account Particular of his receipts in Duplicate one copy to be kept in the District Cutchery and the other to be forwarded to the Huzzoor. The Box containing the collections should be sent daily to the Tahsildar unless when the sum is small, when it may be kept until a sufficient sum has been collected. He should at the end of each month furnish the Tahsildar with his monthly account in Duplicate, one copy to remain in the District and the other to be forwarded to the Collectors Cutchery. The principal Seristadar on receiving this abstract will by comparing it with the daily accounts previously received be able to detect any errors it may contain. The chowkidar notwithstanding these precautions may still commit frauds, but he will have less time and it will be much more difficult with daily than with monthly accounts, and as the Tahsildar can investigate his conduct whenever he suspects any fraud, it will be almost impossible for him to commit any without the connivance of that officer. There will besides all this be the additional check of the control of the Collector's principal Serishtadar, who has at present none over the Custom Department.

45. The same observations which have been made respecting the management of the Custom Department are equally applicable to that of the Tobacco. This Department is now independent of the authority both of the District Cutchery and the Collector's Serishtadar. It should be placed under that of both. There are only two Tobacco Stations namely Palgautcherry and Poonanee. Each of these should be under the immediate management of the Tahsildars Peshkar, instead of a Karyist; the same daily and monthly accounts should be transmitted as are prescribed for the Customs. This arrangement besides checking frauds will admit of a small reduction being made in the Establishment. The English Writers are unnecessary as their business will be done in the Collectors Cutcherry for the two Kuryists at Thirty, two Pishkars at fifteen Pagodas monthly are substituted, the present Peshkar at Palgautcherry who has not half the business of the Peshkar at Poonanee has 20 Pagodas ⅌ month, while the other has only Ten; the

charge of the present Establishment is	3,536-21-79.
and of the propsed Establishment	3,076-44-15.
The Decrease is Star Pagodas	459-22--64.

46. The Salt is another separate Department independent of the District and Huzzoor Cutcherry. There are seven Salt Stations each under a Karyist or manager and a Curnum who send monthly accounts to the Collectors Cutcherry which frequently state the names only of the Dalals or Brokers instead of the actual Buyers and sellers. The accounts can neither shew the whole of the Salt on hand, nor the quantity remaining in each Godown after part of the salt has been issued from a Godown a fresh quantity is thrown in and alternate issues and Receipts go on without its ever being emptied, when the issue is once begun from a Godown, it should be continued until it is empty before any fresh salt is thrown in. The Godowns should be placed under the Tahsildars and their Peshkars immediately in charge of them should furnish daily and monthly accounts in the same manner as has been proposed for the Customs. A trifling additional expence will be incurred, occasioned chiefly by allowing Kolkars or Peons one Pagoda instead of 2 Rupees monthly, but a considerable saving may be made in the Extra Expences of Godown Repairs and rent and cooly hire for removing salt which are much over-rated from want of sufficient check. The present charge of the Establishment is Star Pags. ... ... 3339—4—46.

The charge of the proposed Establishment is ...	1968—0— 0.
The Decrease is Star Pagodas	1371—4—46.

47. The following abstract exhibits at one view the difference between the amount of the existing and that of the proposed Establishment.

	Present Establishment.			Proposed Establishment.			Increase.			Decrease.		
Huzzoor or Collectors Cutcherry.	5156	0	0	7386	0	0	2682	0	0	452	0	0
District or Taloek Cutcherry.	6465	42	24	15798	0	0	10244	2	56	912	0	0
Village Servants ...	17810	7	16	20,000	0	0	16250	0	0	14060	7	16
Customs	1629	19	4	1779	19	4	150	0	0	...	...	...
Tobacco	3536	21	79	3076	44	15	435	19	28	894	43	12
Salt	3339	4	46	1968	0	0	990	39	0	2361	43	46
Total S. Pags. ...	37937	5	9	50,008	18	19	30752	16	4	18631	2	74
Deduct Decrease ...	...	...	...	...	...	...	18631	2	74	...	...	...
Increase ...	...	...	...	...	...	...	12071	13	10	...	...	...
Deduct Sadar Warid ...	...	...	...	...	...	...	1452	0	0	...	...	...
Net Increase ...	...	...	...	...	...	...	10619	13	10	...	...	...

The accounts of the Huzzoor Shirastadar from which the charges of the present Establishment have been copied, do not contain sadar Warid. But as an expenditure under this head certainly takes place though the Serishtadar has no Statement of it, the amount must of course be deducted in order to make the comparison correct. The actual increase of charge therefore will be Star Pagodas 10,619—1 —10. This sum is no doubt considerable, but it will render the situation of the principal native servants respectable and the Establishments efficient, which are at present totally the reverse and it will give an Establishment of fixed heriditary Village servants which at present does not exist and without which we can neither have order in the details of Revenue, nor any accurate knowledge of the actual condition of the Inhabitants.

48. During my short stay in Malabar I received many more complaints than in all the other Provinces taken together through which I have passed; this may in some measure be ascribed to the the independent character of the people; to their being more affected by the Salt monopoly than in other Districts and the Tobacco monopoly being peculiar to that coast. But it must also be admitted, that their complaints are in some instances well founded. The principal sources of them are the Tobacco and Salt monopolies and the land rent. With regard to the Tobacco the grievance complained of is merely of that general nature which must always be felt where the price of any article of general consumption is greatly enhanced by monopoly. It may also be observed that though under the Native Governments a monopoly such as the present one never was established yet the article was always subject to heavy duties, to restrictions in its sale. The Bullock men who formerly earned a livelihood by transporting it from Coimbatore are still employed, the same shopkeepers still make a profit by selling it in Retail, and though the price is much higher to the consumers, the commodity is not a necessary of life and there is no other way by which an equal revenue could be raised with equal ease to the Inhabitants.

49. With respect to the Salt, the inhabitants in general of Malabar are not more affected than those of other Provinces by the monopoly price. But the

Dealers complain of the measurement at the Depots, and the Land owners who make salt on their lands, both of the measurement and of the prohibition of the manufacture. The foreign salt has of late years almost entirely supplanted the home manufacture. It is brought from Goa and Bombay, but chiefly from Bombay. The Importers stated that the measurement which had always been unfavourable to them, had been much more so since Fusly 1223 and I thought it advisable in consequence of their representations as well as of information from other quarters to examine the measurement personally. I went for this purpose to the Salt Godowns on the Beach at Calicut and in presence of a crowd of Importers, Shopkeepers, and Revenue Servants made the measurer belonging to the Salt Department, measure Ten Parrahs, first in the way usual in receiving it from the Importers and then in that in which he issued it to the purchasers. The difference was 34 $\frac{1}{10}$ ℘ cent. But the dealers asserting that the difference was still greater and that the measurement had not been so unfavourable to them as it usually was, the operation was repeated by a Peon belonging to the customs who always attends at the measurement and who measured in the manner which he saw always practiced. The result was a difference of 49 ℘ Cent. The Importers were not yet satisfied and maintained that the difference was actually 50 ℘ Cent and that it would have been found so had the Peon been as expert as the regular measurer. Some Bunjarries who were present and had just filled their Bags with Salt to carry to Mysore requested that it might be submitted to a similar trial. The measurement was accordingly made and the difference was found to be 53 ℘ Cent. It is easy to see why the measurement is more unfavourable to the Bunjarries than to the inhabitants of Calicut; they are strangers and not so likely to be clamorous for redress.

50. The difference of measurement cannot properly be called a loss to the Importers. They are aware of the custom and as they still continue to import it is a proof that whatever the measurement may be, they receive the full price of the commodity. The loss occasioned by the measurement evidently falls upon the Revenue, the exact extent of it cannot possibly be ascertained except by getting possession of the real accounts which are probably concealed. But an Estimate of it may be formed which will probably not be far from the truth, the annual wastage is reckoned by the dealers to be not higher than 5 ℘ Cent on the foreign or than 10 ℘ Cent on the home Salt, the great difference of measurement began in Fusly 1223. Before that period the difference was about 25 ℘ Cent and was partly intended to cover an annual wastage of 20 ℘ Cent which it was supposed might take place, but which it appears never reached one quarter of that amount. By taking the excess of measurement from Fusly 1221 to 1222 at 22½ ℘ Cent and from 1223 to 1225 at 45 ℘ Cent and allowing a wastage of 10 ℘ Cent both in the foreign and home Salt, it will be found that a quantity of Salt equal to Garce 2452-76-6¼ of the value of Star Pagodas 75586-42-14 has been embezzled by the Servants of the Department in the course of five years from the beginning of Fusly 1221 to the end of Fusly 1225; this sum may at first sight appear large, but when it is considered that those are seven stations; that it is only about two thousand Pagodas a year to each, and that there is no control over them, it is in fact as little as could be expected. But it will be still more, if instead of allowing ten ℘ Cent for annual wastage the amount wastage be taken as reported by the Collector to the Board of Revenue at 573 Garce. The total sum instead of Pagodas 75586-42-14 inserted in the accompanying Statement No. 4 will then be Pagodas 92500-10-71 as follows. Total embezzlement according to the Statement No. 4 Star Pagodas 75586-42-14,

Wastage allowed per Statement Garce 1166-179-8¼.
Wastage per Collectors Report ... 573. 0-0.
Excess of Wastage per Statement Garce 593-179-8¼. at
28½ Pagodas ... ... 16,913-13-60.

Star Pags. 92,500-10-74

51. All the Items in the Statement are taken from the Native Accounts of the Collector's Cutcherry excepting those of excess of measurement which as already mentioned are calculated from the trials made at the Godowns. The Cutcherry Accounts as will be seen from the Statement, shew an excess of measurement during the years 1221—1222 and 1223 of Garce 379-51-8¼ but none during the two following years when it was certainly higher than at any former period and they also shew a wastage, but only for 1221 of one Garce and eighty Merkals that there was an annual wastage cannot be doubted, but whether the whole was 573 Garce as reported by the Collector, or more or less is very uncertain. Whatever it was, its omission in the Cutcherry Accounts, evinces how little they are to be depended upon.

52. The loss from the surplus measurement of the Salt not being brought to Account is not the only one which Government suffers. It loses also from paying more than the actual purchase price; the foreign Salt as shewn in the accompanying Statement is purchased from the Importers by Dalals or Brokers at from 27 to 30 Rupees ℘ Garce and sold to Government at from 36 to 48 Rupees ℘ Garce. The Importer sells his Salt readily at 27 to 30 Rupees, but as he is anxious to get away he wants ready money which the Broker gives him. The Broker however never takes charge of the Salt. It lies on the ground for some days or weeks until the Collector's Servants are ready to receive it. The Broker then sees it measured by the Collector's Measurer and deposited in the Public Godown in presence of an Agent of the owner, who is liable for all wastage while lying on the ground previous to its receipt by the Salt Servants. From this date, the wastage is borne by Government, the Broker is exposed to no risk whatever, he gets the Collector's receipt for the whole quantity delivered into the Godown which is paid a few months afterwards and he thus gets a profit of 20 or 30 ℘ Cent merely for his paying ready money which might easily have been done from the Collector's Treasury and the difference of price thereby saved. The whole quantity of foreign Salt received in five years from 1221 to 1225-was Garce 8,134-329-4 for which the price paid per the Cutcherry accounts was Rupees 3,29,532-3-72.
The price to the Importer's estimated from the reports of such of them as were present was Rupees 2,24,171—10—38.
The difference between these prices or the loss sustained by Government is Rupees 1,05,360-6-22 or S.Ps. 30,102-43-63¼.
If to this sum of Star Pagodas 30,102—43—63
we add the surplus measurement not accounted for 75,586--42--14.
The amount which Government ought to have received above its actual Receipts for five years 1,05,689—40—77
or Annually S. Pags. 21,137—44—15

This result it is true is not drawn altogether from actual accounts, but partly from estimates of surplus measurement and wastage and prices paid to the Importers by the Brokers. But these estimates are I believe rather under rated than otherwise; a clear proof that they are not over rated is that the Dealers are willing for ready money to deliver the Salt at the estimated price and measurement, eight or ten Importers and Brokers made this offer to me when at Calicut and I think it quite possible that an agreement might be made with them on terms still more favourable.

53. A rigid investigation properly conducted would shew to whose use the surplus Salt has been appropriated. There can be little doubt, but that it went partly to the Servants in charge of the Godowns and partly to the Head Serishtadar previous to Fusly 1223; but from that period, it has I believe gone chiefly to a person named Bisram Sing not in the Service of Government. This man who had been for some years settled as a trader of Palgautcherry was employed by the Collector on the discovery of the defalcations in the Treasury in 1223 in investigating the embezzlements of the Serishtadar and Treasurer and recovering the amount and his services were found so useful on this occasion that he has ever since though without any Official situation been permitted to have the principal direction of the Revenue affairs of the Province. Every office is held by men on whom he thinks he can depend; the Salt at Calicut was in 1223 placed under Soor Narrayen Bhut, one of his dependants, but in 1225 he got this man transferred to the charge of the Tobacco at Poonanee and his own Domestic servant Ram Kishnen appointed to succeed him. He got the Treasury placed under the present Shroff Akki Shitti who of course attends to all his orders. The key of the Treasury Chest is kept by the Shroff, but that of the apartment in which it is deposited is kept by Bisramsing. No issues or Receipts can take place without his notice. He has a room in the Treasury where he sits and where he keeps a Box with his private Cash for his commercial dealings, but it is evident that from his connection with the Shroff he may easily take loans privately from the Treasury and issue them publickly from his Box. Several of the Brokers who sell the foreign Salt to Government are either his Agents or Partners. It is therefore a great convenience to him, though he ultimately replaces the amount to be able to draw the purchase money from the Treasury. Before he came to be employed by the Collector he was a petty trader worth about five or six thousand Rupees. He is now supposed to be worth from two to three lacs. His influence has been such that he may without difficulty have acquired a sum equal to this from the Salt, Tobacco and other sources without any embezzlement in the Treasury. But a Treasury in which a merchant has so compleatly established himself can never be safe. All the Collectors principal servants having been more or less concerned in the embezzlements of Fusly 1222 and his having none in whom he could place confidence his availing himself at the time of the services of Bisramsing was perhaps unavoidable; but they ought to have been dispensed with long ago; the present Serishtadar is utterly unfit for his situation. He was brought forward by Bisramsing solely on account of his being a quiet tractable man. The Office ought to be filled by one or rather by two able men, not Natives of Malabar.

54. The Salt of Malabar is not made from sea water on the Beach, but is manufactured on Salt marshy lands unfit for Cultivation or on lands which though formerly Cultivated have been found more productive converted into Salt pans.

These lands are scattered in small portions over the Country near the sea and belong to a great number of different individuals who have always complained of the measurement, but have of late complained more loudly of their having been prohibited from manufacturing salt, by which means their lands are rendered useless as they will yield no other produce. The difficulty of preventing clandestine sale of Salt when it is made at many hundred different places has led to this prohibition. The foreign Salt from being imported at only a few stations is so much less exposed to this evil that it is taken in preference to the home and has almost entirely supplanted it; the mere convenience of the Revenue ought not surely to subject the land owners to so great a hardship as that of the loss of the whole produce of their land, neither ought they to be permitted to extend the manufacture beyond its former limit, because such an extension joined to the high price might so much increase clandestine sales as to occasion a serious loss to the Revenue: an arrangement might I think be made by which sufficient security might be afforded to the Revenue without injustice to the Landholders. The manufactre of Salt should be permitted on all lands appropriated to this purpose before the monopoly and also on all such Lands as may have been converted to this use in consequence of Cowles from the Collector; on all other Lands it should cease. The average quantity manufactured on the Old Lands by the respective owners previous to the Monopoly and on the new lands subsequently should be ascertained and adopted as the quantity to be annually received from them by the Salt Department. The excess of the Demand above this quantity should be supplied by foreign Salt. It will be impossible among so great a number of petty manufacturers as are in Malabar to prevent fraud, but with a proper Establishment of District and Village servants it may be kept within bounds. The quantity carried privately to their own houses or sold to their neighbours by the manufacturers will probably never be less than a fourth or a fifth of the whole, but this ought not to be deemed a sufficient reason for putting a stop to the manufacture and preventing a great body of proprietors from deriving any return from their Lands. To save the loss is not great, as only a very small portion of their land is employed in this way, but to numbers it is very distressing, as it is principally by proprietors who have very little land that the manufacture is carried on and among all the discontent is very great. Even if an increase of Revenue were the only point deserving of consideration it is not very certain that anything would be gained by the compleat substitution of Foreign for home salt. There would be some increase of the Salt Revenue, but this would probably be counterbalanced by a gradual decrease of land revenue in consequence of the diminished profits of the owners of the Salt lands rendering them less able to discharge their rents. The fact of a Salt Revenue greater than that of Malabar being realized in Canara without any importation is sufficient to prove that it is not absolutely necessary even for the sake of Revenue to suppress the home manufacture. The following abstract exhibits in round numbers the quantities of Malabar and Foreign Salt purchased for the monopoly during five years from Fusly 1221 to 1225.

			Malabar.	Foreign.
Fusly	1221	Garce	385	1514.
	1222	... ...	2517	1177.
	1223	... ...	219	1734.
	1224	... ...	352	1662.
	1225	... ...	76	2045.

55. The next great subject of Complaint in Malabar is the assessment of Gardens and rice Lands. By this is not meant any general inequality of assessment, but the continuance of the original assessment on Gardens and Rice Lands which have been so much deteriorated from various causes, that the produce is no longer equal to the discharge of the rent; some lands are swept away by mountain torrents, or by rivers, some are overflowed by the sea and rendered unproductive for several years, or for ever where the owner has not the means of repairing the damage. Some are left uncultivated either from their being over assessed or from the inability of the proprietors and Gardens have gone to decay without new ones having been planted to supply their place, or if planted without their having yet become productive. Where a Garden yields nothing, a remission of the whole rent should be made. Where young Trees are coming forward, no rent should be demanded until they are productive. Where Rice Land has been destroyed, the rent should be given up. Where Rice land lies waste from the poverty of the owner, if a remission of rent for a few years is likely to enable him to Cultivate the land, it should be allowed on his giving security for the payment of the full rent after the expiration of that period. If it be waste from over assessment, the rent should be lowered. If from its remote situation and the want of Cultivators, the whole rent should be remitted. The investigation of these details if made annually would occupy but little time and would not only secure the Revenue, but obviate in a great measure the necessity of selling land for arrear.

56. The assessment of Malabar is in general very moderate, but were it lowered one half, failures would still be frequent. They must always be expected among such a body as forty thousand petty Landholders, a considerable share of whom are little above the Rank of Common Cultivators. Government receives from them so great a portion of the produce of the soil as Revenue that it ought to act rather as an indulgent Landlord than as a rigid Creditor. The little estates of these men ought not always to be sold merely because it offers the readiest way of recovering their balances. They should be sold only when after granting the owners every reasonable indulgence as to time, allowing them an abatement of assessment for a term of years in order that they may bring their Lands into good condition, there is no hope of their ever being able to pay their rent. The power of selling should exist as a check over fraudulent Defaulters but with good management it will rarely be necessary to exercise it. There were few or no sales before 1225, but the Ryots have now been called upon for their accumulated Balances from Fusly 1221 to 1225 inclusive and the lands of those who could not pay them have been sold. The amount of these Balances is trifling, but as the number of individuals who suffer is considerable, as the Lands are sold for much less than the proprietors paid for them and in some cases probably for less than might have been got and as the sale of lands for arrears of Revenue was formerly unknown in Malabar, the practice of it now so generally introduced is viewed with a good deal of dissatisfaction by all classes of Land-holders. The Principal Serishtadars had not the accounts of these sales, but I found the accounts of two Talooks with the Talook Serishtadars. From these accounts it appears that in 29 Villages Balances against 86 Land-holders amounting to ... Rupees 1970—3—56 were discharged in the following manner viz.

By the sale of personal effects	99—3—92¾
of 42 Rice fields	958—1—42¼
of 94 Gardens	912—2—21½
	Rupees 1970—3—56

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and that the Rice fields were purchased by the late owners for Rupees 4153-3 or more than four times the amount of what they have now been sold for.

57. The Balances of 1226 are more considerable than in former years and they will go on accumulating and augmenting the discontent of the Inhabitants while the present system of attempting to realize them solely by the sale of the Land is persevered in. The fear of being obliged to part with their Lands has induced the proprietors for some years to continue paying the rent of Lands which no longer yielded an adequate produce. Some have now exhausted their means and cannot pay and more will be in the same situation the next and every following year; other remedies than the sale of the land must be resorted to. This remedy may be a very proper one among Zemindaries and great Estates, but it is a very bad one among innumerable small proprietors as in Malabar, where the Landowner and the cultivator are very commmonly united in the same person. The same means should be adopted both for the security of the Land owner and of the Revenue, as in a well regulated Ryotwari district, no demand should be made for unproductive Lands; a reasonable allowance should be occasionally made to the poorer classes for losses. No Balance should be kept hanging over and distressing them for years. Every balance outstanding at the end of the year, should within three or at most four months from that date be either realized or remitted. The diminution of Revenue which would immediately ensue from lowering the rent, where the assessment is too high, and remitting it altogether where the Land is unproductive, is estimated at Ten thousand Pagodas; much of this loss however would not be permanent, because as it is owing to the poverty of the owners to the Lands lying in remote situations where there is a scarcity of Cultivators, it would be gradually lessened as the improvement of the circumstances of the Inhabitants again brought the Lands into Cultivation. It would not be advisable to attempt to make up the deficiency by an equalization of the land assessment because though there are inequalities, they are not of such magnitude, as to require a new assessment, and because such a measure would be extremely unpopular in the country. But there is another mode sanctioned by ancient custom, by which the Revenue might easily be made up, namely by assessing new Gardens on their becoming productive. It was the universal practice under the Government of the Rajahs to inspect all Gardens once in every twelve years, and to alter the rent of them according as the produce had declined by the loss of old trees, or augmented by the planting of new ones. The Rajahs adopted it in their own domains and enforced it whenever called upon among the Land holders and their Tenants. Its origin is of very ancient date and is said to have been coeval with the establishment of the ancestors of the present race of Rajahs, and the custom itself was kept up until the transfer of the Country to the British Government. The period of twelve years was no doubt chosen as that which gave the young Garden time to come to maturity before the Land owner could demand the increased rent from the Tenant and as that in which the old Garden could not suffer much decay before the Tenant was entitled to demand an abatement of rent. The periodical raising and lowering the assessment of Gardens ought to be revived and continued, some objections would be made by those who have made new Gardens where none existed before, but these would be easily over ruled by the General sense of the Country in favor of the ancient practice. The assessment by which the Revenue always has been and is now collected is founded upon the principle of all Garden Trees being taxed while productive. Nearly one third of the land revenue arises

from fruit Trees, but as the rent of a Garden must necessarily be remitted as the Trees decay, it seems but fair that new Trees should be taxed on becoming productive according to the custom of the country; unless this rule be observed it will be the interest of a great number of the owners of Gardens to let them go to decay and make new ones on land which pays very little rent. If they have not already done this, it is because they had no assurance that either the new or the old Garden would be exempted from taxation. It is supposed that the increase of Revenue which would be derived from assessing the new Trees would amount to about Twenty thousand Pagodas.

58. There does not seem to be any sufficient reason for exempting the Pepper Vine from Taxation. It may be said that it encourages the Land owners to grow more and enables them to furnish it on cheaper Terms for the Europe market, that a greater quantity is in consequence exported and that the customs on this Extra quantity will probably compensate for the loss of rent. It is not said that the former tax discouraged the production of the article after Tippoo had ordered most of the pepper vines to be destroyed, they were again planted in spite of that Tax; and continued to increase. The tax therefore viewed merely as it affected the land owners did not require to be abolished though some abatement might have been proper. It is for Government to determine whether any additional advantages have resulted from the measure to the Trade or the customs to make amends for the sacrifice of an annual Revenue of 30,000 Pagodas.

59. Before concluding this long Report, I must again take the liberty of earnestly recommending the introduction of the proposed village system as absolutely necessary to the establishing of a connection between Government and the people and the adoption of the Establishments proposed for the different departments under the Collector, as without them he can neither know the actual condition of the inhabitants, nor protect them from unauthorized exactions, or the Revenue from embezzlement.

I have the honour to be,
Sir,
Your most obedient servant,

(signed) THOS. MUNRO,
1st Commissioner.

(A true Copy)

H. CHAMIER,
for *Deputy Secretary.*

Compd. W. G.

Statement shewing the number of the Ancient Hereditary Deswais and other Heads of Villages now acting as Mookyists or Heads

Districts.	Villages in which the Official rights of the head of the Village are vested in Deswais.											
	Number of Villages in which the Official rights of the Head of the Village are vested in one or more persons in each Village.								Grand Total of Columns 2 and 5.		Particulars of Col. 10.	
	Villages in which the rights of head of the Village are vested in one person in each.		Villages in which the rights of the Head of the Village are vested in two or more persons.									
			Villages in which the rights of Head of the Village belong to persons of the same cast.		Villages in which the Official rights are vested in persons of different Casts.		Total of Columns 3 and 4.				Number of Deswais or ancient Heads of the Village now acting as Mookoyestans or Heads of the Village.	Number of Deswais not now employed as Mookoyestans or Heads of the Village.
1	2		3		4		5		6		10	11	12
	Villages.	Persons.	Villages.	Persons.	Villages.	Persons.	Villages.	Persons	Villages.	Persons.			
1. Calicut ...	63	63	...	...	...	...	...	...	63	63	63	6	57
2. Koorumbnaud ...	54	54	1	2	1	2	2	4	56	58	59	42	17
3. Yernaud ...	75	75	9	23	11	30	20	53	95	128	129	1	128
4. Seenaud ...	43	43	19	47	9	42	28	89	71	132	137	...	137
5. Bettadnaud and Parrupnaud.	84	84	10	21	2	4	12	25	96	109	116	7	109
6. Savackaud ...	109	109	88	234	10	29	98	263	207	372	408	34	369
7. Wullavanaud ...	69	69	46	120	19	55	65	175	134	244	259	...	259
8. Nedunganaud ...	60	60	20	49	7	16	27	65	87	125	129	13	116
9. Paulcaud ...	37	37	1	2	5	12	6	14	43	51	52	1	51
10. Temmilpoor ...	28	28	9	20	14	33	23	53	51	81	81	5	76
11. Bynaud ...	41	41	10	25	1	2	11	27	52	68	69	48	21
12. Cherkul and Cunnoor ...	...	...	...	...	...	...	...	...	...	...	...	...	...
13. Kavoy ...	19	19	...	...	...	...	...	...	19	19	26	2	24
14. Koatiem ...	48	48	..	...	...	...	...	...	48	48	92	41	32
15. Rendturyervoynaud ...	19	19	9	29	3	9	12	38	31	57	73	12	46
16. Cudthnaud ...	24	24	...	...	...	...	...	...	24	24	58	17	17
Total ...	773	773	222	572	82	234	304	806	1,077	1,579	1,679	229	1450

Villages in which the Official rights of more than one Village are vested in one person.									
Villages in which the Official rights of from two or twenty are vested in one person.		Villages in which the Official rights of the Head of the Village of two or more Villages are vested jointly in two or more persons.		Total Columns 7 and 8.		Grand Total of Columns 6 and 9.			
7		8		9					
Villages.	Persons.	Villages.	Persons.						
...	...	...	...	...	...	63	63		
2	1	...	...	2	1	58	59		
2	1	...	...	2	1	97	129		
6	3	5	2	11	5	82	137		
11	5	3	2	14	7	110	116		
17	7	11	24	28	31	235	403		
13	6	...	...	13	6	152	259		
11	4	...	...	11	4	98	129		
2	1	...	...	2	1	45	52		
...	...	...	...	...	...	51	81		
2	1	...	...	2	1	54	69		
...	...	...	...	...	...	...	...		
26	4	8	3	34	7	53	26		
92	25	...	...	92	25	140	73		
2	1	...	...	2	1	33	58		
53	7	8	3	61	10	85	34		
244	66	35	34	279	100	1,356	1,679		

of Villages and the number not employed in the Province of

Districts.	Villages in which the Official rights of the Head of the Village are vested in Jenmees or Jelmiwars.				Villages of the Rajahs		
	Villages in which the Official rights are vested in one person in each Village.		Particulars of Col. 13.		Villages in which the Official rights are vested in the Rajahs.	Villages in which the Official rights are vested in Jelmiwars under the Rajahs	
			Number of Jelmiwars or ancient heads of the Village now acting as Mookyists or Heads of the Village.	Number of Jelmiwars not now acting as heads of the Village.			
	13		14	15	16	17	
1. Calicut ...	4	4	1	3	10	38	48
2. Koorumbnaud ...	39	39	31	8	35	50	50
3. Yernaud ...	...	...	...	...	4	1	1
4. Seenaud ...	...	...	...	...	14	2	2
5. Bettudnaud and Purrupnaud. ...	...	...	...	...	19	...	...
6. Savackaud ...	...	...	...	...	...	37	33
7. Wallavanaud ...	...	...	...	...	1	16	16
8. Nedungansud ...	...	...	...	...	3	2	2
9. Paulcaud ...	...	...	...	...	7	25	60
10. Temmilpoor ...	...	...	...	...	...	...	...
11. Bynaud ...	...	...	...	...	4	4	4
12. Cherkul and Cunnoor ...	...	...	...	...	1	54	94
13. Kavoy ...	...	...	...	...	...	19	19
14. Kostiem ...	...	...	...	...	...	14	14
15. Rendturyervoynaud ...	...	...	...	...	...	...	...
16. Codthnaud ...	1	1	...	1	1	3	4
Total ...	44	44	32	12	99	265	352

18

Malabar.

Domains in which the Official rights of Heads of the Village are vested in the Rajahs or persons under him.								
Villages in which the Official rights are vested in the Pagodas.						Particulars.		
Villages in which the Official rights are vested in the Pagodas.	Villages in which the Official rights are vested in Jelmiwars under the Pagodas.	Total Columns 18 and 19.			Grand Total of Columns 16, 17 and 20.	Number of Jelmiwars or ancient Head of Villages now acting as Heads or Mookyists.	Number of Jelmiwars or ancient heads of the Villages not now acting as Mookyists or Heads of the Village.	
18	19	20			21	22	23	
...	...	...	...	...	48	48	30	18
...	...	...	...	...	85	50	32	18
...	...	...	...	...	5	1	...	1
...	...	...	...	...	16	2	2	...
...	...	...	...	...	19	...	...	...
3	...	...	3	...	40	38	8	30
...	...	...	...	...	17	16	...	16
...	...	...	...	...	5	2	...	2
...	...	...	...	...	32	60	24	36
...	...	...	...	...	...	...	...	...
...	...	...	...	...	8	4	4	...
9	28	52	37	52	92	146	86	60
...	...	...	...	...	19	19	8	11
...	...	...	...	...	14	14	4	10
...	...	...	...	...	...	...	...	...
...	...	...	...	...	4	4	3	1
12	28	52	40	52	404	404	201	203

Districts.	Villages belonging to the Districts of the Naurwais in which the Official rights of the Head of the Village belong to the Naurwais or persons under them.					Villages belonging to Pagodas in which the Official rights of Head of the Village are vested in the Pagodar or in Jelmiwars.										
	Villages in which the Official rights of Head of the Village are vested in Naurwais.	Villages in which the Official rights of Head of the Village are vested in Jelmiwars.	Total.	Particulars of Column 26.		Villages in which the Official rights of Head of the Village are vested in the Pagoda.	Villages in which the Official rights of Head of the Village are vested in Jelmiwars.	Total Columns of 29 and 30.	Particulars of Column 31.		Villages in which there are no Deswais or ancient Heads of the Village.	Grand Total of Columns 10, 13, 21, 23, 31 and 34.	Particulars of Column 35.		Number of Hoblies.	Bariz or Rent for Fusly 1225.
				Number of Naurwais and Jelmiwars acting at present as Mookyusts or Heads of the Village.	Number of Naurwais and Jelmiwars not now employed as Mookyusts or Heads of Villages.				Number of Jelmiwars or ancient Heads of the Village now acting as Mookyusts or Heads of the Village.	Number of Jelmiwars or ancient Heads of the Village not now employed as Mookyusts or Heads of the Village.			Number of ancient Heads of the Village now acting as Mookyusts or Heads of the Village.	Number of ancient Heads of the Village not now employed as Heads of the Village.		
	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
1. Calicut ...	...	9	12	9	12	6	6	...	...	...	1	125	127	43	84	12
2. Koorumbnaud ...	15	34	34	49	34	21	13	...	...	...	30	261	182	126	56	12
3. Yernaud ...	5	6	13	11	13	3	10	1	...	...	2	116	143	4	139	10
4. Seenaud ...	5	8	11	13	11	7	4	...	...	...	..	111	150	9	141	11
5. Bettednaud and Purrapnaud.	...	...	...	...	...	...	...	10	...	...	...	139	116	7	109	14
6. Savackaud ...	1	17	17	18	17	1	16	6	3	4	9	4	4	...	3	305	462	47	415	14
7. Wallavanaud ...	1	14	16	15	16	...	16	...	...	...	...	...	...	...	...	184	282	...	282	15
8. Nedunganaud ...	4	10	10	14	10	...	10	...	...	...	...	...	...	...	2	119	141	18	123	14
9. Paulcaud ...	2	11	22	13	22	5	17	...	...	...	...	...	...	...	...	90	134	30	104	12
10. Temmilpoor ...	4	4	9	8	9	...	9	...	...	...	...	...	...	...	...	59	90	5	85	11
11. Bynaud ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	62	73	52	21	11
12. Cherkul and Cannoor ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	92	146	86	60	10
13. Kavoy ...	23	43	43	66	43	22	21	...	...	...	...	...	...	...	...	138	88	32	56	8
14. Koatiem ...	1	14	14	15	14	5	9	...	...	...	...	...	...	...	...	139	101	50	51	12
15. Rendturyervoynaud ...	...	57	46	57	46	24	22	...	...	...	...	...	...	...	...	90	104	36	68	9
16. Cadthnaud ...	19	43	44	62	44	26	18	...	...	...	...	...	...	...	...	152	83	46	37	12
Total ...	80	270	291	350	291	139	171	17	3	4	20	4	4	...	38	2212	2422	536	1886	187

	S.Ps.	Fs.	C.	Shares
	32923	1	23	6
	40300	7	36	4
	31403	1	57	2¾
	31865	19	43	3
	32781	5	65	1
	56279	37	1	3½
	36056	27	71	1½
	35971	5	53	4
	40371	20	39	5½
	33240	23	53	6¼
	9056	40	1	3
	26905	43	40	2
	22441	39	77	6½
	9374	40	53	3½
	22589	14	26	1½
	32779	22	...	1
	495338	35	10	6

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
First Commissioner.

(A true Copy)

H. CHAMIER,
For *Dy. Secretary.*

Comparative Statement of the Collector of Malabar Establishments for Fusly 1226 and those proposed for Fusly 1227.

Description.	Establishment for Fusly 1226.							Establishment for Fusly 1227.							Increase.						Decrease.						Net increase per year.			Net decrease per year.			Remarks.
	Per month.				Per year.			Per month.				Per year.			Per month.			Per year.			Per month.			Per year.									
	No.	S. Pags.	r.	c.	S. Pags.	r.	c.	No.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	
Huzzoor servants.																																	
Serishtadars ..	2	70	..	...	840	...	...	2	150	...	...	1800	..	...	80	...	...	960	...	...	...	...	...	...	...	...							
Moonshies ..	...	...	..	..	...	...	..	4	37	.	...	444	...	...	37	...	...	444	...	...	...	...	...	...	...	...							
Goomastahs ...	6	54	..	...	648	..	...	10	64	..	.	768	...	...	10	...	...	120	...	...	...	...	...	...	...	...							
Menvah or Curnam ...	6	18	...	..	216	...	...	...	...	.	...	...	...	..	...	...	...	...	...	...	18	...	...	216	...	.							
English Writers ...	9	132	30	..	1592	...	...	11	132	..		1584	...	..	...	...	...	...	...	...	...	30	...	8	...	...							
Record keepers ...	1	25	.	...	300	...	...	1	12	...	...	144	...	...	...	..	..	...	...	...	13	..	...	156	..	...							
Dufterbunds ...	...	...	..	...	...	...	...	1	3	...	...	36	...	...	3	...	...	36	...	...	...	.	...	...	.	..							
Peons ...	45	76	...	...	912	...	...	45	76	...	...	912	...	...	...	...	...	...	...	...	...	..	..	...	..	..							
Rucktawan ...	...	...	..	...	...	...	...	1	1	...	...	12	..	...	1	...	...	12	...	...	...	..	.	...	...	..							
Mussaljies ...	1	1	..	...	12	...	...	2	3	...	.	36	..	..	2	...	...	24	...	...	...	...	...	...	...	..							
Sweepers ...	...	...	...	...	...	...	...	2	1	22	40	18	...	...	1	22	40	18	...	...	...	..	..	...	..	...							
Mootchy ...	1	...	..	...	...	...	...	1	3	.	...	36	..	...	3	...	...	36	...	...	...	...	...	...	...	...							
Total ...	71	376	30	...	4520	...	...	80	482	22	40	5790	...	...	137	22	40	1650	..	..	31	30	...	380	...	...	...	..	..	...	.	..	
Treasury servants.																																	
Cash keeper ...	...	...	...	...	...	..	...	1	20	...	...	240	..	...	20	...	...	240	...	..	...	...	...	...	.	...							
Moossuddies & Goomastahs	2	15	...	...	180	...	...	4	28	...	.	336	...	...	13	...	...	156	...	..	...	..	...	...	..	...							
Shroffs ..	5	38	...	...	456	...	...	4	32	...	.	384	..	...	...	...	...	...	...	...	6	..	...	72	...	...							
Gollers ...	...	...	...	...	...	...	..	4	12	...		144	..	...	12	...	...	144	...	...	...	...	...	...	...	..							
Mussaljies ...	...	...	...	...	...	..	...	1	1	.	...	12	..	...	1	...	...	12	...	...	...	.	...	...	..	...							
Total ...	7	53	..	...	636	...	...	14	92	..	.	1116	..	..	46	..	..	552	...	..	6	.	.	72	...	...	...	..	..	...		.	
Total Huzzoor and Treasury	78	429	30	...	5156	...	...	94	575	22	40	6906	..	..	183	22	40	2202	...	.	37	30	.	452	...	...							
Saderwarid ...	...	...	...	...	...	...	...	...	40		..	480	..	..	40	...	..	480	...	.	...	..	.	...	...	...							
Grand Total ...	78	429	30	...	5156	...	...	94	615	22	40	7386	.	...	223	22	40	2682	...	..	37	30	.	452	...	...	2280	..	.	...	.	.	
Talook servants.																																	
Tahsildars ...	...	...	...	...	...	...	...	15	420	.		5040	.	...	420	...	...	5040	...	...	...	...	...	...	...	...							
Peshkars ...	...	...	..	...	...	...	..	12	60	...	...	720	..	...	60	..	...	720	...	...	..	...	..	...	...	...							
Seristadars ...	17	228	...	...	2736	...	..	14	164	...	..	1968	..	...	...	...	...	..	...	...	64	...	..	768	...	..							
Goomastahs ...	17	85	...	...	1020	...	...	43	173	..	...	2076	..	...	88	..	..	1056	.	...	...	...	.	...	...	...							
Moonshies ...	...	...	...	.	...	...	..	14	42	.	..	504	..	...	42	.	...	504	...	..	...	...	.	...	...	...							
Shroffs ...	17	52	...	...	624	...	...	15	42	...	..	504	..	..	...	...	...	...	...	...	10	...	...	120	...	...							
Gollers ...	...	...	...	..	...	...	...	14	21	...	...	252	..	...	21	...	...	252	...	...	...	..	...	...	...	...							
Mahatady Duffadar and Peons.	124	156	37	22	1881	42	24	304	318	...	...	3816	.	...	161	7	58	1934	2	56	...	...	...	...	...	...							
Mussaljies ...	17	17	...	...	204	...	...	15	15	...	..	180	...	..	...	...	...	...	.	...	2	...	.	24	...	...							
Sweepers ...	...	...	...	...	...	...	...	14	7	...	..	84	...	...	7	.	.	84	...	...	...	...	...	...	...	...							
Saderwarid ...	...	...	..	...	...	...	...	..	54	22	40	654	...	...	54	22	40	654	...	...	...	...	...	...	...	...							
Total ...	192	538	37	22	6465	42	24	460	1316	22	40	15798	.	..	853	30	18	10244	2	56	76	...	..	912	.	...	9332	2	56	...	..	..	
Village servants.																																	
Purbullegars or Monegars.	165	576	2	42	6912	30	24	...	...	...	...	...	.	...	...	...	...	...	.	...	576	2	42	6912	30	24							
Menvah or Curnams ...	187	430	28	57	5167	29	44	...	...	...	...	...	..	...	...	...	.	...	...	...	430	28	57	5167	29	44							
Kolkars ...	541	177	21	69	5729	37	28	...	312	22	40	3750	..	...	...	...	...	...	...	...	164	44	29	1979	37	28							
Potails ..	...	...	...	..	...	..	..	...	520	37	40	6250	.	...	520	37	40	6250	...	...	...	...	..	...	...	...							
Curnams ...	...	...	..	...	...	...	..	...	833	15	...	10000	..	...	833	15	...	10000	...	...	...	...	...	...	...	...							
Total ...	893	1434	8	8	17810	7	16	...	1666	30	...	20000	..	...	1354	7	40	16250	...	...	1171	30	48	14060	7	16	2189	37	64	...	...	..	

Comparative Statement of the Collector of Malabar Establishments for Fusly 1226 and those proposed for Fusly 1227.—(*Continued*).

Description.	Establishment for Fusly 1226. Per month.				Establishment for Fusly 1226. Per year.			Establishment for Fusly 1227. Per month.				Establishment for Fusly 1227. Per year.			Increase. Per month.			Increase. Per year.			Decrease. Per month.			Decrease. Per year.			Net increase per year.			Net decrease per year.			Remarks.
	No.	S. Pags.	r.	c.	S. Pags.	r.	c.	No.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	S. Pags.	r.	c.	
Sawyer or Custom servants.																																		
Serishtadars ...	3	12	38	46	154	12	72	3	12	38	46	154	12	72	...	...	...	...	...	...	...	...	...	...	...	...								
Goomastahs ...	4	12	8	23	146	9	36	4	12	8	23	146	9	36	...	...	...	...	...	...	...	...	...	...	...	...								
Careyastah or Choukedar.	6	11	...	65	132	9	60	6	11	..	65	132	9	60	...	...	...	...	...	...	...	...	...	...	...	...								
Menvah or Curnams ...	14	27	34	8	333	4	16	14	27	34	8	333	4	16	...	...	...	...	...	...	...	...	...	...	...	...								
Shroffs ...	1	2	1	67	24	22	4	1	2	1	67	24	22	4	...	...	...	...	...	...	...	...	...	...	...	...								
Mookakar or Gollers ...	1	1	19	23	17	6	36	1	1	19	23	17	6	36	...	...	...	...	...	...	...	...	...	...	...	...								
Haveldar ...	3	5	6	35	61	32	20	3	5	6	35	61	32	20	...	...	...	...	...	...	...	...	...	...	...	...								
Sepoys ...	22	29	28	37	355	26	44	22	29	28	37	355	26	44	...	...	...	...	...	...	...	...	...	...	...	...								
Kolkar ...	39	33	32	43	404	30	36	39	33	42	43	404	30	36	...	...	...	...	...	...	...	...	...	...	...	...								
Saderwarid ...	...	...	...	..	...	...	.	..	12	22	40	150	...	...	12	22	40	150	...	...	...	...	...	...	...	...								
Total ...	93	135	35	27	1629	19	4	93	148	12	67	1779	19	4	12	22	40	150	...	...	...	...	...	...	...	...	150	...	...	...	...	...		
Tobacco Servants.																																		
English Writers ...	2	13	...	...	156	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	13	...	...	156	...	...								
Goomastahs ...	2	12	.	...	144	...	..	3	14	...	...	168	...	...	2	...	...	24	...	...	...	...	...	...	...	...								
Careyastah or Mokthasur.	2	30	..	...	360	...	...	..	...	..	..	...	...	...	...	...	...	...	...	...	30	...	...	360	...	...								
Menvahs or Curnams ..	4	10	..	...	120	...	.	2	6	...	..	72	..	...	...	...	...	...	...	...	4	...	...	48	...	...								
Shroffs ...	2	11	...	...	132	..	.	1	2	...	...	24	..	...	...	...	...	...	...	...	9	...	...	108	...	...								
Tookakar or Weigher ...	1	1	..	...	12	...	...	2	3	...	..	36	..	...	2	...	...	24	...	...	...	...	...	...	...	...								
Havildar ...	1	1	32	11	20	25	52	2	3	...	..	36	..	...	1	12	69	15	19	28	...	...	...	...	...	...								
Sepoys or Peons ...	21	13	23	35	162	11	20	16	11	...	..	132	..	...	...	...	...	...	...	...	2	23	35	30	11	20								
Peshkars ...	...	...	...	...	...	...	..	2	15	...	..	180	..	...	15	...	...	180	...	...	...	...	...	...	...	...								
Sorters ...	...	...	...	..	...	...	...	2	9	...	..	108	..	...	9	...	...	108	...	...	...	...	...	...	...	...								
Saderwarid ...	...	...	..	...	...	...	...	...	7	...	..	84	.	...	7	...	...	84	...	...	...	...	...	...	...	...								
Establishment of Peons for the apprehension of smugglers.	102	156	18	54½	1876	44	15	102	156	18	54½	1876	44	15	...	...		...	...	...	...	...	...	...	...	...								
Charges &c. for binding Tobacco bundles.	...	46	2	46	552	30	72	..	30	...	...	360	...	...	...	...	...	...	...	...	16	2	46	192	30	72								
	137	294	31	66½	3536	21	79	132	256	18	54½	3076	44	15	36	12	69	435	19	28	74	26	1	894	42	12	...	...	...	459	22	66½	
Salt servants.																																		
English Writer ...	1	6	..	...	72	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	...	...	72	...	...								
Goomastahs ...	2	12	...	...	144	...	..	10	39	...	..	468	...	...	27	...	...	324	...	...	...	...	...	...	...	...								
Careyasta or Mokthasur.	7	33	..	...	396	...	...	.	...	...	...	...	...	...	...	...	...	...	...	...	33	...	...	396	...	...								
Menvah or Curnams ...	7	26	...	...	312	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	...	...	312	...	...								
Kolkars ...	27	16	19	20	197	6	...	23	28	...	...	336	...	...	11	25	60	138	30	...	...	...	...	..	...	...								
Peskars ...	...	...	...	...	...	...	...	7	37	...	...	444	...	...	37	...	...	444	...	...	...	..	...	...	...	...								
Saderwarid ...	...	...	...	...	...	..	...	...	7	...	...	84	...	...	7	...	...	84	...	...	...	...	...	...	...	...								
	44	93	19	20	1121	6	...	45	111	...	...	1332	...	...	82	25	60	990	39	...	65	...	...	780	...	...								
Extra charges and Temporary servants.	...	184	37	30½	2217	43	46	...	53	...	...	636	...	...	...	...	...	...	...	...	131	37	30½	1581	43	46								
Total ...	44	278	11	50½	3339	4	46	45	164	...	...	1968	...	...	82	25	60	990	39	...	196	37	30½	2361	43	46	...	...	...	1371	4	43		
Grand Total ...	1437	3161	19	14	37937	5	9	...	4167	16	41½	50008	18	19	2562	31	27	30752	16	4	1556	33	79½	18681	2	74	18901	40	40	1830	27	30		
																								Deduct decrease ...			1830	27	30					

Comparative statement of the Collector of Malabar Establishments for Fusly 1226 and those proposed for Fusly 1227.—(*Continued*).

Description.	Establishment for Fusly 1226.								Establishment for Fusly 1227.								Increase.						Decrease.						Net increase per year.			Net decrease per year.			Remarks.
	Per month.				Per year.				Per month.				Per year.				Per month.				Per year.			Per month.				Per year.								
	No.	S. Pags.	F.	C.	S. Pags.	F.	C.	No.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	
Deduct Saderwarid ...																													12071	13	10				
																													1452	...	...				
Net increase ...																													10619	13	10				
Kimmoor and Treasury Establishment.	78	429	30	...	5156	...	...	94	615	22	40	7380	...	...	223	22	40	2682	...	...	37	30	...	452	...	...	2230	.	...						
Talook Establishment ...	192	538	37	22	6465	42	24	460	1316	22	40	15798	...	...	853	30	18	10244	2	56	76	...	...	912	...	...	9332	2	56						
Village do. ...	893	1484	8	8	17810	7	16	...	1660	30	..	20000	..	...	1354	7	40	16250	...	...	1171	30	48	14060	7	16	2189	37	64						
Sawyer do. ...	93	135	35	27	1629	19	4	93	148	12	67	1779	19	4	12	22	40	150	...	...	...	..	...	...	..	...	150	...	...						
Tobacco do. ...	137	294	31	66½	3536	21	79	132	256	18	54½	3076	44	15	36	12	60	435	19	28	74	26	1	894	42	12	...	..	...	459	22	64			
Salt do. ...	44	278	11	50½	3339	4	46	45	164	...	..	1968	...	..	82	25	60	990	39	...	196	37	30½	2361	43	46	...	..	...	1371	4	46			
Total ...	1437	3161	19	14	37937	5	9	...	4167	16	41½	50008	18	19	2562	31	27	30752	16	4	1556	33	79½	18681	2	74	18901	40	10	1830	27	30			
Deduct decrease ...																											1830	27	30						
Deduct Saderwarid ...																											12071	13	10						
																											1452	...	...						
Net increase ...																											10619	13	10						

(A true copy),

H. CHAMIER,
For *Depy. Secretary.*

Compd. W. G.

ABSTRACT.

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
1st Commissioner.

Statement showing the Value of Land and Effects belonging to the Inhabitants of Two Talooks of the Zillah of Malabar sold in Fusly 1225 for the Balances of the Circar from fusly 1221 to 1225.

Names of the Talooks.	No. of Hoblies.	No. of Villages.	No. of Persons or Inhabitants.	Total Balance of Land.	Deduct the amount paid by the Inhabitants after attachment.	Remainder.	Interest @ 10 Rupees ₩ cent.	Total.	Property sold.	Land sold. Rice Land.	Pautam or rent of Tenant to Land owners.	Gross produce of the Land.	Purchase Price paid when last bought.	Present Price when sold.	Garden.	Parumboo or Rent by Tenant to Owner.	Amount of sale money.	Total amount of Sales.
1	2	3	4	5	6	7	8	9	10	11		12	13	14	15		16	17
				Rups. Qr. Re.	Rups. Qr. Re.	Rups. Qr. Re.	Rups. Qr. R	Rups. Qr. R.	Rups. Qr. R	Fields	Rups. Qr. R	Rups. Qr. R	Rups. Qr. R	Rups. Qr. Re.	Fields	Rups. Qr. R	Rups. Qr. Re.	Rups. Qr. Re.
1. Kavauyee...	6	18	58	2301 2 90½	1283 2 96½	1017 3 94	108 3 62	1126 3 56	99 3 92¼	29	486 0 0	1048 3 0	2053 3 0	454 3 42¼	68	87 0 94	572 2 21½	1127 1 56
1. Cherkul ...	3	11	28	843 2 0	0 0 0	843 2 0	0 0 0	843 2 0	0 0 0	13	503 2 0	1020 2 0	2100 0 0	503 2 0	26	380 0 0	340 0 0	843 2 0
2. Total Talooks.	9	29	86	3145 0 90½	1283 2 96½	1861 1 94	108 3 62	1970 1 56	99 3 92¼	42	989 2 0	2069 1 0	4153 3 0	958 1 42¼	94	467 0 94	912 2 21½	1970 3 56

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
1st Commissioner.

(True Copy)

H. CHAMIER,
for *Deputy Secretary.*

Compd. W. G.

No. 6.

Statement showing the sums paid for Foreign Salt by the Collector to the Brokers or Dalals and by the Dalals to the Owners from fusly 1221 to 1225 for the Zillah of Malabar.

Fuslies.	Foreign Salt purchased.			Purchased by the Collector. Average value ℔ Grace.			At 3½ Rupees ℔ Star Pagoda.			Total Value.			Rupees.			Price paid to the owners by the Dalals or Brokers.			Total Rupees paid to the owners.			Remainder Rupees or profits of the Dalals.			Star Pagodas.		
	Grace.	mcr.	seers.	S. Ps.	fs.	c.	Rups.	fs.	c.	S. Ps.	fs	c.	Rups.	fs.	c.	Rups.	fs.	c.	Rups.	fs.	c.	Rups.	fs.	c.	S.Ps.	fs.	c.
Fusly 1221 ...	1554	177	5	13	37	44	48	5	33	20951	21	42	73330	2	20	30	0	0	45433	3	75	27896	11	13	7970	24	1¼
Fusly 1222 ..	1177	213	3	11	43	10	41	10	78	14081	24	50	49285	5	28	27	0	0	31793	5	5	17492	0	23	4997	32	33
Fusly 1223 ...	1734	19	4	10	20	12	36	7	24	18117	15	36	63410	9	2	27	0	0	46819	3	73	16591	5	9	4740	17	77
Fusly 1224 ...	1662	261	10	10	31	36	37	5	59	17787	37	28	62257	5	17	27	0	0	44891	3	53	17365	8	32	4961	27	54
Fusly 1225 ..	2045	233	6	11	15	50	39	9	16	23213	39	73	81248	7	62	27	0	0	55234	1	60	26014	6	2	7432	31	58
Total..	8134	329	4							94152	3	69	329532	3	72				224171	10	38	105360	6	22	30102	43	63½

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
1st Commissioner.

(True Copy)

H. CHAMIER,
for *Dy. Secretary.*

Compd. W. G.

Statement Showing the Receipt and Disbursements of Salt Fusly 1221 to 1225 for the Zillah of

Fuslies.	Balance of last Fusly 1220.			Jummah of the Fusly 1221. Malabar Salt.			Foreign Salt.			Total.			Price paid for the Salt of Fusly 1221.			Extra Salt from over measurement by accounts of Collector's Cutcherry.			Total Salt including the Extra.		
	1			2			3			4			5			6			7		
	Garce	Mercals.	Seers.	Garce.	Marcals.	Seers.	Garce	Mercals.	Seers.	Garce.	Mercals.	Seers.	Star Pags.	F.	C.	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers
Fusly 1221 ...	1057	125	8	335	201	10	1514	177	5	1899	379	3	22,857	9	59	59	391	5	1,959	370	8
„ 1222 ...	„	„	„	2507	255	7½	1177	213	3	3685	68	10½	27,141	19	14	226	285	8½	3,911	354	7
„ 1223 ...	„	„	„	219	331	6	1734	193	4	1954	124	10	19,435	23	79	92	174	7	2,046	299	5
„ 1224 ...	„	„	„	352	100	11	1662	261	10	2014	362	9	19,939	43	„	„	„	„	2,014	362	9
„ 1225 ...	„	„	„	76	178	2	2045	283	6	2122	61	8	24,081	14	63	„	„	„	2,122	61	8
Total ...	1057	125	8	3541	266	½	8134	330	4	11676	197	4½	1,13,505	13	60	379	51	8½	12,055	249	1

Malabar according to the Accounts of the Collectors Cutcherry.

Fuslies.	Grand Total including the last Fusly 1220.			Wastage or Deficiency of accounts of Collector's Cutcherry.			Balance of Salt Remaining.			Quantity and Price of: Sold for Home consumption.			Sold for exportation by Land.			Exported by Sea.		
	8			9			10			11			12			13		
	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers.	Garce.	Mercals.	Seers.
Fusly 1221 ...	3,017	96	4	1	80	0	3,016	16	4	1,687	307	2	380	96	8	,,	80	,,
,, 1222 ...	3,911	354	7	,,	,,	,,	3,911	354	7	1,445	243	0	557	231	8	,,	,,	,,
,, 1223 ...	2,046	296	5	,,	,,	,,	2,046	293	5	1,251	80	2	643	43	4	,,	100	,,
,, 1224 ...	2,014	362	9	,,	,,	,,	2,014	362	9	1,518	231	4	422	125	8	,,	66	8
,, 1225 ...	2,133	61	8	,,	,,	,,	2,132	61	8	1,596	256	9	564	350	8	,,	133	4
Total ...	13,112	374	9	1	80	0	13,111	294	9	7,499	323	5	2,574	49	0	,,	330	,,

Fuslies.	Salt Sold. Total Sold.			Value.			Extra Revenue of Salt, but no particulars in the Cutcherry account.			Total.			Deduct the amount of the purchased price of the Salt No. 5.			Remainder or value of the Salt sold after deducting the purchase money.			Sibbundy Charges etc.			Sadarwared.		
	14			15			16			17			18			19			20			21		
	Garce.	Mercals.	Seers.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.
Fusly 1221 ...	268	23	10	67,603	30	21	3	20	43	67,607	5	64	22,857	9	33	44,949	41	5	864	,,	,,	144	,,	,,
,, 1222 ...	2,003	79	8	61,798	44	65	,,	,,	,,	61,798	44	65	27,141	10	14	34,657	25	51	864	,,	,,	144	,,	,,
,, 1223 ...	1,900	223	6	57,347	8	28	11	37	36	57,359	,,	64	19,435	22	79	37,923	22	65	864	,,	,,	144	,,	,,
,, 1224 ...	1,941	24	3	59,590	15	54	,,	,,	,,	59,590	12	54	19,959	43	,,	39,590	15	54	864	,,	,,	144	,,	,,
,, 1225 ...	2,161	340	9	67,221	19	26	74	15	40	67,295	37	66	24,081	14	68	43,214	22	78	864	,,	,,	144	,,	,,
Total ...	10,074	352	5	3,13,751	26	34	89	31	39	3,13,841	12	73	1,13,505	19	60	2,00,335	38	13	4,320	,,	,,	720	,,	,,

Fuslies.	Extra Saderwared.			Roossum or Fees.			Total Charges.			Remainder after deducting Charges.			Total amount of Sibbundy Charges and of the value of Salt of No 18.			Remainder Net Profit from the monopoly ℘ Cutcherry Account.			Salt remaining in the Godown to the end of Fusly 1225.		
	22			23			24			25			26			27			28		
	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Star Pags.	Fs.	Cr.	Garce.	Mercals.	Seers.
y 1221 ...	485	19	79	,,	,,	,,	1,493	19	79	43,466	21	6	24,330	23	53	43,456	21	6	,,	,,	,,
1222 ...	1,247	5	63	,,	,,	,,	2,255	5	63	32,402	19	68	29,398	24	77	32,402	19	68	,,	,,	,,
1223 ...	2,962	36	75	,,	,,	,,	3,970	36	75	33,952	30	70	22,400	14	74	33,952	30	70	,,	,,	,,
1224 ...	2,612	22	52	,,	,,	,,	3,620	22	52	35,969	39	2	23,610	30	52	35,969	39	2	,,	,,	,,
1225 ...	2,217	43	40	59	25	57	3,295	24	23	39,913	43	55	27,376	39	11	39,913	43	55	,,	,,	,,
Total ...	9,525	33	75	69	25	57	14,635	19	52	1,85,700	18	41	1,28,140	30	32	1,85,700	18	41	3,056	342	4

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
1st Commissioner.

(A True Copy)

Compd. W G.

H. CHAMIER,
For *Deputy Secretary.*

Statement showing the quantity and price of the home and foreign Salt purchased for the Monopoly in Malabar, and the

Fuslies.	Quantity of Salt purchased.									Estimated Surplus quantity of Salt								
	Malabar Salt.			Foreign Salt.			Total.			At 22½ ℘ Cent.						At 45 ℘		
										Malabar Salt.			Foreign Salt.			Total.			Malabar Salt.			Foreign Salt.		
1	2			3			4			5			6			7			8			9		
	Garce.	mcrls.	seers.	Garce.	mcrls.	seers.	Garce.	mcrls.	seers.	Gce.	mcl.	seers.	Gce.	mcrls.	seers.	Grace.	mls.	seers.						
usly 1221 ...	885	201	10	1514	177	5	1899	39	3	86	295	5	340	299	11½	427	195	4½	...			...		
,, 1222 ...	2507	255	7½	1177	213	3	3685	68	10½	564	87	6½	264	377	11	829	65	5½	...			...		
,, 1223 ...	219	381	6	1734	193	4	1954	124	10	...			...			...			98	369	2	780	207	0
,, 1224 ..	352	100	11	1662	261	10	2014	362	9	...			...			...			158	205	5	748	77	9¾
,, 1225 ...	76	178	2	2045	283	6	2122	61	8	...			...			...			34	160	2½	920	227	6¾
Total...	8541	268	½	8134	320	4	11676	197	4½	650	382	11½	605	257	10½	1255	260	9¾	291	334	9½	2440	112	4½

Estimated Surplus quantity received by means of the Measurement and not brought to account from Fusly 1221 to Fusly 1225 inclusive.

Fuslies.	derived from the mode of measurement. Cent. Total.	Malabar Salt.	Foreign Salt.	Total.	Deduct Surplus Salt from Extra measures carried to account. Malabar Salt.	Foreign Salt.	Total.	Wastage Malabar Salt.
	10	11	12	13	14	15	16	17
Fusly 1221 ...	...	86 295 5	340 290 11¼	427 159 4¼	12 76 1	47 313 4	59 391 5	33 220 2¼
„ 1222 ...	...	564 87 6¼	264 377 11	829 65 5½	154 111 2	72 174 6¼	226 285 8¼	230 305 6¾
„ 1223 ...	879 176 2	93 369 2	780 207 0	879 176 2	10 108 3½	82 66 3½	92 174 7	21 393 1¾
„ 1224 ...	906 283 2¾	158 205 5	748 77 9¾	906 283 2¾	...	...	...	85 90 1
„ 1225 ...	954 387 9	34 160 2¼	920 227 6¾	954 387 9	...	...	...	7 257 9¾
Total ...	2741 47 1¾	942 317 8¾	3054 330 2¾	3997 307 11¼	176 297 6¼	202 151 2	379 51 8¼	354 66 9¼

The accounts in the Collectors Cutcherry shew the Total quantity of Salt arising from over measurement entered in col. 1 ticulars of Malabar and foreign Salt. The proportions of each have therefore been estimated and entered in col. 14 & 15. according to their respective quantities purchased.

1225 inclusive.

Fuslies.	measurement brought to account, Estimated Wastage, and Wastage actually brought to account. at 10 ℘ Cent Deducted. Foreign Salt.	Total.	Deduct the Wastage carried to account. Malabar Salt.	Foreign Salt.	Total.	Remainder of Estimated Wastage after deducting Wastage brought to account. Malabar Salt.	Foreign Salt.	Total.
	18	19	20	21	22	23	24	25
Fusly 1221 ...	151 177 8¾	189 397 11	...	1 80 0	1 80 0	33 220 2¼	150 97 8¾	183 317 11
„ 1222 ...	117 301 4	368 206 10¾	...	...	...	230 305 6¾	117 301 4	368 206 10¾
„ 1223 ...	173 179 4	195 172 5¾	...	...	...	21 393 1¾	173 179 4	195 172 5¾
„ 1224 ...	166 106 2¼	201 196 3¼	...	...	...	85 90 1	166 106 2¼	201 196 3¼
„ 1225 ...	204 228 4¼	212 86 2	...	...	...	7 257 9¾	204 228 4¼	212 86 2
Total ...	813 192 11¼	1167 259 8¾	...	1 80 0	1 80 0	354 66 9¼	812 112 11¼	1166 179 8¾

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Fuslies.	Total Extra measure including the Wastage.									Remainder of Surplus Salt after Deductions.														
	Malabar Salt.			Foreign Salt.			Total.			Malabar Salt.			Average value at 25 Pagodas ℔ Garee.			Foreign Salt.			Average value at 32 Pagodas ℔ Garee.			Total Salt.			Total average value.		
	26			27			28			29			30			31			32			33			34		
													S. Pags.	F.	C.				S. Pags.	F.	C.				S. Pags.	F.	C.
Fusly 1221. ...	50	298	3¼	193	11	¾	243	309	4	35	297	1½	899	36	78	142	288	10½	4567	4	76	178	286	½	5466	41	74
„ 1222 ...	405	16	8¾	190	73	10¼	595	92	7¼	159	70	5¾	3979	10	13	74	302	½	2392	7	28	233	372	10¼	6371	26	41
„ 1223 ...	32	101	5½	255	245	7½	287	347	¾	66	267	8¾	1666	32	79	524	361	4½	16796	40	76	591	229	1¼	18463	28	75
„ 1224 ...	35	90	1	166	105	2¼	201	196	3¼	123	115	4	3082	9	30	581	371	7½	18621	32	68	705	86	11½	21703	42	18
„ 1225 ...	7	257	9¾	204	223	4¼	212	86	2	26	302	4¼	669	40	34	715	399	2½	22911	42	12	742	301	7	23580	37	46
Total ...	530	364	4	1014	267	1¼	1545	231	5¼	411	353	4¾	10297	3	74	2040	123	1½	65289	33	20	2452	76	6¼	75586	42	14

Mysore, 4th July 1817.

(Signed) THOS. MUNRO,
1st Comr.

(A True Copy)

H. CHAMIER,
for Deputy Secretary.

Compd. W. G.