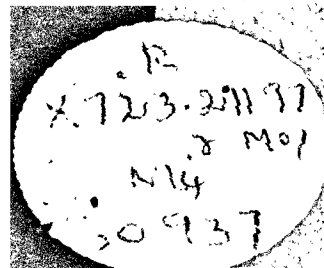
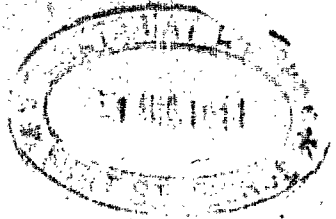


John Hodgson

2022 37
2022 1807



SELECTIONS FROM OLD RECORDS



REPORT ON THE PROVINCE
OF TINNEVELLY

JOHN HODGESON, Esq.

1867.

NOTE.—“The papers are merely printed for convenience of reference
and do not acquire any special authority
from being printed.”

TINNEVELLY:

PRINTED AT THE DISTRICT PRESS

1914.

Not for sale.

The province of Tinnevely formed about 73 years ago a part of the territory then subject to the Hindu Raja of Madura whose dominion extended over Trichinopoly, Dindigul and all the countries south of the territory of Tanjore.

The part of the country north of Ramnad and south of Pattinacottah belonged at one time to the dominion of the Gentoo Raja of Tanjore.

Claimants—

1st—The queen on the part of a son adopted by her.

2nd—The son of a brother of the last Raja.

parties were ruined and the kingdom lost, owing to the treachery of Chanda Sahib, who is said to have received a large sum of money, jewels, horses and elephants, * nuzzer to withhold the execution of of Sadut Alley's decree in favour of the nephew of the deceased Raja and who seized Trichinopoly where the queen's party then resided. This happened between the years 1731 and 1736.

On the return of Chanda Sahib from confinement at Sattara and defeat of Anwardeen Cawn in the year 1748 the managers of Chanda Sahib in Madura were directed to enquire for and to reinstate the dethroned Raja. These orders they obeyed and

The Maharajas called to their assistance by the Naicks of Madura took Trichinopoly and sent Chanda Sahib prisoner to Sattara. The Maharajas held Trichinopoly three years having taken it in 1741 and being driven out in 1744.

Vizia Comramootoo Tirumal Naick then residing in a village in Sivaganga was brought to Madura and instated in the Kingdom. Alagah Mudaly with the title of Dalaway was appointed the

manager of the Raja for the Province Tinnevely.

Chunda Sahib having at an early period repented of this act of justice or policy in reinstating the Hindu dynasty directed his father-in-law Mundi Meyah, then Dewan of the Raja, to endeavour to usurp the kingdom. The Poligars of Ramnad and Sivaganga resisted those endeavours and actually encountered Mundi Meyah in battle;

the result was not decisive in favour of either party. But the Raja ascribing the misfortunes of his family, himself and country to the influence of an inauspicious star voluntarily abdicated his Rajcum and in hopes of better fortune and times retired to his village in Sivaganga.

There was a temporary rebellion in 1752 A.D. in which the descendants of the Naicks were made a tool but it was soon put down.

This last event which produced the final dissolution of the Hindu Kingdom of Madura occurred about the year 1751 A.D.

Although tradition might enable us to recount the various acts of beneficence of ostentation, or of religious zeal, of each Raja, to enumerate the pagodas built, the Agraharam established and other favours granted to Brahmins, yet little can be ascertained of the management of the country or of the revenues of the Province for any period beyond half a century—what little information has been obtained will be referred to hereafter.

The history of the southern country and indeed of the Kingdom of Vizianagar or Birjianagar in general, shews that the

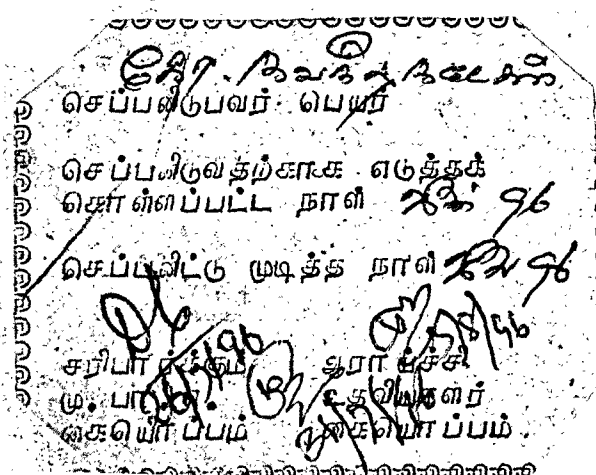
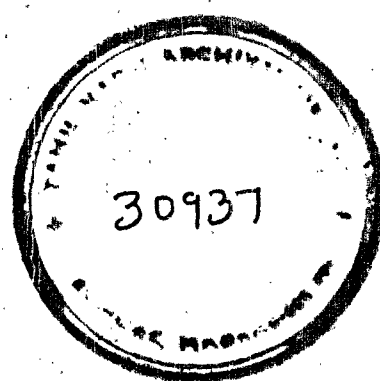
The King of Tanjore conquered Madura, the General sent from Vizianagar to reinstate the King made himself independant. The feudatory of Ramnad under Madura revolted was taken prisoners and again restored; the five principal poligars of Tinnevely fought and successfully resisted the King of Madura, their true Lord.

whole kingdom was divided into pretty principalities on feudal tenure, each principality being again sub-divided into feuds of minor extent, each feudatory managing his own feud according to his will and pleasure and only rendering tribute military or cavalry service, and obedience, as the conditions of his fief to his lord when the latter was strong enough to enforce it.

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The uniform fertility of considerable portions of the Province of Tinnevely as now defined seems to have procured for it an exemption from being assigned according to

The revenues from 1753 to 1806 do not fluctuate more than from 751, 405 star pagodas and the highest star pagodas 402, 148, the lowest having out three years of war, viz., 1780, 1781 and 1782 and the high year is occasioned by causes which did not often occur.

The names of 16 managers during this period are recorded in the history.

These Brahmins everywhere speak the Telurgu language.

Derived from—

Durum ... elasticity.
Arsum ... seat or place of.

Buildings of note.—No Province of India contains perhaps so many pagodas of note or of so large an extent as refers to buildings as the Provinces, of Tinnevely and Madura. In these extensive buildings, with the Forts of Trichinopoly, Madura, Palamcottah and Ramnad and the Palaces of Trichinopoly, of Madura and Ramnad may be discovered the appropriations of the surplus wealth of the Hindu Rajas. The disbursements of such sums as were necessary to accomplish these expensive

NOTE.—In Tinnevely there are Pagodas 36 of note
In Madura 10 &
near 400 in Tinnevely receiving endowments from Government exclusive of village pagodas.

The number in Madura of less note.

The large tank at Madura with a stone facing should not be excepted. Its yards square and also extensive works executed in different parts for watering the country.

produced by the conquest of the Muhammadans, but still more by their exactions have accelerated that comparative poverty which although the certain consequence of the cessation of demand and of circulation would still have been but gradual.

From the period of the Muhammadan conquest a tolerable accurate account of the total annual revenue of the Province and the proportion of the gross produce taken as rent is procurable. The changes during that period have been great and the demand for rent has varied almost every year; exaction has at times been carried to the highest pitch, remissions were never obtained without emigration or revolt and when it is considered that the Province has been abandoned for nearly half a century to the superintendent of Foudars and management of Dewans unrestrained by any law but their own will from which there was no appeal, it may be supposed that injustice and oppression was pretty general in the local managers and all in authority, and fraud and embezzlement habitual to the people. The administration of civil justice may be said to have been at a stand during that period and the administration of criminal justice was but ill-performed.

Independent of these evils great in themselves the rebellion of Isoof Cawn against his sovereign and the revolt of the Southern Poligars at various times against the Government of His Highness the Nabob

1753 A. D.

and subsequently against the authority of the Company have added to the calamities with which this Province has been afflicted. It has however escaped the most dreadful of all calamities, a famine. It is not in the recollection of the oldest inhabitants or in tradition that this dreadful misfortune has ever befallen this Province. Partial scarcities, have occurred but no famine.

Having thus given in abstract the principal historical events of this Province necessary to elucidate future observations the revenue affairs of it will now be adverted to.

the usual practice of native Government for tribute and service to a chieftain. Being an open country it was with Madura held under the immediate management of the officers of the Raja. During one period however of the Hindu government one of its most pious Princes removed the greater part of the former cultivators of the fertile villages on the banks of the never-failing Tambrapurny river and settled therein numerous Brahmins brought from the northern parts of India on terms of rent extremely favourable. These lands are still known by the name of Durmasenam.

works with the consumption and circulation produced by the residences of the Rajas with their numerous retainers within the country combined with the known moderation of the just Hindu Princes in their demands for rent must have produced in those countries an abundance of circulation and an internal wealth which they will perhaps never again experience; while the anarchy

The following abstract statement of the land in this Province will show the proportion that the dry grain land bears to the paddy, the proportion of waste, with the extent of the alienations of land on favourable and service tenures.

Land revenue.

Extent of land of the Province of Tinnevely.

	Punja land (dry grain).			Nunja wet land.			Total.		
	CAW.	MILES.	S.P.T.	CAW.	MILES.	S.P.T.	CAW.	MILES.	S.P.T.
Total land	1,146,715	9	675	284,377	11	1,957	1,431,082	10	232
Disputed land between the boundaries.	9,566	1	25	630	11	243	9,686	11	1,368
Total	1,155,761	9	1,800	285,007	11	2,200	1,440,768	21	1,600
Poramboke or land classed as uncultivated.	239,581	8	1,950	130,773	18	511	370,353	3	61
Remains arable lands	916,172	...	2,250	154,233	17	1,689	1,070,405	18	1,539
Appropriation being alienations to Devadayam Brahmdayam Wooligars, &c.	24,837	12	...	8,674	7	1,200	33,511	19	1,200
Remains arable land	891,335	12	2,250	145,559	10	489	1,036,894	23	339
Lands cultivated on an average.	308,347	4	2,024	113,077	23	967	421,424	4	591
Remaining to be cultivated.	57,907	8	226	37,481	10	1,922	615,468	18	2,148

In my report on the Province of Coimbatore it was remarked that the nunja land cultivated was only equal to 3 per cent. of the punja land under cultivation. In this Province the nunja land usually under cultivation is equal to about 26½ per cent. of the whole cultivation of the Province.

The alienations in land in this province will appear by the foregoing account to be trifling, the reason of this is that all alienations in land to pagodas and to Brahmins were resumed by the Maharattas during their temporary possession of the Province and commuted for money which was deducted from the Jumma of the Province before bringing the total revenue to account. A large proportion of those maniams allowed to Brahmins and others in land in other Provinces are in this deducted either in grain or money from the dowle, so that the extent of land alienation does not exceed 7½ per cent. of the total land usually under cultivation.

1733—1736 A.D.

The waste arable nunja land is about 33½ per cent. of the nunja that is usually under cultivation. The cause of this land lying waste is in part a want of stock and capital in the people, and in part a want of sufficient quantity of water or the apprehension of a want of a continued supply to bring the crop to maturity. Much of the waste is situated under tanks.

The arable waste in punja is double the extent of that under cultivation. But when we see in every Province such extensive tracts of unoccupied land this is not surprising. Almost all land is fit for the cultivation of one punja grain or another and that covered with jungle is often of the best kind. In no province, Tanjore excepted, is the population equal to the occupancy of the whole arable land—large tracts of arable waste, of waste land, and land covered with jungle, will be found in each district.

Note.—I conclude that this is the true cause of private estates existing in Canara and Malabar on a somewhat different footing to what they do in these parts and of their being more valuable. Because it would seem Government take so small a share (comparatively) that enough remains for the profits of a proprietor, for the profit of a tenant and for the subsistence of the tenant's shares or labours whereas we have only here the meerasidar or tenant and his labour or shares.

In this Province land is everywhere a species of property. The nunja lands are a transferrable and saleable property. The durmasenum lands are the most valuable as being held under the most favourable tenure, that is, giving a less share of the produce to Government than other lands. Numerous causes of disputed rights in land have been decided by the local authorities since the cession and the Government of His Highness the Nabab always acknowledged if it did not respect the rights claimed by the inhabitants in the exclusive enjoyment of their property in land. From what has been said of property in land in the report on Tanjore, on Coimbatore and by many Collectors in other Provinces, the truth of the conclusion drawn in the following extract of the introduction to the History of British India will, it is believed, be no longer disputed. "In ancient Hindustan all landed property was held by a grant from the sovereign who was called sole proprietor of the soil and lord of the universe. But these pompous and empty titles were nothing more than the gaudy colouring with which the vain extravagance of oriental fancy delights to trick up and bedaub royalty. The Hindoo Kings were in fact merely the nominal proprietors of the soil and the grants of land which they dispensed to their subjects were given in perpetuity without any claim either expressed or implied of an absolute paramount right in the property. The landholders therefore were in reality the true proprietors of the ground they possessed and cultivated; the tenure by which they held it very much resembled our soccage tenure in England at the present day."

Note.—Translation of a part of muchelka given to the Circar of His Highness the Nabob by a renter of Tinnevely in fusly 1210, "I will also take proper measures by my own good conduct to hold out proper encouragement to the ryots and other inhabitants for extending the cultivation and increasing the population and treat them in every respect to their satisfaction and I shall pay proper attention to the just dues of the ryots from the cultivation as well as to the mamool collections of taxes on punja and topes and not oppress them by unwarrantable demands."

The value of land as a property must vary with demand and the demand be regulated by the state of the Government and the mode of the rent or of taking the share of Government whether in kind or money. It must always have been more valuable where the produce is divided between the proprietor and Government than where it was burthened with the responsibility of a rent settled on arbitrary principles. Because no rents on long leases had ever been granted. Such rents become therefore precarious and often ruinous. A cotta of nunja land will however sell for C.Chs. 49-5 fs. which may be estimated at star pogodas 24½ per cawny.

The name by which this property is distinguished is that of merass or merasee; this word has become familiar to all the ranks since the conquest of the Muhammadans—Swastium is the Sanskrit word and generally used by the Brahmins, and Kane-achee by those Shudras who may not have adopted the general term merass.

There are some circumstances connected with arable and waste land where I wish to explain with reference to Regulation XXX because that regulation does not, that I am aware of, provide for the case, while a claim to all lands uncultivated free from every incumbrance or demand on the part of the meerasdars has been set up and I believe actually exercised by many zamindars or mootahdars. Each swastium or meerasadar considers himself proprietor (I here use the word proprietor, in a limited sense to describe the meerasee property) of all the land of his swastium, whether it be cultivated or not, that his property in the land is not lost because he is unable to cultivate the whole, that for whatever land of his swastium another may cultivate he is entitled to what, in this Province, is called his sawmybogum being a deduction for him of about 13½ per cent. on the gross produce before it is divided between the pycarry cultivator and Government. If the meerasadar should be unable or unwilling to procure pycarries to cultivate that part of his merasee which is waste and the Circar or the Circar's representative a zamindar or mootahdar should assign the land to be cultivated to a stranger of its or their procuring the meerasadar would still consider himself proprietor

Note.—Meerasdars to the southward it is called Sawmybogum. In the Carnatic it is called Warra-koondan.

Note.—Pycarries or Porakoodies are cultivators coming from a distance or neighbouring village to cultivate or persons residing in the village and cultivating but possessing no share in the merasee

this Province, is called his sawmybogum being a deduction for him of about 13½ per cent. on the gross produce before it is divided between the pycarry cultivator and Government. If the meerasadar should be unable or unwilling to procure pycarries to cultivate that part of his merasee which is waste and the Circar or the Circar's representative a zamindar or mootahdar should assign the land to be cultivated to a stranger of its or their procuring the meerasadar would still consider himself proprietor

of the land, claim his sawmybogum and not consider his title to the land to be invalidated by his temporary inability. By allowing the pycary of the Circar to cultivate it, subject to the usual small fee as an acknowledgment of his property in the land, the meerasadar does not preclude either the Circar or the Circar's representative from rendering the land an available resource.

Inability to cultivate is a very indefinite term by which to determine a cessation

The Regulations XXXII, 1-02 A.D.

of right; the entire loss of his labourers by contagious disease, or of his cattle by murrain, may produce inability for one year or for two but it would be a hard case, and an accumulation of misfortunes if his merasee was liable to transfer to another under these misfortunes without his consent upon what are the violent disputes respecting waste lands in the bounds of villages founded if not on some right of the parties disputing to the occupancy of the ground or to some kind of property in it? The ground has often no value at the time of the dispute to either party as refer to cultivations but is of great value as relates to a right in it. It might not always be true be the interest of the zamindar or mootahdar to put in a stranger but he should not possess the power to do an unjust act, because there are cases where in a mootah of a single village the removal of the meerassidars would secure an immediate benefit. If this interference be correct there cannot exist more than there does now two properties in land as described in a paper sent to the Board of Revenue.

In opposition to this right long established and enjoyed not only here but in other parts of the Carnatic, it has been contended that the zamindar or mootahdar has an exclusive right to all land not under cultivation and that whatever land the meerasadar may decline or be unable to cultivate the Circar or its representative the zamindar may grant the merasee property of that land to another as an inducement to him to cultivate without subjecting the new seller to any demand from the original meerasadar.

Note. Section X, Regulation XXX, 180.—"Where under-farmers or ryots may refuse to exchange mutual engagement in writing with proprietors or farmers of land defining the terms on which such an under-farmer or ryot is to hold their lands and may persist in such refusal for the space of one month after the prescribed patta has been offered in the presence of witnesses by the proprietors or farmers of land such proprietors or farmers of land shall have power to grant the lands of the under-farmers or ryots so refusing to other persons."

As the Regulations do not contain any rule regarding this right I have been induced to bring it forward in order that the subject may be discussed in the event of its being at any time proposed to grant an exclusive right in all uncultivated land to the zamindar or mootahdar. As all meerasdars can establish their right by an appeal to custom which is the foundation of law they need not have any regulation passed in their favour because if they can prove their right in a court of justice which I have not the smallest doubt of their being able to do it will be accorded to them unless a zamindar or mootahdar can shew a particular law to the contrary.

Whether the section above referred to contains a law to the contrary is doubtful the terms of the pattas would form the ground of refusal and it is only in case of the meerasadar refusing just terms or all terms that he is liable to be ousted; at least this is the construction I should put on that section. Having ousted the meerasadar the mootahdar would still be liable to prosecution and be forced to prove the previous questions, viz., that the terms of the patta he tendered were just and legal that is according to established custom. For it was not the intentions (indeed the reverse is distinctly stated to be the object both of the permanent rent and the establishment of courts of justice) that the rights of the cultivators should be infringed or injured on introducing what is called the new system of revenue and jurisprudence.

Note.—It is believed that pycarries have demanded these conditions and that it has been granted some instances.

The cultivation of nunja is considered much more certain and regular than the cultivation of punja. It has everywhere therefore been more attended to than the

Nanja cultivation.

punja by the ruling power or its representative. The labour of the cultivator and his seed is not so often lost as in punja; it is accordingly found that with few exceptions the Brahmins are the owners of the greater part of the nunja land. The revenue from it being more certain, the attention of the Circar to it is naturally greater. The grain is cut at one season or two utmost; it is of one kind or of two and can be stored, watched and sold with much greater facility than the other kinds of grain. The variations in the produce and the circumstance of the occasional droughts in surrounding countries which cause great fluctuations in the price, hold out temptations

of an increased revenue by that means which the short-sighted policy of the native Governments have never been able to forego. These are the reasons which have, it is supposed, made the practice of dividing the nunja produce with the cultivators so general.

NOTE.—In Coimbatore, in Salem and in Mysore the produce of nunja land was always divided and continues to be so still in Mysore; this practice is also believed to have prevailed in the nunja lands of the ceded districts.

The practice is no doubt under an arbitrary Government favourable to the cultivators because it relieves them from all responsibility and secures them better against exactions by furnishing them with the means of counteracting by fraud what violence may attempt to extort. But the practice would not have continued for so many ages where the power of the sovereign had no limit but his own will, if it had not been considered more profitable than any other.

NOTE.—It is recorded of Benares that two modes of paying the land assessment prevail in that Province. "By the first the husbandman engages to pay the value of one-half of whatever in the course of the year the farm shall be found to yield. By the second he makes himself responsible for the original land tax imposed by the Emperor Akbar together with such additional assessments as later reigns have prescribed."

The share of the produce of punja land which custom has established as the revenue of Government from this description of land was uniformly rendered in money. It has nowhere that I have been able to ascertain been paid in kind. The mode of payment varies in almost every Province, in some it is paid according to the kind of grain grown, in others according to the soil and in some the whole punja land of a village is given up for a fixed sum. This last practice was pretty general in the Province of Tinnevely.

The kinds of punja grain cultivated are extremely numerous, sown at various periods according as the season is favourable; the produce is very uncertain depending on the quantity of rain which may fall. Those kinds which carry the grain in ears are reaped at one season and those that bear the grain in pods at another season. The punja land is often at a great distance from the village, it would require a great expense in sibbendy (under a system of share or warum) to estimate the produce to attend the reaping of the crop and the beating of it out as well as to secure the Circar share whether it is housed or stacked on the field; some kinds of grain are extremely difficult to estimate; several kinds are often sown in the same field each kind ripening at a different period—cotton, when the plant is arrived at full growth requires to be gathered daily. These causes seem sufficient to account for the practice of the Circar relinquishing everywhere all interference with the produce of dry grain lands and for the favourable rates of the cultivators' share compared with those in nunja in districts where the extent of nunja lands is great.

To establish a ryotwari rent in a district of which the land is all punja or nearly so is then only methodising and ameliorating the ancient practice of fixing the rent on the land where it may have been determined on the kind of grain sown. It is not a fundamental alteration or innovation on ancient custom. To establish a money rent on each field of nunja land is an innovation is attended with much greater difficulty, must be productive of loss of revenue to Government and be destructive in all the provinces of the Carnatic of that right of mirasdars to swamibogam or caniatees from lands cultivated by resident or temporary pyacaries and level the property of the one to the same tenure of the others thereby annihilating the present destruction of ranks; but as I propose resuming this subject hereafter I only wish to impress remembrance of the fact that where ryotwari has been supposed to succeed, viz., in Salem, Coimbatore, Dindigul and Ceded countries there is comparatively speaking a very small portion of nunja land.

NOTE.—Extract from Major Welk's report, para. 45. "The whole of the revenue is under amaney management. The cultivators of dry land pay a fixed money rent calculated to be equal to about $\frac{1}{2}$ of the crop and those of the wet or rice lands a payment now usually in kind of above one-half of the crop but generally discharged in money at the average rates of district which are adjusted as soon as the state of the crop admits of an estimate being made of its value. When the amul and ryots cannot agree on the money payment it is received in kind."

N.B.—The amani here alluded to is not a division of the produce but an annual settlement in dowle.

Previously to discussing the modes of management which appear practicable to be established in this Province and the merits of each, the state of the annual cultivation and revenue will be shown as necessary to exemplify the observations which it will be proper to make on the past and future management.

Malabar and Canara are districts which would require a separate discussion, the portion of the produce paid to Government as rent is so much smaller in these provinces, viz., about $\frac{1}{10}$ instead of $\frac{1}{2}$ that the question of private property or ryotwari in those provinces can never be brought in support of the establishment of the ryotwari rent or a ryotwari permanent rent in other province under the Government of Fort St. George unless a previous assent is given to the practicability of relinquishing in the present state of the public demands, the difference between 21 and 50 per cent. as received in most of the provinces on the Eastern side of the Peninsula.

The following abstract of the cultivation of nunja since the acquisition of the Province will show the fluctuation during a period of six years:—

Nunja cultivation in Tinnevely.

	Fusly 1211	Fusly 1212	Fusly 1213	Fusly 1214	Fusly 1215	Fusly 1216
Nunja—	Cawnies	Cawnies	Cawnies	Cawnies	Cawnies	Cawnies
Land share and share	95,558	95,601	97,388	73,042	79,188	85,389
Cowl lands a grain rent.	10,985	9,314	9,790	6,919	6,321	6,886
Porcopol or land paying fixed money rent.	2,248	2,100	2,214	1,649	1,768	1,812
Nunja mel punja	17,267	11,792	9,379	5,890	14,135	16,932
Vanpyar lands	4,316	3,516	4,273	4,223	4,456	4,538
Total classed as nunja	129,474	127,283	123,062	91,713	105,858	115,457
Punja	315,377	324,585	331,162	262,600	309,890	307,066
Total cultivation	444,851	451,868	454,224	354,313	415,748	422,523

The difference between the greatest extent of nunja land cultivated during the above six years and the least extent is about 29 $\frac{1}{2}$ per cent. The difference between the greatest extent of punja land cultivated and the least is about 19 $\frac{1}{10}$ per cent. These fluctuations are not perhaps considerable but it will be remembered that the produce does not always correspond with the extent of cultivation. The cultivation may be greater than in any former year, while the produce may prove much less.

The following statement of cultivation and produce will exemplify the foregoing observation:—

Nunjah.

Years.	Extent of nunja cultivation productive.	Gross produce before any deductions. Except land fees.	Average produce per cawny.			
Fusly 1211	CAWNIES.	GARCS.	M.	M.	M.	M.
" 1212	95,558	30,256	352	126	54	54
" 1213	95,601	27,472	69	114	74	74
" 1214	97,388	22,582	241	118	121	4
" 1215	73,042	21,042	262	5	120	14
" 1216	79,188	26,075	264	131	5	5
" 1216	85,389	25,713	38	7	120	34
Total	...	161,043	17	64	...	...
Average produce	...	26,840	203	7	122	4

The average produce to cawny given about is low compared with the average produce in other districts. The first sort of lands in the Durmasenum taluk will produce about 167½ mercals per cawny. The second sort about 146 mercals and the third sort about 129½ mercals.

Under water courses the—

1st sort will produce 146 mercals.

2nd Do 119 do.

3rd Do. 97½ do.

Under tanks—

1st sort 97½ do.

2nd sort 86 do.

3rd sort 75½ do.

It is the averaging of the whole cultivation on all the land cultivated, part of which is only partially productive which causes the average produce to appear so low when reduced to a general average per cawny. The nunja lands of this Province do not however appear to yield so great a produce on an average as they do in other Provinces. The reason is said to be that the tillage of the land is but indifferently attended to.

As the produce of punja land is never divided the following abstract of the annual cultivation and revenue will show the fluctuation during six years and average tax on the land:—

Punja cultivation.

Year.	Extent of cultivation.	Amount of teerva.			Average per cawny.		
		P.	F.	C.	P.	F.	C.
Fasly 1211	CAWNIES. 3 5 3 7	71,206	4	13	...	9	88½
" 1212	324,585	52,570	14	8	...	8	48½
" 1213	30,562	69,880	25	62	...	8	70
" 1214	262,600	55,376	26	28	...	8	68½
" 1215	309,890	104,192	26	58	...	13	50½
" 1216	307,066	96,317	3	18	...	13	10
Total ...		449,665	3	20	...	...	...
Average	...	74,944	7	43	...	10	35

It must here be remarked that the assessment on punja land has undergone frequent alterations since the acquisition of the Province; it is not therefore possible to draw any conclusion from the fluctuations in the revenue as exhibited above. The nature of these changes will be noticed hereafter.

Nunja mel-punja is a species of punja cultivation carried on in the stubble of paddy land or on paddy land for which there is not sufficient water to enable the occupier to sow that grain but on which availing himself of the moisture remaining in the ground or of the water that may be at hand which can be drawn by picotahs to the fields he is able to sow the best of the kinds of dry grain.

The extent and value of this kind of cultivation is shown hereunder:—

Nunja-mel-punja.

Year	Cultivation	Revenue.			Average per cawny.		
		P.	F.	C.	P.	F.	C.
Fasly 1211	CAWNIES. 7,2 7	14,598	18	30	...	35	4
" 1212	11,792	9,323	32	30	...	33	1½
" 1213	9,379	7,641	9	37	...	34	17½
" 1214	8,890	5,135	...	44	...	36	49
" 1215	14,135	16,828	7	45	1	8	...
" 1216	16,832	19,157	23	62½	1	5	64

The assessment on the nunja-mel-punja land has also undergone various changes:—

Vanpyre lands or totocal.

Year.	Cultivation	Revenue.			Average per cawny.		
		P.	F.	C.	P.	F.	C.
Fasly 1211 ...	CAWNIES. 4,316	10,963	3	23½	2	22	54
" 1212	3,576	10,290	6	67	2	36	68
" 1213	4,273	13,839	16	37	3	10	2
" 1214	4,223	11,919	24	78	2	34	43
" 1215	4,456	15,724	18	15	3	41	4
" 1216	4,338	12,205	29	47½	2	28	7

Vanpyre land is the thotocal or garden cultivation in backyards or of select spots cultivated with plantains, sugarcane, tobacco, chillies, etc., the extent is not great but the assessment has recently been increased and requires modification.

The Soornadayam or what is called the ready-money collections are independent of land but are always classed under land revenue; they need not be separately stated. The following statement exhibits the revenue from soornadayam and all the foregoing lands in the Province for each year:—

Statement of the ordinary revenue of the Province of Tinnevelly.

	Fasly 1211.	Fasly 1212.	Fasly 1213.	Fasly 1214.	Fasly 1215.	Fasly 1216.
	C. M. M.	C. M. M.	C. M. M.	C. M. M.	C. M. M.	C. M. M.
Nanjah proper	365,791 35 64	336,553 34 71	359,226 40 30	279,004 19 78	329,879 8 53	360,558 33 62
Poropo on nanjah	1,807 12 58	1,281 33 62	1,927 29 79	1,142 8 35	1,504 21 6	1,826 0 73
Total	367,598 13 42	337,835 31 43	361,154 29 28	280,146 28 33	331,383 29 59	362,384 39 55
Nanjah-mel-punjah	14,598 18 30	9,328 32 30	7,641 9 37	3,135 0 44	16,828 7 45	19,157 23 62½
Vanpyre land	10,963 2 23½	10,290 6 67	13,834 16 37	11,919 24 78	15,724 18 55	17,205 29 47½
Punjah	71,206 41 13	62,670 14 3	69,880 26 62	55,376 26 26	104,192 26 58	96,317 87 18½
Soornadayam	68,623 19 ½	78,124 37 31	76,102 35 23	68,768 16 78	68,896 22 13	78,568 12 7½
Total	532,891 11 36	488,249 38 14	523,613 31 33	421,346 13 19	537,025 20 70	568,654 16 31
Desha cavil...	27,561 20 22	24,832 26 63	38,224 19 4	28,082 6 0		160 37 64
Grand total	560,452 40 58	513,082 43 58	561,837 8 37	449,428 19 19	537,025 20 70	568,815 11 36½

In the assessment under the head of soornadayam alterations have been made since the cession of the Province to the Company and in the last two years an increase of the tax has taken place which has given rise to great number of complaints.

The following statement will shew the actual collections from the province of Tinnevelly for a long series of years, the remarks will explain the changes which during that period have occurred in the assessment by warum, by rent, or by extra taxes on the nunja land to which being the principal object of investigation it is confined.

Statement of the revenue of the province of Tinnevely with the changes in the nunjah assessment from A.D. 1788 to A.D. 1806.

Fasli.	A.D.	Manager.	Annual Revenue actually collected.	EXPLANATIONS.
1148	1738	Not known	Not known	In the Government of the Hindus it was not the custom to measure the land—of the gross produce of every cottah from 4 to 5 cottahs were paid to the circar in kind and in some villages from 40 fs., 45 fs. and 50 fs per cottah of land was collected in addition in money. This assessment compared with the average produce must have been very low.
1149	1739	Rhdha Sahib	Not known	The land was measured with a rod of 6½ cubits instead of seven cubits and 7 cottahs of grain were required for every cottah of land watered by the Tambraparny river or under never-failing water-courses; for lands watered by tank half the above or ½ cottahs for every cottah was required. In some villages the grain was commuted for money. In others not.
1150	1740	Dalavoy Kumarasamy Moodaly.	Not known	
1151	1741	Appagee Naick	Not known	
1152	1742	Dalavoy Koomarasamy	Not known	
1153	1743	Mudaly.	Not known	
1154	1744	Anwer Cawn	524734 26 15	During this period 8 cottahs of the gross produce was rendered for each cottah of land under regularly supplied water courses and 4 cottahs for land under the tanks and 22 fs. Yawannah or fee was collected for Iyapillah, the Manager's secretary this is the origin of the Yawannah.
1155	1745		96246 24 29	
1156	1746	Mier Ghulam Hurrein	501360 33 7	8 cottahs of produce was paid during this period for 1 cottah of seed land and the land was measured by a 7 cubit rod, and 22 c. fs. Yawannah was paid.
1157	1747		7 6613 11 36	
1158	1748		65609 18 69	
1159	1749	Hussin Muhammad Khan	424523 33 65	
1160	1750		48596 9 6	
1161	1751	Alom Khan	412421 34 51	
1162	1752	Tasturappa Moodaly	401617 16 7	
1163	1753	Mundi Miyah	37 514 22 9	
1164	1754		369515 5 4	
1165	1755	Manfoos Khan	434442 17 66	
1166	1756	Dy. Alagarapah Moodaly	385112 28 77	
1167	1757	Mahammad Fookkhan	35 586 13	
1168	1758		401148 9	
1169	1759		469139 16 15	
1170	1760	Mohammad Iscof Khan	6 4538 39 2	
1171	1761		754260 36 23	
1172	1762		691646 8 42	
1173	1763		638323 28 5	
			394	
1174	1764		831674 64	
1175	1765		751405 3 2	
1176	1766	Rajah Hookmilam	580785 29	
1177	1767		525126 7 4	
1178	1768		196827 7 3	
1179	1769		6 3929 7 2	
1180	1770	Sheke Mohanmad Ally for six months.	447900 16 70	
1181	1771		602606 8 47	
1182	1772		628199 78	
1183	1773	Syed Mahomed Khan	63488 26 4	
1184	1774		686853 22 15	
1185	1775		501070 17 47	
1186	1776	Mahomed Ellabar Khan	54 5632 10	
1187	1777		410837 25 2	
1188	1778	Tirumalapah Mudaly	560380 20 26	
1189	1779	Ally Namas Khan	423772 2 4	
1190	1780	Dalway Tirumalapa Moodaly	24 261 26 17	
1191	1781	Dy. Tirumalapah Moodaly	216610 8 46	
1192	1782		3163825 39	
1193	1783	Mr. Irwin	46 6623 31	
1194	1784		517789 131	
1195	1785		5 1621 24 15	
1196	1786		443048 8 57	
1197	1787	Mahommad Ettabard	524013 4 17	
1198	1788	Khan	56401 0 29	
1199	1789		567993 3 56	
1200	1790	Mr. B. Torin	534644 34 4	

Fasli.	A.D.	Manager.	Annual Revenue actually collected	EXPLANATIONS.
1201	1791	Mr. B. Torin	479037	During this period the inhabitants were allowed 40 per cent. deducting reaping, &c., expenses. Yawannah ½ fs. per cottah, channel marah ½ per cottah, nuzzer ½ per 10 chuckrams.
1202	1792		626388 14 73	In this period after deducting the charges of reaping, &c., 50 per cent. warum was allowed to the inhabitants and yawannah collected as follows. Kar produce ½ cottah per cottah of land, peshanum ½ do. do. yawannah money ½ fs. per cottah. Channel very 1½ do nuzzer ½ do. per 10 chuckrams.
1203	1793	Mahommad Ettabar	706344 7 5	
1204	1794	Khan.	514875 4 55	
1205	1795		474644 13 71	
1206	1796	Dr. Ramasamy Moodaly	435498 28 7	
1207	1797	Koopenieyangar	430129 16 24	
1208	1798	Mahommad Gaffer Khan.	441923 10 5	
1209	1799		424312 40 52	
1210	1800	Mootadars	471289 17 46	
1211	1801	Mr. Luntington	51102 36 73	
1212	1802	Mr. Parish	460475 8 2	
1213	1803		517005 39 14	
1214	1804	Mr. Cochran	400003 15 34	
1215	1805		487220 17 5	

An attempt has been made to explain the reason why the produce of the nunjah land has been found to have been so generally divided. It will now be observed from the foregoing explanations that the practice has not often been changed in this Province previously to the cession in July 1801. During the Hindu Government which showed so much favour to the Brahmans the possessors of grants in the Durmasenum lands were only required to render a given quantity of grain and to pay a small sum of money for each cottah of land sown. This portion of grain or the amount of the payment may perhaps have been not much more than is paid by the proprietors of estates in Canara and Malabar or it may have been less. The revenue of Government from this Province tradition says, amounted at one time to only one-sixth of the gross produce. In the first years of the Mahomedan conquest the grain proportion was 8 cottahs and an extra tax in money likewise was demanded. During the period of Mahommud Iscof management and for a few years subsequent thereto the grain rent was commuted for money according to the market price but this can hardly be called a rent it was little more than making over the circar grain as it was cut to the inhabitants to sell and collecting the amount of the sales from them.

Note.—The price now in use in Mysore.

* During part of the time Iscof Khan was in charge of the Province the price of grain was high and a large body of Troops was in the country the revenues are therefore unusually high in his management.

* Various changes in the warum and share and in the extra demands took place during a succession of Mahommadan Managers from 1739 to 1780 till at length about the year 1781 the warum became fixed at 50 per cent. with the exceptions of the period of the Companies assumption in 1790 for all the Darnasenum lands. The extra demands in money continued variable sometimes being increased and at other diminished. During the assumption of the Carnatic in the year of 1783 when Mr. Irwin was Collector the country was rented not by villages but by mootahs. The same plan was adopted during the assumption in 1790 when Mr. Torin was Collector, none of the inhabitants sub-rented from the mootadars during the period of these rents.

A.D. July 1801.

In later periods from 1793 to 1799 inclusive the country has been under aumanie and the nunja crop been divided with the inhabitants. From fusly 1210 the Nabob rented out the district to seven mootahdars for three years from fusly 1210 to fusly 1212, inclusive. From fusly 1211 the first year of the Company's Government to fusly 1216, inclusive, the same share as allowed the inhabitants in the nunja produce during the latter period of the Nabob's management has been continued but the additional tax in money has been increased from an increased measurement of the land. During this period the country has been nominally rented by villages. I say nominally because in the first place the carr harvest has always been divided with the inhabitants such part only as remained unsold at the time of forming the Dowle being added to the rent; in the next place because the circar has always taken in kind, about $\frac{2}{3}$ of the circar share in the Peshanum crop. The rents have never been concluded before the end of February and have sometimes not been finished before the end of May so that there has always been an aumanie management for seven months. In one case for nine months and in two instances for nearly eleven months and although a rent sibbandy has annually been employed to superintend and estimate the peshanum crops before permission has been granted to the cultivators to reap it.

It is not necessary to detail what must be the vexation the trouble and the loss under such a system. The produce of the carr harvest may be estimated on an average at cottahs, 2,64,269-0-0, the harvest begins in the beginning of September and continues till the middle of December. During this period it must happen from the nature of the management that the peshanum grain of the former year has not been disposed of. The peshanum harvest begins about the latter end of January and ends about the beginning of June, the time required to make the estimate of the carr crop and to send the accounts, the time required to examine those accounts and to determine the price at which the carr shall be sold precludes the possibility of carrying on the sales expeditiously.

At the time of forming the dowle accounts in order to conclude the rent there is then the whole of the peshanum crop and much of the carr on hand. For example the following memorandum will show the amount of grain on hand at the periods mentioned.

Remained on hand as follows.				
Year.	Date.	Carr.	Peshanum.	
Fasly 1211	Cannot be ascertained here.			
" 1212	1st April	29,846 17 2	108,562	7 0
" 1213	The accounts are not at hand.			
" 1214				
" 1215	20th April.		171,344	17 6
" 1216	30th April.	13,732 9 6	207,042	1 0

When it is considered that so large a quantity of grain is thrown at once into the market, it will not create surprise that the revenue cannot be collected within the fusly or that superabundance and partial scarcities should exist in one and the same year, accordingly it appears by the accounts that the collections have been made in arrears as follows:—

Amount collected in fasly 1212 on account of fasly 1211	...	1,00,160	8 4.
Do. in fasly 1213 on account of fasly 1212	...	1,32,060	41 42.
Do. in fasly 1214 on account of fasly 1213	...	1,74,443	41 38.
Do. in fasly 1215 on account of fasly 1214	...	1,40,928	41 69.
Do. in fasly 1216 on account of fasly 1215	...	1,93,795	17 26.

From the foregoing circumstances it must be evident that the mode of management in the Province of Tinnevely has been very little better than aumanie that therefore an immediate change for the system of greater permanency and of less annual vexation to the officers of Government and to the people is highly expedient.

Although the average produce of each nunja village for a series of years is procurable if a field rent on nunja land be deemed expedient no account of the average produce of each field can be obtained; the inhabitants must be left to assess the fields among themselves or the assessments must be regulated by native revenue officers. In both cases there is much injustice to one party or to the others to be apprehended from partiality on the part of the head inhabitants or corruption or an excess of zeal on the part of the native revenue officers. These acts of injustice are difficult to remedy even when discovered and if field rents should by chance have been fixed with tolerable correctness that part of aumanie management which requires the annual extent of cultivation to be ascertained still remains with the further detail of ascertaining the sorts of land of which the cultivation of each individual is composed. For the detail of the inconveniences attending this annual scrutiny, I beg leave to refer to my report on Coimbatore.

It is not necessary that I should go into any detail on the subject of the assessment of the punja land. The variations in the assessment have been very numerous and do not as yet appear to have been revised for the purpose of fixing them. In four districts an assessment by fields had been begun but further experience has shown the necessity of modification before declaring them fixed. During the latter part of the Nabob's government the whole punja land of a village was generally given up for a fixed sum called kutgootawa which sum the inhabitants divided among themselves on the lands they proposed to cultivate or had cultivated. Under such an indefinite mode various irregularities must have existed. These irregularities are only partially corrected. But as the Collector has found it expedient to make an immediate reference to the Board of Revenue on the subject it is not necessary for me to give any detail of the changes the punja assessment has undergone; it will I hope be thought sufficient if I state that frequent personal communication and investigations have produced an union of opinion on the subject and that I concur in the recommendation made by the Collector to the Board of Revenue.

The Soornadayem taxes and the taxes on trees have also been investigated and the nature of the reform to be submitted for the determination of the Board of Revenue and of Government will be stated by the Collector to the Board of Revenue. The amount of these taxes will on reference to paragraph be found to have been very considerable. They certainly partake at present of the nature of the professional tax but may be easily modified to a definite quit-rent which may be made light in comparison with the former tax. The people of Tinnevely have already experienced the relief of an abolition of the customs and town duties amounting to between thirty and fifty thousand star pagodas and a proportion of them will experience still further relief by the proposed reduction of the punja teerwa and if that reduction produces an increase of cultivation as is anticipated the price of the dry grain will fall and be a great relief to the manufacturing and labouring class of the community.

By an order of Government, dated 2nd November 1804, it was directed that all weavers working for the Company should be exempted from the payment of loom tax or house tax, by which it was understood that this relief should not extend to other weavers not employed. In the Salem district all loom tax was abolished and a stamp duty on cloth levied in lieu of it. In this district in the present contracted state of the enactment those weavers who have no longer employment from the Company and little from others are by the foregoing interpretation assessed with the loom tax as now existing in this district because they are not working for the Company, it seems desirable either that all should pay a defined quit-rent like other classes of inhabitants or that all should be exempt. There are more weavers in this Province than the Company are ever likely to find employment for at one period. The demand will therefore always exist for employment and no exemption is necessary to secure workmen for the Company. Under the Nabob's Government such an indulgence might have had a favourable effect.

It is now necessary to consider whether the present mode of realizing the public revenue in this Province shall be continued if not what mode shall be established.

Under the explanation which have been given in the statement showing the revenue for a succession of years it will have been observed that in addition to the large share of the produce received in the first instance by Government various taxes have been levied either in money or grain from the inhabitants on the nunja produce, viz., yawanah in grain, yawanah in money, peshcar's yawanah, channel marah and nuzzer.

Of these taxes the *yawanah* in money and in grain still continue. The *yawanah* in money was levied upon each cottah of land cultivated. The size of the cottah differed according to the size of the rod with which it was usual to measure the land. The demand still continues on the cottah but as the number of cottahs has increased in account by the uniform rod which was used in surveying the land in fusly 1212 the tax has increased without any increase of benefit to the people and forms an increased assessment founded on no rule or principle and which causes great complaints. It is desirable that this tax should be modified and if Government would at the same time grant the further indulgence of commuting the whole of the *yawanah* which has at all times formed an unpopular impost on the people for a *curnam* and *tank marah* there is reason to be confident that the arrangement would prove of considerable relief to the people and of great ultimate benefit to them and to Government.

The reasons which induce me to recommend that a *curnam marah* and *tank marah* be established, I shall here explain.

In this province no arrangement has yet been made for carrying into execution the principle of regulation XXIX as regards *curnams*. A large proportion of the *curnams* may be considered private servants of the *meerasdars* receiving no remuneration direct from Government but paid from a deduction calculated on the gross produce but received by the *meerasdars* from the Government share and by them paid to the *kurnams*. A great many have been actually entered in the *moyen zabitahs* and a few receive *marahs* and *mauniams* as in other provinces. For the reasons stated by the Committee in the report in Tanjore on the absolute necessity of rendering efficient the office of *curnam* I would beg leave to recommend that a regular establishment of village *curnam* be appointed and that a *marah* on the gross produce may be assigned for their support and the inhabitants be no longer concerned in the payment of these officers. This mode of payment will be more acceptable than wages in money and in this province is more expedient than an assignment of land which would be wholly at the expense of Government.

A *marah* for the repair of watercourses or rather for the expense of clearing them annually seems equally expedient in this district as in those where such a *marah* has been always collected. These works are not of a nature to be at once well executed; they are an annual disbursement and at present defrayed entirely by Government. The work is absolutely necessary and whatever may be the urgency of the demands of Government for money it must be disbursed in order to secure the revenue. Under such circumstances the collection of a *Tank Marah* would be an arrangement that would secure a constant fund for the annual works of which the inhabitants as they would pay the half of the expense would have a just claim to have executed and would be induced to take a greater interest in the immediate superintendence than they do at present. The distribution and disbursement of this *marah* should at all times, be superintended by the Collector and the accounts could be audited by the Board of Revenue whether the district be rented or otherwise.

The deductions of these *marahs* would provide the constant means for an efficient and annual repair of the dams and watercourses on which the annual cultivation so much depends and secure to Government and to the inhabitants a diligent discharge on the part of the *curnams* of their duties; these would be general benefits of which both parties would partake while the inhabitants would receive an addition to these *waram* by the abolition of the *yawanah* which in amount exceeds the proposed *Marahs* and be relieved from this vexatious demand and from all apprehension of its re-establishment.

It may be said that if the *yawanahs* bear heavy it ought to be abolished without further consideration. This is true but

Canara and Malabar always excepted.

as the share of the inhabitant is now as high as in any other district, the deduction in their favour for charges considerable, and as they have paid a *yawanah* for a long period although at a reduced rate it will be admitted that although Government cannot conveniently forego so great a sum annually as 44,000 star pagodas they do not lose sight of the interest of the people in the appropriation of the *marahs* which they will collect in lieu of the *yawanah*. These *marah* will also be deducted in the

first instance and be less felt by the inhabitants than that part of the *yawanah* which was paid in money. But the arrangement will it is estimated actually increase the share of the inhabitants between two to three per cent. and give them full 50 per cent. of the gross produce after deducting reaping, &c., charges. It cannot fail therefore of being satisfactory to them.

The adoption of the foregoing arrangement would define the demand on the *nunja* land, and be a bar to litigation under a system of rent. All would know the extent of the demand, and after reaping the grain and making on the spot the previous authorized reductions what the inhabitants received would be their own without reduction.

In this province an *aumanie* management a rent by villages, and a *mootah* rent have all obtained for a shorter or a longer period. The *mootah* rent under the management of Messrs. Irwin and Torin although undertaken in a country just assumed for a temporary period and during actual war in the northern provinces does not show an unfavourable appearance compared with the revenue at any other time. The village rent under Iscoof Khan management and subsequent thereto certainly exhibits a higher revenue than at any other period but whether this is to be attributed to a more prosperous state of things to Iscoof Khan's energy or to the mode of rent it is at this distance of time, difficult to determine. It is said however to have originated from the high price which grain bore and the number of troops at that time in the province.

I have already remarked that a considerable deminution of revenue must result from the establishment of a *ryotwar* rent on *nunja* land, that under *aumanie*, every advantage of high produce and low price and low produce and high price is turned to the account of Government. Where individuals are to undertake these risks much must be given to all and a reduction be made on each field adequate to the securing the occupier from loss under all the circumstances of variations in the produce and price. It is true that as there is more waste *nunja* land in this province than in Tanjore there is a prospect, that an extended cultivation might result from a low fixed rent in money on each *nunja* field which would counterbalance the first loss but if the necessary repairs be made to secure an abundant supply of water which it is in the contemplation of the Collector immediately to undertake little difficulty will exist of getting the land at present cultivated under the terms of the present *waram*.

A *survey* is merely a measurement of the land, a measurement has been made in this province of both *nunja* and *punja*; the survey is therefore complete. The produce of the *nunja* has been divided with the inhabitants for more than half a century or the accounts of the gross produce preserved for that period the value of the *nunja* revenue is therefore as well known now than as an assessed by fixed rents on fields can determine it. The *punja* land has been classed as well as measured and if the proposition submitted to the Board of Revenue by the Collector for modifying the rates of money rent on each class be adopted all the knowledge of the revenue of the country which can be obtained will have been procured and the only question remaining for discussion will be.—

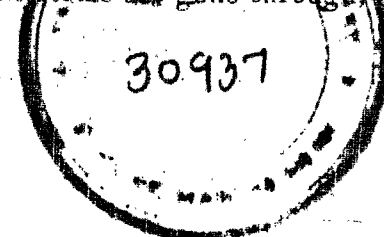
FIRST.—Is it desirable to continue any longer the detail of collecting the *punja* rent from each *ryot* through the agency of native revenue officers?

SECOND.—Is it desirable to change the system of dividing the *nunja* produce with the *ryot* now obtaining and which has obtained for so long a period in order to establish a rent in money on each *nunja* field?

It is necessary first to premise that it does not follow that a field rent in money must be introduced to avoid the detail and mischiefs of *aumanie* management or the circar dividing on the field the produce with the cultivators. It has been shewn in a former report that rents by villages or rents by *mootahs* are calculated effectually to prevent the necessity of recurring to that system.

It is presumed that great detail as in *ryotwar* must have some object that it cannot be intended for a permanent system. If the revenue of the country with all its resources has been ascertained by a detailed management for six successive years the object of detail may be said to have been effectually accomplished.

If the process laid down in Regulation XXVIII A.D. 1802 for the collection of the revenue from the cultivators the former system be referred to and the severity of the law when all the forms are gone through be taken into consideration they will



X723. 21197 & M07

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demonstrate that the necessity of recurring to that law for the enforcement of payment cannot consistently with the permanent prosperity of the country be entrusted to uninterested native Revenue officers—A renter under a renewable lease or a village renter (I speak not of speculations in rent for a short period) while they have the powers of the regulation to control the refractory will not exert them to persecute the unfortunate. A cultivator against whom the rigours of the regulation have been enforced in the distraint of his property and confinement of his person is a productive labour lost to the estate or to the village. The satisfaction obtained by payment in the person which cannot be obtained from the purse is a ruinous expedient to the proprietor of an estate in India and to a village farmer who has a valuable and transferable lease.

Regulation XXVIII A.D. 1802 does not appear to have been compiled under the idea that the officers of Government would at any time be in the situation in which proprietors or farmers are placed by that regulation. Regulation XXVII of the same year is the regulation by which the officers of Government are supposed to collect the revenue and in that regulation it is contemplated that the revenue will be received either from proprietors or farmers.

It is true that although this regulation is taken from the Bengal Code there does exist a species of ryotwar rent in two districts in Bengal, viz., in Sylhet and Chittagong. Such information as I possess of the state of those districts and the difficulties the Collector's experience on realizing the revenue are here inserted.

Extract of a letter from the Collector of Sylhet.

Para. 7 Lastly with regard to the petty taluks the jummas of which do not

Five cawns to a rupee.

exceed cawns 10 per annum. the greatest part of which have proved unsaleable it is necessary to explain that these estates in general are no more than Bheets or elevated spots (by nature or art) upon which Barrees or habitations have been erected by individual following some mechanical possession who go out to service and are

*Boatmen.

not constant residents of the place such as artificers, bearers, *dandees, manglees, etc. These bheets some of which have a trifling quantity of land attached

By taluks we understand a district of several villages. A weaver habitation with his backyard would on the coast on this principle be a taluk.

to them were assessed and formed into separate taluks at the time of the Decennial settlement as long as these talukdars or as they are termed khosh-bashan continue on the spot the revenues are punctually paid but when they emigrate to follow their different occupation and are dispersed their taluks fall into arrears which cannot be well recovered by attachment since there are no rents to be collected and which when exposed for sale few or no individuals appear inclined to purchase since every person almost has his own Barree or Home and may not find it convenient to alter his place of abode without necessity or some particular view, in the mean time the family of the talukdar if he has any retire leaving an empty bheet with sometimes an empty hut upon it the proceeds of which if separately sold would scarcely pay for the deputation of a person.

"In my address above alluded to I find that I had omitted to state one principal cause of the ruin of many petty estates in this district, viz., the irreconcilable disputes of the mofussil co-partners, a taluk which probably pays a Jumma of Cawns 100

A second letter.

5 Cawns to a Rupee.

per annum. and often less is registered in my books in the name of a single proprietor whilst in the mofussil there are no less perhaps than 5 Paimhee Shureeks or

Village or district catcherry.

copartners by right of consanguinity or otherwise who all are in the actual possession of their respective russuds or portions of lands they usually collect the rents from the ryots of their own lands and pay their revenue in the established proportion to the ostensible proprietor aforesaid who discharges the same to, and receives a receipt in the name of the Taluk as publicly registered from the Tahsildar. It often occurs that these copartners quarrel amongst themselves when some of them are alternately dispossessed by each other the payment of their respective quota is immediately suspended and if the arrears be not recovered in time by attachment the estate is brought to a sale if not reduced at last to ruin for no ryots feel inclined to settle upon or cultivate the lands of a Taluk which is so warmly disputed by the occupants.

The first act on such occasions on the part of the person who has signed the settlement is to seize the ryots of his copartners and to demand the rent on the grounds of the estate being registered in his name, the farmer having given no engagements to him think proper to decline and at last abscond when estates in this predicament are attached some of the copartners or their ryots frequently prefer vexatious complaints as in a recent instance in the Foudarry adawlut and cause the Tahsildar or Kooruckdar to be summoned to the great detriment of the public service and their individual annoyance. In such cases I think it my duty immediately to instruct the Tahsildar to attach the lands by which measures although the duties of Government are generally realized the evil is not remedied nor is the estate benefited. The Collector of Chittagong states that the Regulations in my opinion are not calculated to realize the public demand with promptitude and facility from the petty Zamindars of this district. The minute sub divisions of the landed property in this Province arising from the prescriptive right which the occupants have enjoyed since the formation of the first Jamabandi by Mr. Verelst of transmitting their lands by inheritance mortgage or sale and from the recognition of that right in the practice of the Dewang adawlut since its first institution has fixed a value on real property here which is not attached to it in other parts of Bengal and has given existence to a numerous body of land-holders unknown else where they feel themselves confirmed by custom and a series of precedents of the Civil Courts on the actual proprietors of the soil of even the smallest portion into which land can be divided secure in their possession and independent, they despise control and in general only pay their revenue when convenient to themselves, if recourse be had attachment *the concomitant expense is excessive in proportion* to the arrear and value of the estate and it has been found ineffectual to adopt the system of distraining their personal property as it is only productive of causing the elopement of the defaulters and concealing of their effects all deputation therefore made with a view to the distraint and sale of personal property tend only to harass incumbents without any real advantage to Government as these Zamindars in general follow their own ploughs and are the immediate cultivators of the soil they differ only in name from inferior tenantry and therefore might be rendered subservient to the same rules; and it would contribute much to the punctual collection of the revenue if the Collector of this district was authorized without any previous application to the Dewang adawlut to proceed against defaulting proprietors where annual revenue may be under 50 rupees in the same manner as he is authorized by section 25 of Regulation 7. 1799 to proceed against the undertenants of an estate that may become subject to a Khas collection on the part of Government." *

"The Proprietors of land in this province complain that the rule of attachment and sale is *severer than personal restraint, upon a principle that temporary coercion is less oppressive than inevitable ruin*; and I am of opinion that there should be some gradation of punishment for although the arrears are in most instances ascribable to want of good faith on the part of the land-holders immediate attachment *which is generally accompanied with ruin* is a punishment disproportionate to the crime."

That any consideration of commiseration arising from self interest can ever enter the breast of a native revenue officer is hopeless. That a Collector can enter although more alive than a native officer to the distress of individuals, into the particular misfortune of each in an unfavourable season in an extensive District is vain. Those who know the native character know well that all who complain have not always injuries to complain of, that a readiness to listen to complaints or disposition to give to clamour or perseverance in complaint produces an accumulation of representations of supposed grievances.

To discriminate therefore between those who ought to come under the penalties of Regulation XXVIII and those who ought not would be impracticable on the part of the Collector and could not with safety or justice to the individuals be entrusted to a native Revenue officer.

Under a renter of the nature above described or in a village rent the individual cultivator would be secured by the courts of justice from the oppression of his equal which oppression has been one of the principal arguments in favour of field rents. He has the interest of the rest of the community in a village rent or of the renter of a Mootah against being driven to the extremity of distress even if the ties of relationship or of fellowship should obtain no claims on the humanity of the head villagers.

* This has, I believe, been done.

The situation of a cultivator therefore in seasons of calamity or in instances of individual distress must be better under a village rent or under a mootah rent than under a ryotwar rent. Of this there is strong proof in the last unfavourable season in every province where either of those modes of rent have prevailed.

Without quoting the authority of the best informed and most celebrated authorities to show that intermediate agents are productive of no mischief but of much good in all the transactions of life whether in revenue or commerce they are known to exist in every country which can be said to be in a state of prosperity in its manufacture, commerce and agriculture.

If by creating proprietors of landed estates an apprehension be entertained that we shall rear a race of poligars who will rebel against the Government the apprehension must be accompanied by a belief that the Government have appointed courts of justice who will

NOTE.—I know of no other ground of apprehension or of any inducement that a Proprietor of an estate can have to resist the authority of Government.

not be able to enforce their decrees or to punish crimes. That the weakness of the Government will always be equal to the weakness of the Native Governments which produced Poligar independence and revolt. Does not the history of this country as well as that of every other show that the subject whether a baron or poligar or the head of a Banditti or any terms of similar import, were only lawless when the Government was weak? It will not be said that the persons who will become renters or mootadars have been bred up like poligars in independence in a false sense of their own importance or will have their imaginary bravery excited to seek martial fame by the exaggerated but constantly resited deeds of valour of their ancestors.

That we have had rebellious poligars and turbulent zamindars is true but it does not appear to me a natural conclusion that by creating mootadars or proprietors we are adding to the number of their description of persons. Till very lately the Poligars of many of the smallest tracts of country exercised not only civil but criminal jurisdiction within their pollams. The services as well as the lives of their subjects (as they may be called) were at their disposal the punishment of rebellion or murder never fell on the agent seldom on the principal; now both are liable to punishment and the experience of every day must convince them that the period of crimes going on unpunished is past so far then from the Poligar giving waste lands for peons on service tenure he is much more likely to give waste land like the mootadar for revenue and to commute his service land for a payment in money because he has no longer any service for his peons to perform. It is not therefore in my humble opinion at all probable that the creation of mootadars will rear a new race of poligars on the contrary there is every reason to think that the present poligars will become lawful subjects and frugal land holders through the force of example set them by the new mootadars of obedience to the laws and of justice in their transactions with individuals.

NOTE.—A man who had his hand and fist cut off for thieving or suspicion of theft by the Nattookotah Poligar about ten years ago came lately to represent a civil complaint of a deprivation of his office of kavalgar to the Collector. This is only one of many.

NOTE.—The southern poligars were in open rebellion several times under the Hindoo-Muhammadan and English Government besides acts of individual contumacy, before the just punishment of their crimes fell on them.

The inhabitants in every district would no doubt prefer an aumanie division of the produce but it is admitted that such a system cannot with safety be adopted for any length of time; they can however under Regulation XXX obtain their share in and from a mootahdar if unwilling to rent. In a village rent the community will most probably club the share of Government for the payment of the public revenue they will therefore under that system of rent have their full share more than their share or less than their usual share according as the circumstances of the rent or the season or the price of grain may operate to diminish or increase the extent and value of the share of the grain they have contracted to rent.

It has been before remarked that in field rents a ryot must sell his grain almost as soon as he reaps it in order to procure money to pay his rent that he cannot afford to wait for a market. This must also be the case with a village rent to a certain extent. In some villages they may have the means of advancing the kists and of keeping their grain for a better market a Mootahdar whether he manages his estate by

aumanie or by sub-rents will always find it to his advantage to advance the rent from his own resources to secure to himself leisure to dispose of his grain or to collect his rent from his sub-renters.

The chief objection which the inhabitants would probably urge to taking their villages in rent would be the difficulty they would experience in disposing of their produce for money. The observation which have been made in paragraph on the present mode of management and its effects on the grain market will show that it is difficult to determine whether the objection would be well founded or not.

That the grain market has never been free for many years is certain; the Circular has always had grain of its own in store and constrained the market; the system of a village rent on Dowle has also impeded the regular supply of the market or overstocked it. The Collector finds it difficult at this period to sell the remaining grain of the pishanam crop. The new kar crop is now cutting. The price of the grain is fixed at the time of forming the Dowle; it must be difficult at that period to fix for several months what is liable to fluctuate in every week.

The result of my enquiries have proved that a very small proportion of the produce of this district is exported either by sea or by land, on the contrary that in unfavourable seasons of produce rice is sometimes brought from Travancore. The price of paddy in ordinary seasons may be stated at 28 star pagodas per garce which is deducting expense of beating it into rice between 60 or 70 star pagodas per M. garce for rice. In the present season even supposing boats could have been procured which was not practicable, the grain of this Province could not have been imported into Madras at the rate allowed by Government. It would have cost when landed at Madras from 110 to 120 star pagodas per garce without making any allowance for wastage.

From the foregoing circumstances it is clear that the produce in grain of this Province is all consumed within the spot but whether a village rent or mootah rent is calculated to reduce the price of grain or to increase it, it is difficult to decide. It is probable that there would be under a village rent an increased number of sellers at all times in the market which would decrease the price for grain; but supposing this result to be admitted and that an allowance should become necessary to village renters in consequence of their representation in this head, still a village rent or lease with this deduction appears to one likely to be more productive because the loss by wastage theft and neglect while the grain remains under charge of the native officers of Government must be considerable and would be so much saved to the village renters while a diminution of charge would result to Government under such a rent equivalent or nearly so to any reduction which it might be necessary to make for a reduced price of grain.

In this Province there is not the same cause for rejecting mootahdars as exist in Tanjore; the same inducements to deprive individual ryots of their right of occupancy do not prevail: land is not so desirable a property here as in Tanjore; the same security has not existed; the acts of violence and plunder of the southern Poligars are not yet forgotten. There can be no danger of a monopoly either if there be no interference on the part of Government in fixing the price of grain and a free transit is allowed into and from all the surrounding countries. If the inhabitants be willing to rent their village, there is no great objection to a village rent. I certainly give a preference to a mootah rent, but am not so zealous an advocate for that system as to wish to see it introduced contrary to the wishes for the people. But I feel a conviction which I have stated and which has been confirmed by observation that the true interest of the people and of Government are but secured and provided for by this mode of management. Under any opinion of the superior merits of either of these modes of rent a general concurrence will, I imagine, be given to the opinion that a detailed ryotwar rent where the revenue and resources etc. of a country has been ascertained and where courts of justice have been established for the protection of all ranks of people from oppression and injustice cannot be longer expedient or necessary.

Under the impression of the foregoing sentiments I beg leave to recommend that the Collector of the Province of Tinnevely may receive authority to enter into engagements with the inhabitants for the rent of their village on a lease for the period of years or in the event of their declining to undertake the responsibility of a rent with mootadars. The lease should not fall short of three but had better be for five years. There is no want of accounts in this Province on which to regulate the terms of the lease.

If the proposition of letting out the country to Mootahdars be thought preferable, I would recommend that the estates be not of less value than 5,000 not higher than 15,000 according as local circumstances may appear advisable the lease to be transferable and renewable at the expiration of the first lease. The term of the first lease to be not less than five years. Three years is too short a period for the Mootahdars to make arrangement with the inhabitants to settle their accounts to sell their grain and to collect their balances.

It is absolutely necessary that a system of village rents or of Mootah rents should be resorted to previously to the introduction of a permanent system immediately following a ryotwar rent. The moderation or otherwise of a field assessment in all seasons cannot otherwise be determined. A ryot cannot under a ryotwar rent seek for a low assessment in a neighbouring village if that in his own village should be high; because the same principle of rent has extended over the whole district and the native officers assist each other in sending back emigrants. The introduction of mootahdars induces a consideration of the best means of improving his estate and a reduction of the Circar teerwa often presents a ready resource. All mootahdars must do the same to a certain extent or a part of their ryots will leave them and resort to the low assessed Mootahs; under mootahdars therefore there is a demand for ryots. This demand must be favourable to them and not injurious in the end to the mootahdars; because a great increase of cultivation may result from the increased energy given to the labours of the people by this reduction.

Under a ryotwar rent there is no demand for the labour of a ryot. He cultivates only what he pleases and the inducement for him to extend his cultivation must depend on the success of the past year. The rent is naturally under a ryotwari rent collected with less attention to the situation of individuals for reasons already given than it is under a Mootah rent. The average therefore of collections from a Ryotwar rent for a period of years is not such satisfactory data by which to determine a permanent rent as the result of the experience of what Mootahdars have paid compared with what has been collected under a ryotwar rent. More estates have been advertised for sale in Salem, Dindigul and the Barramahall districts on a ryotwar rent before they were permanently settled than have been advertised in the Jageer, Mugittore Havally, Vizagapatam Havally, Ganjam Havally and Masulipatam Havally where rents by Mootahs or by villages had been customary and where ryotwar rents had not been known.

In the report of the Province of Coimbatore the practice of bringing the value of alienations to local institution or servants to account as revenue and writing it off as charges has been alluded to, the delusion to which it leads when comparing the charges of that district with others, was described, and the great but false addition produced to the general charges as stated in the Presidency accounts by the arrangement was exemplified. The practice which has hitherto obtained in this Province is direct the reverse of that which was followed in Salem and Coimbatore. The charges of collection have been generally about 10 per cent. that is those charges which have been brought to account. The accompanying statement will exhibit the actual state of the revenue and charges and what would be the revenue and charges supposing the practice existing in Coimbatore was carried to the utmost extent in this Province. The revenue would receive a nominal addition of 41½ per cent. the charges a nominal addition of 330 per cent. while the net revenue would experience no change. The total charges instead of being 134½ per cent. would in account stand 39½ per cent. I am therefore induced again to recommend that the revenue of these institutions where received into and disbursed from the Treasury of a Collector be considered a fund of deposit to be audited by the Board of Revenue and to be excluded from the accounts transmitted monthly to the Accountant-General.

Statement of the revenues of the province of Tinnevely for fasly 1215, in which every charge or alienation from the gross produce except the share of the inhabitants is brought to account as revenue and debit-d as charges.

Actual Revenue.			STP.	P.	C.	STP.	P.	C.
Gross land revenue of Tinnevely for fasly 1215—			1,616	17	65	484,817	1	25
Licenses	27,048	14	14					
Customs...	3,020	40	96					
Extra revenue	10,341	21	49					
Salt	2,403	15	60					
Deshacavel	1,197	15	34					
Bazaar fund	6,333	14	0					
Chauk rent	588	36	50					
Repairs (amount recovered)	8,428	34	51					
Advances recovered	440	14	24					
Commission refunded	79	4	70					
Profit in the sale grain						61,498	20	13
Total actual revenue						546,315	21	38
Revenue not brought to account								
Amount of allowance to pagodas granted in lieu of alienations in land which were resumed by the Marattah Government.	49,805	3	45					
Amount of alienation in land in mannum to individuals as favourable grants, indulgences.	25,744	13	30					
Estimated amount of the alienation for the support of village sibhandy, such as carpenter, iron-smith, toty, tandalacaren, &c. including head inhabitants.	25,769	29	53					
Estimated amount of allowance in land and money to village cavelgar.	16,995	0	0					
Estimated amount of allowance in land and money to such village curmams as revenue marabs.	3,200	0	0					
Estimated amount of allowance for Hangama sibhandy.	8,770	30	63					
Estimated fees to the inhabitants on account of their servants and, for transplantation, cutting, &c., being deducted in the gross produce.	97,670	38	15					
						227,455	31	66
						773,771	11	24
Actual charges.								
Total moyen zabatak charges for fasly 1215			41,013	8	70			
Survey sibhandy	1,440	0	0					
Surveyward	2,018	15	41					
Pensions and charitable allowances	1,180	0	0					
						45,651	24	31
Orphanage plantation	846	22	76					
Tank repairs	6,617	9	74					
Taccavy	9,079	22	73					
						16,542	13	63
Collector's salary	3,000	0	0					
Head-Assistant's salary	246	28	0					
Second do.	560	0	0					
Collector's house rent	120	0	0					
Head-Assistant do.	59	14	0					
Second Assistant do.	112	0	0					
Collector's commission	4,896	11	17					
						8,094	11	17
Charges extraordinary.						71,189	7	31
Judicial Establishment.						2,270	23	20
Judge's allowance						290	9	79
Registrar's allowance	940	0	0					
Do House-rent	62	28	0					
Do Tent allowance	125	35	0					
						1,128	20	0
						1,418	30	79
Total actual charges						74,878	19	51

Statement of the revenue of the province of Tinnevely for fasli 1215, in which every charge or alienation from the gross produce except the share of the inhabitants is brought to account as revenue and debited as charges—cont.

Not usually brought to account.			STP.	P.	C.
Pagoda allowance as per below.	49,805	3	65		
Mauniams individual Do	25,744	13	30		
Do Villages sibbandi	25,269	29	53		
Cavalry establishment	16,995	0	0		
Curnam Do	3,200	0	0		
Hungama sibbandi	8,770	30	63		
Inhabitants fees	97,670	38	15		
			227,455	31	66
Net revenue			302,334	9	37
			471,437	1	67
			773,771	11	24

The following abstract form the foregoing statement will at one view show the operation of the foregoing statement:—

Abstract.

		STP.	P.	C.
1st Example.	Actual revenue	546,315	21	38
	Actual charges	74,878	19	51
			being 13 11/16 per cent.	
	Net revenue	471,437	1	67
2nd Do.	Actual revenue	546,315	21	38
	Addition now brought forward.	227,455	31	66
			being 41 5/8 increase.	
	Total	773,771	11	24
Actual charges	74,878	19	51	
Additional charges being an increase	227,455	31	66	
		302,334	9	37
			being 39 1/16 per cent.	
	Net revenue	471,437	1	67

The following detailed statement of the revenues of the Province of Tinnevely for two years in one of which there was no charges for a court of justice and in the other including the establishment of a court have been procured for the purpose of exhibiting in one view the total charges for collecting the revenue and for the administration of justice. In these statements it will be seen that including the salary and commission of the Collector and his assistant and the repairs of tanks the actual charges of collection are for the first year no more than 13 P. 6 F. 6 C. per cent. and in the second 12 P. 16 F. 25 C. per cent. That the total charges are in the first year when there was no court 16 P. 2 F. 62 C. per cent. and in the second 19 P. 28 F. 37 C. which included the establishment of Court of Justice. The net revenue is much larger in the last year than in the first, if it was not, the total charges including judicial, would have been, nearly 22 per cent., while the other charges would have remained the same.

Comparison of the charges of collection on the revenue of the province of Tinnevely for fasli 1214 with fasli 1215 the former being exclusive of judicial charges and the latter inclusive.

Fasli 1214					PERCENTAGE								
STP.	P.	C.	STP.	P.	C.	STP.	P.	C.	STP.	P.	C.		
Particulars of collection -													
Land revenue	...					434,807	39	42					
Customs by sea and by land	...					21,588	14	50					
Forms & licenses	...					2,539	17	15					
Pearl fishery	...					11,235	34	4					
Extra revenue	...					10,740	2	4					
Advances for cultivation recovered	...					11,595	7	52					
Refunds of charges, collection, &c.	...					624	0	4					
Sundry petty receipts	...					18	38	43					
Salt revenue	...					2,383	34	63					
						495,533	18	37					
Deduct pearl fishery as only incidental	...					11,235	34	4					
						484,297	26	33					
Charges.													
Fixed mayan zabitali charges	...	35,702	38	14									
Saderward	...	2,217	21	12									
Extra revenue servants	...	1,548	22	40									
Sayer servant	...	5,043	26	56									
Repairs of tanks	...	6,550	41	25									
Tent allowance	...	261	35	0									
Survey expense	...	1,390	0	61									
Salary and commission	...	10,544	19	43	63,659	37	11			13	6	6	
Judicial charges batta to prisoners	...	52	15	50									
Extra disbursement of an incidental nature not belonging to the revenue.	...	1,531	28	68									
Pensions and charitable allowances	...	645	19	4									
Advances for cultivation	...	11,927	11	36	14,156	32	78			2	38	62	
								77,816	28	9	16	2	68
Net revenue	...							406,480	40	24			
They have been estimated for 1807-08, viz. from May 1807 to April 1808 next at P. 27,004 F. 24													
Fasli 1215.													
Particulars of collections--													
Land revenue	...					481,914	24	71					
Customs by sea and by land	...					10,164	37	24					
Forms & licences	...					561	34	43					
Pearl fishery	...					81,250	0	0					
Extra revenue	...					779	26	18					
Advances for cultivation recovered	...					11,157	18	69					
Repairs of tanks recovered	...					449	33	51					
Refunds of charges collection	...					1,840	18	52					
Bank	...					3,849	14	0					
Salt revenue	...					11,465	24	5					
						603,433	22	13					
Deduct Pearl fishery as only incidental	...					81,250	0	0					
						522,183	22	13					
Charges.													
Fixed mayan zabitali charges	...	35,194	35	27									
Saderward	...	2,005	23	61									
Extra revenue servants	...	845	26	59									
Sayer servant	...	1,446	0	59									
Extra charges of revenue nature	...	34	0	0									
Repairs of tanks and water courses	...	7,170	1	22									
Repairs of revenue buildings	...	540	26	8									
Tent allowance	...	1,400	11	17									
Survey expenses	...	1,438	18	77									
Salary and commission	...	14,614	3	15									
					64,689	21	25				12	16	25
Judicial charges	...	21,668	1	34									
Extra disbursement of an incidental nature not belonging to the revenue.	...	2,047	24	18									
Advances for cultivation	...	13,102	5	7									
Pensions and charitable allowances	...	1,245	19	4									
								38,063	7	63	102,752	29	8
Net revenue	...							419,430	35	5	7	11	12

The following statement will shew the fluctuations in each branch of the revenue from the session of the province to the close of fasli 1216, as also the increase of salt revenue from the Monopoly and the decrease of revenue arising from the abolition of the town duties.

Tinnevely Province.

	Fasli 1211.	Fasli 1212.	Fasli 1213.	Fasli 1214.	Fasli 1215.	Fasli 1216.
Land Revenue	418,317 4 2	415,647 26 59	469,311 33 9	434,807 37 42	422,005 14 21	481,914 24 74
Custom by sea and by land.	1,187 22 30	51,411 5 61	31,784 18 64	21,588 14 50	27,048 14 14	10,164 37 24
Forms and licence				2,539 17 15	1,816 27 10	81,811 34 43
Extra revenue	12,347 30 31	22,402 32 8	17,285 3 76	10,740 2 4	3,100 3 66	779 26 18
Recoveries of advance	13,760 32 3	21,814 25 20	12,952 48 42	11,595 7 52	8,424 34 51	11,157 18 69
Recoveries of advance for repairs.					588 36 50	449 33 51
Refunds of charges			3,839 32 46	817 23 6	449 14 34	1,840 18 52
Bazar fund			2,463 29 75	1,865 13 25	1,197 15 34	830 0 47
Salt revenue		1,785 1 2	1,573 0 3	2,383 34 63	10,341 21 49	11,465 24 5
Gain by exchange.	79 30 11	64 35 50	25 0 23			
Sundry petty receipts and transfers.			3,881 33 72	584 2 49	5,912 26 34	
Total	496,192 34 77	503,126 0 40	543,117 2 60	486,921 26 66	480,875 40 33	600,414 8 60
Revenue charges including tucavay and tank repairs.	87,897 4 7	95,149 21 45	84,561 16 62	75,780 29 49	70,145 19 19	97,522 1 67
General charges	15,891 6 77	26,843 17 13	4,612 23 60	3,289 9 42	5,933 27 56	25,230 27 21
Total	103,788 11	121,992 38 58	89,173 40 42	79,069 39 11	76,079 5 55	122,752 29 8
Net revenue	392,404 23 73	381,133 3 61	453,943 4 17	407,851 29 55	404,796 34 58	477,661 21 52
Percentage of revenue charges	17 $\frac{1}{4}$ 0 0	18 $\frac{1}{8}$ 0 0	15 $\frac{1}{8}$ 0 0	15 $\frac{1}{8}$ 0 0	14 $\frac{1}{8}$ 0 0	16 $\frac{1}{4}$ 0 0
Percentage of total charges.	20 $\frac{1}{8}$ 0 0	24 $\frac{1}{4}$ 0 0	16 $\frac{1}{8}$ 0 0	16 $\frac{1}{8}$ 0 0	15 $\frac{1}{8}$ 0 0	20 $\frac{1}{4}$ 0 0

The trade of this Province is carried on chiefly with Travancore by land and with Colombo by sea. An exportation of cotton for Madras with the view of sending it to China has taken place. The export of grain by sea and by land did not in last year exceed 121 Madras garce and it was carried to Ceylon.

The exports to Travancore consist principally of uncleaned cotton and tobacco. Cotton from 15,000 to 20,000 star pagodas. The exports of cloth exclusive of the Tobacco from 13,000 to 18,000 star pagodas. Company's trade may be estimated at 1,60,000 star pagodas. These cloths are carried mostly to Ceylon, about one-fifth is carried by land to Travancore.

The exports by land and by sea may be estimated including the smaller articles of trade at 2,00,000 or 2,50,000, pagodas.

The imports are confined to pepper and beatlenut and sometimes a small quantity of rice and paddy from Travancore and of grain imported at the sea-ports from Bengal but in no great quantity.

From the following statement, it will be seen that the drain of specie has not been considerable from this Province since its acquisition by the Company, the sum sent to Travancore returns in part for the purchase of tobacco and cotton and the trade to Ceylon is in favour of this country.

Particulars of sums sent to Paymasters, Commercial resident and to Madras from faslis 1211 to 1216.

	Advance for Paymaster.	Advance for commercial Resident.	Remitted to the general Treasury.	
			In bills.	In money.
	STP. F. C.	STP. F. C.	STP. F. C.	STP. F. C.
Fasli 1211.	124,561 1 64	121,979 0 0	82,651 0 72	
1212.	80,721 0 42	248,733 14 0	38,050 38 63	
1213.	109,000 0 0	178,677 41 73	22,809 25 10	
1214.	207,021 10 7	108,000 0 0	12,743 11 63	175,556 32 36
1215.	228,081 0 0	110,000 0 0	962 33 0	
Fasli 12 July 1867	1216. 190,542 0 13	80,000 0 0	84,812 13 79	
Total	939,927 0 36	847,390 13 73	242,039 39 47	175,556 32 36

* 150,000 star pagodas in cash.

In the event of a productive season it is probable that a grain trade either with Ceylon or Madras may be opened. If with Madras the trade would receive great accommodation and be much facilitated and so would the purchase of cotton for the China market if Government would to a certain extent grant bills on the collection for money paid into the Treasury at Madras; the distance is by far too great independent of the insecurity of the roads for individuals to send money by land. A merchant of Puticorin lost last month 2,000 Ps. This mode of remitting the surplus revenue would be a great accommodation to individuals and save some expense to the Company.

In concluding this report it is my duty to state that the propositions for modifying and regulating the demands of Government from this province under the heads of nanja revenue, punja revenue, soornadayam revenue, have undergone the mutual investigation of the Collector and myself and have resulted from an attentive consideration of all the information and documents procurable on the spot and from a confidence that if they should be adopted the prosperity of the country will be materially promoted and the revenue gradually augmented not by any increase of assessment but by an increased cultivation arising out of the growing prosperity of the people. It is also a justice due to the Collector to state that the propositions contained in this report had been under his consideration previously to my arrival and his intention of stating them to the Board of Revenue had been declared.

As it had become extremely desirable that the propositions alluded to above should, if approved of, receive early sanction in order to enable the Collector to regulate the demands of this year accordingly he has addressed the Board of Revenue in detail on each subject; it has not therefore been necessary for me to enter minutely on the expediency of the proposed arrangements.

The security of persons of travellers and of traders which has followed from the assumption of cavalry from the Poligars from the punishment of the rebellious and transfer of the country to the authority of the Company can only be estimated by those who were witnesses of the previous scenes of insecurity, robbery, plunder and murder.

The province of Tinnevely although intersected with Belliam is not a jungly country such as we are accustomed to suppose poligars inhabit. It is an open country and in some places well watered and cultivated. In others covered with tracts of open dry grain land or with extensive topes of palmyrah trees growing on sandy plains. The robberies in former times did not therefore so much arise from favourableness of situation as from the impunity which followed the commission of crimes.

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