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Government of Madras.

Political DEPARTMENT.

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*Proceedings of the Madras Government, Political Department,
for the month of May 1860.*

No. 1. Read the following letter from H. D. PHILLIPS, Esq., Commissioner at Tanjore, to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 11th April 1860, No. 983.

Adverting to the closing part of paragraph 1, Government Order 21st February 1860, No. 90, in which I am directed to give my immediate attention towards ascertaining the nature and extent of the debts due by the late Rájá; I have the honor to submit a

• *Enclosure No. 1.* detailed Memorandum* which, in respect of an important, if not a numerous, portion of those debts, will afford the information desired.

2. Claims of high amount do not appear to have been preferred in the usual way against the Estate of the late Prince. So much influence was exercised over Palace affairs by the Serkele for the time being, that the immediate relatives and others of the family, as well as traders and Shopkeepers, seem at all times to have been content to trust the adjustment and liquidation of their ordinary and special demands on the Ráj, to that Officer and his subordinate accountants. And so it has been with the debts embraced in the papers I now beg to transmit.

3. Subsequent to the demise of the Rájá on the 29th October 1855, an unacknowledged coalition of forces and influences no doubt existed between certain persons at Tanjore, of whom the late Serkele was one, to secure the succession to the Ráj for the late Prince's daughter; and in the expectation of success, I apprehend the affairs of the Durbar were, in most instances, honestly and regularly conducted.

4. Among others, a list of the pecuniary liabilities of the deceased Prince was prepared in the Serkele's Department. Additions to it were made after Mr. H. Forbes had been appointed Commissioner, but these had mostly reference to claims arising on the supply, loan, or deposit, of articles of which the prices had not been definitely fixed at the date of the Rájá's demise. This statement was closed in October 1856; but it should be understood by the Government, that its preparation must have been conducted independently of the individual members of the Ráj family whose names appear in it as creditors for large amounts.

5. The old Mahratta Dusters no doubt support these amounts and the sums which I have recommended for payment may be regarded as due to the creditors, if the Government are satisfied that the circumstances under which the debts have originated, call for discharge by the State, in the absence of a successor to the Ráj. The creditors themselves never had, I feel satisfied, any clear notion of the extent or character of the debts owing to them; and, in the absence of the Serkele's Agency, applied as before shown, they must unavoidably have remained in ignorance of the value of what for their benefit has been shown to be a liability towards them of the late Prince.

6. Although, I have no ground for declaring that improper considerations have guided the authors of the list in crediting to individuals, sums which ought not to have formed part of the amount which they found to be payable to them by the Rájá, it has become my duty, as the Government will see, to reject in several instances portions of the debts set down in favour of some of the creditors: and as Saccaram Saib is amongst these, I cannot help feeling that he may to a certain extent have controlled the action of the Serkele's Officers when they were drawing up the list; or if he himself took no active part in the matter, that it may have been done to secure the favor of one who was looked to beyond a doubt as the future husband of the expected Ranee.

7. Such as they are, the claims against the Ráj by members of his family take their origin in the open-handed liberality of the late Prince. He permitted these persons to be supplied with domestic articles of every kind out of the Stores Department, from a bandy load of paddy to a bunch of plantains. From the accumulations of cloths presented to them by himself, he purchased what he wanted for presentation in other directions. For these, payment was or was not made at the time, according to the state of the Exchequer, or the disposition or indisposition of the Serkele to conform to the instructions of the Rájá for the discharge of their value. He gave away jewels and when disposed to be similarly kind to other than the first recipients, took

back his gifts on the understanding that their worth in money was to be entered in the Raj accounts, as a credit to the first donees.

8. On every occasion of a Hindoo religious or family festival, the wardrobe department was indented on for sets of cloths for presentation to each member of the family. Their value varied with the importance of the ceremonial and with the practice which had fixed their amount in reference to the rank and degree of relationship between the donee and the Raja.

9. When, in consequence of a marriage or other important ceremony, it was incumbent on the Raja to present silver or gold articles, he frequently received what he desired to give, from the intended donee and requested the latter to take them back, their value being recorded as the price of those articles, as if they had been supplied to the Durbar. Items of claim thus arising will be found in my analysis of the debts now reported on.

10. But one of the most fertile sources of the liabilities shown in my memorandum, has been the item of "Phairdooshta" or sets of cloths presented to the relatives, but not retained by them, and on account of the value of which they have always had credits entered in their favor.

11. It may be urged against a debt of this class, that it has no just basis as the article forming the gift never passed into the actual possession of the donee, and being therefore deprived of one of the legal elements of a "Dhanum," can not be recovered. It would be harsh, perhaps, towards the members of this fallen family to step in with the application of a rule of the kind and destroy expectations which are founded on previous practice. Still, I have hesitated considerably how to treat this part of the claims, but have decided on allowing it to benefit them because, on reference to the accounts of 1832, I find that the late Raja discharged the "Phairdooshta" liabilities of his father Saraboji whom in that year he had succeeded. The Government will determine whether this course has their approval.

12. In some instances claims have arisen from advances of ready money to the "Hoozoor," or in other words, that Department of the Palace with which the Durbar Officers had no recognized concern, though it frequently happened that transactions originating with relatives and out-siders and the Raja himself in the "Hoozoor," were transferred for settle ment to one of the Departments regarded as public, which the "Hoozoor" was not.

13. In other cases part of the debts set down is for the value of certain periodical supplies from one or the other of the Departments, which have not been drawn. Except in the instance of the young Princess, I have admitted these items. The grounds of rejecting that part of her claim which is of this kind, are specified in my memorandum on her debt.*

14. The aggregate number of claims entered in the lists prepared by the Serkele is 602, embracing a sum of Rupees 8,50,068-1-2. Of these 488 are for amounts below Rupees 50 which, under the authority of Government marginally noted, will be disposed of by myself. I have already examined and formed a decision on 167 of the latter class.

15. The total number of claims above Rupees 50 is 114, representing a total amount of Rupees 8,25,060-7-11½.

16. In the Memorandum which accompanies this letter, are entered, with one exception, all the debts standing against the Raja in the Serkele's list, of which the amounts respectively exceed Rupees 1,000. Those of sums below Rupees 1,000 and above Rupees 50, which I have included in the Memorandum, are such as I have been able to examine up to the present time and which, therefore, it seems proper at once to submit for disposal by Government under the Order last quoted.

17. The one exception above referred to is a claim for Rupees 23,576-3-0, which has been preferred to me direct. For reasons which need not here be stated, the late Serkele may have deemed himself precluded from giving it a place in the list he prepared.

18. Besides the batch of 602 claims mentioned in paragraph 14, there are so many as 2,976 others originating in arrears of stipend, salary, and wages from periods prior and subsequent to the Raja's death up to the dates of the abolition in 1857 of the three minor establish-

ments. Their disposal will offer trifling difficulty and will be effected by reference to the accounts of those establishments. They generally represent an arrear of one month's allowances which might have been paid by the Serkele at the time of the abolition had the arrangement then occurred to him. But 86 are for sums in excess of Rupees 50, regarding which it will become my duty to submit a few brief notes before I proceed to liquidate them, in the manner authorized on the 23rd March 1860, No. 178.

19. I should mention that before Mr. H. Forbes reached Tanjore in October 1856, the late Serkele had of his own authority adjusted 18 claims of date prior to the Raja's demise and on that account had disbursed the small sum of Rupees 699-2-2 from the funds under his charge

20. For convenient reference, I subjoin a tabulated form showing the extent and number of the claims to which I have referred. I also beg to enclose a statement,*

* Enclosure No. 2. exhibiting the sums which I propose for disbursement subject to approval by Government.

Memorandum showing the number and amount of Raj liabilities.

Creditors.	Above 50 Rupees.				Below 50 Rupees.				Total.			
	Claims	R.	A.	P.	Claims	R.	A.	P.	Claims	R.	A.	P.
GENERAL DEBTS.												
Bhai Sahibs, Merchants, &c.	114	8,25,060	7	11	488	5,007	9	2	602	8,30,068	1	2
ARREARS OF WAGES, &c.												
Dowlut Pamloke.....	36	5,296	10	1	956	7,559	6	3	992	12,856	0	4
Hoozoor Pamloke.....	37	4,219	12		1,633	10,900	1	1½	1,670	15,119	13	1½
Dowlut Lushker Pathuck	13	6,098	3	10	301	2,517	0	1	314	8,615	3	11
Total.....	200	8,40,675	1	11	3,378	25,984	0	7½	3,578	8,66,659	2	6½

TANJORE,
11th April 1860.

(Signed) H. D. PHILLIPS,
Commissioner.

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(Signed) H. D. PHILLIPS,
Commissioner.

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*Memorandum relative to the claims against the estate of the late Rájá of Tanjore as shown in a
List prepared from Statements received from the late Sirkele.*

No. 1. AVUSAHIBA.—In the statement of debts against the estate of the late Rájá which was prepared in October 1856 in the Durbar, and then laid before Mr. Forbes, Commissioner, the sum marginally noted is shown to be payable to the aged mother of the late Rájá, whose name appears above as Avúshiba.

Charity, Rs.	3,317	12	1	2.	It seems, however, that in 1815, the Rájá undertook to
A creditor „	272	8	0		relieve this lady from a debt of Rupees 28,359-3-3, with which
Do. „	56	1	0		she was then embarrassed, and accordingly had it transferred to
Do. „	92	9	1		his own account. A large amount thereof was liquidated, but five
Do. „	435	0	0		items forming an aggregate of Rupees 4,173-14-2, seem not to
					have been discharged.
	4,173	14	2		

3. As the liability for the entire debt clearly rested with the Rájá's estate, under the arrangement formerly made by him, a part of it ought not to have been now credited to the Avúshiba: accordingly, I reject the sum of Rupees 4,173-14-2, the parties claiming which may come forward among the Rájá's creditors. An item of Rupees 112-0-0, is however, found at credit to Avúshiba for "Fairdooshta," or cloths given, but not actually made over to her. Under such circumstances, it has been the practice of the Tanjore Darbar to enter a credit to the donee of the value of the cloths. A large portion of the sums recorded as debts payable to the members of the Rájá's family is composed of amounts thus originating and these, on the aggregate, form a heavy total.

4. Another item properly payable to the Avúshiba is Rupees 920-8-0. 920-8-0 for a "Roodratch" bead neck-lace which was received from her at its value and presented by the Rájá in 1852, to Sankaracháry Swamy, a celebrated principal of a Muttum of which the head quarters are in Mysore.

5. Further, an item of Rupees 287-0-11 is payable to her for a balance of ready money sent into the Raj Mahál for ornaments to be prepared on her account. The Ráj Mahál is the establishment where all or any of the members of the Rájá's family and Darbar could have old jewels reset or repaired, or new ones made up with the materials or bullion they themselves supplied. The retention for a long period of money thus furnished, would be an ordinary occurrence and if eventually, the ornaments ordered were not made up, the refund and restoration, wholly or in part, of bullion and materials, would be the ordinary course taken.

6. A sum of Rupees 62 also appears to be due to this lady for cloths received from her at their value, but which have not been paid for:—and another small item of Rupees 5-13-4 stands at her credit for the value of certain sundries to which she was entitled, but never received.

7. The aggregate of the sum to which I consider this lady has a claim, if the Government admit the validity of debts thus originating, is Rupees 1,337-6-3 which I recommend for payment.

No. 2. KAMAKSHI BHAI SAHIB.—This person is the senior one of the 16 widows who survived the Rájá. In the list prepared as before mentioned, for Mr. Forbes, the amount marginally shown appears to be due to her. The original accounts placed before me exhibit a sum of Rupees 10,871-0-4½ as having been received from this lady for ornaments to be made up.

2. A sum of Rupees 98-12-0 is also at her credit for cloths purchased from her, but there is a set off against the aggregate of the above two sums, of Rupees 91-1-2 due for cloths supplied to her.

3. The balance payable in her favor would thus be Rupees 10,875-8-2½; but the accounts also show that during a series of years, cloths were sent to her, the price of which has been a debit in her account in conformity with the course always taken in such cases, and that, under this head, there stands against her, a total of Rupees 8,691-5-0. This amount being deducted

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from the sum at her credit, the difference is Rupees 2,181-3-2½ which I recommend for payment.

No. 3. BHAI SAHIBS.—The account of the Raja's liabilities which was prepared first after his demise, exhibited as due to the Bhai Sahibs, his fifteen widows, a sum of Rupees 19,357-10-7. When, under the orders of Mr. Forbes,

Commissioner, a later account was drawn up, the latter showed an addition to the amount formerly entered, of Rupees 16, which sum seems to have been overlooked. It is the value of a cloth borrowed from the Bhai Sahib's Department, during the Rájá's life-time but for which credit had not been given to them.

2. Of the total debt now marginally shown, Rupees 13,501-8-0, are entered as payable to these ladies for cloths actually bought from them for various purposes in the Palace.

3. A further sum of Rupees 5,677-11-9 is at their credit for "Phairdoosta" or sets of cloths to which, under the practice of the Palace, they were entitled, but which, on the usual understanding that their value would be placed at the credit of the Bhai Sahibs, these ladies abstained from accepting on the several occasions when these cloths would have been presented to them.

4. In the Sherbut Khana, whence articles of various kinds were daily issued to such of the members of the Tanjore family as were supplied in kind, there is a credit to the Bhai Sahibs of Rupees 173-9-10 for sundries which they had a right to receive, but did not at the time take.

5. In the Jerat Khana or depository of brazen and other vessels for domestic purposes, there is an entry arising in the manner above stated of Rupees 1-13-0, also to their credit. The books of the Jamdar Khana, however, show that the Bhai Sahibs owe the Durbar the trifling sum of Rupees 2-15-3, by which the debt in their credit is reduced to Rupees 19,370-11-4.

6. Two of the 17 ladies originally belonging to the Bhai Sahibs Department demised, the one six, the other twelve months before the Rájá.

7. The debt under notice having accumulated in three years and the surviving 15 ladies having no legal title to succeed to the shares for two years* and two and a half years† respectively, of their deceased sister Ranees, the sum payable to the survivors and now recommended for payment is Rupees 17,609-7-3.

No. 4. S. CHIRANJEEVEE RAJASABOY AMMANI RAJA SAHIB.—This lady who demised in 1856, was the elder daughter of the late Rájá and the first wife of Sak-karam Sahib to whom she was united in 1836.

2. Before entering on an analysis of the large sum shown in the margin as the amount of claim on behalf of Sak-karam Sahib's first wife, it is necessary to advert to the investment in Government Securities, of two lacs of Rupees which was made by the Rájá in favor of this lady on the 18th October 1851.

3. From the correspondence which then passed between the Resident and the Sirkele, it is quite obvious that the Rájá desired that two lacs of Rupees should be deducted by the Collector from the amount due in adjustment of his "Panjam bissa" and be invested; and it was intimated that as the main portion of his liabilities at the time, were to his family, that the amount invested was, in fact, a liquidation of so much of those liabilities as the investment would cover.

4. The inference from such an intimation would unavoidably be that the Raja owed his daughter and her husband a sum equal to that which he invested for the former, and that this purchase of 2 lacs of Securities, adjusted the debt. Such, however, was not the case. The sums due to this lady and Sak-karam Sahib, exclusive of their dealings with the Hoozoor Department, were respectively Rupees 73,057-5-2, and Rupees 17,459-13-4; yet, the transaction was treated by the Raja and his Durbar as a clearing off of 2 lacs of Rupees of debts, the difference between the 90,517 and odd Rupees and the 2 lacs Rupees invested, being composed of sums due to members of the family other than

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Sakkaram Sahib and his wife. Whatever may be the justice of the liquidation of the Raja's liabilities in this manner, the debts in favor of the Princess and Sakkaram Sahib were undoubtedly cancelled to the extent of Rupees 90,517-2-6, and if, subsequent to the investment, no fresh debt had been contracted with either of them by the Raja, the estate of Rupees 65,905-2-10, the latter would not now have had standing against it, the amount shown at the head of this claim.

5. I now proceed to the items composing the claim: In the Póthé Mahal, or Treasury accounts, Rupees 15,155-4-6 appear as the amount on the aggregate, of monies lent by the late Princess, subsequent to the investment, on several dates. I cannot challenge this sum.

6. A sum of Rupees 1,000 stood at the Raja's own credit as a loan made by him to the Póthé Mahal, about the time, it is said, of his 17 marriages. This amount is found to have been transferred in July 1855 to the credit of the late Princess, but no warrant of any kind, nor proper authority is to be traced as justifying such transfer. Its origin might perhaps be discovered in the influence exercised by Sakkaram Sahib over the principal Accountant and Palace affairs generally and his intimacy with the late Sirkele, but it seems needless to go into that matter, as the amount, under the circumstances stated, must clearly be rejected from this claim.

7. A sum of Rupees 5,400 was refunded to the Póthé Mahal on the return from the Deccan, of the party to whom had been confided the duty of importing to Tanjor, the 17 young ladies whom the Raja made his wives; and, as such, the amount should have appeared in the accounts. It has found its way, however, into the credits due to the Princess, but the records contain nothing in support of this arrangement which cannot, of course, for that reason, be recognized.

8. A trifling sum of Rupees 2-1-8 appears at her credit for premium paid on a húndi. I can find no objection to the entry, though it seems a strange one.

9. As "arrears of allowance," Rupees 10,952-12-9 are entered at her credit, but the entry is a double one, the same amount having been debited to her in July 1871. Besides which, against the credit entry a note is found intimating that its disbursement is to take effect only on a special Parvángi, which document was never issued. This sum then should be struck off the amount of claim.

10. In the Raj Mahal Dufers I find that Rupees 538-13-0 are at credit for certain silver articles presented to this creditor on the occasion of the Raja's 17 marriages in 1852 and received from herself.

11. In the Jándár Khánà on account of cloths purchased from her, there is a credit of Rupees 2,017-14-0 and in the same Department Rupees 398-4-3 are given as due to her for "fairdoosta" or sets of cloths which she was entitled to, but did not receive.

12. I find also at her credit Rupees 5,230 as the value of "fairdooshta" due to the Rájá himself, but transferred to the account of his daughter. Nothing supports this transfer which, as unauthorized, is inadmissible.

13. As additions arising out of Mr. Commissioner Forbes' requisition for a careful statement of the debts founded on articles received, there are Rupees 1,150-2-9 shown to be payable for the value of silver, gold and cloths bought from this lady.

14. A sum of Rupees 21,119-13-6 is the final item which raises this claim to its high amount. This sum appears in the Rájá's Huzúr accounts and purports to be the out-turn in the Princess' favor, of the loans made by her to, and the payments received by her from, this department between 1838 and 1855.

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*32,187 8 9

28,198 10 6

3,988 14 3

+15,155 4 6

2 1 8

538 13 0

2,017 14 0

308 4 3

5,230 0 0

1,150 2 9

3,988 14 3

28,421 6 5

† Paragraph 15.

Value of a pair of bracelets.....	3,500 0 0
Do. do turbans.....	45 0 0
Do. of certain cloths.....	38 11 10
Do. do bricks and chunam.....	1,655 11 6
Do. do cloths.....	2,548 12 0
Do. of cloths which ought to have been presented to Saccaram Sahib on the occasion of a banquet given him by the Bhái Sahibs and Mangalavás.....	525 0 0
Ready money lent to Huzár by the Princess.....	2,000 0 0
	10,313 3 4

28,421 6 5

10,313 3 4

18,108 3 1

5,230 0 0

12,878 3 1

550 15 1

Rs. 12,327 4 0

No. 5. C. V. MUKTABHAI AMMANI RAJA.—This young lady, the second daughter of the late Rájá, was recently married to Sakkaram Sahib. Her monthly stipend

Rupees 17,216-13-11. is Rupees 3,000.

2. Of the total sum claimed on her behalf, I find Rupees 2,000 credited to her in the Póthé Mahal accounts for a loan received from her about the period of the Raja's 17 marriages.

3. In the Dufers of the Jándár Khánà the value of cloths supplied by her to the wardrobe department, viz., Rupees 122 is stated to be owing, and a sum of Rupees 727-11-8 to be payable to her for "fairdooshta" or sets of cloths to which she was entitled.

4. In the Zerát Khánà accounts is a small credit of only 9 Annas for supplies to be made, but not made.

5. In the statement prepared under the special orders of Mr. Commissioner Forbes, of articles for which the value was owing, there are further shown to be due to her the sums noted below.

6. For arrears of allowance Rupees 13,693-3-9. I do not, however, consider this a just claim and reject it. It arises thus: On the 1st March 1848 a Parvángi of the late Raja directed

15. But, the investments of two lacs having, according to the Rájá's professed intention, cancelled all his liabilities to the Princess and Sakkaram Sahib up to 18th October 1851, the out-turn thus exhibited is erroneous, for I find that subsequent to the date of the investment of the 2 lacs Rupees, the sum which accrued in the Princess' favor was Rupees 32,187-8-9, against a debit of Rupees 28,198-10-6, leaving a balance at her credit of Rupees 3,988-14-3.*

16. The sums for which this lady seems, then, to be entitled to have credit allowed her, are given marginally.† They form an aggregate of Rupees 28,421-6-5. But referring to the items which compose the amount of Rupees 32,187-8-9, in her favor above shown,† I find that several are so suspicious and objectionable as to demand rejection.

17. The items I thus treat are entered below and appear in the accounts of the very date of the Rájá's demise!

18. Again, the 1st, 2nd, 3rd and 5th of the above seven items form part of those which have been credited to Sakkaram Sahib himself and are inadmissible on that account only. The other three are, to my mind, deserving of no credit seeing the date of their insertion and their character, it being borne in mind also, that the Rájá was seriously ill for three days before he demised.

19. I resolve, therefore, to strike out Rupees 10,313-3-4 from the balance seeming due to the late Princess. I also deduct from it Rupees 5,230, for the Rájá's fairdooshta cloths and Rupees 550-15-1, found to be due by her for cloths, which leaves the net debt payable to her representative at Rupees 12,327-4-0.

that the value of such sundry articles as might be furnished to this young lady monthly from the several departments of the Palace, should not be in excess of Rupees 350. From that date up to the end of 1851, or a period of 16 months, the maximum amount for which she might have been supplied was Rupees 16,100. What she did receive, seems, however, to have been put down as worth only Rupees 2,406-12-3, which being deducted from Rupees 16,100, leaves a balance of Rupees 13,693-3-9.

7. The Raja's Parvāngī evidently contemplated the domestic comforts of the young lady and fixed a maximum which was not to be passed. She was under her mother's charge until September, October 1849, and if nothing was sent for from the Raj stores for the child, it is to be inferred, I consider, that nothing was wanted. The omission to get from the godowns and stores what she might have got, can scarcely constitute grounds for now claiming from the Raja's estate, the value of what was never required.

8. In the Jamdar Khana accounts are Rupees 50, value of cloths received.

9. In the Raj Mahal are three items in her favor, viz., Rupees
284 13 9 284-13-9 a balance of ready money sent in by her to the department to be
223 12 9 made up into ornaments: Rupees 223-12-9 value of ten necklaces pre-
114 11 0 sented to her on the occasion of her "Barsa" ceremony and which were
received from her at the time of the Raja's 17 marriages; also Rupees
623 5 6 114-11-0 the value of certain necklace beads which she had supplied.
The 3 items form a total of Rupees 623-5-6.

10. A sum of Rupees 25-6-6 is debited to the Princess as the price of cloths purchased by her. The net amount of claim which I think should be admitted is thus Rupees 3,498-5-8.

No. 6. SULATCHANABHAI AMMANI RAJA SAHIB.—This lady deised on the 25th Decem-
ber 1859. She was an elder sister of the late Raja and enjoyed a stipend
of Rupees 3,633 annually. In the A. list printed with the Government
Order of 5th December 1859, No. 705, her number is 19. Her heir is
Mánóji Mohitay, No. 23 in that list.

2. In the Raj Mahal accounts appears an entry to her credit of Rupees 496-10-0. The debt seems to have arisen on the receipt from her of certain silver vessels on the occasion of the Raja contracting on the 18th July 1852, his seventeen marriages. It is possible that vessels of the kind may not have been readily procurable at that time and that the difficulty caused applica-
tion to be made to this lady for what she may have been known to possess. I find that they were returned to her as presents on the part of the 17 brides, the value being credited as above stated, in the Raj Mahal books.

3. In the Jám-dár Kháná there is a credit to her of Rupees 149 for cloths actually bought from her for use in that department.

4. In the same department, under the head of "fairdooshta" or sets of cloths presented to and returned according to the practice prevailing in the Darbar, there is a credit of Rupees 1,696-12-0; but this sum includes the cloths thus returned by herself, her son and his two wives. The amount seems to have accumulated in a course of years and particulars cannot be exhibited, but the aggregate sum is shewn in the account drawn up after the Raja's death in October 1856.

5. In the account later prepared there are the following additions:

6. Rupees 164-14-4, the aggregate value of a jewel and some silver in bullion received from this lady and appropriated by the Raja to his own purposes. The jewel is stated to have been a "Jávátchí Málá" or necklace which, some 22 years ago, was presented by the Raja to a horse breaker. The bullion was of later receipt having been used up at the 17 marriages festival.

7. A sum of Rupees 2-3-3 is found to be due by the lady for a cloth supplied to her. The net sum standing at her credit would thus be Rupees 2,496-1-1.

8. The above sum should, I submit, be made over to Mánóji Mohitay, only son of deceased.

No. 7. SAKAVARABHAI AMMANI RAJA.—The widowed lady at whose credit this debt stands Rupees 3,040-2-4. is a sister of the late Raja. Her annual stipend is Rupees 3,380.

2. The debt is composed of a sum of Rupees 495-14-0, entered as due to her in the Raj Mahal accounts, for the value of certain silver vessels which, on the occasion of the late Raja contracting 17 marriages, were received from and again returned to her, as a present on the part of the brides.

3. In the Jám-dár department a purchase of cloth seems to have been made from her to the extent of Rupees 200 which still remains unpaid and at her credit.

4. The remaining and larger sum of Rupees 2,344-4-4, appears to be due to her from the same department, on account of "fairdooshta" or cloths to which she was entitled on festivals and other occasions, which she did not receive and for the price of which she was credited in the accounts.

5. If the Government decide that a fair claim against the estate is constituted by a conventional arrangement of the character above stated, the debt should be paid.

No. 8. KALIANA MAHAL OR SERAGLIO OF RAJA SARABHOJI, THE LATE RAJA'S FATHER.— Nothing was known of this debt until 1845, when it appeared for the first time in a list of the Raja's liabilities presented to Sir H. Montgomery about the period of his quitting the district. It was then entered as Rupees 10,360. Subsequently it was reduced to Rupees 10,330, by the value of certain cloths supplied from the Palace wardrobe department to the two senior ladies of the Kalliana Mahal.

Later, however, it rose to its present figure, consequent on the purchase from Ladoobhai, the surviving one of the two ladies above adverted to, of a gold bracelet given by the Raja as a present to her grand-daughter.

2. The origin of the debt, dates from June 1828, during the reign of Sarabhoji, who de-
mised in 1832. In the accounts of that month is a credit to Ladoobhai and the other principal lady of the Seraglio, of Rupees 10,000 entered as having been borrowed at interest; and two sums of 500 and 400 Rupees were soon after liquidated on account of principal and interest. At a later period, viz., in 1838, Rupees 860 would seem again to have been borrowed from Ladoobhai.

3. No demand appears to have been made by Ladoobhai for payment of the debt during the life-time of Seevaji, but the absence of such demand may perhaps be attributable to the bad feeling which it is notorious generally prevailed between her and the late Rájá. When the debt however, was put forward as above shewn, in the list of 1845, although previously there had been no formal or official acknowledgment of its existence, it was entered as a sum due to the "Kalliana Mahal" not to Ladoobhai and the other lady as in the single entry of 1828, and in that of ten years later.

4. It seems probable that the original entry was merely an act of ostentatious liberality on the part of the then Rájá. If a sum of money had actually reached the Rájá's Treasury, the entry of the amount would have been regularly apparent in subsequent accounts until its refund was effected. But such is not the case. It disappeared after the original entry, to be revived only in the manner stated. The late Rájá on one occasion did borrow from the funds of the Kalliana Mahal about a lac of Rupees, but after a period, no rest was allowed him until the debt was put in liquidation and such would no doubt have been the course taken in respect of the Rupees 10,000, if there had been any real, *bona fide* loan from the Department or its two female representatives. With nothing before me of a more precise nature than what I have stated and under all the circumstances of the claim, I do not feel that I can conscientiously advise the recognition of this debt.

No. 9. MANGALAVAS OR SERAGLIO OF THE LATE RAJA.—1. From the accounts regularly kept in the late Rájá's Póthé Mahal or Treasury, an aggregate amount of Rupees 15,000 appears to have been received from the Mangalavas department on the occasion of the Raja marrying 17 ladies in one day. The sum advanced was given on three dates in sums of Rupees 6,000, 5,500 and 3,500. The

dates are 16th Shavul, 6th Zilhaz and 3rd Rabillah, the names of Mahomedan months being then adopted in the record of all transactions with the late Darbar. There seems to be no reason to doubt the *bona-fide* character of this transaction.

2. In the Jāmdār Khana, I find Rupees 3,689-11-1, have been credited to the Mangalavas as the value of cloths actually purchased from them, and under the head of fairdooshta, or cloths in sets deliverable but not delivered to them, the credit entry in their favor is Rupees 656-2-3.

3. During the life-time of the Rājā the expenses of what was termed the "Huzūr" were not under the formal or official cognizance of the Sirkele or other Darbar Officers. It was essentially the private funds department of the Rājā, though its outlay and receipts were recorded by subordinates in regular pay.

4. In the reign of Sarabhojee such sums as were wanted in the Huzūr would have been debited in the Pōthē Mahal or Treasury records as payments to the Huzūr; but the late Rājā was averse from adopting so open and plain a course, possibly from the knowledge that to a certain extent the disbursements from the Pōthē Mahal could be made matter of report to the Resident if they became excessive or seriously objectionable. He therefore preferred receiving funds for his Huzūr expenditure on grounds which frequently were fictitious. But if, on application for money, the funds of the Pōthē Mahal were not in a condition to admit of his requisitions being met, the Rājā would resort to the temporary expedient of borrowing from any department where there happened to be an accumulation.

5. Under such circumstances, it became necessary after the Raja's death, to transfer from the "Huzūr" accounts to those in the more regular keeping of the Sirkele, certain sums in which the Mangalavas ladies are interested.

6. Two sums were thus brought over, one of Rupees 4,810, ready money lent by them to the Huzūr; the other of Rupees 515-8-0, the value of jewels received from them. The latter articles were made over to the Huzūr on a single date: the ready money on eleven dates.

7. It further appears from the accounts of this, the Huzūr department, that between 1845 and 1852, there were twenty-six receipts of cloths from the Mangalavas, of the aggregate worth of Rupees 2,794-8-5, of which amount Rupees 1,519 became due in 1846.

8. Should the Government view these transactions as constituting a valid claim against the Estate of the late Prince, the sum of Rupees 27,165-13-9, would be payable to the Serraglio. Its employment in meeting the expenses of the marriages of the late Raja's six natural sons, and nine natural daughters, would be a graceful and considerate medium for absorbing the money, which, divided rateably between the 42 concubines, would but little conduce to their happiness or comforts.

No. 10. BRAHANNAYAKI BHAI.—This lady who appears as No. 21 in list A, Government Order, 5th December 1859, No. 705, is a niece of the late Raja drawing an annual stipend of Rupees 1,452.

2. In the accounts of the Jāmdār Khana a sum of Rupees 56 is exhibited at her credit for "fairdooshta" or sets of cloths not actually made over to her, but which she might have taken, had she not preferred receiving their value by a the usual entry in her favor. In the Sherbat Khana accounts there is also an entry in her name of Rupees 0-3-0 and one of Rupees 19-2-0 for cloths which are stated to have been actually supplied by her to that department.

3. With the proviso I have added to several prior items, I see no reason why Rupees 75-11 should not be paid to this creditor.

No. 11. SAKKARĀM SAHIB.—This claimant is the son-in-law of the late Rājā. His first wife who died in 1856, is No. 4 on the list of creditors. The annual stipend of Sakkārām Sahib is Rupees 8,198.

2. The claim marginally shown is composed of Rupees 15,109-11-9 entered at Sakkārām Sahib's credit in the Pōthē Mahal accounts; but of this, Rupees 2,804-13-9 are found to be a double entry, and are rejected. As respects the balance, it appears to be due on account of an allowance of Rupees 36,304-13-9 which, through the medium of four payments, made in a period of three months, Sakkārām Sahib supplied to the Rājā at the time of his 17 marriages.

3. Referring to my remarks in the case of No. 4 creditor, relative to the investment of 2 lacs of Rupees by the Rājā, I may mention that the advances of Rupees 33,000 and odd above noticed, was made after the date of that investment.

4. In the Jāmdār Khana there is a credit to Sakkārām Sahib of Rupees 2,558-13-11, on account of cloths supplied by him in a period of about three years, commencing with the 17 marriages time up to 1856.

5. In the Sherbat Khana a small sum of Rupees 48-15-9, stands in his favor, value of sundry articles which ought to have been delivered to him.

6. By the statement prepared for Mr. Commissioner Forbes, further credits are shown at the credit of Sakkārām Sahib; among others, one of Rupees 206-5-3, in the Jāmdār Khana for cloths received from him in that department.

7. Another of Rupees 8,732-8-0 appears in the Rāj Mahal for seven jewels supplied at the period of the Rājā's 17 marriages. Of these, one, a Bhānghitsapan, or turban aigrette, worth Rupees 3,624, was presented to himself: two ear-rings were given to his father and the other four ornaments would seem to have been broken up to be made into new articles. The value of the six last ornaments was Rupees 5,932-8-0, in part liquidation of which, Sakkārām Sahib was furnished with a jewel valued at Rupees 824. The difference remaining payable to him would thus be Rupees 8,732-8-0.

8. In the "Huzūr" accounts Rupees 4,103-11-10, are exhibited in his favor. This sum originally stood at the credit of the Princess, No. 4; in this list, but was transferred to that of Sakkārām Sahib, because the four entries of which the above amount represents the value, were entries that belonged to the account of Sakkārām Sahib himself and not to that of the Princess, his wife. Three of these entries, however, for reasons shown in No. 4, have appeared to me to be so suspicious as to require rejection. I reject them here, also, leaving to Sakkārām Sahib the benefit of only an entry of Rupees 38-11-10, the value of cloths received from him.

9. There is a sum of Rs. 199 at Sakkārām Sahib's debit for the price of cloths with which he was supplied. Deducting that, the net sum payable to this creditor will be Rs. 23,691-4-9.

No. 12. RAMCHENDRA ROW SURWAY.—This person is a nephew of the late Raja. His annual stipend is Rupees 3,120. In list A, Government Order, 5th December 1859, No. 705, he appears as No. 24.

2. An item at his credit of Rupees 4,907-9-2 appears on the Jāmdār Khana accounts for "fairdooshta" or sets of cloths of the class to which I have several times adverted; and I would here add, that in the estimate always prepared on the occasion of a festival, for approval by the late Raja, entries would be made of the number and value of the sets of cloths intended to be presented to his relatives and dependents.

3. Further, in the Rāj Mahal accounts there are two entries in this person's favor for Rupees 700 and 148-12-0, the value of jewels purchased from him in 1833 and 1836/37. One of the jewels thus obtained by the Rāj Mahal was a necklace, the other a Paddak or breast-plate.

4. With the proviso before specified, the sum of Rupees 5,756-5-2, should, I think be paid to this creditor.

No. 13. PRATAPARUDRA MANAY ROW INGLAY.—This person, a nephew of the Rājā, appears as No. 25, in the A. list before quoted. His annual allowance is Rupees 3,120.

2. This debt seems to have been entered in his favor consequent on the accounts of the Rāj Mahal for 1833, showing that in that year a pair of bracelets valued at Rupees 1,069-14-0 were received from his father and presented by the Rājā to the notorious Sadasiva Row; but no corresponding credit of any kind is to be traced in any account subsequent to 1833. In personal communication with the Officers of the Rāj Mahal, they assert before me that whenever an article of value was supplied by a member of the family or any one else, to the Rājā, the requisite entry was once made in the account of sundry articles received and that it thus remained until paid for, when a note to that effect would be made against the entry itself. Assuming such to

have been the practice, it is obvious that an object thus obtained by the Rájá might remain unnoticed for an unlimited period and that when an adjustment had to be effected, it would be necessary to drag out the very account, say of 30 years previous, in which the article had originally been entered, there being no intermediate clue to its whereabouts. To my objection thus signified, an aged Gúmástá of the Ráj Máhál has replied that, in truth, much in these cases depended on the personal information and acquaintance with the Dáfiers of himself and brother Gúmástás. He added that they retained an accurate knowledge of the affairs of this class connected with their Máhál, from the frequent applications made to them by interested parties to get their claims satisfied. But in reply to a question as to this particular case, he acknowledged that he had no knowledge whatever of any claim ever having been preferred by this creditor to the sum entered in his favor. I do not, under these circumstances, feel justified in advising its liquidation.

No. 14. RAMABADRA BHONSLEY.—This creditor is the person in respect of whose allowance of Rupees 100 for himself and his wife, I addressed Government on the 5th March 1860, No. 854.
Rupees 238-8-10.

2. The only item found at his credit is in the accounts of the Jamdar Khana, which exhibit a sum of Rupees 238-8-10 as due for "fairdooshta" sets of cloths intended for presentation to him during several years closing with 1855.

3. The above sum is recommended for payment under the condition before specified as in the view of the Government.

No. 15. GNANAMBA BHAI.—This lady is the wife of the last creditor, but lives apart from him owing to his general immoral and dissipated conduct.
Rupees 630 0-0.

2. The debt entered in her favor was formerly registered in the accounts of a department called the Karch Máhál which ceased to exist in 1850. Its liabilities were then made over to the Jamdar Khana and with them was that in which this lady is concerned.

3. The debt seems to have originated in no actual loan or purchase, but by giving to Gnanamba Bhai a money credit for certain jewels which, according to custom, she was entitled to expect as a present from the Rájá on the occasion of the Dasará festival when she went through the ceremony of passing a bowl filled with water colored red, round the head of the Rájá. Had this Prince not suddenly demised, the debt is one which in the ordinary course would somehow have been discharged. It should now be paid, I think, to this lady and be subject to no interference by the worthless young man her husband.

No. 16. RAJACUMARA BHAI AMMAJI RAJA.—This lady, a sister of the Rájá, demised in 1834. Her husband had predeceased by a few days only. They left no issue.
Rupees 780-9-11.

2. By a Parvángi of date the 20th January 1834, issued by the Rájá, it was ordered that in conformity with her dying request, all her property of every kind, as well as that of her husband (the next creditor) should be credited in the Pothé Máhál accounts for the benefit of a small Pagoda and Choultry built in her honor after her death by the Rájá, at a distance of some seven miles from Tanjúr on the road to Ramanak. Such as it appears, the debt now here inserted accrued from the credits for "fairdooshta" sets of cloths entered during a series of years in her favor.

No. 17. NAGORI MONTUVE.—The sum of this is the same as that of the preceding debt. It reached its present amount under similar circumstances.
Rupees 407-15-3.

2. As more than 20 years were allowed to elapse without any edict being given by the Rájá or the Darbar to his apparent wish that the two institutions should benefit by the sums due to his sister and her husband, I think the matter may be regarded as closed and the debt removed from the list as not requiring further notice, the more especially as the expenses of the Choultry and Pagoda are provided for under the general arrangements which attended their transfer to the authority of the Local Collector.

No. 18. RAMACHENDRA ROW INGLAY.—This Mahratta gentleman was the husband of the late Rájá's sister whose name appears in this list as the 7th creditor. He was the father also of the 13th creditor.
Rupees 925-10-11

2. The debt has arisen from a series of credits for "fairdooshta" cloths, under circumstances resembling those frequently mentioned under preceding numbers.

3. I propose to pay it to the widow, if Government resolve that claims of the class are to be recognized as valid.

No. 23. MUKTAMBAPURAM CHOULTRY.—A Parvángi appears to have issued in July 1809, during the reign of Rájáh Sarabhóji directing a sum of Rupees 1,11,844-10-6, bearing interest at 10 per cent. per annum, to be credited in the Darbar accounts to this Choultry, which was then being constructed in honor of a concubine named Muktaba Bhái to whom he was violently attached. As the basis of the order, reference is made to the "money formerly given to the Choultry which was left in deposit at Madras, for Palace purposes." In consideration thereof and in further consideration of a sum of Chakrams 2,649 and odd "belonging to the Choultry which had been received in the Palace;" as well as some grain, the produce of the endowed Choultry villages, which also had reached the Palace, three values in Chakrams are specified, of which the aggregate is the sum in Rupees above shown, viz., 1,11,844-10-6. In this Parvángi, I find no mention whatever of any loan to the institution by Muktaba Bhái herself, though there has been a general impression abroad that she once lent some money to it.

Rs.	A.	P.	
7,66,826	4	3	
5,17,214	7	6	
2,49,611	12	9	

2. Adding to the sum of Rupees 1,11,844-10-6, the interest said to be due for 47 years, and deducting from the total thus found, the aggregate of payments made to the Choultry, the difference is the debt marginally entered above, as payable by the Rájá's estate to the institution.

3. There seems to me to be no just grounds for accepting this as a debt payable by the late Rájá's estate. The origin of the reputed money endowment dated 1809, has in it a deal of financial fiction. Nothing shows that the institution had actually been in possession of funds to the extent which the Parvángi declares to have been absorbed in various ways for Palace purposes; and if certain grain were really used up in the Palace, it is notorious that the Palace granary has always been largely indented on for the use of the Choultry.

4. The necessity of making an actual "Dánam," or gift, in money to the choultry is avoided in a very convenient manner, by the assumption set forth in the Parvángi. The assumption enables the donor to escape giving that possession which I believe to be an essential ingredient of the validity and legality of the gift. It, however, secured for him the reputation so much prized by Hindus of all ranks and classes, of being charitable. It increased his "pánam" or happiness in the next world and raised his character for liberality at a trifling prospective outlay.

5. Under an arrangement so effected, I doubt whether Sarabhóji's successor, the late Prince, was bound by his father's Parvángi and he himself appears to have had some inkling of the kind, as he continued payment of the annual interest for a period of only nine years after being seated on the Gádí, that is, from 1832 to 1840.

6. He was, however, by no means regardless of the wants of the institution to which he assigned an annual allowance of 27,000 kailams of paddy the value of which on the aggregate, would more than counter-balance the debt now set down. If, at any time, the grain contribution annually made by the late Prince were exceeded, as it frequently was, the excess supply was regarded as a debit to the choultry and has been entered in the amount and calculated as a set off against the sum said to be due to the institution for the past 47 years.

Annual interest Rupees 11,174-4, value of Paddy at 12 annas a kailam, Rupees 20,250.

7,66,826	4	3
5,17,214	7	6
2,49,611	12	9

7. The choultry at the present time, has 19 villages as its endowments, on which the annual demand in 1855, was Rupees 23,626-6-7. Of these, four villages yielding Rupees 6,293-7-3 per annum, were specially granted to it by the British Government and some delay having occurred in their transfer to the institution, a sum of Rupees 62,000 was made over with them when the transfer did take place, as their accumulated proceeds from the date of the transfer being first ordered.

8. This choultry, in common with all those of which the late Rájá was the supposed controlling manager, is now under the Superintendence of the Local Collector whose duty it will become to bring the subject specially to notice if circumstances should tend to diminish the present resources of the institution.

9. As respects the debt, I am of opinion that it is inadmissible.

No. 19. VENKAT RAU.—It seems necessary to premise that the word "Parvángi" used in Rupees 37,487-3-4. in this case, indicates a sort of budget or estimate of expenses.

2. Venkat Rau, until a few days back, was the Sarishtadar of the Government Agency. He had previously held that office when the Government Agent was designated Resident and had been Sarishtadar since 1842, when he was re-appointed to the situation. Prior to that date he had been out of Government employ for nine years.

3. He founds his claim to Rupees 31,110, of the sum shown marginally above, on an allowance said to have been assigned by Rájá Sarábhaji to his (Venkat Rau's) wife, whom, although a Bramin girl, the Rájá, a Súdri, is stated to have adopted. Having in this manner become a daughter of the Rájá, and it having been the practice of that Prince to confer on each of his legitimate female children, a stipend of Rupees 305 monthly, the claimant contends that his wife has a just right to arrears of an allowance of that amount, which, he says, also, was once formally conferred on him for her by Rájá Sarábhaji.

4. On looking back into the old records of the Sirkele's department, no Parvángi is forthcoming under the seal or order of Raja Sarábhaji, from whom Venkat Row represents he derives his right, nor is any trace found of any payments ever having been made to him on account of the alleged allowance, during the reign of Sarábhaji, who demised in 1832. A Parvángi dated 25th August 1835, is the first official trace of Venkat Row's monied connection with the Darbar. This commences by declaring that the existing monthly allowances, &c., are "revised."

5. Chakrams 5,991-7 appears in it, as the stipends of the members of the Raja's family, including also the expenses of the Palace pagoda, the grant to the Mission, and some other sundry charges.

6. Chakrams 8,662-1-0 is the sum allotted for the expenditure of the various departments termed Mahal-o-Mahal.

7. On the 9th and 10th sheets of this Parvángi, the entries given below appear as part of Chakrams 5,994-7-0.

"Huzár expenses payable from the Póthé Mahal" or Raj Treasury.

"Chakrams 10-0 To the charge of Babaji Rámaji Pandit.

Do. 112-5 To John Pádrí (Kohleff?)

Do. 96-5 To Tukóji Sahib.

Do. 196-2 To the charge of Venkat Row at one time Cks. 67-5; at one time Cks. 128-7."

8. The aggregate of the four sums is Chakrams 415-2 and converted into Rupees, the sum payable "to the charge of Venkat Row" is Rupees 205.

9. During the ensuing nine months, or from September 1835 until May 1836, separate monthly Parvángis continued to be issued for the allowances above shown, with a few unimportant intermediate additions.

10. It is just, then, to infer that up to May 1836, it had been the Raja's intention to pay Venkat Row what stood against his name, and I find, indeed, that those payments were duly made.

5,994-7

5,569-4

425-3

11. By the Parvángi of June 1836, however, the sanctioned allowances are lowered to Chakrams 5,569-4; but particulars are not given of the specific items which it was the Rájá's intention to reject. The difference nearly corresponds with the total of the four items mentioned in paragraph 7.

12. On reference, however, to the Parvángi issued on the 19th December 1837 as to a revision of allowances, a distinct fresh item appears, thus: "Persons drawing from 'the Póthé Mahal Chakrams 10 and Rupee 305,' the persons referred to obviously being Babaji Ramaji Pandit and Venkat Row.

13. Now, as, if these two allowances had continued in force up to 19th December 1837, there could have been no necessity for their fresh inclusion in the Parvángi of that day, the inference is to me unavoidable, that, for reasons not shown and not now traceable, they had been regarded as having ceased from June 1836.

14. For arrears due for that period, however, Venkat Row prefers a claim. I consider it inadmissible and would reject it.

15. It remains to weigh his further claim for the arrears calculated from December 1837, up to the 11th January 1845, under the Parvángi of the former month, but I am not aware why the claim is restricted to this date.

16. On the strength of this document Venkat Row appears to have drawn the allowance for only one month and it would seem to have been virtually cancelled by the issue of a fresh Parvángi in the following month, which makes no mention of Venkat Rau's stipend.

17. In 1841, or five years afterwards, when the Rájá's serious financial embarrassments compelled him formally to select for the Sirkeleship, its old incumbent, that highly respected and probable man Babajee Ramaji Pandit, the latter reduced the Darbar expenditure to a level proportioned to its real wants, without, however, touching the stipends of the Rájá's near relatives and immediate family. But, in the arrangements then made, although the Pandit was extremely well affected towards Venkat Rau and from his career and position must have been thoroughly acquainted with every liability towards him which the Ráj might have incurred, still, notice was not taken of the allowance on which Venkat Rau's claim rests.

18. In 1845, when by economy and good administration, the Rájá had been materially relieved from the difficulties that had pressed on him, a Parvángi raising the limits of the palace outlay was issued, in which, again, no mention was made of Venkat Rau's pay. The impression which these omissions create, is clearly unfavorable to the supposition that Venkat Rau's allowance was held to be in force.

19. Assuming, however, that the Parvángi of 19th December 1837 was not invalidated to any extent whatever by the non-mention of it in the several financial measures of which the Rájá's ministers advised and effected the adoption, it is still useless according to the long existing practice of the Tanjore Darbar as a basis for the present claim; for, all Parvángis of which the requisitions were not at once or continuously observed, were regarded as having lapsed unless revived by a special fresh Parvángi. In the case of Venkat Rau none such was ever passed, and I therefore think his claim for arrears of allowance is wholly inadmissible.

20. It will, however, rest with the Government to determine whether under the circumstances stated in the communication marginally noted, Venkat Rau should to the detriment of the Rájá's estate, now receive the

large sum which was as "arrears" the late Prince appears merely to have expressed his readiness to discharge without making mention of its amount or origin.

21. Personally, I am satisfied that the Rájá can have known little or nothing of the real position of Venkat Rau's claim which, even if the Rájá had been allowed to pay it, would have been analysed in the usual course by his Darbar Officers, who would not have failed, in a matter of the kind, most cautiously and carefully to scrutinize every item of it, and if they had

discovered it was wanting in validity of origin, objections certainly would have been raised by him. These would have necessitated a further reference to the Resident, who, in the absence of the Parvāṅgi, which I have shown was not in existence, could have sanctioned the discharge of the "arrears" so called, only in the way of a present by the Rājā to Venkat Rāu.

22. Venkat Rāu has personally stated to me, that Rājā Sarabhoji was himself in the habit of paying the allowance, which was always ready money, tied up in a bag for delivery to him on the day of the new moon. Under such circumstances, it should be regarded as an allowance of a purely private character from the very commencement, and its non-appearance in the Palace records prior to the third year of the reign of his successor, is explained. Had it been invested with the public character of the stipends allotted to Sarabhoji's own daughters, it would necessarily have found a place in the durbar Dafters.

Rupees 1,623.

23. Venkat Rāu has another claim against the Rājā's estate for the sum shown marginally, as due to him from the Jamdar Khana or wardrobe department, from 5th June 1832 to 4th June 1844, at the rate of Rupees 135-4 a year.

24. The only papers bearing on this matter which can be placed before me, are a requisition for authority to debit certain cloths to the Rājā (of course without their actual delivery to him) and another for permission to credit the same to Venkat Rāu and pay him their value, Rupees 147-14-0. Both these are dated the 4th May 1842, the year when Rājā Sarabhoji's son succeeded to the Musnud. But no Parvāṅgi was ever issued directing the yearly continuance to Venkat Rāu of the sum, which he has put at Rupees 135-4-0.

25. From the debit and credit steps taken as above stated, it will be observed that the sum paid to Venkat Rāu, who neither bought nor sold cloths, was, in fact, a donation to him in money glossed over under the color of a sale of articles. The debit to the Rājā of those articles was necessary or the wardrobe department would otherwise have had in their accounts, a batch of cloths worth Rupees 147-0-0 which had never reached them.

26. I reject this claim for Rupees 1,623-0-0.

27. Venkat Rāu's third item of claim is for Rupees 2,796 due for sundry articles of a domestic character, the supply of which from the kottiam or stores godown, he was entitled to from 5th June 1833 to 4th June 1844 at the rate of Rupees 180 per annum.

28. I find on record a Parvāṅgi dated the 5th September 1831, directing a present of 259½ kallams of paddy to be given to Venkat Rāu and reference is made in it to a similar present in the preceding year. Accordingly, the grain in question was delivered to Venkat Rāu in the following November, when, also, a payment of 150 chakrams was made to him for paddy, but the authority for this cannot be traced.

29. I see no ground whatever for a belief that this allowance was intended to be a permanent one and would dismiss this claim for Rupees 2,796.

30. The fourth and last item which composes Venkat Rāu's demand against the Rājā's estate, is for Rupees 1,958-3-6 said to be due from the Horse Stables Department from the 5th June 1847 to February 1845.

31. In respect of this item a Parvāṅgi is forthcoming which directs a sum of Chakrams 13-5-0 to be paid monthly to Venkat Rāu for the forage of his horses. It is found to have been acted on until February 1837, when it ceased to have effect.

32. According to the practice of the Durbar, before adverted to, no Parvāṅgi which had ceased to be operative could be revived unless by a special fresh Parvāṅgi. This item of claim should therefore also be rejected.

33. As an instance of the extent to which the practice has prevailed, I may mention that in attendance on me to aid in my inspection of the old Durbar Mahratta accounts, is an intelligent servant of the Rāj, who, as one of the custodians of the jewels, received as a present from the late Prince, a sum of Rupees 1,500 which, by a formal Parvāṅgi, was ordered to be paid to

him. The Rājā's Treasury not being in a condition conveniently to meet the draft, he received only 600 Rupees. The balance he has not even asked for, as he is aware that owing to the lapse of time, he could establish a claim to it only through the medium of a fresh Parvāṅgi.

34. Further, if the Parvāṅgi issued on Venkat Rāu's case and disregarded for years past be now accepted as valid documents and sufficient to support his claim, the innovation on the old, established practice to which I have adverted, will be regarded as a justification for the revival of all those Parvāṅgis to which under analogous circumstances no value has been attached by their holders.

No. 20. RAJACOOMARA BHAI CHOULTRY.—Adverting to the Orders* of Government 15th December 1857, No. 1,046, in regard to the transfer to the Collector's Superintendence of the Tanjore Choultries, nothing further seems necessary in respect of this claim, than now formally to reject it, as those orders virtually recognize this debt by assigning to the Choultry the annual sum of Rupees 1,650. The origin of this debt dates from a Parvāṅgi issued by the late Raja on the 20th January 1834, directing credit to be given in the accounts, to Rajacoomara Bhai Ammany Raja, for Rupees 33,852 with interest at 9 per cent. per annum, payable monthly to the Choultry and Pagoda of Sree Santana Rajoogopaul Swamy. The sum thus disposed of is stated in the Parvāṅgi to be the value of the property of this lady and her deceased husband, and the arrangement ordered, is declared to be in conformity with her wish.

* Para. 16.

5. At the date of the Parvāṅgi there was no Choultry or Pagoda in existence. They were subsequently built (the Pagoda being connected with the Choultry) under instructions from the Raja and at his own expense, but nothing has been paid on account of interest, for which the amount calculated to be due is Rupees 69,371-6-0. Against this, however, there is a set off of Rupees 21,221-2-8, the aggregate of the various payments made by the Raja on account of the permanent maintenance of the institutions and of sundry special allowances occasionally granted to it. The difference is this claim or Rupees 82,002-3-4.

No. 21. VIJIA SYDUMBA SRAYASEE CHOULTRY.—The Orders of Government, 15th December 1857, No. 1046,* prescribe the course to be followed for the future Superintendence of the Tanjore Choultries and fix for this institution, an annual allowance of Rupees 3,500. Further orders do not seem now to be necessary. I would, however, *pro forma*, reject this claim. I have gathered in respect of it from the old accounts and from personal communication with some of the old servants of the Durbar, the following information.

2. In a Parvāṅgi, dated 24th October 1851, it was directed by the late Raja, that in the name of his deceased first wife, Sydumba Bhai, a credit entry should be made in the accounts, of Rupees 46,497-0-7, bearing an annual interest of ten per cent, but the cause of the entry is not declared, and there is no admission of any liability to the deceased lady for money borrowed or declared, and there is no admission of any liability to the deceased lady for money borrowed or declared, and there is no admission of any liability to the deceased lady for money borrowed or declared. The sum accruing as interest, was ordered to be paid from the Póthé Máhal to the Choultry built in her honor, but it does not appear that any interest was ever so paid. The amount accumulated under that head, Rupees 23,584-5-3, and the principal sum mentioned in the Parvāṅgi, form the debt under notice.

3. Although no money can be shown to have been due to Sydumba Bhai, and no actual original disbursement was ever made by the Raja for the benefit of the institution, he allowed 5 Rupees a day for its current expenses and 9,000 kallams of paddy a year up to the date of his death; and these arrangements were in force, also, from the date of his demise until the receipt of the instructions from Government above mentioned transferring this and the other Choultries of which the Raja had had the management, to the Superintendence of the Local Collector.

No. 22. PUDMAMBA BHAI SAHIB'S PAGODA AND CHOULTRY.—In this, as in the preceding Rupees 32,514-6-11. claim, the origin of the amount marginally shown as a debt against the Raja's Estate, is a Parvāṅgi.

2. The one concerning Pudmamba Bhai Sahib is dated 4th October 1851. It directs that a sum of Rupees 21,572-6-9 be entered in the accounts as a loan from this lady who was the late

Raja's third wife and died in 1841, or ten years prior to the date of the Parvangi. This document adds that interest shall be allowed in the manner adopted in the reign of the previous Raja, in the case of Mootambai Bhair. Nothing, however, has ever been paid on account of interest which has risen in amount to Rupees 10,912-0-2 and this sum with the principal above referred to, forms the claim under notice.

3. A choultry is not in existence. There is a Pagoda, so called, but it is an insignificant, mean, tiled building in which a single idol is placed. In my letter dated 22nd March 1860, No. 921, paragraphs 9 to 11, I have submitted a proposition to continue the trifling allowance of Rupees 3-12-0 which has hitherto been paid from the Sirkele's Office to the worshipper in charge of the Pagoda and its idol.

4. No other order will be necessary in this claim which I consider should be rejected.

No. 25. ARRACK, SAYER AND FISH RENT COLLECTIONS DUE TO CERTAIN INSTITUTIONS.—Of the villages given to the Raja in 1828 in exchange for others received from him, nine had to be assigned by the Raja to the Institutions noted below, in lieu of those belonging to them which were transferred to the Government.

1. Mahadayvaputnum Choultry.
2. Drowpadabapooram do.
3. Sydambapooram do.
4. Viswanada Swamy Pagoda.
5. Soolochanabapooram Choultry.

2. The income annually drawn from the lands thus placed in possession of the Institutions Nos. 1, 2, 3, and 5, is estimated to be, respectively, Rupees 993-10-8, Rupees 3,916-12-4, Rupees 612-10-10, and Rupees 8,295-15-9.

3. The annual profits drawn by No. 4, Viswanada Swamy, from what it received on this occasion, are believed to be Rupees 208-7-4.

4. It would seem, however, that the Raja retained in his own hands, the management of the extra sources of revenue of these villages and continuously realized on his own account, the Sayer, Abkarry, and fish rents.

5. Assuming these sources to have yielded since 1828, the average yearly sums at which they were estimated by the British Authorities when the exchange of villages was made, the accumulated amount of collections under those three heads, which the Raja enjoyed, would be Rupees 10,10,051-4-2 which form the present claim.

6. It is not possible to ascertain what the Rajah did actually realize, as the Abkarry, Sayer, and fish rents of the nine villages and his own villages were leased out together to a single renter, and no record is forthcoming of the collections made in each village. But, it occurs to me that this deficiency of particulars is of no real importance, as, under the system which has hitherto prevailed, the Government, and not the Meerissidars, would have collected what was to be realized under these three heads and on the transfer being effected, the position of the Government was necessarily occupied by the Raja. This Prince does not at any period subsequent to the exchange, appear to have recognized the right of the Institutions to make the collections on which this claim is made to rest; neither do they appear to have preferred any complaint of an invasion of their rights.

7. I find that in 1832, a payment of 2,000 Rupees ready money was made by the Raja to the Soolochanabapooram Choultry; but it does not seem to have been given or to have been accepted as on account of an existing balance due.

8. This claim should, I consider, be rejected.

No. 30. KRISTNAJI BHUTTI.—This sum has been entered in the account as due to this person for a gold anklet supplied by him in 1851, which the Rájá presented to his younger daughter. The price was not settled when the anklet was received, but after the Rájá had demised, was fixed at Rupees 114-11-0 and that sum, under ordinary circumstances, should now be given to Kristnaji Bhutti.

But he appears to be largely indebted to the Palace; though, on an adjustment made by the late Sirkele, subsequent to the Raja's death, it was so arranged that a balance of Rupees 516-6-3 was struck in his favor and actually paid to him. The circumstances of the adjustment were grossly irregular, and most improper, but the death of the Sirkele precludes enquiry, though I cannot but feel that Venkat Ráu, Residency Sarishtadar, ought to have been aware of what was doing and done.

See claim No. 312, paragraph 7. However that may be, I regret this claim.

No. 31. MANIKEN PILLAY.—This man is a dealer from whom three silver articles, a cow, a rat, and a water jug (chembu) appear to have been received in 1839; but not paid for owing to the price demanded by him being excessive. They remained in deposit until used up in the Ráj Mahal in the year of supply. After the death of the Rájá, the value of the articles was ascertained by reference to the Raj Mahal accounts and entered at Rupees 938-7-9.

2. It seems, however, that Maniken Pillay had been placed at different times in possession of advances to the extent of Rupees 2,475-10-1, in which sum he is indebted to the Palace at the present time. The difference against him being Rupees 1,537-2-4, the debt entered marginally above, is rejected.

No. 34. RAMDOO CHETTY.—This person is resident at Trichinopoly. The sum set down as due to him is the price of a paddakam, or breast badge, supplied in 1851, which the Raja presented to one of the fathers of of his 17 young wives. The price of the article was adjusted after the Raja's death at Rupees 130-6-0, but as a set off against that sum, is an advance of Rupees 74-10-2 due to the Durbar by Ramdoo Chetty.

The difference, or Rupees 55-11-10, is recommended for payment.

No. 33. SAITOOBAYASAWMY.—This person was the domestic Priest of the late Raja and his father Sarabhoji. He was held in the highest veneration by both Princesses over whom, in all matters of religious ceremonial, he exercised unbounded influence.

2. He is now represented by his son to whom, although claimed by his mother, a wide extent of valuable Inam lands were made over by an Order of Government in 1858.

3. The debt here entered appears in the accounts of the Raj Mahal as a sum due for ten Padduka or breast plates received from Saitoobayasawmy in loan in 1850. These articles are stated to have been presented to him by the Rájá on the occasion of the Priest's 60th anniversary, and from the information furnished to me by the old servants of the department, were obtained by the Rájá for the above purpose, from the ladies of his Seraglio.

4. The Priest in the first instance returned 8, in the second 2, of the ten articles.

5. The claim should, I think, be admitted and be made payable to the present Sawmy.

No. 52. NARAINASAWMY NAIK.—The Jamdar Khana accounts show that a quantity of cloths were supplied at one time by several merchants, on the occasion of the "Barsa" festival of the young Princess and the Mungalavilas children. Of these, only a portion was bought and formally entered in the Departmental accounts. The rest ought to have been delivered over again to the merchants who brought the articles, and, under ordinary circumstances, it is probable that that course would have been taken. In the confusion attendant on the ceremonies of the "Barsa," the unpurchased cloths seem to have disappeared; but it is not known whether they were included in the stock of the Jamdar Khana or whether they may not dishonestly have been appropriated by the subordinates of the Palace Departments. Anyhow, it is acknowledged that if they had formally been restored to the supplier, a receipt from him would have been taken, and it is also acknowledged that none such is forthcoming. I would admit the claim.

No. 55. APPOO CHETTY.—This claim is similar to the last one. I make the same recommendation.

Rupees 50-1-10.

No. 59. KHADERKHANA.—This claimant was a paid servant in the Rájá's service, but being clever with his needle, used to employ himself occasionally in getting up articles of dress for sale. On one occasion, he seems to have brought an embroidered long jacket which, being pleased with, the Raja tried and kept on, no arrangement being at the time come to in respect of its price, and the matter was unadjusted at the period of the Raja's demise. Subsequently the Sirkele appears to have taken the matter in hand and by a comparison of the article with others of the same kind, fixed its value at Rupees 118-12-0. There seems no reason to suspect the transaction, and I recommend the sum for payment.

No. 65. GOVINDA, WORKER IN LACE.—This debt is claimed for a pair of handsomely worked slippers which the late Sirkele received from claimant and carried to show to the Raja, who took a fancy to and kept them. This was about two years before the death of the Raja, at which period the price of the supplies had not been adjusted. Subsequently, as the Sirkele had himself been the cause of the non-payment of the value of the things, he settled that they were worth the amount of claim which accordingly was entered in the accounts.

2. It should, I think, be paid.

No. 76. GOOLAM HOOSAIN.—This person is one of the merchants from whom supplies were received in the Palace, under the circumstances stated in claim No. 52. He appears to have brought a single turban of the value entered marginally and has neither received back the article nor been paid its value.

2. The claim should, I consider, be admitted.

No. 303. RAU SAHIB GANTIGAY.—This person, a relative of the Avásáhibá, has demised and is represented by his son. He was employed by the late Raja in effecting purchases of horses, houses, grain, &c. &c., for which advances were made through him, as necessity arose, to the merchants and others dealt with, he being regarded as the sole responsible party.

2. In 1841 the Húzáur accounts were temporarily transferred to the Sirkele for the purpose of a settlement being effected with this claimant. It then appeared that the sum due to him was Rupees 8,307-2-8, but that were stood against him, a balance of Rupees 13,141-6-0. The net balance of Rupees 4,834-3-4, was therefore struck and application for it has since frequently been made by the Darbar officers, but unsuccessfully.

3. Ráu Sahib Ghanṭagay did not, however, at the time, acknowledge the full amount of advances against his name, nor has his son since admitted them.

4. He claims, as the father formerly did, that credit be allowed him for certain items not entered in the Palace accounts, viz.

	Rs.	A.	P.
From the Stable Department.....	198	12	0
" " Arsenal "	289	4	0
Price of a Horse.....	250	0	0
Price of a covered Bullock Hackerry.....	150	0	0
Price of Arnagherry Appa's house.....	1,325	0	0
	2,213	0	0

Interest on Rupees 8,307-2-8 from the date of adjustment of accounts, on the plea that he had borrowed the money used by him from various merchants and others	8,200	0	0
Price of forage.....	2,035	0	0
	12,448	0	0

which last mentioned total with the sum of Rupees 8,307-2-8 above stated, forms the amount at the head of this claim.

5. This claimant has only his own accounts to oppose to those kept in the Darbar; and that the former exceed the latter in correctness, I cannot believe.

6. The house set down at Rupees 1,325 is certainly one of those in the possession of the Rájá at the time of his death, and it is understood that its title-deeds are in the Palace Dafters, but there does not appear to be any from Arnagherry Appa himself and nothing is known as to whether that person executed one or not.

7. On the 27th April 1856, the Dafter Department in addressing the Sirkele, have admitted the receipt from Ráu Sahib Ghanṭagay of certain articles valued at Rupees 3,296-13-0 for which he has not been paid, but allowing him credit for that sum and Rupees 1,325, they show that the balance due is still against him.

8. The claimant's argument has been, that the heads of departments in the Darbar have not been held personally liable for advances made and found irrecoverable, and that the same principle should operate in his case also. At the same time he has held, that the sum of Rupees 8,307-2-8, due to merchants and others with whom he has dealt, is payable only to himself.

9. It is impossible to adjust the conflict of statements, and from experience, I am aware that many articles have reached the Palace Officers for which the requisite formal entries have not always been made. Seeing, then, that long after the Sirkele had struck a net balance against the claimant, it was acknowledged by the Darbar that they had articles of the value of Rupees 3,296-13-0, supplied by claimant for which nothing had been paid, and seeing also that the house bought by him was actually in possession of the Raja consequent on claimant's purchase of it, I think it will be just to award to him the price of the house and of the articles advanced to, or a sum of Rupees 4,621-13-0, and I recommend accordingly.

1,325	0	0
3,296	13	0
4,621	13	0

No. 304. RAMNAD BHUT.—This person is an opulent Soucar who seems habitually to have supplied hoondies to the Rájá and his Durbar Officers. In support of his claim he produces his own accounts which are fairly written and seem to have been regularly kept, and so far, are not subject to suspicion. But the Durbar accounts afford no entries corresponding to those on which Ramnad Bhut bases the items which form the present claim. He says that brokerage and interest due on the money paid him for hoondies, was generally discharged after the delivery of the hoondies themselves and such would seem to have been the case.

Rupees 391.

2. With reference to this practice, he demands Rupees 30-5-4 as the interest for a few days delay in supplying him with cash for a hoondy on Benares for Rupees 6,500 granted in 1850. The Raj accounts show that the sum due for hoondy was delivered at one payment, but not on the date of receipt of hoondy. I therefore allow this sum to the claimant.

3. He makes a similar claim for Rupees 81-10-8 on account of a hoondy for Rupees 10,000 granted by him on Kolapore, also in 1850. For this draft he received as brokerage Rupees 500, but the interest chargeable for the time he was kept out of the funds payable for the hoondy, is still a debit to the Ráj in the claimants' accounts. I think it should be admitted and paid.

4. The last item of his claim is Rupees 279 stated by him to be owing for hoondies granted on various places and at different times, to a department of the Durbar called the "Mantree Varee Dufrum" which was abolished in 1839.

5. There is no clue whatever now forthcoming in the Dafters available to me, by which I could trace a claim of this antiquity. I am unwilling to disbelieve a merchant of Ramnad Bhut's apparent position and respectability, but it is obvious that any balance owing by an abolished Department would have been transferred to the one which took up its duties and that he should long ago have made application to the latter for what he now claims.

6. I would reject Rupees 279 as an inadmissible item.

No. 312. KISHNAJEE BHUTT.—The proceedings taken in respect of this person by the late Sirkele after the death of the Rájá, are found by me on enquiry to have been highly improper and unscrupulous.

Rupees 59-15-11.

2. The accounts at the time of the Raja's demise, showed against Kishnajee Bhutt and in favor of the late Sydamba Bhai Shaib and the Dástán Mahál a sum of Rupees 5,412-10-7. The late Sirkele took upon himself in February 1856 to make an adjustment of the debt, but what compelled him to this course, or that it was adopted with the knowledge of the then Resident, in no wise appears. Suffice it that he issued a Parvangá, a document that he was not at liberty to issue at any time and still less considering the unsettled state of Tanjore affairs at a period of three months after the Raja's death.

Gold bullion 3,000 2 5	3. In this paper Kishnaje Bhutt is credited with items said to have been supplied by him of the value of Rupees 3,588-6-10.
Jewels.... 336 4 3	4. But, Kishnaje Bhutt seems to have alleged that he had supplied Sydamba Bhai herself with white lotus flowers for her private worship in a favorite Pagoda; and a Goomashta of that Lady's department would appear to have spoken in support of his allegation.
Cloths... 91 6 2	5. On this, and on this only, the late Sirkele proceeded to allow Kishnaje Bhutt two credits of Rupees 643-8-8 and 217-6-4 respectively, for two lacs of flowers of one kind and one lac of another description, the rates being fixed at the prices for which such articles had been selling about the period of the Sirkele's so called adjustment.
Fine paddy 140 10 0	
3,588 6 10	

the rates being fixed at the prices for which such articles had been selling about the period of the Sirkele's so called adjustment.

6. But the late Sirkele did not stop here. An advance of Rupees 1,500 had been made to Kishnaje Bhutt by Sydamba Bhai a long time prior to the adjustment and was part of the balance at Kishnaje Bhutt's debit in that Lady's accounts. The Sirkele accepted a statement made by a Goomashta and a female servant of Sydamba Bhai Sahib, that this Lady, who had actually given the claimant 150 Rupees for his marriage, had also had the intention of making him a further present of these Rupees, 1,500 and allowed him credit for the amount.

Rupees 3,588 6 10	7. With the four sums thus adjusted in his favor, Kishnaje Bhutt's position was changed from debtor to creditor and a balance of Rupees 566-6-3 became due to him.
" 613 3 8	
" 247 6 4	
" 1,500 0 0	
5,979 0 10	

Rupees 5,979 0 10	8. This amount the Sirkele discharged under the Parvangi above mentioned, from the funds under his control in the Yothé Mahal, and, of course, there is now no opening for its recovery from the recipient or from the Sirkele who is dead.
" 5,412 10 7	
566 6 3	

9. It seems to me to be extremely difficult to suppose that the then Residency Sarishtadar was not aware of what was done in this matter by the Sirkele, in the latter was so entirely under Vencat Rau's control after the Raja's death, that Vencat Rau might, indeed, be said to have been the Sirkele. But I have no means of tracing any collusion between the ..

10. As Kishnaje Bhutt has clearly received what he was not entitled to, I deem it advisable to reject this claim which otherwise would have been awarded in his favor.

No. 343. KOMALU.—The only support which this debt derives from the Palace Dufers, is an original list of the several sums payable by the Raja's first wife, Sydamba Bhai Sahib, which was prepared immediately after that lady's death in October 1848.

Chakrams ... 31-9	2. From that paper, I find three items at her credit. For ready money lent to Sydamba Bhai; for funds advanced to certain individuals by that lady which belonged to Komalu; and the value of some cloths bought from her by her mistress.
" ... 380-4	
" ... 97-3	

509-6	3. The position which the principal female attendants in the Tanjore Palace are known to have occupied and now to occupy in relation to the wives and concubines of the Raja, gives an appearance of truth and reality to the three transactions, which are strengthened by the fact that the debt has continued to take its place among the recorded liabilities of the Raja
Rupees 803-1	

4. Deeming the claim a genuine one, and referring to the fact of the late Raja being the heir of Sydamba Bhai, I recommend that the sum of Rupees 803-1-2, be paid to Komalu.

No. 345. MANGALAMBA.—This debt is entered in the list of Sydamba Bhai's liabilities to which I refer in No. 343; but against it stands recorded a note, that it is "not payable." The reason of the remark does not appear. It seems to me, however, to be sufficient to require the rejection of the claim.

No. 347. GANU.—Rejected, as it is stated in the list of debts that it is not to be paid.

No. 356. SETHA, PAINTER.—The list of Sydamba Bhai's debts includes this painter's name. He would seem to have been employed off and on, and to have worked and received advances. The latter Rupees 23-4-11, being taken into account, the balance in his favor is Rupees 77-9-9, which I recommend for payment.

Rupees 77-9-9.

No. 389. MALLIA WORKING GOLDSMITH.—An original Memorandum is forthcoming in which are shewn all the items of unpaid cooly hire due by Sydamba Bhai Sahib at the date of her death in October 1849. This paper seems to have been prepared by some of her servants, but bears no official signature or seal. Few of this lady's liabilities were discharged by the Raja and this one was unjusted up to the period of his own demise. After that event, the Sirkele's Department settled what was owing to Mallia, at the amount shewn marginally, making allowance for what he had received and supplied. The Memorandum seems unsuspicious and the step taken by the Sirkele gives the debt an air of reality, I would therefore discharge it.

	RS.	A.	P.
Strinivasa Alingar No. 423.....	71	15	0
Muthiapille No. 424.....	79	0	2
Gopalakistnapille No. 425.....	77	9	0

The above three claims are entries in the Memorandum mentioned in case 389, but no particulars of any kind appear as to the origin of the debts. The two first persons are said to be managars of a village given as an Inam to Mohanamba Bhai Sahib to which Sydamba Bhai Sahib succeeded. Nothing is known of the third man. Still, as the memorandum affords no cause for suspicion, I would allow the debts to be ordered for payment subject to the creditors coming forward and establishing their identity.

No. 429. VEMEPILLAY MANIAGAR.—This debt resembles in all respects the three last Rupees 72-10-7. remarked ch. I make the same recommendation.

No. 451. GOOZER RAMNAD BHUTT.—About two years before the Raja's death, this claimant appears to have supplied to the "Hoozoor," Department, a batch of cloths worth Rupees 1,945-2-0 which, with others worth in all Rupees 8,400 were sent to the Deccan for distribution as presents to the relatives of those of the Raja's 17 young wives who had come from those parts.

2. He had not been paid for his property when the Raja demised, and it would seem that the delay in adjusting his account proceeded from the Raja's disinclination to let the purchase pass from his own Hoozoor Department into the Dufers of the proper one, because the way in which the cloths had been disposed of would then have become patent; for, without that information, the regular debit and credit entries could not have been made.

3. The Hoozoor Department was closed in October 1856, a year after the Raja's death, when, amongst its other liabilities, a record was made of Goozer Ramnad Bhutt's debt. So far as I can ascertain, there seems no reason for supposing that he has received any payment whatever on account, and as the Head Accountant of the Palace has certified, and the Sirkele by his countersignature, has supported, the existence of the claim and of its justice, I recommend that it be paid.

No. 476. ON ACCOUNT OF MYSORE TRANSACTIONS.—This claim is composed of principal Rupees 2,726 and interest Rupees 2,381-0-0, but there is no clue forthcoming as to the origin of the debt, nor as to the person or persons to whom the sum stated to be due should be paid.

2. A Goomastah now under the Sirkele has produced a Memorandum in Mahratta which he appears to have received from a superior Goomastah not now in the Palace service; but beyond certain debtor and creditor entries in it and mention of one "Ramaya" there is nothing to lead to a belief that it has reference to any actual or real transactions now remaining for adjustment.

3. From enquiries made of persons now here, it seems probable that the sum set down as a debit is the result of the casual employment of one Vara Appaya, deceased, to buy in Mysore horses, &c., for the Raja. But if such were the case, Vara Appaya would have received advances from the Durbar which would have been credited to him in the regular way, and an adjustment at the present time would offer no great difficulty. I would reject the claim, if indeed it can be so termed, when nothing in the Palace accounts supports it and no claimant is found.

No. 493. CHAKRAPANNY SAWMY PAGODA AT COMBACONUM.—An aggregate sum of Rupees 8,843-8-11, is found to have been ordered for payment to this Pagoda under Parvangi of several dates between 1848 and 1852; but the total of the occasional disbursements made to it amount to only Rupees 6,000-2-0. The balance stated to be due is entered marginally.

2. The cause of the issue of the Parvangi cannot be traced. Doubtless, however, it arose from the Raja's habit of occasionally contributing to the expenses of the Pagoda, or from a desire to perform a vow or vows. According to the practice which has prevailed in the Durbar when a Parvangi has issued without the receipt of a consideration for the money ordered by it for payment, the balance set down as claimable by this Pagoda, should not be recognized. Apart from that practice, I see no reason why a claim of the kind should have been brought forward by the persons who prepared the statement of debts and I would reject it.

Proceedings of the Madras Government, Political Department,
for the month of May 1860.

Statement of sums recommended for payment subject for approval by Government.

No. of the claim.	Name of the claimant.	Amount of claim.		Amount recommended for payment.		Remarks.
		Rs.	A. P.	Rs.	A. P.	
1	The Ayu Sahibá	5,501	4 5	1,387	6 3	
2	Kamakshi Bhai Sahiba	10,875	1 2	2,181	3 2	
3	The Bhai Sahibs	19,373	10 7	17,009	7 5	
4	S. C. Rajasa Bhai Ammani Raja Sahib	65,905	2 5	12,327	4 0	
5	S. C. V. Mohana Muktabhai Ammani Raja Sahib	17,216	13 11	3,498	4 8	
6	Sulatchanabhai Ammani Raja Sahib	2,498	4 4	2,456	1 1	
7	Sakvārabhai Ammani Raja	3,010	2 4	3,010	2 4	
8	Kallāna Mahal	10,530	0 0			Reje t.d.
9	Mangalavās	27,465	13 9	27,465	13 9	
10	Brahamāyaki Bhai	75	11 0	75	11 0	
11	Sakkaram Sahib	30,765	2 6	23,691	4 9	
12	Ramachandra Row Survé	5,756	5 2	5,756	5 2	
13	Pratāparudramana Row Ingle	1,069	14 0			Do.
14	Rāmabādra Bhonslé	238	8 10	238	8 10	
15	Gnanambabhai	630	0 0	630	0 0	
16	Rajakumārabhai Ammani Raja	780	9 11	780	9 11	
17	Nagoji Mohitē	407	15 3			Do.
18	Ramachandra Row Ingle	925	10 11	925	10 11	
19	Venkat Row	37,487	3 4			Do.
20	Rajakumarabhai Choultry	82,002	3 4			Do.
21	V. S. Srayasi Choultry	70,081	5 10			Do.
22	Padmambabhai Sahib's Pagoda and Choultry	32,514	6 11			Do.
23	Muktambapuram Choultry	2,49,611	12 9			Do.
25	Arrack, Sayer, and Fish rent collections due to certain institutions	1,04,051	4 2			Do.
30	Kistnaji Bhat	114	11 0			Do.
31	Manikam Pillé	938	7 9			Do.
33	Chitubāvaswāmi	1,000	0 0	1,000	0 0	
34	Ramudu Chetti	130	6 0	55	10 11	
52	Narranasāmi Naick	71	4 0	71	4 0	
55	Appu Chetti	50	1 10	50	1 10	
59	Kader Khan	118	12 0	118	12 0	
65	Govindu	102	6 0	102	6 0	
76	Gulām Husāni	80	0 0	80	0 0	
303	Rau Sahib Gāntgē	20,755	2 8	4,621	13 0	
304	Ramnath Bhat	391	0 0	112	0 0	
312	Kistnaji Bhat	59	15 11			Do.
343	Komalu	803	1 2	803	1 2	
345	Mangalamba	106	6 9			Do.
347	Gāmi	59	4 3			Do.
356	Sēshā Painter	77	9 9	77	9 9	
389	Mallā	67	0 0	67	0 0	
423	Srinivasa Aingar	71	15 0	71	15 0	
424	Muttia Pillé	79	0 2	79	0 2	
425	Gopalakristna Pillay	77	9 0	77	9 0	
429	Vamba Pillai	72	10 7	72	10 7	
451	Guzer Ramnad Bhat	1,915	2 0	1,915	2 0	
476	Mysore transactions	5,107	0 0			Do.
493	Chakrapaniswami Pagoda Combaconam	2,813	6 11			Do.
		8,13,986	11 7 1	1,11,509	12 6 1	

(Signed) H. D. PHILLIPS, Commissioner.

TANJORE COMMISSIONER'S OFFICE,
11th April 1860.

No. 2. ORDER THEREON, 1st May 1860, No. 279.

Referring to paragraph 4 of the above letter, the Commissioner for Tanjore is requested to state whether the additions to the Sirkele's list of the Raja's liabilities, which are stated to have been made by Mr. H. Forbes, are included in the Statement forming enclosure No. 2 of his letter.

2. He will further explain what is the claim for Rupees 23,576, alluded to in paragraphs 16-17 and why the Sirkele excluded it from his list.

3. The Government wish likewise to be distinctly informed whether this claim, those reported in the letter above recorded, and in the subsequent letters of the 12th, 19th and 26th ultimo, constitute all the liabilities of the late Prince.

(Signed) T. PYCROFT,
Chief Secretary.

25 5 1860 1 May 1860 12
Political Dept.
Read the following letter
from Commissioner at Tanjore 11 April
1860
Order thereon, 1st May 1860, No. 279.

Referring to para 4
of the above letter the
Commissioner for
Tanjore is requested
to state whether the
additions to the Sirkele's
list of the Raja's
liabilities, which
are stated to have
been made by Mr H Forbes
are included in the
Statement forming
enclosure No 2 of
his letter.

He will further

explain what is the

claim for R23576.
 attached to in pursuance of
 and 17 and why the
 tickets of the order
 it from his list.

3. The fact with reference
 to be distinctly informed
 whether this claim, from
 reported in a letter
 also received - in
 in the subsequent
 letters of the 12-19-26
 claims constitute all the
 liabilities of the
 Late Prince.

JF

Commissioner
 of Tanjore } Dep. Secy in C.S.

14
 Police 1860 Depart

N: 279

Proc of Gov.

27/1st May/81

With reference to
 his letter of the 11th Instant
 requesting the Com:
 missioner at Tanjore
 to state certain in-
 formations regarding
 the late Ruzicki -
 liabilities.

Recd. by the Engr. 19th
 Oct. 24 39 of 1860.

Recd. 23/9/81

2/9/81
 31-5-81