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GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

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To

WILLIAM PETRIE, ESQ.,
President, & Members
of the Board of Revenue.

GENTLEMEN,

I have the honor to transmit to your Board the Jumabundy of the Salem Collector for the current Fusly (1209) with the comparative Statements A and B and appendix C.

		P. F. C.
Amount of gross Revenue of Cessions of 1792 north of Cauvery		3,85,289 10 1
Including village Sibbendy	21,782 19 65	
And for Pagoda Mosque allowances	11,636 30 71	
		33,419 14 56
Remaining Revenue		3,51,869 31 45
Amount of gross Revenue of the acquisitions of 799 south of the Cauvery and north of the Novel		3,48,055 2 53
Including village Sibbendy	16,172 32 5	
And for Pagoda allowances	8000 0 0	
		24,172 32 5
Remaining Revenue		3,23,882 6 48
Total of both including village Sibbendy and Pagoda allowances		7,53,344 12 54
Total of both inclusive of do. do.		6,75,752 1 73

As the two charges above noticed are not generally made to appear in accounts, the last mentioned sum including them, may be considered as the fair Jummabundy in comparing the Revenue of this Collectorate with that in other situations.

This season was so unfavorable for cultivation until September that in my letter to your Board dated the 10th of October, I estimated the gross Revenue at 6,50,000 Pagodas. I have now the satisfaction to find that it exceeds that amount by 83,344 Pagodas.

Your Board will please to observe by Statement A that instead of decrease, as might be expected from the appearance of the season, there is an aggregate increase in the Districts north of the Cauvery amounting to Pagodas 674, and the statement B shows that the gross Revenue of the acquisitions in 1792 by the amount of 1,83,56[illegible] Pagodas (111½ per cent.) inclusive of village Sibbendy and Pagoda allowances or inclusive of those charges, Pagodas 1,59,390 (93¾ per cent). But it is less than Tippu's fixed Beriz or Rental of Fusly 1198. This standard Rental was merely nominal, a great proportion of it consisted of the ideal Rents of desolate villages, wastelands and resumed Inams, which last were entirely or nearly unproductive of Revenue, because the official servants connived at returning them uncultivated, or at assessing them at an eighth or tenth of their fair value. The Revenue Accountants of Native Governments generally continue to add to their *Beriz* from year to year, all articles of Revenue, which at former periods may have contributed to increase the Jumma, at the same time that no item of the Beriz however absurd, can be struck out, unless by a special order from the Government.

2. The proportion which the late Tippoo Sultan realised of his Kuluck (Fusly 1198) Beriz, I believe to have been about three fifths, but since the year 1796 when he last changed his Revenue arrangements, and materially raised his Rental about 25 per cent, his collections are said not to have exceeded one half of the Jumma of Kuluck, which was the first period of his making a fixed Rental of his Dominions, and of making a General change in the Revenue arrangements which existed during Hyder's Government in Fusly 1195, he ordered all Inams to Pagodas and Bramins to be resumed, with very few exceptions, for which he granted sunnuds. The estimated value of the resumed Inams considerably raised in accounts the amount of the Jumma of the Fusly 1198 in which year he reduced the large Amuldaries of his father, and formed his Territories into smaller Amuldaries of about 20,000 Pagodas each, with an Asif or head Amul, to an amount of Jumma of from four to eight lacks of Pagodas. The following year (Fusly 1199) he doubled the numbers of Amuldaries, by reducing them to ,000 Pagodas each, and in Fusly 1205 he nominally raised his rents 25 per cent. and formed his new rental into amuldauries of generally five or six thousand Pagodas each with an Asif to each nominal lack and a half or two lacks.

The more he increased his sibbendy the more he multiplied the channels of embezzlement. His Asifs and Amuls were all Mahomedans to whom indiscriminately he entrusted his Revenue.

The Accountants were Bramins, who being Principals were not considered as responsible for the Revenues. For which reason they were less scrupulous of embezzling the Public money than they otherwise would have been. The Asifs and Amuls shared with them, in all corrupt transactions, they were under the apprehension of being called to account for the grossest abuses.

The Revenue was embezzled through Principal Channels the superior Revenue officers at Seringapatam, the Asifs or Managers of Provinces and their Accountants, the Amuls and their establishments and the Potails of villages with their *Curnums*.

It was not customary to make out an annual Jummabundy, because that which was fixed in Fusly 1198 was considered as the standard until it was changed in Fusly 1205 (as exemplified in statement B.) There was no principle or system observed to regulate the cultivation from the Ryots, which together with the frequent changes of managers, and their ignorance, naturally caused a decline of agriculture, especially in the situations that were remote from the capital; all failures were imputed to the povery of the Ryots. There was no restraint from the top to the bottom, because each gradation or department received bribes from that next below it, which it should have checked. The outstanding balances of Tippoo's dominions at the breaking out of the late war, amounted to several *Crores* of Pagodas during the last fifteen years, and it is supposed that his collections since 1792 did not exceed half the amount which used to be collected under his father, from the same extent of Territory.—See Appendix Nos. 1, 2 and 3.

Observation regarding the Coimbatore Province.

3. The districts below the ghauts, which Europeans call the Province of Coimbatore, are said to have yielded during Hyder's Government a gross Revenue of nine lacks of Conterai Pagodas or star Pagodas 7,61,904. This province suffered much from the marches of armies and Detachments in the years 1790 and 1791, especially the Districts North of the Noil which chiefly were exposed to the movements of General Meadow's and Tippoo's

Potails or Menigars are the Head farmers to whom the collections of Rents from the Ryots are entrusted.

armies, although the gross Revenue of the current year from those Districts (attached to Dindigul and Salem) is considerably under the reputed Revenue of them during Hyder's Government, I do not think it too sanguine to expect, that in the course of three or four years they may so far recover as nearly to approach the former resources, provided a due attention may be given to the repairs of Tanks and Watercourses, which during Tippoo's Governments were generally allowed to fall into decay.

The River Noil, which forms the Boundary between the Dindigul and Salem Collectorates South of the Cauvary, waters considerable tracts of Land on each side of it, but many of its Dams, and watercourses require to be repaired.

4. In the Districts of the Coimbatore country lying North of the Noil the Bhowany is the only River that is of any use for cultivation, there are two stone Dams across it one about 700 yards above its confluence with the Cauvary and another about three miles below Suttimungalum. From the first mentioned there is a very extensive watercourse that produces the whole of the rent (Pagodas 18,639) which appears in the Jummabundy of Erroad under the Head of *Nunjea* or Rice Grounds. The watercourses from the Suttimungalum Dam yields the rent of Nunjea (Pagoda 16,953) which appears in the Jummabundy of that District and Gopaulchettypolliem. The watercourses from these two Dams have undergone great repairs this year, and in consequence thereof, the cultivation from them is considerably more extensive than it had been for the last twelve years. The Bhowany is never dry, its breadth at and below Suttimungalum is upwards of Two hundred yards. There are two or three other situations on this River favorable for Dams and Watercourses, on which subject, I shall hereafter address your Board.

With the exception of three Tanks which are filled from the Noil near the Village of Coimbatore, there are no large tanks in the Districts North of that River.

About fifteen miles below Cauverapoorum there was a stone Dam across the Cauvary which has been out of repair for the last forty years. It watered Lands on each side of the River and yielded a Revenue of 50,000 Rupees, but as its repair would cost a lack of Rupees, I feel no confidence in recommending the expense of it because the violence of the current might carry it away the first season.

The form which I adopted for doing the Jummabundy will shew your Board the proportion, which the rent of Lands producing Dry Grains bears to that producing Rice:

The Districts South of the Cauvary so far as I can judge from appearance are not so populous as those on the North side of it. Villages which were formerly populous and flourishing as Suttimungalum, Errode, Cheyoor, &c., are now comparatively in a state of desolation. Coimbatore the largest village in the Province is not near so populous as Salem. The policy of Tippoo which prohibited commerce with countries not subject to his own Government tended to the depopulation of Towns. I shall give every reasonable encouragement towards repeopling the villages in which Trade had formerly been carried on, by making moderate advances of *Tuckauvey* Appendix No. 4 is an abstract of the Weavers in the Districts of the Salem Collectorate South of the Cauvery and, as I doubt not, but there is an equal number in the late acquisitions under Mr. Hurdis's management. I hope the Government will hereafter be induced to establish a Commercial Resident in the Districts South of the Cauvery in which, I am convinced, an Investment of salampores, worth a Lack and a half or two Lacks of Pagodas might be made up. It would greatly promote the prosperity of these Districts, if the surplus Revenue or a proportion of it after paying the provincial military Charges, was disbursed upon a Cloth investment. Appendix No. 5 is a list of the chief articles of Imports and Exports of the Coimbatore Districts.

5. The Appendix No. 6 is made with the view of conveying to your Board an idea of the principal productions of the Districts South of the Cauvary, these Districts are in general plain almost entirely free from Hills and rocks and capable of being cultivated. The country has a very fine appearance with wells and Gardens* in the low grounds which are at least favourable for such improvements. The high Grounds or Ridges produce Dry grains. The fields which are cultivated are generally enclosed. The present population of the country may probably be equal to the cultivation of half the lands, if all that are arable were considered in the aggregate and well improved.

Several persons have been killed by Tigers in the Districts of Danaiguncotta and Colligal. The Rewards which are sanctioned in the Baramahall of Fifty Rupees for a Royal Tiger and Twenty-five for a Leopard have been offered in this District with good effect. There is a jungle in the Colligal District eight miles in length between Coudhully and Hunoor, which being particularly dangerous for Travellers to pass through on account of Tigers, I have lately ordered to be cleared away for a hundred yards on each side of the road.

Wild Elephants are very troublesome in the parts of the Coimbatore and Danaiguncotta Districts, which border on the Western Ghauts. They descend in herds at night from the Mountains to devour the crops during the harvest season.

The Range of Mountains, which separate the Coimbatore Province from *Paulghaut* between the pass of Gujilhutty and the Cauvary, occupies a base of, I think, upwards of a thousand square miles. The only passages through these Mountains, are those of Cauverypoorum and Gujilhutty. The pass of Cauvarypoorum is extremely rugged, and would require the labour of three hundred men for four or five months to make it a good road.

Some of the mountains West from Danaiguncottah are inhabited and yield a Revenue of Pagodas 3,895. The Inhabitants live chiefly on barley and pay their rents by the cultivation and sale of Garlick, Mustard, Ghee, Wheat, Opium, &c. There had been on these Hills a forest of Sandalwood which Tippoo had preserved for the last ten or twelve years with an intention of applying it as Timber for building. This wood which was of considerable value was guarded by two hundred Peons, but entirely cut away during the period of the late war by a body of armed Nairs from the Calicut province. I have prohibited the cutting of sandal in all the mountains depending on the Districts south of the Cauvery, because that wood is of little or no value when cut young.

6. In July and August last, when on my first circuit in the newly acquired Districts I was apprehensive, I could not this year enter upon making individual details of settlements and as it was necessary for encouraging cultivation not to lose any time in entering on engagements with the Inhabitants, I gave cowles to the Potails of villages expressing the rents expected from them for the current year intending at the same time that distributions of the rent of each village should be made with the knowledge and consent of the Ryots. I afterwards found it advisable to relinquish this plan because the season was until the beginning of September extremely unfavourable for cultivation. The Potails and Curnums were not yet sufficiently acquainted with the intention of our Government to be depended upon. They were used to more arbitrary power with respect to assessments than is consistent with good policy to be given them, and they were from their late habits ignorant of the practice of making the settlements at so low an amount, as could be realised without leaving a great proportion as outstanding balances.

* See the collections exemplified in Appendix No. I.

* By gardens are to be understood, grounds highly cultivated & yielding various productions more valuable than the ordinary kinds of corn, because they are watered from wells which in the Coimbatore country are worked by Cattle not the Pacotta.

The face of the country until towards the end of September, exhibited an uncultivated and impoverished appearance much of which was occasioned by the want of the Monsoon rains in 1798 which caused a general scarcity of forage and water and was followed by a loss of a considerable number of cattle.

This consideration induced me to correct the settlements made with the Potails and to adopt measures for being certain of not encroaching too much on the ability of the Ryots. For this purpose all the Curnums of the Districts South of the Cauvery were assembled here during the months of December and January, and from their accounts of the actual extent of cultivation to the 12th December, the Jummabundy was made out by referring to the account of every individual, who pays rent to Government.

I have great reason to be satisfied with the diligence of the Muttasuddies in completing so laborious and important a Detail, the difficulty of which was much increased by the ignorance of the Curnums and their jealously in communicating accounts which heretofore were considered as being too intricate to be defined or attempted to be understood, by the upper gradations of Revenue servants.

This principle was always observed in the Districts North of the Cauvery, but it will be satisfactory to your Board to be informed that even in the new acquisition each individual, who is assessed, is furnished with a Putta, expressing the amount of his rent and the sources from which it is derived.

I have much satisfaction in remarking that the anxiety which naturally must attach to the responsibility of settling and realising a large Revenue, is greatly relieved by the results of entering into this extensive detail, which gives a confidence that no material error can exist either with regard to the right of Government or due attention to the condition of its subjects.

7. In the newly acquired Districts as well those of the Salum Collectorate North of the Cauvery all the settlements are for money rents not for proportions of the produce, which, being more liable to abuse, would be a more uncertain mode of collection. There are however among the Farmers some, who not choosing to speculate in paying money rents to Government cultivate lands for a proportion of the produce and hold their lands from others who pay money Rents to Government. The rules and cases which apply to determine the Government proportions of the crop, although very diffuse, may be ascertained, I believe, in any part of India, because money Rents are to be considered as a compromise for Government's share of the produce.

The rents being in money.

Although it may be reckoned more as a matter of curiosity than utility, I shall hereafter report to your Board the variations which obtain in these Districts with regard to the proportions which are admitted by ancient usage to be the right of Government.

The Sircar share from rice Crops is from one half to two third and from Dry Grains and Garden productions from one quarter to one half. The hire of reaping the crop is always deducted from the Gross produce before the division is made.

8. I have given the necessary deductions for the constructing and repairing Choultries in the passes and on the Public Roads on the South side of the Cauvery. I shall make a particular report of them as soon as the sum authorized for these purposes by the Government shall have been disbursed.

Choultries Public Roads, &c.

In the Districts, South of the Topoor and North of the Cauvery, there are no good roads and as in an inland country regular roads contribute so materially towards promoting commerce,

I hope your Board will be pleased to obtain a proportion of the Pioneer Corps to be employed in making the following Roads.

	Computed miles.
From Ahtoor to Tapoor by Salum	60
From Salum to Shenkle Droog	27
From do to Namkul	36
From Shenkle Droog to Tapoor	33
From do to Namkul	32
From do to the Cauvery at Erroad	14

Should the Government not judge it proper to spare two hundred Pioneers for this purpose an equal number of *Wuddiwars*,* who would cost about 250 Pagodas per month, might be taken into pay to complete these roads.

Languages.

In the Districts below the Ghauts, the general language of the lower classes of Inhabitants is Malabar. In Colligal and Tumulla above the Ghauts, Canaries is almost the only language.

*Native Accountants.

The Muttasuddies* who are all Brahmins, speak two or perhaps all of the following five languages, viz., Mahrattas, Canaries, Moors, Gentoos and Malabars, all accounts are kept in one of the two first mentioned.

9 With respect to the Wynaud District, I have not yet been favoured with instruction how to act regarding it.

I stated before that the employing agents from different authorities one on the part of the Company and another on the of the Mysore Rajah, was a measure not likely to succeed in making a settlement of that District, under the present circumstances of its being possessed by the Pychee Rajah. I had at one time hopes of effecting a temporary settlement of the Districts, but the orders, I gave the Muttasuddy whom I sent thither, have been counteracted by the person on the part of the Mysore Government having followed a different line of conduct from that which I recommended in having himself left the District, and prevailed on my Muttasuddy to follow his example. While unacquainted with the intention of Government respecting the Pychee Rajah in addition to the difficulties which occur regarding a settlement of it, I do not feel myself at liberty to withdraw the agent whom I sent there with the view of settling the Company's portion of it notwithstanding a divided agency unprovided with specific powers or instructions cannot be supposed to make any progress in establishing authority in Wynaud.

Assistants.

10. Mr. Anstey the Head Assistant is closely applying to the study of the Malabar language. Mr. Cockburn continues in an immediate charge of the Districts North of the Cauvery. He understands Malabar sufficiently to transact business with the Natives without an Interpreter as noticed to your Board in my letter of the 14th of October.

Insufficiency of their allowances.

On a former occasion I took the liberty to apply to your Board for granting to the Assistants the means of travelling about the country and still hope my application will meet with a favourable consideration.

When the salary of an assistant is limited to 50 Pagodas per month, a Collector cannot with justice order his Deputies to perform circuits for making local investigation which in Revenue

*This is the name of labourers that is employed in constructing Tanks and the various branches of labour that may require the removal of Earth and Stones.

management is of more importance than the economy of restricting the Assistant Collectors to an allowance on which they cannot perform their duty.

Proposition discontinuing the taxes on Weavers and the duties levied on Cotton and all sorts of grain.

11. I submit to your Board the propriety of exempting after the close of the current year all the Weavers in the Districts South of the Cauvery from paying the Loom Tax, amounting to Pagodas 2903* and also that no duty from the beginning of the next Revenue year, shall be levied on Cotton or Cotton Thread.

*This is the amount of the Loom Tax paid by the Weavers alluded to in Appendix No. 4.

It would contribute much to the convenience of the Farmers and to the encouragement of Agriculture, that the Duties levied on grain in the Districts South of the Cauvery should be discontinued. I compute the amount of Customs on grain in these Districts not to exceed 300 Pagodas annually, and in the event of your Board being unwilling to lose this amount of Public Revenue, it might be made up by a moderate increase of the Stamp duty on cloth. That Customs should be levied on grain is a great impediment to the transportation of it and therefore of a tendency towards limiting agriculture to merely the local consumption of Districts. Gram is so bulky a commodity that Traders cannot afford the expence of a distant land carriage of it, especially when subject to pay a duty at a number of Custom Houses.

In the Districts North of the Cauvery the Taxes on Weavers and on Cotton and Cotton Thread, were discontinued in the year 1794 and the duties on grain were discontinued in 1794.

I have the honor to be, with great respect,
Gentlemen,
Your very faithful and obedient Servant,

(Signed) WILLIAM MACLEAD,
Collector.

BHOVANCORAL,
19th February 1800.

To

WILLIAM PETRIE, ESQ.,
President, & Members
of the Board of Revenue.

Although the statistical information obtained by the Agricultural Survey which was sanctioned to be made of the Districts North of the Noyel and South of the Cauvery, is not yet sufficiently arranged to convey to your Board a full report of it, some degree of inattention might be imputed to me, if I delayed any longer to give a short sketch of its progress.

2nd In a country of which the rents are paid in money, instead of a proportion of the produce, it must evidently be of importance, under a temporary management or with a view to a permanent Settlement to ascertain the extent of land that is actually cultivated and that of such as may be capable of cultivation; the lands of the District in question are generally enclosed, for which reason the Registers formed from the Survey are more likely to be preserved than if no such marks had existed. To say that the measuring the lands can answer no good purpose, would be maintaining that the extent of cultivation should have no connection with the amount of Rents, or that the inequalities, the unauthorized alienations and various means of abuse, which are known to prevail in the Register of a Village Curnum cannot be corrected, without a measurement

there is no check on the statement which a Curnum chooses to give. He may register at 5 Pagodas lands which Ten years before paid Fifteen Pagodas, he may allow an individual to add to his farm a field which formerly paid Ten Pagodas without charging in his account with either the land or the rent, or he may make alienation of land by either not exhibiting them in his accounts, or by renting them at $\frac{1}{8}$th or $\frac{1}{10}$th of what should be the fair rent as such differences cannot positively be brought forward, but by a survey. So, it is only by a survey they can be corrected.

3rd Equalising the Assessments and fixing those of each respective field cause a security with regard to the limit of rent which could not be felt before and adds the value of land, so as to make up for an eventual moderate augmentation in the Aggregate. The fluctuations and uncertainity which obtain in most parts of India with respect to the Assessments of land, do not proceed from a supposition, that it is an advantage they should remain in that state but because sufficient information of the Detail, and real extent of cultivation for determining a fixed assessment is in general believed to be nearly impracticable to be acquired or if not so that the difficulties and intricacies likely to occur are too numerous to leave much hope of success in such an undertaking.

4th. By attending to checks, it is however practicable to make pretty accurate measurements of all Lands, and to assess them by a scale of rates applied to the various gradations of fields with regard to Villages, of villages with regard to Districts and Districts with regard to Collectorship or Provinces. I consider this mode of forming Lands into gradations (which shall be hereafter explained) according to the apparent relative state of fertility or improvement to be better adopted for equalising the Rents and guarding against partiality than that which was followed in all parts of the Baramahl; viz., valuing every field on the spot by attaching to it its rate of rent. The chain of comparative gradations of advantages in which the fields of a village may stand to each other, is more likely to be preserved, when the classing of them is principally left to the farmers of each Village respectively, than when the actual rate of rent is fixed by various parties of valuers, whose Judgement and opinions are so likely to differ from each other.

5th. In March 1800 the examiners (fifteen) attached to the Salem Division were ordered to begin the measurement of the Districts South of the Cauvery; I know from experience that much useless time would be taken up in corresponding with them, and that they would be very slow in performing the Survey. I therefore directed in the instructions given to them Appendex No. 1 that they should not write any report of their proceedings until the accounts of the measurement of each Mouza* might be complete, and forwarded to the Division Cutcherie, and I fixed on specific proportions of Land expected to be surveyed in the course of a month with rates of stoppages to be made from their Pay according as the quantity measured might be deficient of what was considered practicable. For ascertaining the amount of stoppages to be made on this principle, a return of the extent of land measured for the month was required from each Surveyor before the pay for that month was sent to him—see Appendix No. 1.

6th. Persons who were candidates to be employed in the Survey, were placed under those who were already known to be expert and entertained on the list of Surveyors as soon as they were reported to be capable of being employed—By such means the whole number of chains were soon increased to forty-five which completed the measurement in about eleven months.

7th. Pay of a surveyor was fixed at six Pagodas, each Surveyor had a Peon at 5 Rupees. The chain Bearers hired in each Village, received under the head of Batta one Madras fanam for every day they were employed, and each Surveyor was allowed a quarter of Pagoda per month for oil. Extra accountants were entertained for writing the Registers in Hindowee from the original Malabar accounts written on Cadjans, these were allowed generally from three to five Pagodas.

* Mouza is a principal Village.

8th There were various measurements in use or more properly estimates of measurements. In some situations the amount of Land was reckoned by ideal quantities of seed required to be sown. I fixed on what I found most prevalent for the whole, viz., 64 Fathoms square for one *Bulla* of Poonjie* and Gardens† which made the Bulla 3 Acres 35,784 Square Feet; the Fathom being 6 Feet 4½ Inches, and for the Nunjie‡ 24 Feet, of 12 Inches, Square, to be a *Goonta* or *Goolee* equal to 576 square feet.

9th When each Mouza or principal Village was measured, the accounts of the measurement were sent to the Division Cutcherie, and written on paper as far as Column A. of Appendix No. 2.

10th After the measurement of the whole Districts had been finished, the most skilful of the Surveyors were formed into parties of two or three to each, and directed to class the Lands of the Villages allotted to them into different gradations according to the relative degrees of fertility which the Farmers of the respective Villages might judge their several fields to bear to each other. Appendix No. 3 is a sketch of the directions given to those employed in classing the Lands. Each party was commonly chosen from the individuals who had before measured the several Districts in which they were to superintend the classing of Land. The Cadjan accounts being previously copied on paper in the Cutcherie were sent to the parties appointed to register the various gradations of Land for the purpose of writing on the original Account of the measurement of all Lands, the particular degree in which each field was supposed by the Farmers to stand with the other fields of the Villages respectively,—That is to say each field should be marked first, second, third, &c. Besides this mode of attaching some gradation to every field, the Surveyors were directed to class all the Villages of each District into first, second, third and fourth Classes. After this was done, the original Cadjan accounts now containing the classes of fields in Villages, and accompanied by a List classing the Villages of the Districts were forwarded to the Cutcherie for fixing the assessments as in the following Abstract of the District of Perindoray.

* Poonja means land producing Dry Grains and not requiring the labour of being watered.
† Garden Land means such as may be watered from Wells.
‡ Nunjie is land producing Rice, and watered from Tanks and Rivers.

ABSTRACT OF THE LANDS IN THE

	Gradations of Fields in villages.	In 1st rate Villages. Bullas of land.	Rate per Bulla in conterai fanams	Amount in Conterai Pagodas.	In 2nd rate Villages. Bullas of Land.	Rate per Bulla in Conterai fanams.	Amount in Conterai Pagodas.	In 3rd rate Villages. Bullas of Land.	Rate per Bulla in Conterai fanams.	Amount in Conterai Pagodas.
	1	2	3	4	5	6	7	8	9	10
				C. F. A.			C. F. A.			C. F. A.
Poonjie.	1st rate	1889 1½	32	6045 0 8	...	...	...	...	..	...
	2nd ...	1662 1½	30	4986 3 4½	863 13¼	30	2586 6 1½	...	..	...
	3rd ...	2114 7½	28	5920 4 11	927 15¼	28	2598 3 9	453 4½	28	1297 1 7
	4th ..	2290 4½	26	4954 7 11	1026 2	26	2667 9 4	370 14	26	964 2 12
	5th ...	1823 14¼	24	4377 3 8	979 ¼	24	2349 7 2	509 5⅜	24	1222 4 10
	6th ...	1739 10	22	3827 1 8	929 10¼	22	2045 2 1½	508 12⅜	22	1119 3 8½
	7th ..	1601 11½	20	3203 4 1	874 3⅜	20	1748 4 11	525 7	20	1050 8 12
	8th ...	1509 7½	18	2717 0 5	770 4⅜	18	1386 5 5½	494 8½	18	890 1 4½
	9th ..	802 11½	16	1284 3 12	705 1½	16	1128 1 8	519 1	16	830 5 0
	10th ..	845 7½	14	1183 6 9	428 13¾	14	600 4 ½	327 11½	14	458 8 1
	11th ...	6 ..	12	7 2 0	406 11½	12	488 0 10	142 4½	12	170 7 6
	12th ..	2 ..	10	2 0 0	24 10½	10	24 6 9	142 5	10	142 3 2
	13th ...	...	...	...	50 3⅛	8	40 1 12	...	...	...
	14th ..	...	...	...	...	...	...	29 15¾	6	17 9 14½
	15th ...	...	..	...	...	...	...	...	...	...
		16286 13½	...	39508 7 13½	7985 1½	...	17664 2 10	4033 9¾	...	8164 5 13½
Gardens.	1st ...	543 14	80	4391 0 0	...	...	...	...	...	...
	2nd ...	424 4½	70	2969 8 9½	188 11¾	70	1321 1 6½	...	...	...
	3rd ...	356 10½	65	2318 2 10½	166 14	65	1084 6 14	80 7½	65	523 0 7½
	4th ..	104 9½	60	627 5 10	149 13¾	60	899 1 9	64 12¼	60	388 5 15
	5th ...	...	...	...	75 8⅓	55	413 6 2⅔	41 13½	55	230 0 8¼
	6th ..	...	...	...	...	...	...	10 15	50	54 6 14¾
	7th ...	...	..	...	...	...	...	...	...	...
		1434 6½	...	10306 6 14	580 10⅔	...	3718 6 ¼	198 0	..	1196 3 14
		Goontas.			Goontas			Goontas		
Nunjie.	1st ...	13424 4	9/16	755 1 2¼	...	...	...	...	...	...
	2nd ...	13322 6¾	8/16	666 1 3½	1016 13¾	9/16	50 8 7	...	...	...
	3rd ...	8905 7	7/16	389 6 2	1324 10	6/16	57 9 8½	1354 0	7/16	59 2 6
	4th ...	10336 15	8/16	387 6 9½	1039 12½	9/16	38 9 14¾	1216 15	6/16	45 6 5⅓
	5th ...	...	...	...	266	5/16	8 3 3¼	682 0	5/16	21 3 2
	6th ..	...	...	...	...	...	...	2188 2	5/16	54 7 3½
	7th ..	...	...	...	...	...	...	...	...	...
		45989 2/4	...	2193 5 1	3647 8½	...	156 1 1½	5441 1	...	180 9 1
		...	...	52013 9 12½	...	...	21538 9 11¾	...	...	9541 8 12½

The Bulla is 166,464 Square feet or 3 Acres and 35,784 Square feet.
In reducing the Bullas to acres one Bulla is reckoned to be Annas 3 1/16 nearly.
In the first scale of assessing the Poonjie 32 Conterai fanams (Star Pagodas 2—29—62)
Rs. F. C.
1—29—62 Bulla or per Acre 0—18—53¼ for the highest assessed, and the lowest assessed is only
fractional parts of Conterai fanams are either added or given up, for the convenience of fixing the

ERINDORAY DISTRICT.

4th rate Villages. Bullas of Land.	Rate per Bulla in Conterai fanams.	Amount in Conterai Pagodas.	Total. Bullas.	Rent.	Deductions made to reduce the scale by which the assessments are raised too high.	Remaining Rent after deducting the proportions in column 16 from the amount of column 15.	Average Rate per acre in Star Pags. of the land in column 14 applied to the rent in Column 17.
11	12	13	14	15	16	17	18
		C. F. A.		C. F. A.	1/16 of the whole		
...	...	...	1889 ¼	6045 0 8			
...	...	...	2524 5	7572 9 6			
...	...	...	3505 11¼	9815 9 11			
213 15½	26	556 3 3	3901 4½	10143 2 14			
154 8½	24	370 8 6	3466 13½	8320 3 10			
154 10¾	22	340 2 12½	3332 11¾	7331 9 14½			
219 15½	20	439 9 1	3221 5½	6442 6 9	} 25561 8 9¼	42768 5 2⅜	0 13 20
173 12½	18	331 7 12½	2953 ¾	5315 4 11½			
175 13¾	16	281 3 12	2202 12	3524 4 0			
224 2½	14	313 8 3	1826 3¼	2556 6 13½			
229	12	274 8 9	784 ¾	940 8 9			
94 15	10	94 9 6	263 14½	263 9 1			
133 10½	8	93 1 2	172 13¾	138 2 14			
...	..	...	29 15¾	17 9 14½			
1 5	4	0 5 4	1 5	0 5 4			
1759 13¼	...	3092 7 7	30075 5¾	88430 3 12			
					1/16 of the whole		
...	...	...	548 14	4391 0 0			
...	...	...	613 0	4291 0 0			
...	...	...	604 0	3926 0 0			
...	...	...	352 12¾	1816 7 13	} 4857 1 4½	10751 5 3½	1 1 57
33 9½	60	201 4 11	137 13½	758 0 8¾			
20 12⅜	55	114 3 13½	27 11½	138 5 3¼			
16 12½	50	83 8 4½	3 13½	17 2 15			
3 13½	45	17 2 15					
74 15¾	...	416 9 11¾	2288 ¾	15638 6 8			
			Goontas.		1/16 of the whole		
Goontas.			13424 4	755 1 2¼			
...	...	...	14339 4½	716 9 10½			
...	...	...	11584 1	506 [illegible]	} 158 5 8½	2376 9 11	2 31 75
...	...	...	12593 10½	472 2 1			
...	...	...	918 4	29 6 5½			
...	...	...	2188 2	54 7 3½			
...	...	...	...	...			
...	...	...					
...	...	...	55077 10	2535 5 3½			
...	...	3509 7 2¾	...	36604 5 7½	30707 5 6¼	55897 0 1¼	

The Goonta in the Nunjie measurement is 576 Square feet.
Madras Fs. Cs.
Conterai fanam is 0 —3—44 7/16 reckoning 11 1/3 per Star Pagoda of 42 fanams.
is applied to the first rate Lands per Bulla, but 5/16 being deducted leaves only Star Pagodas
F. C.
8—71 per Acre. In calculating the reduction of the proportions specified in Column 16,
rates to the several Gradations.

11th. As the measurement was not done with mathematical exactness, small differences will generally be found on making remeasurements. Yet unless differences are considerable, they ought not to be noticed. But it is necessary to guard against frauds and carelessness by a general kind of examination of a certain proportion of each individual's survey being made by a different person. For this purpose such of the Surveyors as were retained in the service, and not employed in the classing of lands—were distributed for examining the measurements. Appendix No. 4 is a sketch of the instructions given for the examination which has brought forward several instances of wilful fraud by favoring individuals in registering their Lands at much less proportions than they actually were, and these frauds were always committed to favor such as were the most substantial, consequently the most likely through bribe or influence to corrupt the Surveyors. The most remarkable instance which has occurred of false measurements, was with regard to land belonging to one individual under the Gopalchettypolliam Watercourse which by the first measurement had been 23,961 Goontas but by the examination actually turned out to be Goontas 26811. The annual rent of this difference may be reckoned equal to from Pagodas 90 to Pagodas 120.

12th. The Lands of the Watercourse of Errode exhibited more inequality by the old assessment than any other as will appear by Appendix No. 5. The Lands of the Watercourse of Gopichettypolliem, which are watered by the Bhowany as well as those of Errode, and equal in all points of advantage to the latter, were aggregately assessed by the old mode at only about 42 per cent. of the Errode lands. This difference was accounted for, by the farmers of Gopichettypolliem only getting one crop instead of two as annually produced at Errode. That practice of getting only one crop in a situation sufficiently favorable for two crops, I imagine must have originated from an apprehension that the rents should be doubled in the event of getting a second crop which is commonly reckoned to be worth only Two Thirds of the value of the first or SUMBAW crop. To induce those farmers hereafter to cultivate two crops it is intended that first crop shall be assessed at $\frac{3}{4}$ and the second at $\frac{1}{4}$ of full Rent of lands yielding two crops of Rice: so that as the greatest profit will be on the second crop, it is probable they will find it their interest to relinquish their former usage.

13th. The statement A. shows the result of the survey in five Districts as far as it can be exhibited at present. The rates are aggregately 35 per cent. less on Poonjie and Garden than in the Districts North of the Cauvery, and about 15 per cent. on Nunjie. The causes which lead to this difference in favor of the Districts South of the River, are that grain is generally from 8 to 10 per cent. cheaper in the Coimbatore Districts, than in those of Salem which being nearer to the Coast particularly Madras get a better price for all surplus productions; and I consider that the climate of Salem is upon the whole more favorable for cultivation than that of the Districts South of the Cauvery.

14th. Your Board may possibly feel some doubt whether the rents in Columns 8, 14, 20, &c., of the statement sufficiently moderate to suit the circumstances of the Ryots. In reply to this objection, I have to observe, that the difference in the assessments in favor of Coimbatore, more than compensates for the other advantages in favor of Salem. The averages of *Poonjie* in this statement are rather lower I understand, than those of the surveyed Districts of Dindigul. Though on comparing the rates of money Rents of lands in Europe to those in India, the comparative excess of produce in the former in consequence of higher cultivation, and the cheapness of grain in the latter are circumstances which obviously raise the rents in Europe; yet when it is considered that the whole farming stock of an Indian Husbandman paying 20 Pagodas rent does not cost more than about that sum, that his food, fuel and clothing cannot cost above one-fifth of what the prices of the same articles would amount to in most parts of Europe, there can scarcely be any reason to apprehend assessments in India being too high in situations not peculiarly disadvantageous at one-third of a Pagoda per Acre on the cultivation, when the average in Great Britain may be reckoned as not over-estimated at six times that amount or sixteen Shillings.

15. Though, I am fully aware of the bad consequences of making assessments too high, I am also convinced that making them too low, has a tendency to discourage sloth. The wants of the farming class of the Inhabitants, are very limited. They require scarcely any articles but such as are produced or manufactured within their own Districts. The assessments in the accompanying abstract are to the best of my Judgment rather below than above, the proportion which can be afforded. I believe them to be less than $\frac{2}{3}$ of the equivalent of the aggregate produce of Poonjie lands, and to be below one-half of that of the produce of Gardens and Nunjie.

16. The Rents of Fusly 1209 were 72,100 Pagodas or 17 per cent.* below Tippoo's nominal standard assessment of Keeluck (Fusly 1198) of the Twelve Districts North of the Noyil. It is probable that the scale of assessments now proposed may augment the Rents to within 4 or 5 per cent. of the Sultan's Bereez, which though never realised by his managers, had nevertheless a considerable degree of affinity to what the resources of the country under good management might be brought to yield. Nor can the rates of assessments be thought too high, when it is considered that they are lower than in neighbouring Districts and that the Ryots are now relieved from a variety of contributions for Pagodas and Revenue servants to which they were formerly subject; and which far exceeded the probable rise of the aggregate rents in consequence of the survey.

* See Statement B. accompanying letter of February 1800.

17. The excess above the rents of Fusly 1209 being equally divided between Fuslies 1211 and 1212 will render the augmentation by the survey gradual.

And it will be remembered that much of the augmentation arises from alienations and lands which were cultivated, but not carried to account by the curnums, who are detected in hundreds of instances to have falsified their registers to the prejudice of the Public Revenue.

18. The option which the Ryots have of giving up any portion they choose of their lands and of paying rents only for such as they find it their interest to occupy and cultivate is a circumstance, which with the distributing the augmentation on the rents of two or three years prepares those whose assessments may be raised to the operation of the Survey.

19. To convey to your Board a general idea of the value of lands in these Districts under the three Heads *Poonjee*, *Gardens* and *Nunjee*, by which the rates of assessments of all cultivation are regulated, the examples in Appendix No. 6 are submitted to your perusal. The quantity of produce therein stated, is taken from the opinions of the curnum, and the prices of the productions are rated at the averages of sale in plentiful years.

20. Some of the remaining seven Districts, being considered as second and third rate Districts, are to be assessed at lower rates than those which appear in the abstract A, consequently the aggregate rates of the whole will be less than of those contained in that statement.

21. The expense of the survey from its commencement to the 31st of August, has amounted to Pagodas 7414 which sum does not, I believe, exceed the extra Revenue that shall have been realised in consequence of the various articles which have been brought to account by the Surveyors and were concealed by the Curnums. The Surveyors still continued in the service, are employed in writing accounts examining the first measurements or in investigating claims for Inams.

22. The Jamabundy of the current year, Fusly 1211, will be made out from the survey accounts.

23. The Bramins in every part of India have Inams in Lands or enjoy indulgences in the assessments whether allowed officially or clandestinely. They are by their religion prohibited

* This alludes to two rates of Nunjie separately, the land watered by Tanks and such as are watered by Rivers. The [illegible]on refers to each description.

from labour, so that such of them as are not employed as Accountants must generally be supported by having lands entirely free or by the difference between a low rent and that at which they may sub-let Lands. Tippoo had officially ordered all their Inams to be resumed; but his orders were not rigidly obeyed as instances are frequent of their paying not more than one fifth or tenth of what farmers of the *Sudra Caste* would be obliged to pay. All Lands to which Bramins claim a right, may be comprized under two general Heads. Agrars* and Buttawaurty.† There are two classes of Agrars such as were once entirely free or *Sarwamaniems* and such as were assessed at a low but fixed rents or *Shrotriums*. I observe the following rules for assessing lands of these descriptions.

For villages which were formerly free at $\frac{3}{4}$ of full rent.

For Strotrium, if traced to have been such during Hyder's Government $\frac{3}{4}$, $\frac{2}{3}$ or $\frac{1}{2}$.

For lands at present occupied by Bramins though without ancient claims of indulgence $\frac{1}{4}$.

All Bhuttavourty after investigation exceeding 3 Pagodas to one incumbent to pay as quit-rent from $\frac{1}{3}$ to $\frac{1}{2}$ of full rent, according to the extent of the means of each incumbent with regard to the shares he may have in Agrars or the whole Bhuttaworty he claims in different villages. The proportions fixed on for whole Villages or Agrars will continue the same, but the amount will vary according to the state of cultivation. The quit-rent to be fixed for Bhuttawarty, will be fixed on each field and not to depend on its future state of improvement or cultivation and in the event of an incumbent not paying his quit rent, his Bhuttawarty becomes an escheat or circar land.

24. The statement in the 10th paragraph might have been made out to show the ultimate rates of assessments corresponding with the amount in column 17 and calculated on the different gradations of land by reducing the rates in columns 3, 6, 9 and 12, according to the proportions in column 16, but that mode would leave unexplained the method which is observed for reducing the scale‡ of assessments as low as to ensure the new assessments being not too high.

25. My solicitude that no time may be lost in entering on the new charge committed to me has obliged me to leave out many explanations in this report which, if I had time, should have been inserted. But I hope on a future occassion to make up for all omissions after the accounts of the whole District shall have been completed.

I have the honor to be Gentlemen with respect,
Your very obedient Servant.

BROWANY,
18th September 1801.

(Signed) WILLIAM MACLEOD,
Collector.

To

The Secretary to the Committee of General Police
Fort Saint George.

Sir,

Para. 1. I have the honor to forward the result of my enquiries on the subject of the Police in the country of Coimbatore as called for by the Committee of General Police, in their late Secretary's letter of the 14th March,—

2. As many of the queries furnished by the Committee apply but in a very small degree to the system obtaining in this Quarter, the information required on those subjects will not I am afraid be so full as the Committee may expect; I shall however endeavour to afford it in as digest ed a manner as the various natures of the subject will allow.

* Agrars are Villages possessed by Bramins and divided into shares.
† Buttawarty means, detached fields occupied by or in the names of Bramins generally granted by the inferior Revenue Servants without authority.
‡ This indulgence is seldom allowed if they have shares in Agrahars or Battaworthy. It alludes to small portions of land on condition of being cultivated by their own cattle.
§ The scale of rates in Cols. 3, 6, 9 and 12 is calculated to be generally from 8 to 10 per cent. below the assessments of the Salem district.

3. In my enquiries into the ancient system of Police of this country considerable difficulty has attended the endeavour to obtain authentic accounts. Conjecture in general so much blended with the reports of the natives upon subjects which are at all involved in time that great caution must be exercised in advancing as fact the information that can be obtained from them.

4. The recorded History of the Coimbatore country as far as I have been able to ascertain has an authentic retrospect of only 280 years at a time when it formed a part of the extensive dominions under the Madura Dynasty. The state of society at that period can only be conjectured. The Princes of that time were averse to warfare, and appear to have cultivated peace, and to have encouraged the Arts and Sciences; of these there are still many existing monuments in the country of Madura; uninterrupted peace of many years, encouraged indolence and luxury, and the latter Kings of Madura, are reported to have been a weak and effeminate race under whose feeble manage ment the country was divided between a number of self-created petty Polligars, who taking advantages of the times everspread the country and rendered themselves for the greater part independent of the Monarchs of Madura. The tottering Empire offered a temptation to the Mysorians to take possession in which they found little or no difficulty.

5. As the Poligars had by their contending interests involved the country in continual disturbance and the conquerers being aware of the danger of their future influence, took an opportunity of gradually putting an end to it; wherever it was practicable, to prevent its recurrence and at the same time to preserve their newly acquired possessions, they established a permanent and apparently an efficient Police, if the measures adopted for the purpose, were equal to the means afforded.

6. In the Northern Division of Coimbatore it appears (by the ancient records in possession of some of the Inhabitants) that the Police was a Military one, that it was from its strength equal to the defence of the country, under circumstance, of foreign invasion as well as to maintain the internal tranquillity in time of peace.

7. The force is estimated to have been north of Noel between 10 and 15,000 men, called Condachar Peons and the following was the Establishment of which they consisted: every considerable fort was entrusted to a man of character and warlike abilities, under the title of Goorykauren Synonymous to Killadar. His establishment was.—

10	Hoblydars.	3	Goomastas.	1	Gusty sanabog.
100	Duffadars.	1	Royasam.	1	Caumatty sanabog.
1000	Peons.	3	Chopdars.	1	Jumadar.
30	Bedovuntary.	1	Punchangum.	1	Corrana sanabog.
3	Curnums.	1	Massaljee.	50	Caumauties.

8. The services of these people were liquidated in land and like the jevath Peons of the Dindigal pollums they were both Cultivators and Soldiers.

9. The force necessary for the defence of the fort being retained in garrison, the remainder under the Hoblydars were stationed in different parts of the country, to preserve tranquillity and apprehend offenders.

10. In the Northern Division there is reason to believe that not less than 10 or 12 Forts were thus garrisoned and its adjacent country protected by them. At present there are no less than 36 Forts; a great number of which are in good order.

11. With such ample means it may be conjectured that a strict Police was kept up; but the system could be considered little better than a Military despotism, under which a subject's property might have been secure, from common robbery but not from the licentiousness of those who held the sword in their hands.

12. The system was unimpaired at the usurpation of Hyder, who from Policy did not alter any of the established forms of Government. If there were a difference it consisted in a greater

vigilance with which he inspired every Department of his Empire, punishment was more severe and more summary, and the fear of it was more prevalent from its distribution being committed to numberless officers in the country.

13. At Tippoo's accession to the Musnud, the system still continued, the titles only of the establishments were altered from the Canarese to the Hindoostane; subsequently to the battle of Sattimungalum in 1790 the Sultan directed the whole of his Forts to be evacuated, g tted of their arms and ammunitions, and the Peons and their officers to be disbanded. Being apprehensive that the Forts and their contents might furnish the British Army then in the count y, with additional means of carrying on the warfare against him, no measures were taken by him after the peace to re-establish these people nor to substitute a Police. Indeed his attention appears wholly taken off from the countries below the Ghauts in many respects, and even during the last w which terminated in his fall scarcely any means were adopted by him to preserve the Coimbatore country.

14. The relaxation of authority gave rise to the greatest excesses by the Revenue Servants, and their oppression afforded an opportunity to the Governor to set themselves up to oppose the sircar or to plunder the country. One of the most formidable of these rebels was the notorious Tombagour, many of whose adherents as well as adversaries are now in existence and in whom the disposition to renew the former outrage is not wanting, should any circumstances offer them a favourable opportunity. They are however sensible of the folly of hazarding their schemes under present circumstances and it is to be hoped the introduction of the Judicial Regulations will in time totally subdue in them, all intentions to renew their former courses.

15. I have endeavoured thus far to furnish what has been obtainable by me upon the former system of Police. Had it been in my power to forward a more complete account I should not have failed to have done it, the materials however that have presented themselves have been too scanty to enable me to afford that minute information which the committee may have expected

16. I shall next take the liberty of stating the present state of the country, as it regards the offences which are most common and the means now in my hands to prevent them in the first instance, and to detect them when committed.

17. The most prevalent species of crimes are the following. The poisoning of cattle in every part of the country and solely committed by Pariars and Chucklers. By the administering of a slow poison to the animals, the crime is not easily detected, and the deed not being discovered the unsuspecting owner gives up the animal to the above caste of People to whom all dead cattle are prescriptive perquisites. In return they supply the inhabitants with sandals leather-bags for drawing water, &c.

18. The stealing of cattle is also very common and is chiefly committed by Coravers Vatoovurs and Valiars who finding a market for their property in the Paulghaut country drive them thither from the fields of the Inhabitants.

19. Gang Robberies are always committed by Coravurs and Valiars armed with different descriptions of weapens, the numbers of these Banditti are frequently very numerous and prevent resistance except on the part of the Police Peons.

20. House-breaking is by far the most common offence and is confined to the Coravurs and Valiars; this effence is always committed by parties of 5 or 6 persons, brought up from their infancy to this profession, they are wonderfully expert and most frequently elude detection.

21. Highway Robberies are not very frequent nor are attended with those atrocious acts which distinguish gang robberies.

22. Deliberate Murders are not very prevalent; several atrocious crimes of this discription accompanied by robberies and which cannot be traced, I am inclined to attribute to persons residing on the east of the cauvery where the want of a Police is much to be lamented.

23. Petty thefts of small amounts in grain and fruit are very common, but appear on the whole to be dictated more by the necessity than by habitual vice.

24. The above is a list of the most prevalent offences and are confined to the castes already mentioned.

25. It may be necessary however to add a few words upon the habits, customs, and professions of the Coravars and Valiars, who may be considered by their education and habits as pests to society.

26 The caste of Coravars contains in the two divisions about 2,400 souls, their profession is thieving not above 50 persons upon the strictest calculation cultivate the land on their own account, some of them are labourers during the ploughing, sowing, and reaping season, but during the cessation of labor when the crops are of the ground, they return to their habits of plundering. The Coravars have a distinct Jargon unknown to any other caste, and as a trial of their hardiness and contempt of pain, they are reported when young, to be accustomed to every hardship and undergo a species of discipline from their parents and friends, in order to enable them to withhold their confession even under the tortures which were formerly in use. This custom has now become less common if not wholly relinquished and if former accounts of their conduct may be relied upon, their general character has become less ferocious. Their propensity to thieving, is however invinsible, even amongst the most respectable of them.

27. The Valiars are in number about 4,800 or 5,000, a great number of these people apply themselves to habits of industry, about 700 pay rent to the Circar and a considerable number are Pilaul or labourers in the pay of other ryots, a number also are Cavulgars in the same terms, as the Coravars and though dissimilar in caste and customs, yet they never fail to unite their strength and skill to the Coravars in plundering or thieving excursions.

28. For the preservation of order and prevention of the offences above detailed, the present state of the Police of Coimbatore is by no means efficient. The whole duty is performed by the Revenue Establishment of servants, the same gradation exists in the detail of the Police as in matters of Revenue.

29. The double duty thus imposed upon the revenue servants is not certainly efficiently performed, the superior class of servants consisting of Tahsildars, Cheristadars, &c., know that this department requires their attention almost as much as the collection of the Revenue, their pay being handsome, their zeal is called into exertion by the fear of forfeiting their situation by inattention to orders on the subject, but they must at the same time rely chiefly upon the Monigars of the villages, and on their vigilance or inattention must depend the prevention or detection of offences.

30. The Monigar in his Revenue capacity superintends the cultivation of the lands collects the Revenue, settles trifling cases between the ryots, and enforces such orders as may arrive from the Tahsildar.

31. In his Police capacity he is required to keep the peace of the village, to apprehend offenders, and to report any extraordinary accidents, or offences that may take place in his charge, the Toty, Tundal or Taliary is his ministerial officer, and obeys his directions either in the Revenue or Police Departments.

32. The Curnum is not required to act in any other capacity but in keeping the Accounts of the village, and other matters which may be connected with them.

33. The pay fixed for the village sibbundy is 5 per cent. of the Baroez or settlement of the village. The aggregate centage being divided into six portions of which 3 belongs to the Monigar 2½ to the Curnum, and 1 to the Toty. Thus in a Baroez of Star Pagodas 1000 the allowances are to the

	S P.	F.	C.
...	10	35	0
Monigar	20	35	0
Curnum	8	14	0
Toty			
Per annum	50	0	0

34. This allowance which scarcely ...ds the pay of a Daloyet is of course less in a village, less productive though the latter ... be often be as populous, and its management be attended with more trouble.

35. It will not be surprising therefo... the village sibbundy consider the duties of Police a secondary motive in their appointment while the Monegar is occupied in the extention of the cultivation in collecting money and in superintending his own concerns, it is but natural to suppose that the Police duties cannot meet with the attention they deserve.

36. To assist the Monigar as much as possible, it has been my practice to insist upon the services of every individual in the villages, when called upon by the Monigar under pain of fine on refusal (this has been found not only useful) but absolutely necessary in cases of gang robberies, or other flagrant breaches of the peace under circumstances when the Monigar had not the means in his own power to report the outrage.

37. This arrangement though partially useful has not been found efficient. The natural apathy of all classes of the natives renders it necessary to have recourse to other than their own exertions and their well known timidity encourages the bold and wicked to take every advantage of this disposition.

38. With these inefficient means for the detection or prevention of offences and with such a trifling remuneration for the trouble taken by them, it can hardly be expected that any great responsibility should rest upon the village sibbundy, further than in the loss of their situations for misconduct or palpable negligence.

39. The foregoing paras. present the general state of the Police *as* maintained by the Circar for the peace of the country. In some places however (and those are few) the inhabitants maintain at their own expense a Cavulgar in their villages. This arrangement secures them either the recovery of the property or its value, or the apprehension of the thief. This system of caval is for the present a necessary evil, but its abolition must be enforced as soon as the Circar is enabled to substitute a more efficient Police. It has long existed in a partial manner and the cavals descend from father to son.

40. The Cavulgars are by profession as well as habits the caste most prone to vicious habits, they are two viz., Coravars and Valiars who may be said to be the only thieves in the country, since they form almost a family. The compacts between them are held sacred, and if a Coravan or Valian becomes a Cavulgar to a village, it is from that instant free from the depredation of the fraternity though previously to this (in order to enforce his nomination to the caval) they had constantly plundered it. The timidity of the inhabitants in this case induces them to submit to the imposition as soon as they know, whom it is they have to dread, and their apathy at the same time prevents them bringing the compulsion or the offenders forward.

41. It is by thus entering into covenants with their only plunderers, that the inhabitants in some parts enjoy security and by their concessions encourage them to exercise the same conduct upon others. The Cavulgars are faithful to their own trust almost without exception. In the event of a robbery being committed by another on the property of his retainers, the Cavulgar seldom fails to apprehend the thief, and his perseverance in the pursuit, and his skill in tracing the offender, are entitled to considerable credit. It is understood between the parties that in the case of the Cavulgar failing to recover the property, or detect the thief, he is answerable for the amount lost which he punctually pays his retainer from the contribution made by the fraternity. Their pay depends upon the size of the village and the circumstances of the inhabitants who contribute their quota according to their means in grain. The cavuls are not avoided, but are not founded upon private agreements between the inhabitants and the Cavulgars of a populous village. The allowance must be very handsome. At the same time it proves no inducement to honesty. Though faithful to his own trust his depredations are directed to the villages which have not a Cavulgar.

42. The Police of the larger towns in general, resemble what has been mentioned of the interior. In the first classes of towns an additional arrangement is in force which may be considered to be attended with advantage to the residents. The town is divided into wards, or sections according to the number of houses. The members of the wards jointly maintain from three to four men under the orders of the Cotwal, or other principal officer, the duty of these men is to patrole the streets at night as well as by the day, to apprehend suspicious persons, and those who cannot give a good account of themselves; to keep the streets clear from filth, and to preserve the avenues of trees planted in them. Night robberies being frequent, this arrangement orginated for their prevention. The maintenance of this description of watchmen is of no material expense. The means of living are cheap in the country, and a person necessary for the kind of duty can be easily maintained upon 2 to 3 Rupees per month which sum assessed upon a ward of 30 or 40 houses comes to the merest trifle, while the arrangement extends to the security of their whole property.

43. Having submitted to the committee the means at present in my hands of maintaining the Police generally, I must add that the establishment of Military peons have been of the greatest use in preserving tranquility; as absence of the means of immediately repelling outrages is an encouragement to the turbulent and the disaffected to commit temporary depredations, I have been in the habit of placing detachments of those peons in such places where any danger was to be apprehended removable to whithersoever they may be called for, in order to disperse Bandits. These are not at all uncommon in the Coligall District, parties to the number of 40 and 50 from the Mysore country make frequent incursions. Below the ghauts, their numbers are less, but their means of mischief are as great and the repetition more frequent.

44. Since the absence of a regular Military force from Coimbatore (the extra corps raised by Major Bose during the last year, cannot be considered effective while here) I attribute the general tranquility of the country to the presence of these Military peons, whose steadiness and good conduct was sufficiently manifested when sent by me to the assistance of Mr. Grome, during the insurrection of Letchmen Naig in the Dindigul Polliams, and the Southern Division of Coimbatore.

45. It may not be improper in this place to submit an estimate of the expense which an efficient Police may cost previously to noticing the curtailments, the present Revenue establishments may bear, in aid of so desirable an object. For this purpose I beg to refer to the appendix A in which I have taken the liberty to frame a Police establishment which may hereafter be deemed necessary, when the Judicial system has been introduced into this country.

46. Agreeably to 32nd para. of the Secretary's letter, I have made an estimate of the feasible curtailments of the Revenue establishments and refer to Memorandum D for its particulars, as the Northern Division will be very speedily submitted to the consideration of the Board of Revenue in order to its disposal into Zamindaries, I would propose that eight Talook which now form the Division should be reduced to five and the expenses of the Taluq Cutcherries now S. P. 11,84 may be reduced to 5340. The pay of the village sibbundy is issued from the Treasury—the arrangements now forming will render Monigars unnecessary under the Zamindary system, and the curtailment of the present expenses on their account will yield a sum of Star Pagodas 6858—17—70.

47. At present the establishment of Police peons estimated and employed are 556, the greater part will be unnecessary when Tannahs take place. An actual curtailment may be made upon present charges of Star Pagodas 6342. The division establishments must be of course greatly reduced; but which I have not estimated. The Police charges after these deductions may be easily defrayed and a surplus even retained to the Treasury.

48. For the Southern Division a similar arrangement may take place, as per the estimated curtailment there may be as per Memorandum E, and the Police expenses as per estimate F. This must however be deferred until the country be sold or otherwise settled which may be some time yet, to come.

49. This establishment for the Northern Division, I consider adequate to the observance of the most vigilant Police. The XXXV Regulation 1802 is perfectly applicable to Coimbatore, and is extended by me to the country as far as my limited means will allow—I am not at present aware of any modification necessary in its introduction. The local custom and usages here as far as the Police is concerned I do not understand to be very dissimilar to those existing in the Jagheri, nor do I consider any particular Regulation necessary for Coimbatore which does not already extend to the former Zillah.

50. The regulations in present use for the control of that Department of Police connected with supply of provisions and other matters relating to the mercantile part of the country are general.

51. The price of provisions is not fixed; but by the consent of the Merchants themselves whose weekly reports determine the prices at which their goods may be sold. The regulation is of use only to Europeans who may be imposed upon—the natives can always regulate their own purchases without trouble in a country like this, where articles of every kind are cheap, and where an open competition of all ranks leaves no room for the more wealthy to attempt monopoly.

52. The wages of labour are also very moderate. The day labourers of the Ryot require no regulation from the controling authority for ensuring his dues as the agreements entered into by the parties are never infringed.

53. The hire of Palanquin bearers is very moderate being 3 Mfs. per Kandum or ten English miles, a list of hire as far as regulated will be seen in the appendix. Those however will always vary according to circumstances and ought always to be settled by the authority on the spot as often as it may become necessary.

54. The Northern Division is rendered very convenient for travellers, having a number of choultries on the different high roads, but an additional number of 5 would be very great benefit. In the Southern Division there is not a choultry fit for the accommodation of passengers, or of merchants, and I have in consequence on a late occasion requested the permission of Government to expend the sum of 5000 Pagodas on the division for the double purpose of erecting choultries, and cutting roads. From what I have noticed in the preceeding part of this address, the committee will be aware that there is not at present any Police guards attached to these choultries. When Darogas are appointed and Tannahs distributed over the country travellers and merchants may find sufficient security in their vigilance without the intervention of any other safe guard in these places of shelter.

55. The usual halting places of detachments passing through this country, will be seen in the appendix, and experience having made them most convenient under the Military regulations, for marching 12 miles per day, I would recommend that they remain as they are. Forced marches will frequently subject detachments to the inconvenience of not always finding supplies; but when officers proceeding through the country, warn the Collector of their approach agreeably to General orders, it is seldom they can be disappointed, as I have previously noted. Provisions of all kinds are so cheap in Coimbatore, and the market is so open that I have not at any time found it necessary to introduce any particular Regulation for supply. The prices proposed by the Merchants of the larger towns are generally confirmed in writing once every week, in order to prevent any disputes that may arise in the event of Troops passing through the country.

I have, &c.,

(Signed) WILLIAM GARROW,

Principal Collector.

Bringany,
25th January 1806.

To

The President and Members of the

Board of Revenue.

Gentlemen,

In bringing forward the arrangements for the future settlement of the Coimbatore District, I have been unavoidably detained by the necessity I was under of ascertaining in what state the country was left at the expiration of the last experimental lease of three years.

2. As the information thus required ought to be before your Board in order to enable you to judge of the propriety of any future arrangements on the subject, I shall have the honor of laying the same before you previously to submitting the latter.

3. The triennial settlement proposed by me, and confirmed by your Board upon the principles stated in my letter of the 25th October 1809 was as follows:—

		P.	F.	C.			
The Beriz for Fusly	1218	6,07,239	27	17			
Do.	1219	6,09,998	41	55			
Do.	1220	6,16,393	42	77			
					18,33,632	20	79
The Collections have been							
Fusly	1218	6,06,565	34	37			
Do.	1219	6,07,480	15	58			
Do.	1220	5,98,969	7	33			
					18,13,015	12	47
The Balance have been up to the 30th September 1811							
Fusly	1218	673	37	60			
Do.	1219	2,518	25	77			
Do.	1220	17,124	34	55			
					20,617	8	32

4. The explanation of these balances have already been before you in my letter of the 3rd Instant, but it will be necessary to say a few words more on the general causes that led to it.

5. Although in forming that settlement, I was anxious neither to compromise the interests of Government by too great a remission nor risk the chance of failure by an overcharged rents yet (could I have foreseen the result of the present lease) I would in many instances have recommended a larger remission or rather have abated of that progressive increase proposed for the two last years of the lease.

6. I presume to think that this confession will not convict me of erroneous calculation in the first instance, when your Board observe the circumstances which intervened, to disappoint me of my expectation of an uninterruptedly flourishing lease, after such frequent repetitions on the subject, I am almost ashamed to bring it forward again and to state that the excessive cheapness of grain has been the principal cause of distress to the country up to the end of the lease at one time of the several years (when it was necessary to collect the kists) the grain could find no price whatever, the consequence was that to satisfy demands it was necessary to dispose of the cattle and other agricultural stock, thus the lands were deprived of a portion of their means for the current cultivation, and the Moottadar as well as the Ryots suffered loss. This complaint may be said to have occurred in other times but it was too marked a feature of the late lease to pass unnoticed.

7. The visitation of that fatal disease which lately called forth the humane attention of Government, and which on a moderate computation carried off 22,451 souls in 16 months (the principal part of the number being cultivators and which at one time with another kept on the bed of sickness at least ¼ part of the population of the country) was another obstacle to the successful termination of the lease ; the partial failure of rains formed also another, though comparatively trifling drawback upon the system, yet all the above causes combined have had a fatal effect on the general welfare of both ryot and renter, and in some measure to Government, yet I am sorry to state that there was still another circumstance, which was fundamentally inimical to the future welfare of the country the cause is to be found in the limited duration of the lease which was by far too short. The third year of the lease became in a great measure a scene of scramble on the part of Moottadars in order to make up for preceding losses. While the fear of a non-renewal impelled them on the one hand to distrain unjustly and otherwise oppress the ryots, the expectation of a renewed lease on lower terms excited on the other hand all their spirit of intrigue to depress the cultivation where their misconduct had not previously effected it. The best part of the year for cultivation, viz., from April to June last was in the possession and it has been since July, only that I have been able to bring about the cultivation to what is now although from the present still backward state of the season, it is still very far short.

8. The seasons however have been pretty favorable, as to rain during the lease excepting in some few instances which were formerly brought before your Board.

9. I have also noted on another occasion, the total neglect of the renters to the sources of irrigation, in their respective trusts and although they are blamable in as far as they have forfeited their engagements, yet on a candid consideration of all circumstances it must be confessed that the shortness of the lease may be admitted as a plausible excuse for their abstaining from expense which they could not expect to see repaid at its termination, the consequence has been a considerable degree of delapidation for which Government must be responsible if any expectation is to be afforded of security in the future settlement of the District.

10. I am led to confess upon a review of a 3 year's lease connected with numberless subordinate abuses, and inconveniences with which it would be impertinent to trouble your Board, that the Revenue is not now in so flourishing a state as when I had the honor of proposing the settlement of 3 years, although at the same time, there can be no doubt of the country being still rendered capable of great improvement by a more enlarged system of management which it appears to be the determination of your Board to extend to Coimbatore.

11. I have hitherto refrained from addressing your Board on the subject of the minutes and correspondence forwarded for my information being all this time employed in forming a settlement in obedience to your determination therein expressed and considering it might be more satisfactory to state my sentiment at the same time that I laid before you the result of my present proposed arrangement.

12. It would be unnecessary for me to enter deeply into the subject of the Minutes noticed I can only take the liberty of saying that from a careful attention to and experience of the last settlement, I am confirmed in my preference to the detail of a Ryotwary Settlement over any limited lease. I presume from experience that the last year of a ten year's lease would either become a similar scene of scramble against the Ryot or of intrigue against the Sircar as was the last year of a triennial lease. If it be therefore the resolution of Government to continue the renting system I can have no hesitation in offering my humble opinion that the ensuing lease should be a permanent one or to be removed to such a distance as to be tantamount to permanency. It is presumable of course that some modification of the Regulation XXIII will be passed

by the Honorable the Governor in Council to suit system which can longer attempt to make the soil only responsible for the defalcation of a ren

13. I am the more bent to the recommendation of permanency or its substitute from a knowledge which I have endeavoured to acquire as correct as possible of the available resources of the country and which I have laid in a great measure before your Board.

14. It is my opinion that too much stress should not be laid on cultivable waste without a cautious reference to the hands necessary for their cultivation, supposing that the country was ere now permanently rented in the present state of the population with the small encouragement to trade or to extended agriculture, I conceive it would take several generations before the whole of that waste would come into cultivation. Now indeed it cannot be looked for abundance is the condition of the present lease of Revenue, and, if the produce of even the present times fails of a discharge (a circumstance which this District from its completely internal situation may anticipate to become frequently the cause) it may be reasonably supposed that little encouragement can be found for a speedy extension of cultivation to lands now waste and more remote.

15. It is true that a time of peace or the introduction of particular foreign marketable productions may afford temporary assistance towards the welfare of the country, but until the population be multiplied this will only change the production not the lands.

16. The lands now cultivated also on the security of permanency (which must be the great guarantee of a renting system) may be rendered by the exertion of individuals greatly improveable, but it would not be politic to calculate on such a chance nor fair to reap the fruit of their labours which that security was intended to encourage.

17. The resources of the Northern Division of this District in waste was laid before your Board, up to date the 30th November 1806. On a reference to the settlement your Board will be in full information of every detail and with your permission I will first enter into the proposed settlement of the Northern Division.

18. The Northern Division of Coimbatore I have in the present arrangements divided into 416 leases the number could not be extended without inconvenience and the prospect of future disputes especially where sources of irrigation existed.

19. Every village of these leases has been particularly examined, its means ascertained as to population, stock, nature of produce, vicinity to marks for its disposal, the security of exposed state of the lands as to the depredations of wild animals their general healthiness or otherwise and every other statistical information which a rigid scrutiny could afford me.

20. This inquiry, while it afforded me informatian useful to my future conduct in the lease and open innumerable abuses practised by the triennial renters which have had a considerable effect in the deterioration of the Revenue and created in consequence much greater difficulty in settling the future lease without a large decrease in the Beriz.

21. From the most mature consideration, I am led to state, that in order to effect a Settlement on lease again of the Northern Division the deduction from the Beriz of Fusly 1220 should be at least 12 per cent. or Star Pagodas 44,329—5—0. For less than this Regulation it will be scarcely possible to get persons to come forward as renters at least in the majority of the villages. The reasons I have found in the cheapness of grain and deteriorated state of cultivation which holds out no prospect of present or proximate improvement unless the money rents upon the lands (upon which the Sircar found its revenue in gross) are materially lowered so as to allow the Ryot in the present price of grain to find his former profit or some thing approaching to it

22 In order to show your Board the contrast between the prices of grain now and at the period when the survey assessments were fixed in Fusly 1211, I have made a statement of the prices of that period also of the year preceeding the lease, viz., 1217 and subsequently until the end of the lease

23. Your Board are aware that it is and must be on the average prices of years that any money assessments can be fixed, that when fixed, it is arbitrary and with a just landlord liable to fluctuation in favor of the tenant should circumstances imperiously demand it, the real tribute (which is a proportion of the produce) is commuted for the convenience of the landlord into money whenever it is necessary to dispose of more than the settled share of produce in order to equal the commutation. The tenant suffers unjustly and the landlord must ultimately be the loser if he persists in the original amount of commutation.

24. The price current I have just alluded to will shew your Board how far this is really the case in the Northern Division of Coimbatore and I may extend it to the Southern Division.

25. When the rents were fixed in 1211 in the Northern Division, and 1212 in the Southern Division, the cultivation was not so extended but there had been previously and were then Troops in Coimbatore, Errode, Sankerydroog, Palghaut and Dindigal in which latter District there had been a very large Force which must have had some effect, if the period of their residence was included in the average of price taken. The Company's investments were going on and afterwards were carried to a considerable extent private trade also flourished and instead of the drainage of specie from the country as at present a large proportion was expended in the country itself as well as in the Company's investments as in the payment of the Troops.

26. The reverse of the picture now exists. The Company's investment is unfortunately but necessarily limited. Private trade is very languid. There is not a Sepoy (if the individuals over the Treasury be excepted) in the whole Collectorate, the garrison in the vicinity now reduced to nothing and finally the money of which a considerable part was laid out in the country is now transmitted to a distant Presidency.

27. There can be little room therefore for surprise, if under these circumstances the commutation has become too burdensome after the demand has been removed. I may add also that the artificial mode of increasing revenue by advance of Tuckavy which when there be a demand is not beneficial becomes injurious at present, if extended beyond the relief of the absolute bankrupts.

28. If the foregoing arguments have any weight with your Board, your attention will be directed to the fluctuation of the prices. It will therein be seen that while the arbitrary commutation made in 1211, with the strictest regard to justice now swallows up the greatest part of the Ryot's share of the produce. Even these were tolerable if there were a market for the remainder for want of which the agricultural stock must be disposed of to the injury of the cultivators.

29. If in the future lease of the country, the present Beriz should be adhered to, and we should (which cannot be expected) get persons to undertake it. It is inevitably certain that for the reasons I have above assigned they will be obliged to lower the rents or rather this commutation fixed by the Sircar ten years before. If they do so they must pay the difference to the Sircar out of their own means, if they do not extend the cultivation to such a degree as may cover the deduction in the first instance. If they have means they may be able to go through temporary difficulties for a permanent advance. If not which is the most to be expected the necessary consequence must be a continual transfer of the villages from one defaulter to another to the destruction of the real prosperity while a continual change of men must tend in a great measure to shake the peoples' confidence in the stability of the system proposed to be introduced.

30. It is with no small degree of anxiety and diffidence that I have been necessitated to propose so large a remission and as there is nothing finally arranged or known on this subject by the public in general. It is still within your Board's power to order its limitation, should it on comparison with the proposed deductions in other Districts be found too large.

31. My opinion with deference is that this sacrifice must be made if it be the wish of Government to ensure an annual revenue from the District free from future fluctuation and to afford that ease to the renters as well as ensure general prosperity to the country.

32. Your Board were in possession of my former opinion as to the perpetual rent of the Northern Division so far back as 30th November 18[illegible]. In my letter of that date I recommended a quinquennial lease which had it then taken place would have expired with the last Fusly. It was my opinion that the standard revenue of the last year of that lease, viz., 333767-28-44 should be the permanent one in the event of the desire of Government to give it in perpetuity. The amount of the last year's rent was Star Pagodas 369409-11-64, being an increase of Star Pagodas 35641-25-20, which being the calculated improvements from the then available wastes, would have been the advantage gained by the people themselves instead of coming into the Sircar Treasury as it has been excepting only in such instances where improvements have been made by Sircar and for which a proportionate return would have been demanded.

33. There can be no doubt that had the lease proposed in the letter under date the 30th November 1806 taken place there could have been no general distress as now occasioned by the cheapness of grain. The standard Beriz from its moderation would have been the means of encouraging the exertions of all to meet at this time every adverse circumstance of either want of market or of the unfavorableness of seasons. The late mortality however is of a different nature.

34. From this conviction it was that I have recommended to your consideration the decrease of 44329-[illegible]0 bringing the revenue down rather lower than the standard at which I formerly had the honor of fixing it as its real value to Sircars thinking now as I did at that time that such are the resources which Government ought to expect from the mere land revenue of the Northern Division under the renting system.

35. In bringing the Southern Division to your Board's notice I need add very little to what I have already said regarding the District North of the Noel as its situation has been similar in every respect and requires as much the policy of a lenient assessment as the latter.

36. I have divided it into 346 leases the highest Beriz not exceeding six thousand Pagodas and the lowest two hundred. The deduction I have found necessary to be made amounts on the aggregate to 12 per cent. of the Revenue of last Fusly 1220, which causes a decrease of 29590-26-[illegible], making the proposed standard revenue of the Southern Division Star Pagodas 2,19,199-[illegible]-50

37. The enclosure No. 3 will shew your Board at one view the deduction of centage from 10 to 12 per cent. in order that should the remission proposed for either Division be larger that it is convenient for the interests of Government you may be enabled to adopt either of the others exhibited in the statement.

38. I need scarcely notice that this centage of 12 is only shewn in the aggregate when the details are made out, there will be a great difference according to the peculiar circumstance of each lease, all which together with the available wastes of the Southern Division will be duly laid before your Board with my final report on the subject.

39. To expedite the Settlement I must solicit your Board's early determination as to the aggregate sum which it is deemed proper to remit, while I shall proceed in settling those leases in which there will be little difficulty.

40. I am extremely sorry to conclude with a reference to reports now receiving of the revisitation in many parts of the late mortal decease in the villages Comarapolliem, Pogaloor and Aggempolliem in the Taluq of Coimbatore; no less than five persons die in a day and the whole population of them are more or less affected, should the rains fail even at this period it is hoped that some check may be opposed to the calamity, otherwise, I fear, a still greater number of victims will fall a sacrifice to its violence.

I have the honor to be with respect
Gentlemen,
Your most obedient Servant,
(Signed) WILLIAM GARROW,
Collector.

COIMBATORE,
21th December 1811.

To

The President and Members of the
Board of Revenue,
Fort Saint George,

GENTLEMEN,

I have the honor of submitting sundry statements called for by Mr Secretary Wayte in his letter of the 21st March last.

2. The accounts connected with the lands and other resources belonging formerly and at this period to the Pagodas and other religious establishments of the country being first referred to by your Board, I shall bring them in the first instance.

3. Your Board are already aware that the payment in money to these establishments obtains only in the accounts of the Northern Division of this Collectorate. In the abstract B will be seen the Talnqs in which the Pagodas are situated, their resources in land in the two divisions generally and their local fixed revenues from Roosoom, maniums, and other emoluments, derived for the benefit of these institutions.

4. These items are delivered as the state of the church revenues in the time of Hyder with an insinuation of their being founded on the accounts existing in the Mysore Dynasty. Their accounts have been lost during the convulsion of that empire, but I have no reason to doubt of the general authority of the present documents. If Hyder added nothing to their revenues, he took nothing from them, on the contrary he was particularly watchful over the religious institutions, and in order to prevent the peculations that must be the inevitable consequence of Bramins having the revenues in their uncontrolled management, superadded to their natural influence, his Regulations prescribed an half yearly superintendence on the part of the Sircar by persons specially appointed from Serrangapatam independently of the Revenue Officers on the spot. The former were paid from Pagoda funds the disbursements on this account being partly taken from the sum of Star Pagodas 533-34-50 in Col. 43, statement B.

5. The superintendence of these people being confined only to the Pagodas of primary importance termed Tusteek Davastan, they were comparatively few to the number which in consequence of the extent of their revenue, the sanctity of their idol, and the number of persons attached to the service of the temple, stand upon the list now submitted.

6. Tippoo gave orders for the resumption of all the Hindoo Inams of every description in the district, including the Pagoda revenues, the only exemption, which he is subsequently said to have made, was in favor of the Pagoda at Peroor in the Southern Division, although there is little reason to suppose that he would have afforded that indulgence unless the circumstance of its being assimilated to the Pagoda at Chedambaram on the coast, dedicated to the invisible God, might have obtained his forbearance.

7. These orders were disobeyed, and the ceremonies of the Pagoda went on by stealth, and as the nature of the transaction rendered all appeal for redress dangerous, the Bramins being freed from control bestowed *upon the Pagodas* as much of the proceeds as they found convenient, and the remainder upon themselves, in consequence of which the religious establishments of the Northern Division were in a miserable state of delapidation when the late Collector Captain Macleod first took charge of the District.

8. It being the first concern at that period to conciliate the minds of the people to the recent change, and aware that no measure was so likely to produce this object, as the restoration of the means for performing their usual ceremonies of worship, he selected in the first year, 36 stallams or places of the most universal sanctity, and placed them upon the Tusteek establishments with the intention of increasing the number and amount as their means developed.

9. In the abstract statement A, is exhibited at one view the whole revenues of the Pagodas in the Northern Division of Coimbatore in the time of Hyder, which in effect was the continuation of the Mysore accounts. To the 60 Pagodas now on the list of Tusteek, there were appropriated 44 villages valued (including Swaranadayem)

Vide column 5 in Statement A. at Star Pagodas 11329-29-7, and in

Do. 6 in Do. deducted portions through the country revenue of Star Pagodas 4626-33-4.

10. No particular attention appears to have been paid to the distance at which these Inams were from the Pagodas to which they were assigned.

Every petty chief assumes the right of alienating the lands of his village either as rewards for services, or as in the present instance, for religious purposes, gratitude for the accomplishment of wishes, the persuasion of priests, or a fit of piety may each in their turn justly lay claims to the credit of having from time to time obtained these endowments to the Pagodas, and we can hence account for the great dispersion of these tenures throughout the country.

11. As the detailed account of these sundry Inams would only swell the packet of statements to very little purpose, I have confined the information to as small a compass as possible.

Column 7 in Statement A. 12. The revenue of the village and sundry Inams was 15956-20-18 as then valued.

Column 6 in do. do. 13. The amount alienated for a Chuttram in the Canverypuram was 9[illegible]16-3, being the then proceeds of a whole village called Cherrapaudy.

14. Another source of revenue to the Pagoda was maghama russoom amounting to Star Pagodas 2074-10-[illegible]5 and Chuttrum, and for the performance

Column 19 in Statement A. of ceremonies Pagodas 480-23-65. I need not inform your Board of the nature of the maghama, nor explain the indispensible custom of annually performing on the part of the Sircar, the ceremonies for propitiating the Deity to the labours of the husbandman

15. The total Church, Chuttrum, &c., revenue were, by the union of the foregoing items,

Memorandum in Statement A Star Pagodas 1803[illegible]-30-63 from which was deducted, the sum of 15[illegible]3-34-40 for the purpose stated in the paragraph 4 of this report.

The general statement of information called for by your Board, each Taluq in which the Pagodas now stand is particularly inserted. The value of the lands, as they are recognized to have stood in the time of Hyder, have already been noticed, the present statement contains the value of the same lands as classified and assessed since that period by the company taking (F. 1215) as the first year of average.

17. The villages and lands were distributed on both sides of the Noil, I have therefore identified the amount derived from both divisions, this arrangement renders the statement prolific but it has been resorted to, in order to account for the difference that might at first sight strike your Board in taking the average of three years for the Southern Division, the lands there had been resumed. The rents were high in the two preceding years, viz., 1215 and 1216 and were reduced only in last Fusly, the average of the total value of the lands cultivated and waste attached to the Pagodas, would in consequence be deteriorated by the reduction nearly in the same proportion as they were over rated in the years preceding, were it not for the rise that took place (in consequence of a cultivation) in 1214, the loss occasioned by the reduced assessment in the same manner as the Sircar revenue has been affected.

Statement B. 18. From column 40 to 39 inclusive the detail of the fluctuation of the cultivated and waste lands for 3 years are annexed to the fixed survey assessment in both columns 40, contains the average of 3 years upon the fixed survey assessment and the total average rents on cultivated and waste for these

Column 40 in Statement B. years, viz., Star Pagodas 34513-34-43, of this however lands valued at the fixed rent to the amount of Star Pagodas 12357-11-3 has been the average waste, the remainder is the

Do. 42 do. final dues to the Pagodas, from the average cultivation of that period, viz., Star Pagodas 22156 23-40.

Column 43 in Statement B. 19. From this amount was deducted for the purpose

Do. 44 do. of ceremonies, &c., Star Pagodas 1533-34-50, which left the Pagodas the net sum of Star Pagodas 20622-30-70.

20. The amount now paid from the Treasury is Star Pagodas 15,555-17-72 which falls

Column 46 in Statement B. short of the above net dues by Star Pagodas 5067-12-78.

Do. 49 do. 21. From column 53 to 58 inclusive is the amount of fees, russooms, &c., which were allowed in former times, but

Do. 53 do. which have been prohibited from being collected by the company. This amounts to Star Pagodas 2554-34-30, and is a further deduction from their ancient receipts.

22. Statement G is a list of the Pagodas as they now stand upon the Tusteek, and the

Column 11 Statement C. Chuttrums. By this it will be observed that 16 of the Devas-

Do. 13 do. tans receive more than their assets on the whole land, and a further number of 27 receive more than the cultivation of their lands would now give them. The reason for the first is that though many are independent Tusteeks, and have their separate mauniems, yet from the inadequacy of their amount, they have been allowed to share in the revenues of the richer ones.

23. The second discription of the pagodas have land, but as the cultivation now depends upon the Sircar, the difference should not rest upon them.

24. The foregoing statement of the Tusteeks now calls for your Board's decision, they are

Column 3 in Statement C. in number sixty. Possessing at present land revenue to the

Do. 9 and 10 do. amount of Star Pagodas 20524-39-8 and receiving in lieu thereof the sum of Star Pagodas 15178-34-29.

25. Should it be the determination of your Board to return the individual Pagodas their ancient lands, it will be necessary that the quantity now valued in column 8 at Star Pagodas

Statement C. 31976-17-59 should be given up to them, of this as already mentioned, the amount in column 9 is the net revenue. This transfer of the amount can be effected without the least difficulty, and the arrangement can be carried into immediate effect should your Board deem it expedient; But although the relinquishment of these lands to their respective endowments may at first sight bear all the appearance of justice which is the real principle of your Board's order yet I am fearful that the arrangements will be attended with the most distressing consequences to the establishment.

26. Long before the revival of the present Tusteek, the lands were wrested from them, and those who were at the resumption the incumbents, are now no more. The spirit of agriculture has forsaken their descendants, and long disuse, the precariousness of seasons, in a dry country like Coimbatore, and the want of stock especially, are considerations which would render the lands, if now relinquished to the Pagodas, almost a useless gift. I have already noticed the scattered state of the smaller Inams and their distance especially in the Southern Division. Their Inam it is morally impossible that the Church people can at present superintend without inconvenience and expense.

27. In some instances certainly when the Nunjee Inams are contiguous to the Pagoda lands they would be eagerly received in lieu of money, but it may be necessary to consider in this case, whether if indulgence be granted to the one party, we should be just to the other and allow the majority to be the only sufferers by the Regulation.

28. As far as I can judge of the opinion of the people themselves, and which I was desirous of ascertaining before, I should submit my sentiments to the Board, I am confident that the greater part would prefer the present system of the receipt of their lands, and that most earnestly at the outset.

29. The orders of your Board convey propriety of an arrangement by which the Church establishments should in certain instances be paid as at present, but that the account of lands and of the revenue should be kept distinct. This is practicable in instances where the whole villages are attached to the Pagodas but it will be attended with considerable detail and trouble where the management is extended to the smaller Inams, for innumerable instances, a Bulla belonging to one Pagoda is sub-divided into the smallest fractional parts, and that too in Taluqs distinct from each other.

30. In order to avoid the detail and trouble just noticed, a different mode, I presume might be adopted which might be productive of satisfaction to the people, facility to the Regulation of accounts, and sure check to the peculation of the native officers.

31. I would recommend that the whole of the forty-

No. 1, Statement B. four villages mentioned in the list should be recognized as the Church villages, and their revenue managed by the Sircar.

32. The amount of chiller Inams and Roosooms to be consolidated, and one two or more villages equivalent in amount to be granted in lieu of all such Inams and fees, and to be regulated in the same manner as in the case of 44 villages to which they may be added to the revenue to be collected and disbursed under the superintendence of the Board of Revenue as decided by your Board.

33. In recommending the consolidation of the Inam, I have included the amount of maghama Roosooms and fees, the propriety of this mensure will be determined by your Board. I have done so from the circumstance of the receipt of these donations having been prohibited by the Company, and from a conviction that Government would not in justice cut off one source of revenue (which was not at its own expense) without granting an indemnification to the sufferers in some other mode.

I have the honor to be with great respect,
Gentlemen,
Your most obedient and humble servant.

(Signed) W. GARROW,
Collector.

BHOWANY,
1st November 1808.

P. S.—As the account of the Village sibbundy, if included with the present report might lead to some confusion, I have taken the liberty of addressing your Board on the subject in a separate report.

(Signed) W. GARROW,
Collector.

Rec'd 29/6/77

Rec'd 2 copies of Report

Rec'd 29/6/77
Ans'd 5/7/77
L.S.S.

No. 1012.

Official Memorandum.

No. 16

Ten out of the 20 copies of all the Garrison reports on the subject of Police in Coimbatore and also regarding the Survey rates of assessment received from the Collr: of Coimbatore with his letter of 31st May 1877 No: 185, are herewith forwarded to the Secretary to Government R.D. with reference to G.O. No: 329 of Ord. of 28th April 1877. Jud: Dept.

By Order

Rec'd Board Office
Madras
16 June 1877

Ch. Kindersley
Addl. Asst Secretary

To.

The Secretary to Government R.D.
Ten Copies of Report.

Kindersley

Revenue 1877 Department
No. 2976

Official Memo:-

From the Addl. Secretary
Bd. of Rev:
To the Secretary Board
Rd.

8 & 16 June 1877.
& 20th June 77.

Encl

Forwarding Board.
10 Copies of Mr. Garmi's
report on Police in
Comparing & Survey
rates of assessment.
No. 3603.
Lodged
20/6
25 June 77