

of officials. At the same time, owing to wide differences in religion, civilization and social usages between the rulers and the ruled, all institutions having living connection with matters which are intimately bound up with the daily life of the people had to be rigidly excluded from official cognizance. The Government could not, as it were, take the people by the hand and by intimate association with them lead them on in the path of progress. It had to stand aloof, contenting itself with providing the material appliances of civilization and with clearing away all obstructions to progress trusting to the influence of education to work out such changes as the healthy progress of the society might require.

Fourthly, we saw that some of the evils which have been felt under the new régime, "the tares," as they are called, "which have grown up with the wheat," are either not new or are sacrifices without incurring which the benefits could not be secured. For instance, take the case of the growth of agricultural indebtedness. As a matter of fact, the ryots were formerly much more in the hands of sowkars than now, though their indebtedness as expressed in money value appears to be greater now than before. The dependence of the ryots on sowkars is greatest in tracts of country in which the seasons are very uncertain. Formerly when lands had no value, the ryot's credit was limited to the value of the year's crop, and if the crop failed for two or three years and the sowkar stopped supplies, there was nothing between the ryot and starvation. Now the increased credit of the ryot enables him to obtain better terms and hold out longer. The more prudent among the ryots have now a chance of making use of their credit for their own advantage, and even those who recklessly pledged it would be in no worse condition than they would have been under the old conditions. Again, the tendency of a régime favoring industrial improvement is to prevent the military, official and sacerdotal classes from intercepting the earnings of the laboring classes. The result is that the production of articles of luxury or art which ministered to the gratification of persons who were maintained in great opulence at the expense of the general community suffers and must necessarily do so until the industrial classes themselves become sufficiently rich and acquire a taste for such luxuries. Similar considerations apply to economic redistribution of productive powers and resources. The introduction of railways, for instance, by superseding less efficient means of conveyance must cause suffering to the classes who make a living by rendering services in connection with the latter. We thus hear that the extension of the railways in

the Punjab has caused distress to camel drivers. A diversion of trade is also often caused, from particular localities or tracts of country, and places which were once prosperous decay and new places spring up in their stead. Wallajahnugger, for instance, which was once a place of great importance as an emporium of trade is now much decayed. The facilities of intercommunication between different parts of the country, and the rapid diffusion of information as to the conditions of the market as regards demand and supply of commodities by means of telegraph render the maintenance of central depôts to some extent unnecessary, the dealers in commodities being enabled to communicate directly with the producers in the rural tracts. There is thus increase of trade in the country as a whole, while there may be a diminution in some of the centres. And, generally, in gauging the extent of improvement it would not be right to confine our attention exclusively to special localities or classes, but the entire industrial field should be taken as a whole.

Fifthly, it must be borne in mind that by improvement here referred to must be understood the development of an industrial régime, and that the motive power under it being the multiplication of wants and the stimulus given to exertion by the necessity for gratifying them, the dissatisfaction with one's lot that is beginning to be generally felt is in this case a sign of progress and not of deterioration. There is, undoubtedly, increasing pressure felt by the community as a whole, because wants have been increasing faster than the means of satisfying them. At the same time the wants could not increase unless the means increased also. It is this increasing pressure that makes it difficult for people in general to believe that they are making headway, but the real fact is that they are somewhat richer in life from an industrial point of view and their ideal of comfortable existence, is gradually expanding though they may be poorer in contentment. A landholder who would have lived in a simple contented way 40 years ago, giving his boys no education, and marrying his daughters to village boors provided they had a sufficiency to live upon, requires better house accommodation and more comforts, wishes to give his boys an expensive English education and to marry his daughters to educated husbands and finds it a hard pull to arrange for all this; and the very pressure impels him to make increased efforts to increase his means. This result is seen in a district like Tanjore where of brothers in a family who would formerly have lived in their villages in their poor contented way on their patrimony, several leave the villages and seek employment in

other distant districts. It is true that the wants developed are not always of a wholesome kind, and this is generally the case when means increase faster than education and taste for rational modes of enjoyment. But the first condition necessary for progress is the increase of wants and when once the desire for improvement is excited, the wants can be regulated by education. For instance when in the sixties, owing to the cotton famine in England and other causes, the ryots in several districts realized large profits, they increased their style of living and spent large sums of money on marriages and festivals. When prices fell, however, they had to cut down expenditure on purposes of mere show, retaining what was necessary for substantial comforts. It is doubtless true that in European countries the evils of the industrial *régime* in the form of undue concentration of wealth making "the rich grow richer and the poor poorer" and of the exploitation of labour by capital have been forcing themselves on public attention, but in this country the conditions are altogether different. Though the old *régime* of status is now being replaced by a *régime* of competition, the transition has been rendered gradual and easy by the tenderness shown to the rights and interests of the lowest classes under the influence of the humanitarian sentiment which is the characteristic feature of the nineteenth century and to which the essentially just and beneficent policy of the British Government in India owes its origin. As we have already seen, the tendency till now in this country has been towards not so much undue concentration of wealth as its diffusion exhibiting itself in the gradual formation of a middle class between the small class of persons who were once immensely rich and who find their hereditary influence and wealth fail them when not supported by individual worth and personal exertions, and the great mass of the population which has always been in a state of great poverty; and owing to this, while perhaps the increase of wealth may go on at a slower rate, it may be that we shall never have to feel the evils of unequal distribution of wealth in the acute form in which they have appeared in European countries.

Bearing, then, these considerations in mind and remembering that methods of progress calculated to evoke national feeling and religious enthusiasm are unavailable under the conditions of the case, the progress that has been made under the new *régime* during the short time that it has been in force—fifty years is a brief interval in the life of a people—is little short of marvellous. Some of the evils which have appeared and the remedies for them we have already noted.

What has been accomplished has been effected chiefly by providing the country with the material appliances of civilization, by clearing the ground of all obstructions to progress and by making it possible for people to take interest in public affairs outside the narrow limits of castes and creeds into which they are divided. What requires to be done is gradually to widen the foundations of local government and make it strike deeper roots into society, so as to enable it to adjust its institutions to its needs as they arise, without weakening in any way the power of the central Government for maintaining the due balance between rival interests and creeds and for interfering effectually when there is danger of such balance being disturbed. And this work will need even greater foresight and statemanship for its successful accomplishment than in the past. There is, however, no reason whatever to suppose that either the Government or the people will fall short of requirements in this respect. As regards the Government, the work already accomplished under enormous difficulties, as narrated in the foregoing pages is a standing testimony in its favour. The quickness with which the people have adapted themselves to the new *régime* affords also every ground for hope that they might be trusted to assimilate the elements of progress even more rapidly in the future. I remember that twenty years ago, complaints were very general that laws were being passed with bewildering rapidity, that society was being shaken to its foundations and that social relations were being loosened to an undesirable degree. Now the feeling among the educated classes, daily growing in importance and numbers, is that progress does not proceed fast enough, just in the same way as persons who were content to travel two miles an hour by country carts thirty or forty years ago consider it a hardship now to travel by slow railway trains moving at the rate of 15 miles an hour.

Whatever might be the feeling of persons who forgetting the evil side of the old type of society and its injustice to the lowest classes, shutting out all prospect of improvement from them, are fascinated by its stationary civilization, ordered relations, and freedom from worry, those who believe in the modern principle of progress and in the necessity for giving free play to individual energy have no reason to look on the future in a spirit other than that of thankfulness and hope. To those again who are inclined to under-value the progress made under the mistaken idea that thereby they would be calling attention pointedly to the evils that now exist in order

that great exertions might be put forth to uproot them, I would reply in the following words of Mr. Marshall from whose invaluable work I have so often quoted :

“ There is a strong temptation to overstate the economic evils of our own age, and to ignore the existence of similar and worse evils in earlier ages ; for by so doing we may for the time stimulate others, as well as ourselves, to a more intense resolve that the present evils shall no longer be allowed to exist. But it is not less wrong and generally it is much more foolish to palter with truth for a good than for a selfish cause. And the pessimist descriptions of our own age, combined with romantic exaggerations of the happiness of past ages, must tend to the setting aside of methods of progress, the work of which, if slow, is yet solid ; and to the hasty adoption of others of greater promise, but which resemble the potent medicines of a charlatan, and while quickly effecting a little good, sow the seeds of wide-spread and lasting decay. This impatient insincerity is an evil only less great than that moral torpor which can endure that we, with our modern resources and knowledge, should submit patiently to the continued destruction of all that is worth having in multitudes of human lives, and solace ourselves with the reflection that anyhow the evils of our own age are less than those of the past.”

To the considerations pointed out by Mr. Marshall may be added as regards this country the mental distance owing to differences of race, of social usages and civilization between the Government and the people and the necessity for the Government understanding rightly the difficulties of the people, and for the people appreciating the good work done by Government so as to secure their cordial co-operation in measures tending to the advancement and welfare of the country. Full knowledge of either of the difficulties of the other can only arise from sympathy, while sympathy must in its turn result from knowledge. The object I have proposed to myself in writing this humble work of mine is to contribute in some measure to the bringing about of such a mutual understanding.

APPENDICES.

SECTION I.—THE STATE OF THE COUNTRY AND THE CONDITION OF THE PEOPLE IN FORMER CENTURIES.

(A.)—*Sketch of the Dynasties of Southern India extracted from "Lists of Antiquities, Madras," by Mr. R. Sewell, M.C.S*

In the earliest days of which we have any knowledge as to the sovereignties ruling the Continent of India, it appears that the great Maurya dynasty held the north, while the south was divided amongst the Pāndiyans of Madura, who governed the extreme south, the Cholas, who held the country to their north and east, and the Cheras (Keralas), who ruled over the tracts to their north and west. This was in the fourth century B.C. I say "it appears" because, although we are certain of the Mauryas (probably B.C. 325—188) and the Pāndiyans as existent in the time of Megasthenes (B.C. 302), we have only the fact of the Cholas and Keralas (or Cheras) being mentioned in the inscriptions of Asoka (B.C. 250) to verify their existence at that still earlier period. But tradition mentions no earlier kingdoms than those of Pāndiya, Chola and Chera in the south of India, and always speaks of them as contemporary. As we are certain of the Pāndiyan, therefore, in B.C. 302, we may safely place the Cholas and Cheras as far back as that date. The Keralas appear to have occupied the whole Western Coast under the ghāts, and it is probable that the Eastern Coast was also inhabited almost throughout its entire length; but there is no evidence of any kingdom having been in existence throughout the Dakhan, and it is quite possible that almost the whole of its entire area was waste (the *Dandakaranya*) or inhabited only by a few half-wild tribes under their own chiefs, such as those so often mentioned in the *Puranas*. It is necessary for students of history to remember that very large areas now cultivated and populated were absolutely waste—mere barren tracts of rock, forest, and wild plains—till comparatively modern times, and this seems especially to have been the case with the Dakhan country. It must not be forgotten, however, that the earliest Buddhist legends speak of the Kingdom of Kalingā as then in existence.

At some period subsequent to that of Asoka, the Pallavas appear to have grown into importance on the Eastern Coast, and they gradually increased in power till they constituted themselves a great kingdom, with extensive foreign trade, and proved a source of danger to the Cholas and their other neighbours. They appear to have held the entire Eastern Coast from Conjeeveram to the borders of Orissa. At present there is no evidence as to when they arose from obscurity into the dignity of a kingdom, but they seem to have been one of the principal southern powers when the first Chālukyas immigrated from Northern India about the fifth century A.D.

To the Mauryas in the north succeeded the Sanga dynasty (B.C. 188—76) and this was followed by the short Kanva dynasty (B.C. 76—31). The last of these kings being murdered, the Andhra or Andhra-bhrita dynasty succeeded, and ruled from B.C. 31 to A.D. 436. They were Buddhists, and it was by them that the magnificent marble *stupa* at Amarāvati was erected. About this period, *i.e.*, the fifth century A.D., began to grow into importance the Chālukyan sovereignty of the Western Dakhan, and it is in connection with the early Chālukyas that we hear of the Nalas (probably a Western Coast tribe), the Mauryas (possibly descendants of the earlier Mauryas) who inhabited part of the Konkana, the Sendrakas, Mātangas (apparently a barbarous tribe, perhaps aboriginal), the Katachchuris, the Gangas of Maisūr, and the Ālupas or Ālugas, a tribe or dynasty apparently living to the south or south-west of the present Bombay Presidency. Early Chālukyan grants mention a number of other tribes, such as the Lātas (of *Latadesa* in the north of Bombay), Mālavas (of Malwa), Gurjaras (of Guzerāt), &c.

The Chālukyas divided into two branches in the beginning of the seventh century, an eastern branch conquering the Pallava kings of the Vengī country, or tract between the Krishnā and Godavāri rivers, and settling in that locality which they governed till A.D. 1023, the western remaining in their original home in the Western Dakhan.

The Chinese pilgrim Hiouen Tshang, who visited India, A.D. 629 to 645, gives a graphic account of the state of the country in his time.

The Kadambas now began to grow into importance, and they fought with and defeated the Pallavas of Kañchī and were perpetually at feud with the Chālukyas and their other neighbours. Their territory was in the south-west Dakhan and north Maisūr. About the same period we find the Rāshtrakūtas giving great trouble to the Chālukyas. It is as yet uncertain whether these Rāshtrakūtas were "an Aryan Kshatriya, *i.e.* Rājput, race which immigrated into the Dakhan from the north like the Chālukyas or a Drāvidiyan family which was received into the Aryan community after the conquest of the Dakhan" (*Dr. Buhler*). The wars with the Rāshtrakūtas seem to have resulted in the complete downfall for two centuries (A.D. 757—58 to 973—74) of the Western Chālukyas and the consequent accretion of great power to the Rāshtrakūtas. The latter do not appear, however, to have attempted any conquests in the south. They were completely overthrown by the Western Chālukyas in A.D. 973—74, when the latter once more rose to great eminence. The overthrow of the Rāshtrakūtas, too, enabled the Ratta *Māhāmandalésvaras* to assert themselves, and their dynasty lasted till about A.D. 1253. About the same period we find the Śilāhāras and Sindas rising into importance, and, like the Rattas, establishing independent dynasties which lasted for several centuries. The Śilāhāras were overthrown by the Yādavas of Devagiri about A.D. 1220, and the Sindas ceased to be heard of about A.D. 1182—83.

Little is known of the history of Southern India for two or three centuries immediately preceding the sudden rise of the Cholas to great power, which took place in the middle of the eleventh century. At the beginning of that century the Eastern Chālukyas held all the

country along the Eastern Coast from the borders of Orissa as far south as the borders of the Pallava country. The Pallava kingdom was a powerful one, possessing the coast from its junction with the Chalukyas down to the northern border of the Chola territories, *i.e.*, just south of Kañchi. The Cholas remained within their own borders and the Pāndiyans in theirs, while the Kongu kings, who governed (apparently) the old Chera country east of the Malayālam tracts along the coast, although they were still independent and powerful, were beginning to feel the effect of the attacks of the little kingdom of the Hoysāla Ballālas, then rising into power and destined to subvert many of the surrounding monarchies.

In A.D. 1023, by an intermarriage between the two dynasties, the Chola sovereign acquired possession of the whole of the Eastern Chālukyan dominions. This was followed, apparently at the beginning of the reign of his successor, Rājendra Kulottunga Chola (1064—1113), by the complete subversion of the Pallavas by the Cholas, and the annexation to the latter kingdom of their possessions. Rājendra also conquered the Pāndiyans, and established a short dynasty of "Chola-Pāndiyān" kings at Madura. A little later the Hoysāla Ballālas entirely overthrew the Kongu kings and seized their territories, so that the whole of the south of India passed at that time through a period of great political disturbance, which resulted in the Cholas obtaining almost universal sovereignty for a short period, checked, however, by the power of the Hoysāla Ballālas above the ghāts in Maisūr.

This latter power was increased in importance by its conquest of the Kādambas and Kalachuris to its immediate north about the beginning of the thirteenth century, and by the downfall of the great Western Chālukyan dynasty about A.D. 1184, which was caused partly by its wars with the Kādambas and partly by the rise of the Ballālas. A little later the Cholas lost their northern possessions, which were seized by the Ganapatis of Orangal.

We now find ourselves in the thirteenth century, the three great southern powers being the Cholas and Pāndiyans—both seemingly losing strength—and the Hoysāla Ballālas, rapidly growing in power. What might have occurred it is needless to enquire, though imagination readily depicts the impetuous Ballālas sweeping down from the ghāts and succeeding in subverting the ancient dynasties of the plains; but a new power now appears on the scene, which was destined to acquire universal dominion in course of time—the power of the Musalmāns.

Delhi had been captured by the Ghazni Ghōrians in 1193, and a dynasty established there which lasted till A.D. 1288. The Khiljis succeeded (1288—1321), and Alaū-d-din Khilji despatched the first Muhammadan expedition into the Dakhan in A.D. 1306. Four years later the Musalmān armies under Malik Kāfur swept like a torrent over the peninsula.

Devagiri and Orangal were both reduced to subjection, the capital of the Hoysāla Ballālas was taken and sacked, and the kingdoms both of the Cholas and Pāndiyans were overthrown. Anarchy followed over the whole south—Musalmān Governors, representatives of the old royal families, and local chiefs being apparently engaged for years in

violent internecine struggles for supremacy. The Ballālas disappeared from the scene, and the kingdoms of Devagiri and Orangal were subverted. A slight check was given to the spread of the Muhammadan arms when a confederation of Hindu chiefs, led by the gallant young Ganapati Rāja, withstood and defeated a large Muhammadan army; and the aspect of affairs was altered by the revolt of the Dakhāni Musalmāns against their sovereign in A.D. 1347, which resulted in the establishment of the Bāhmani kingdom of the Dakhan. But the whole of Southern India was convulsed by this sudden aggression of the Muhammadans, and all the old kingdoms fell to pieces.

This period, then, about the year A.D. 1310, is to be noted as the second great landmark in South Indian history, the first being about the period 1023—1070, when the Cholas became almost supreme over the south.

While the Bāhmani rebels were consolidating their kingdom in the Dakhan, another great power was being formed south of the Krishnā. This was the kingdom of Vijayanagar. Established on the ruins of the Hoysāla Ballālas and the other Hindu sovereignties, it speedily rose to a height of power such as no southern kingdom had yet aspired to, and it held the Muhammadans in check for two centuries. From 1336 till 1564 A.D. we have merely to consider, roughly speaking, two great powers—that of the Musalmāns north of the Krishnā and that of Vijayanagar to the south.

The Bāhmani kingdom fell to pieces at the close of the fifteenth century, being succeeded by five separate kingdoms founded by rival Musalmān leaders. Their jealousies aided the Vijayanagar sovereigns in their acquisition of power. In 1487 Narasimha of Vijayanagar completely subverted the Pāndiyan country, Chola having fallen long before, and by the close of the fifteenth century the power of Vijayanagar was acknowledged as paramount through the entire peninsula. Small principalities existed, such as that of Maisūr, the Reddi chieftainship of Kondavidu south of the Krishnā (which lasted from 1328 till 1427), and the always independent principality of Travancore, but Vijayanagar was supreme. At the beginning of the sixteenth century Krishnadeva Rāya of Vijayanagar further extended the power of his house by the reduction of refractory chiefs far and wide, till his dynasty arose in his day to its greatest height of glory.

In 1564 (the third landmark) all this collapsed. The Muhammadan sovereigns of the Dakhan combined, and in one grand effort swept over Vijayanagar, sacked the capital, put to death the powerful chief who had ruled over the destinies of the empire, and for ever crushed out all semblance of independent Hindu power from the south of India. Even the very family that governed Vijayanagar divided, so that it becomes almost impossible to trace their history, and for a second time the whole of the peninsula was thrown into confusion.

Naturally the minor chiefs seized this opportunity for throwing off all fealty to their sovereign, and throughout the peninsula arose a large number of petty Poligars and small chieftains, whose quarrels and wars and struggles for supremacy kept the whole country in confusion for two and a half centuries. The only chiefs that attained to real power were the Madura Nāyakkas, formerly Viceroys of

Vijayanagar, who speedily became independent and reduced to subjection almost the whole of the old Pāndiyan kingdom, their compatriots, the Nāyakkas of Tanjore, holding sway over *Choladēsa*. The Rājahs of Maisūr, too, became independent, and established a kingdom, though not a very powerful one.

Over all this distracted country the Muhammadans gradually pressed downwards, securing the dominion of the countries south of the Tungabadrā, and eastwards to the sea, and encroaching southwards till they had reached the southern confines of the Telugu country, by the middle of the seventeenth century, and by the beginning of the eighteenth were in power far south. The Mahrattas had established themselves in Tanjore in 1674 and remained there till the English supremacy. In 1736 the Musalmāns obtained possession of Madura

The English, settled at Madras since 1639, now began to acquire more and more territory and power, and in the course of the century had conquered almost the whole of the south of India, the defeat of the Maisūr Musalmāns under Tipū Sultan in 1799 finally laying the peninsula at their feet.

(B.)—*Orissa under Hindu and British Administrations*

Practically, the revenue-paying parts of Orissa under the Gangetic dynasty stretched from the Hugli to the Chilka, and from the sea to the Tributary States; a compact territorial entity of twenty-four thousand square miles. The province continues the same size to this day, having lost three thousand square miles on the north, towards the Hugli, and gained about an equal extent on the west, towards Central India. In the twelfth century, when the Gangetic Line obtained the kingdom, it yielded a revenue of £406,250³²⁶ a year. Besides the doubtful southern strip, they added 12,000 square miles of unproductive hill territory; and when in the sixteenth century they sank beneath the Musalmāns, the revenue remained about £435,000. An early Muhammadan Geographer of the sixteenth century gives the income of the parts of Orissa already subjugated by the Musalmān arms at £368,333³²⁷; and the official survey made by Akbar's Minister, *Cire*, 1580, gives the entire revenue of the province, including the tribute from the Hill States, at £435,319³²⁸. As the Muhammadans more firmly established their power, they gradually increased the taxation, and in the seventeenth century a detailed list of the Orissa fiscal

³²⁶ 1,500,000 Mārhas of gold. See note 309, p. 316. That is to say at the close of the Sivaite Dynasty. The area was only 11,000 square miles, but of the territory since added to it to make up the present province, about 12,000 square miles are Hill States paying a tribute of only about £6,000 a year. The few hundred square miles added on the north in Balasor are more productive, and the total revenue of the province may now be put down at £450,000.

³²⁷ Sicca Rs. 3,400,000, or Company's Rs. 3,683,333. *Haft Ikūm*, a Persian MS, apud Professor Blochmann.

³²⁸ 160,733,237 dāms, which, at the official rates of conversion under Akbar, equal Sicca Rs. 4,018,330, or Company's Rs. 4,353,191. Prinsep's Tables, Thomas' Pathān Kings; As. Res. XV.

divisions shows a revenue of £537,495³²⁹. However the revenues might be deranged from year to year by tumult or rebellion, the nominal demand remained the same in the Imperial account books; and the Père Thieffenthaler, amid the Mahratta anarchy of the eighteenth century, was still informed that the province yielded £570,750³³⁰.

The revenue under the Gangetic line (1132—1532 A.D.), its last independent dynasty, may therefore be set down at £435,000 a year from the twenty-four thousand square miles of Orissa Proper. The southern strip had long ceased to yield any income to the Orissa kings. The present province, comprising an equal area, yields to the British Government, in round numbers, £450,000³³¹. But while the actual revenue remains about the same, its purchasing power has completely altered. Under the native dynasty, it sufficed to maintain a gorgeous court, a vast army, innumerable trains of priests, and to defray the magnificent public works of the Gangetic kings. Under the English it barely pays the cost of administering the province. The charges for collecting the revenue and protecting person and property amount to £339,696; the interest on one of the local public works, the Orissa canals, comes to £65,000 a year³³²; a single native regiment at Cuttack costs £17,000; and a petty balance of £28,000 is all that remains over after paying the merely local charges of holding the Province. Orissa contributes scarcely anything to the general expenses of Government. It does not pay its share of interest on the public debt; it contributes nothing to the cost of defending the Empire; and hardly does more than support the charges of the local administration. Under the native dynasty, the same revenue sufficed to support an administration infinitely more minute, and, as regards its higher officials, infinitely higher paid. None of the English governing body in Orissa ever hopes to make a fortune; under the Hindu princes, Government employ was synonymous with assured opulence. Sixteen great ministers regulated the kingdom, with seventy-two deputies, and thirty-six separate departments of State. Under the English, the revenue of Orissa with difficulty maintains seven hundred sepoy; under the Hindu princes it supported, besides a peasant militia of 300,000 men, a regular army of 50,000 foot, 10,000 horse, and 2,500 elephants. About a vast militia being attached to the soil there can be no doubt; and if Hindu chroniclers have magnified the number of the regular troops, we know from the Musalmán annalists, that the Orissa king could at a moment's warning take the field with 18,000 horse and foot. But the public works of the Hindu dynasty attest the magnitude of their resources in a way that admits of no dispute. Thirty or forty thousand pounds were not considered extravagant for an ordinary temple.

³²⁹ *Sicca Rs. 4,961,497, or Company's Rs. 5,374,955, under Sháh Jahán, 1637—1658; As. Res. XV. 213.*

³³⁰ *Selon Manouchi, As. Res. XV. 212.* This sum may possibly have included outstanding arrears. Mr. Stirling, without stating any grounds, conjectures that it included also the revenue of the Northern Circars; but such a conjecture is opposed to the historical facts of the time, and to the recorded statistics about the Orissa revenue.

³³¹ The area is 23,007 square miles, but it has lost the fertile tracts towards the Hugli and received in place of it an addition to its hill territory. In 1870 the total revenue was £464,861, but this included the extraordinary income-tax. £450,000 is a fair average in round numbers.

³³² 1½ millions sterling had already been spent on 31st March 1871.

The accumulations of one monarch³³⁵ are stated at £1,296,750³³⁴ and from this he set apart £406,250³³⁵ for the holy edifice of Jagannáth. A similar magnificence surrounded the private life of the Orissa kings. Their five royal residences (*Kataks*) still live in popular tradition; and although the story of the prince³³⁶ who died just as he had married his sixty-thousandth wife is doubtless a fable, yet it is a fable that could only be told of a great and luxurious court.

How came it that the same amount of revenue which made the Orissa kings so rich, now leaves the English Governors of the province so poor? I have already shown that the great influx of silver, which European trade poured into India, so decreased the value of that metal that it sank from $\frac{1}{17}$ th the value of gold in the twelfth century, to $\frac{1}{17}$ th or $\frac{1}{15}$ th six hundred years later. But even this decrease would not explain the affluence of the Hindu rulers of Orissa as compared with the poverty of the English. It is when we consider the value of silver as expressed, not in gold, but in food, that the explanation becomes clear. Nothing like a regular record of prices under the Gangetic dynasty (1132—1532) exists. But fortunately the maximum prices of food during the great famines, which in almost each generation decimated Orissa, have come down to us, with the proportion which those prices bore to the ordinary rates. In the famine at the beginning of the fourteenth century, unhusked paddy rose to sixty times its average rate, and sold from six shillings and eightpence to nine shillings per hundredweight³³⁷. In the next century, under King Kapilendra (1452—1479 A.D.), paddy rose to 62½ times the ordinary price, and fetched from 6s. 11½d. to 9s. 11d. per hundredweight³³⁸. Stirling, one of our first Commissioners in Orissa, obtained an ancient paper showing the exact rates under the Gangetic dynasty. According to it, unhusked paddy sold from just under a penny to

³³⁵ Rájá Anang Bhim Deo.

³³⁴ 4,788,000 Márhas of gold.

³³⁵ 1,500,000 Márhas of gold. Purushottama Chandriká, As. Res. XV.

³³⁶ Purushottama, in the Solar List of Kings, described on a previous page.

³³⁷ The following calculation, the first of the kind in Lower Bengal history, is submitted with diffidence to Indian statisticians. While I believe that the data here collected are absolutely correct, it will be seen that several elements of uncertainty exist. In the famine at the beginning of the fourteenth century, paddy rose to 120 *káhan*s per *bharan*. The Orissa *bharan* will be found fully explained in my Stat. Acc. of Puri, App. 1, p. 16. The paddy *bharan* contains nominally about 9½, but practically 9 cwt. A *káhan* is 1,280 cowries, and 4 *káhan*s or 5,120 cowries, were taken as the official rate of exchange per rupee when we first obtained Orissa (in 1803). Afterwards this rate was complained of, on the ground that a rupee cost 6 or 7 *káhan*s instead of 4; and this formed one of the alleged causes of the Khurdha rebellion in 1817. (Mr. Commissioner Ewer's Report to Chief Secretary to Government, dated Cuttack, 13th May 1818, para. 95, O.R.). At present the rate is 3,584 cowries to the rupee, the great difference being due to the fall in the value of silver which has rapidly gone on since we obtained Orissa; and so far as I can judge, the rate officially fixed in 1804 of 5,120 cowries per rupee was considerably under the actual rate of exchange. 120 *káhan*s per *bharan* of 9 cwt. would be 6s. 8d. per cwt. at the rate of 4 *káhan*s or 5,120 cowries per rupee, thus: 120 *káhan*s = 30 rupees or 60 shillings; and if 60 shillings buy 9 cwt., the price of 1 cwt. will be 6s. 8d. On the other hand, if we take the lower or present rate of exchange at 3,584 cowries per rupee, 120 *káhan*s per *bharan* will equal 9s. 6d. per cwt. If we take the exchange at the alleged old rate of 6 *káhan*s or 7,680 cowries to the rupee, which I believe to be nearer the truth, the price would be reduced to 4s. 6d. per cwt. But in this and the following calculations I have taken the rates of exchange which would give the highest possible prices in the fourteenth century, so as to avoid the risk of overstating the rise in prices since then.

³³⁸ 125 *káhan*s per *bharan* of 9 cwt., i.e., 6s. 11½d. at 4 *káhan*s or 5,120 cowries per rupee; and 9s. 11d. at the lower rate of exchange of 3,584 cowries per rupee.

$1\frac{1}{2}$ of a penny per hundredweight³³⁹, husked rice at $2\frac{1}{2}d.$ to $3d.$ per hundredweight³⁴⁰, and cotton at from $2s. 1\frac{1}{2}d.$ to $3s. 0\frac{1}{2}d.$ per hundredweight³⁴¹.

From the above calculations we cannot take the price of paddy under the Gangetic line (1132—1532 A.D.) at above $1\frac{1}{2}d.$ per hundredweight. It was probably less. Paddy now costs on the field in Orissa a shilling per hundredweight, or at least eight times its ancient price. An almost equal depreciation in the value of silver has gone on in other parts of India. Thus, in Upper Hindustan, under Alá-ud-din (1303—1315 A.D.), the officially fixed rate of barley was a little under sixpence per hundredweight³⁴², and of peas fourpence half-penny a hundredweight³⁴³. In the latter part of the century, under Féroz Sháh (1351—1388 A.D.), the price of barley remained exactly the same, viz., sixpence per hundredweight³⁴⁴. But no sooner did the tide of European trade set in, than the value of silver fell, and at the time of Akbar (1556—1605 A.D.) the price of barley rose to $9\frac{1}{2}d.$ per hundredweight³⁴⁵. The price of barley in the same localities is now, on an average, about three shillings and sixpence per hundredweight retail, or seven times what it was throughout the fourteenth century.

We may therefore fairly assume that, as estimated in the staple food of the country, the value of silver in Orissa has fallen to $\frac{1}{8}$ th of its purchasing power. Wages were regulated then, as now, by the price of rice, and in fact were mostly paid in grain. The Gangetic dynasty of Orissa (1132—1532 A.D.), with a revenue nominally the same as our own³⁴⁶, were therefore, as regards the home products of the country, and their ability to keep up armies and pompous retinues, eight times richer than we are. The reason clearly appears why a revenue which now barely defrays the charge of collection and the cost of protecting person and property, with one or two absolutely necessary public works, formerly supported a great standing army, a wealthy hierarchy of priests and ministers of State, and a magnificent royal court. As the native dynasty had practically eight times more revenue

³³⁹ Two káhans per bharan of 9 cwt., i.e., just under a penny, at 6 káhans per rupee, $1\frac{1}{2}d.$ at 4 káhans, and $1\frac{1}{2}$ of a penny at 3,584 cowries per rupee

³⁴⁰ Ten cowries per Cuttack seer of 105 tolas

³⁴¹ One *pau* and 10 *gandas* per seer. If, as seems possible, the rate in ancient times was at six or seven instead of 4 káhans to the rupee, these prices would be a full third less; and the depreciation in the value of silver would be about one-twelfth instead of one-eighth of its former purchasing power.

³⁴² Four *jitals* per *man*. The *jital* was $\frac{1}{4}$ of the silver Tanká of 175 grains, or say $\frac{1}{2}$ of the present rupee, or a farthing and a half. The *man* of that period contained 28·8 lb. avoirdupois. As barley cost 4 *jitals* or six farthings per 28·8 lb., the price was a little under six pence per cwt. For a full discussion of these weights, see Mr. Thomas' *Pathán Kings of Delhi*, p. 161, ed. 1871

³⁴³ Three *jitals* per *man*.

³⁴⁴ Four *jitals* per *man*.

³⁴⁵ 8 *dáms* per *man*. The *dám* was officially reckoned at $\frac{1}{8}$ of a rupee; the *man* then contained 55·467 lb. avoirdupois.

³⁴⁶ The revenue under the Gangetic line may in round numbers be set down at £485,000, and under the English at £450,000 a year. With regard to the present price of paddy, the people consider eight annas a cheap rate for a Cuttack *man*, containing 107 lb. avoirdupois; or as nearly as may be, a shilling a hundredweight. This is the rate on the field, and as will be seen in my *Statistical Accounts* (Appendices I, II, and IV), the retail price varies in different localities. In Puri district I found that an ordinary rate in good seasons was 210 lb. for two shillings. In Balasor town the price has varied from 240 lb. per rupee in 1850, to 140 in 1870. These are the prices of the common sort of unhusked paddy, the staple food of the people.

to spend than we have, so they practically took eight times more from the people. That is to say, their revenue represented eight times the quantity of the staple food of the province which our own revenue represents.

The truth is, that a whole series of intermediate rights has grown up between the ruling power and the soil. I shall show in the next volume how the native kings of Orissa enjoyed the undivided ownership of the land. Instead of a long line of part-proprietors stretching from the Crown to the cultivator, as at present, and each with a separate degree of interest in the soil, the *plenum dominium* was firmly bound up and centred in the hands of the Prince. The growth of these intermediate rights forms the most conspicuous phenomenon in the history of Orissa under its foreign conquerors. For centuries, under the Musalmáns and Mahrattas, the unhappy province knew no Government but that of the sword; yet the very roughness of the public administration allowed private rights to spring up unperceived, and to harden into permanent charges upon the soil—charges which its native Princes would never have tolerated. Thus from long anarchy and misery a fair growth of rights has blossomed forth, and the magnificence, which the Hindu Princes of Orissa concentrated upon themselves, is now distributed in the form of moderate prosperity among a long-descending chain of proprietors, each with his own set of rights in the land

* * * *

It is to such miscellaneous imposts as the stamp revenue and salt tax that the British Government of India has to look for the means of carrying on the administration. The native dynasties trusted almost entirely to the land revenue. They managed to raise an annual income variously stated at from £406,250 to £570,750, or say £450,000 a year, between the twelfth and the eighteenth centuries. This almost exactly corresponds, in figures, to the total revenue which, by a great machinery of miscellaneous imposts, we now collect from the province. In actual purchasing power, it amounted to seven times our present revenue, and supported the magnificence of a Hindu Court, with a standing army, an opulent hierarchy, and a costly civil list. Under British rule, the Orissa revenue barely suffices for the charges of the local administration.

Had we dealt with the land as the Native rulers did, and considered it the inalienable property of the State, the land-tax might possibly still have sufficed. But under our more liberal policy of developing private rights in the soil at the expense of the public burdens upon it, the land-tax has become wholly inadequate to the cost of Government. In 1829—30, the land revenue of Orissa amounted to £158,965. In 1836—37, the Government leased out the province for thirty years; and in 1867 the Legislature renewed that settlement for another period of thirty years. It now amounts to £168,286, and no further increase can be hoped for till the end of the century. Meanwhile, the bare cost of Local Government amounts to £422,000 a year; and before the end of the century it will in all probability exceed half a million. Before the expiry of the present leases, the land-tax will yield less than one-third of the merely local expenditure

If, therefore, the province is to pay its way, Government will be under a constant necessity of raising additional revenue by means of the miscellaneous imposts which are so distasteful to an Indian people.

This difficulty was partly inevitable. No materials have come down showing the precise proportion of the produce of the soil which the ancient Orissa Dynasties took. Many conflicting traditions exist on the subject, and doubtless the proportion varied in different parts of the country. The rich delta of Orissa could afford to pay a larger share to the Prince than less productive arid tracts; and, as a matter of fact, the Rájáh of Parikud, who still maintains his fiscal independence, takes exactly three-fifths of the crop. He, however, like other Hindu Princes, dealt with the cultivators direct. We, on the other hand, have allowed a whole series of intermediate holders, each with his own set of rights, to grow up between the State and the actual husbandmen; and practically not one-tenth of the harvest reaches the public treasury. The following figures will, I think, establish this fact. The three Orissa districts contain 7,723 square miles, or 4,942,720 acres. At least one-half of this, or say two million and a half of acres, are under cultivation. The value of the ordinary crops varies from 10s. to £1 16s. Taking the low average of 15s., the total value of two million and a half of acres would amount to £1,875,000; and a land-tax of ten per cent. would yield £187,500. Now the actual land-tax from all sources amounts to £168,286. While, therefore, a Hindu Prince like the Rájáh of Parikud takes three-fifths as his share of the annual produce of the soil, the British Government obtains not one-tenth of it.

This difference is partly due to the liberality of our land settlement, partly to the growth of intermediate holders; but it is also in a large degree due to the fact that we take our rent in money and not in kind. The rent-roll of an Orissa estate, when offered for sale in the market, is now found, as a rule, to be double its Government land-tax. Of course, extreme instances occur on both sides, but native gentlemen and native officers have alike assured me that this is below rather than above the average. In settling with the landholders in 1837, the Company allowed gross reductions to about one-third of the rent for the charges and risks of collection³⁴⁷. The extension of cultivation, with the natural rise in rents, has doubled the landholder's profits during the past thirty-three years; so that, as above stated, the proprietor now generally realizes at least as much again as he pays to Government. The landholder, in his turn, collects from the cultivator as rent from one-half to one-quarter of the actual yield of the land, or say one-third. Government, therefore, as it only receives at most one-half of the landholder's collections, cannot get more than one-sixth of the net yield of the soil. In reality it receives much less. For it takes its share, not in grain, but in silver, which is constantly depreciating in value. This circumstance further decreases by nearly one-half the share which the State actually obtains, and reduces its one-sixth to one-tenth or one-twelfth of the produce of the land. I have shown, on what I believe to be irrefragable evidence, that the purchasing power

³⁴⁷ The theoretical allowance was ten per cent., but the various extra allowances raise it to between thirty and forty per cent. in Orissa—*vide* Vol. I, p. 58.

of silver in India has fallen during the last five hundred years to one-seventh of what it was in the thirteenth century. I propose, very briefly, to prove that this decline, at least in Orissa, is still going on, that it has proceeded at a rapid rate during the present century, and that at the present moment it continues unchecked.

The period of anarchy which preceded our accession in Orissa in 1803 has left few memorials behind it. But I have brought together, from the archives of the adjoining district of Ganjam, a series of papers which illustrate the state of prices a hundred years ago. My materials commence with the year 1778, and they show the average price of unhusked rice, except in years of famine, to have been about 8*d.* a hundredweight, and the price of husked rice 1*s.* 4½*d.* ³⁴⁸. In Orissa the cost was always about one-third less, and indeed Ganjam imported a large portion of its rice-supply from Puri and Cuttack. This would show the price of paddy in Orissa to have been under 6*d.* a hundredweight; and when we obtained the province in 1803, 6*d.* a hundredweight was considered rather a high price. A shilling per hundredweight is now reckoned a cheap rate for paddy bought on the field at harvest time. In 1771 a bullock sold for 10*s.* which would now cost at least 24*s.*, and a sheep from 1*s.* to 1*s.* 3*d.* whose present price would be at least 4*s.* The whole evidence to be derived from the official records shows that the average price of staple commodities towards the end of the last century was less than one-half their present rates. The wages of laborers bore the same proportion, and palanquin-bearers cost 4*s.* a month who now receive 8*s.*

We have, however, another means of ascertaining the decline in the purchasing power of silver. From time immemorial Orissa, like some other parts of India, has used a local currency of *cowrie*. When the province passed into our hands in 1803, the public accounts were kept and the revenue was paid in these little shells. In granting liberal leases to the landholders, however, we stipulated that they should henceforth pay their land-tax in silver, and fixed the rate of exchange at 5,120 *cowries* to the rupee. For many years after our accession the proprietors bitterly complained that the rupee was worth much more than this rate, and that, in order to make up their revenue in silver, they had to pay the village banker from 6,400 to 7,680 *cowries* per rupee. This was alleged as one of the causes of the Khurdhá rebellion in 1817; and although the hardships may have been exaggerated, the common rate seems to have been from 6,000 to 7,000 *cowries* per rupee. But during the last seventy years the value of silver has steadily declined, and a rupee now only purchases 3,584 of these little

³⁴⁸ In 1778 the price of paddy in Ganjam varied from 7*d.* to 7½*d.* per cwt.,

" 1779	.. .. .	7 <i>d.</i> to 7½ <i>d.</i>
" 1780	.. .. .	7½ <i>d.</i> to 8½ <i>d.</i>
" 1781 (a year of scarcity)	it rose to	8½ <i>d.</i>
" 1782	.. .. .	9½ <i>d.</i>
" 1783	from	9½ <i>d.</i> to 9¾ <i>d.</i>
" 1784 (a year of famine)	it sold at the almost nominal rate of	11 <i>d.</i>
" 1785	it fell to	8 <i>d.</i>
" 1786	.. .. .	8½ <i>d.</i>
" 1787	.. .. .	8½ <i>d.</i> to 9½ <i>d.</i>

After that year followed a series of famines and disturbances, which completely disorganized prices, and for a time put a stop to importations. The years from 1789 to 1792 are still spoken of as the period of the first Ganjam famine under our rule.

shells³⁴⁹. In 1804 the official exchange was 5,120, and the practical rate of exchange from 6,460 to 7,680.

The purchasing power of silver in Orissa has, therefore, declined to one-half during the last seventy years, whether estimated in the local currency or in the staple food of the province. The depreciation has of late been accelerated by the vast amount of specie expended upon the irrigation enterprises, and by the large payments in silver which have been made to Orissa for rice and other products since the canals opened up the seaboard. These great works practically date from the year 1860, and during the twenty years between 1850 and 1870 prices have risen from one-third to one-half. Thus to take the town of Balasor, which exhibits the rise in its extreme degree. In 1850 the best unhusked paddy sold at 168 pounds per rupee; in 1870 at 84 pounds, or just one-half. Fine cleaned rice was 100 pounds per rupee in 1850; 80 pounds in 1860; and 40 pounds in 1870. Common rice has not risen quite so much, as the cultivation has in the meanwhile extended. It was reported at 120 pounds per rupee in 1850; 100 pounds in 1860; and 70 pounds in 1870. Wheat sold at 33 pounds per rupee in 1850; 29 in 1860; and 18 in 1870.

The rate of wages has risen in proportion. In Balasor, unskilled laborers earned a penny halfpenny a day in 1850; they now get from twopence halfpenny to threepence. Carpenters' wages were in 1850 threepence a day; they are now fivepence farthing. Smiths and bricklayers could be had at threepence three farthings in 1850; they now earn sixpence. If we take the two other large cities in Orissa, Cuttack and Puri, the same results appear. In Cuttack, day-laborers received twopence farthing in 1850; they now obtain threepence three farthings. Smiths got fourpence halfpenny in 1850; they now earn sixpence. Bricklayers' wages have risen more rapidly, or, from twopence farthing in 1850, to sixpence in 1870. In Puri, the money wages are officially returned at the following rates; unskilled laborers in Puri town, fourpence a day; in the rural parts twopence halfpenny. Their wages twelve years ago were twopence halfpenny in the town, and three halfpence in the country. In 1860, smiths and carpenters got threepence three farthings in the town, and twopence in the country; they now get sixpence a day in the town and threepence three farthings in the country. Bricklayers, who used to get fourpence halfpenny in the town twelve years ago, now get sevenpence halfpenny.

Within the last twenty years, therefore, the price of food in the large city of Balasor has almost doubled; and throughout the whole province, so far as statistics exist, it has risen by about one-third. The rates of wages have also increased by upwards of one-third during the same period. That these results are due, not to any altered degree of pressure of the population on the land, or in their demands on the food of the province, is clear from the following fact. While town wages, which are paid in money, have thus risen, agricultural wages, which are paid in kind, have remained absolutely the same. The field-laborer has always earned a lower wage than unskilled workmen in the towns. In 1850 he received from twelve to fifteen pounds of unhusked

³⁴⁹ The rate, of course, varies, but I am informed that 14 *gandas* or 56 cowries per *pie* has of late been the ruling exchange in the larger marts. This gives 3,584 to the rupee.

paddy per diem according to the locality; and at the present day he receives exactly twelve to fifteen pounds according to the locality. *All wages that are paid in money have risen by more than one-third; all wages that are paid in kind remain the same.*

These, it should be remembered, are the results of only twenty years. During this brief period, silver has lost more than a third of its purchasing power, whether expressed in wages, or in the staple food of the people. Indeed, one District officer reports to me that the price of food has doubled within twelve years. The public revenues have been depreciated to at least one-third of their former purchasing power, whether expressed in wages or in grain. I have already shown that the value of silver, as estimated in the popular or cowrie currency, has fallen thirty per cent ³⁵⁰ since 1804, even calculated at the rate of exchange which Government then arbitrarily fixed in its own favour. If computed according to the actual rate of exchange then current, it has decreased by one-half. Had our first administrators contented themselves with taking payment in silver at the current rate of the cowrie exchange, the Orissa land-tax would now have been double what it is at present. But had they resolved to collect it at a grain valuation, according to Akbar's wise policy, it would now be more than double; for the prices of food have rather more than doubled since 1804. The system of paying the land-tax by a grain valuation appears to me to be the best means of giving stability to the Indian revenues. In Orissa, it would have enabled us to reduce the salt duty to the easy Madras rate; it would have saved the necessity of an income-tax altogether; and by shorter leases, it would now yield as large an income as the total which we extract by a variety of vexatious burdens.

The experience of the past few years shows that the fall in value of silver still continues. Every morning the Government of India wakes up poorer than when it went to bed the night before. A lakh of rupees in 1850 represented a great deal more in actual purchasing power than a lakh of rupees in 1860; and a lakh of rupees in 1860 represented a great deal more than it did in 1870. Apart, therefore, from the cost of increased efficiency in the administration, the English in India must inevitably go on increasing the miscellaneous public burdens so obnoxious to the people, as long as the land-tax is calculated in silver. The one remedy is a grain valuation, either struck annually or revised at intervals of about five years. It might be possible to suggest several sources of revenue, such as a duty on *Pān*, the aromatic leaf that the people chew instead of tobacco, which would be less unpopular than the income-tax. But miscellaneous imposts, however unobjectionable in themselves, are mere makeshifts and stop-gaps in a fiscal system like that of Bengal. The secret of making India pay is the due conservation of the land-tax; and in order to conserve the land-tax, it must be estimated, not, as in Orissa, upon the so-called rent of the landholder, but upon the actual produce of the soil. Until this necessity is realized and acted upon, every few years will bring a fresh set of financial embarrassments. Under the present system, without adding a single Judge, or Magistrate, or officer of any sort to the Civil List; without granting one of the administrative improvements

³⁵⁰ I.e., $\frac{3,584}{5,120} = 70$ per cent, showing a decrease of 30 per cent.

which India's rapid advance in civilisation suggests; without undertaking any of the rural public works which a tropical country so urgently requires; without allowing a rupee for bringing our materiel of war up to the modern European standard; the Indian Government will find at the end of each ten years the revenue which sufficed at the beginning of the decade altogether insufficient at the close of it.—*Hunter's "Orissa."*

(C.)—*Extract from the Article on "India" in Hunter's "Gazetteer of India."*

Revenues of the Moghul Emperors at thirteen various periods, from 1593 to 1761,¹ from a smaller area and population than those of British India.

Moghul Emperors	Authority	Land revenue.	Revenue from all sources.
1. Akbar, A D 1593	Nizám-ud-din, not for all India	£ ..	£ 32,000,000
Do ,, ,, ..	Allowance for Provincial Troops ² (<i>bumi</i>).	.	² 10,000,000
			Net 42,000,000
2. Akbar, A D 1594..	Abdul Fazl, MSS., not for all India	Net 16,574,388	.
3. Do ,, ,, ..	Official documents not for all India	„ 16,582,440	..
4. Do. ,, 1605..	Indian authorities quoted by DeLáet.	„ 17,450,000	..
5. Jehángir, A D 1609 —11.	Captain Hawkins ..	..	Net 50,000,000
6. Do ,, 1628	Abdul Hamid Lahori ..	Net 17,500,000	..
7. Sháh Jehán, A. D. 1648—49.	Do. ..	„ 22,000,000	..
8. Aurangzeb, A. D. 1655.	Official documents ..	{ Gross 26,743,970 Net 24,056,114 }	..
9. Do. A. D. 1670 (?)	Later official documents.	{ Gross 35,641,431 Net 34,505,890 }	..
10. Do A D 1695.	Gemelli Careri ..	..	Net 80,000,000
11. Do A D 1697	Manucci Catrou ..	Net 38,719,400	„ 77,438,800
12. Do. A. D. 1707	Ramusus	„ 30,179,692	..
13. Sháh Alum A D. 1761.	Official statement presented to Ahmad Sháh Abdali on his entering Delhi.	„ 34,506,840	..

¹ The above table is reproduced from Mr. Edward Thomas' *Revenue Resources of the Moghul Empire*, published in 1871, and has been revised by him from materials which he has collected since that date.—I insert the words *net* and *gross* by his direction.

² This is the lowest estimate at which the *Bumi* or Landwehr, in contradiction to the Royal Army, can be reckoned.—Mr. Thomas' *Revenue Resources of the Moghul Empire*, page 12.

The following statement shows the revenues from the provinces of the Delhi Empire under Emperor Sháh Jehán, 1648-49 :—

In India.

Provinces.	Land-tax.
	Rs.
1. Delhi	25,000,000
2. Agra	22,500,000
3. Lahore	22,500,000
4. Ajmere	15,000,000
5. Daulatabad	13,750,000
6. Berar	13,750,000
7. Ahmedabad	13,250,000
8. Bengal	12,500,000
9. Allabad	10,000,000
10. Behar	10,000,000
11. Malwa	10,000,000
12. Khandeish	10,000,000
13. Oudh	7,500,000
14. Telingana	7,500,000
15. Multan	7,000,000
16. Orissa	5,000,000
17. Tatta (Sind)	2,000,000
18. Baglanah	500,000
	<hr/>
Total for all India	207,750,000
19. Kashmere	3,750,000
20. Kabul	4,000,000
21. Balkh	2,000,000
22. Kandahar	1,500,000
23. Badakhshan	1,000,000
	<hr/>
Total	220,000,000

Aurangzeb.—All Northern India except Assam and the greater part of Southern India paid revenue to Aurangzeb. His Indian Provinces covered nearly as large an area as the British Empire at the present day, although their dependence on the central Government was less direct. From these provinces his net land revenue demand is returned at 30 to 38 millions sterling, a sum which represented at least three times the purchasing power of the land revenue of British India at the present day. But it is doubtful whether the enormous demand of 38 millions was fully realized during any series of years, even at the height of Aurangzeb's power, before he left Delhi for his long southern wars. It was estimated at only 30 millions in the last year of his reign, after his absence of a quarter of a century in the Deccan. Fiscal oppressions led to evasions and revolts, while some or other of the provinces were always in open war against the Emperor. The table given below exhibits the Moghul empire in its final development in 1697, just before it began to break up. The standard return of Aurangzeb's land revenue was *net* £34,505,890; and this remained the nominal demand in the accounts of the central exchequer during the next half century, notwithstanding that the Empire had fallen to pieces. When the Afghan invader, Ahmad Sháh Duráni, entered Delhi in 1761, the Treasury officers presented him with a statement showing the land revenue of the Empire at £34,506,640. The highest land revenue of Aurangzeb, after his annexations in Southern India and before his final reverses, was 38½ millions sterling; of which close on 38 millions were from Indian Provinces. The total revenue of Aurangzeb was

Kiḍāra to exempt the villages belonging to the temple of Rājendraśōla-perumballi and Rājarājaperumballi which were built in Śōlakulavallipattāna, situated in Pattanakkūrū division of the fertile country of Keyamānikkavalanāḍu from the taxes of *antarāya*,² *vīraśśhai*,³ *panmai-paṇḍavetti*⁴ and *kundāl*⁵ and to permit the exchange of the possession of lands from the old inhabitants to the temple. Thus at the request of the king of Kiḍāra which was reported by his messengers, we graciously issue this order to our agent, Rājarājamūvēndavēlan, to execute copper plate document to this effect. The lands and produce belonging to the temple of Rājarājaperumballi, which was built in Śōlakulavallipattāna in the division of Pattanakkūrū of the fertile country of Keyamānikkavalanāḍu; ninety-seven and three-eightieths and a-hundred-and-sixtieth⁶ (*velis*⁷) of land in Ānaimāṅgalam of Pattanakkūrū are now fixed in the possession of the temple in exchange of the owners with the calculated⁸ paddy produce of 8,943 *kalam*s, 2 *tūnis*, 1 *kuruni*, and 3 *nālis*, and the settled⁹ paddy produce of 4,506 *kalam*s, 12½ (*velis*) of lands given to Brāhmins of Ānaimāṅgalam with the calculated produce of 400 *kalam*s and the settled paddy produce of 560 *kalam*s; 27½ and ⅛ and ⅓ (*velis*) of land in Muñjikkūḍi of this country with the calculated paddy produce of 2,779 *kalam*s, 1 *tūni* and 4 *nālis* and the settled paddy produce of 1,806 *kalam*s, 106 ⅓ (*velis*) of land in Āmūr of Tiruvārūr division, with the calculated paddy produce of 10,606 *kalam*s, 2 *tūnis* and 2 *kurunis* and settled produce of 5,850 *kalam*s, 70½ and ⅓ (*velis*) of land in Nānalūr, otherwise called Vadakūḍi of the country of Alanāḍu, with the calculated paddy produce of 6,514 *kalam*s, 5 *kurunis* and 1 *nāli* and the settled paddy produce of 2,840 *kalam*s. 10 ⅔ and ⅛ and ⅓ and ⅓ and ⅓ (*velis*) of land of Kīlachandirappāḍi of this country with the calculated paddy produce of 1,012 *kalam*s and 5 *kurunis*; 60½ (*velis*) of land given as donations to the Brahmins of Palaiyūr of this country with the calculated paddy produce of 1,000 *kalam*s and the settled paddy produce of 1,500 *kalam*s. 87½ (*velis*) of land in Puttakūḍi of Kurumbūr division of the fertile country of Jayānkondaśōlavalanāḍu with the calculated paddy produce of 8,720 *kalam*s and the settled paddy produce of 6,107 *kalam*s; 3⅔ (*velis*) of land in Udayamārttaṇḍanallūr of Idaikkālināḍu of the fertile country of Vijayarājendraśōlavalanāḍu with the calculated paddy produce of 12 *kalam*s and 5 *kurunis* and the settled paddy produce of 135 *kalam*s, 3 *kurunis* and the settled dry land paddy produce of 78 *kalam*s and 5 *kurunis* as favorably fixed during the settlement of taxes. Half of this the above stated lands and produce shall be in the enjoyment of this temple and the other half shall cover the several expenses of *antarāya*,

² It may possibly be interpreted import duties.

³ Fees given to the temple at marriages—a practice which in all Hindu societies continues to this day.

⁴ Fee for the use of old paths.

⁵ *Kundāl* is an axe for cutting wood (generally fuel wood for use in the houses). It is not plain whether by this the ancient Chōla kings also levied a tax on the use of arms, or whether it is a tax on cutting firewood in forests.

⁶ The Tamil way of expressing fractions. The mode of expression would be lost if it were translated 97 ⅓ instead of 97 ⅓ and ⅓.

⁷ The measurement of land is not given. The grant being in the Tanjore district, according to the way of calculation there we may roughly translate *velis*.

⁸ and ⁹ Calculated and settled paddy produce. Even now the lands have these two systems, the former calculated produce having been fixed in past times.

you enjoy the right of the upper irrigation and straining in the channels irrigating this land; in these channels none (else) shall enjoy the right of cutting up branch channels, of obstructing the water, of shutting up the lower sluices, of raising up the water by obstructions, and of lifting up water by baskets. Let none obstruct the common running water or use that water for purposes of irrigation by obstructing its course. Let none raise round-about storeyed houses and mansions or sink unwallled wells or enjoy the proceeds of the cocoanut trees yielding (cocoanuts), *damanakam*¹³, *marū*¹⁴, *iruvēli*¹⁵, *senpaka*, the blue lily, mango, jack, areca-nut, palmyra

(E).—The following abstract shows the revenue in paddy which a number of villages in the Chola and other countries assigned to the temple at Tanjore by the Chola King Rajaraja deva in the 29th year of his reign (end of the tenth century) had to pay to the Tanjore temple as recorded in the inscriptions on the walls of the temple.

Names of villages	Extent of tax-paying lands.	Revenue payable in paddy.
	VELIS.	KALAMS.
1. Palaiyur (Inganadu)	125 $\frac{1}{2}$	12,530
2. Arappar do.	107 $\frac{1}{2}$	10,745
3. Kirandevankudi in Inganadu	41	4,070
4. — do.	21 $\frac{1}{2}$	2,183
5. — do.	115	11,526
6. Tannirkunram do.	34	3,378
7. Kirvadugakkudi do.	26 $\frac{1}{2}$	2,640
8. — do.	6 $\frac{1}{2}$	674
9. Usikkannangudi do.	5 $\frac{1}{2}$	515
10. Vadaviraiyanpallam do.	23 $\frac{1}{2}$	2,393
11. Arakkankudi (Tirunaraiyurnadu)	6 $\frac{1}{2}$	656
12. Pidaraseri do.	5 $\frac{1}{2}$	535
13. Nerkuppai (Tirarnunadu)	37	3,722
14. Maruttuvakkudi (Innambarnadu)	29 $\frac{1}{2}$	2,967
15. Tiruttevankudi (Tiravalnadu)	29 $\frac{1}{2}$	2,900
16. Anpanur (Mipalaru)	75 $\frac{1}{2}$	5,850
17. Ingaiyur (Kilpalaru)	42 $\frac{1}{2}$	4,278
18. Panamangalam (Kilpalaru)	40 $\frac{1}{2}$	4,072
19. Sattanpadi do.	18 $\frac{1}{2}$	1,883
20. — do.	4 $\frac{1}{2}$	469
21. Mandottam do.	14 $\frac{1}{2}$	1,456
22. Iraiyanseri do.	11 $\frac{1}{2}$	1,169
23. Venkonkudi do.	48	4,784
24. Maganikudi do.	23	2,315
25. Siru Semburai do.	6	612
26. Turaiyur do.	149 $\frac{1}{2}$	14,888
27. Karimangalam do.	11	1,083

Note.—The denomination in which the extent of lands mentioned in the inscriptions given, has not been specifically stated, but it is assumed to be "Velis" (1 veli = 6 $\frac{1}{2}$ acres) the local land measure in use in the Tanjore district from time immemorial. The "kalam grain" measure referred to is equivalent to 12 adavallan merkals. An adavallan is somewhat smaller merkhal than that now in use. The old merkhal was reported in the beginning of the century to contain 192 tolas of rice. The present merkhal contains 24 tolas.

¹³ and ¹⁴ Fragrant shrubs.

¹⁵ *Iruvēli* is a shrub, the roots of which are very fragrant.

SECTION II. [THE CONDITION OF THE PRESIDENCY
AT THE END OF THE 18TH CENTURY WHEN MOST
OF THE PROVINCES OF SOUTHERN INDIA WERE
ACQUIRED BY THE BRITISH.]

[(A.)—Extracts from official reports showing the condition of the several districts at the time they came under British administration.

[Northern Circars—Ganjam, Vizagapatam, Godavari (acquired from the Nizam in 1766), Kistna (acquired from the Nizam in 1759 and 1768), Palnad (acquired from the Nabob of Carnatic in 1801).] The zemindari lands are situated in the hill country of the western frontier, and in the plains between the hills and the sea. The hill zemindars, secure in the woody and unwholesome heights which they inhabited, and encouraged by the hope of an eventual asylum in the dominions of the Nizam or of the Rajah of Berar, had often furnished examples of successful depredation and unpunished revolt. They were surrounded by military tenants, whose lands were held on stipulations of personal service, and whose attachment to their chiefs was increased by the bond of family connection. These zemindars consisted of three classes: First, the *Velmas* of Tellinga origin, who were driven from the Carnatic in the year 1652 by the Muhammadan arms, and who established themselves on the borders of the Kistna. Second, the *Rachewars*, of the race of ancient sovereigns of Orissa, who were also compelled by the Muhammadans to relinquish the plains of the Circars, and retired to the highland woods that formed their western frontier. Their possessions are principally situated to the north of the Godavari. Third, the *Wooriars* being petty chieftains of the military tribe, who, after the overthrow of the empire of Orissa by the Muhammadans, were enabled, from their local situation, to acquire an independent jurisdiction. Their possessions are chiefly situated in the highlands in the northern division of Chicacole.

The zemindars in the plains could boast of no higher extraction than being descended from the officers and revenue agents of the sovereigns of Orissa, who were employed by the Musalman conquerors in the management of their new acquisitions, and who appear to have first acquired lands and influence, after the conquest of Aurangzeb, and during the distracted administration of his children.

The military force of the zemindars, like that maintained by the Poligars in the modern possessions under the Madras Government, consisted of three descriptions. First, the *Common* peons, who were paid in money and whose constant attendance was expected. Secondly, the *Mocassa* peons, who were paid by grants of land, subject to a quit-rent only. Thirdly, the *Mannoverly* peons, who consisted of military tenants of a higher order, and who were bound to bring their adherents

with them to the field. At the time the Circars came into the hands of the Company, the zemindars were, for the most part, in a very irregular state of subjection to Nizam Ally. During the weakness of his Government and that of his predecessors, they had embraced every opportunity to extend their power, and to assume a degree of independence incompatible with any other character than that of tributary chiefs. In the pursuit of these views, they were assisted by the successive wars and contentions for empire, which followed the death of Aurangzeb in 1707. Amidst these convulsions arose a dispute for the succession to the soubahship of the Deccan, in which Nizam-ul-Mulk, by maintaining himself in opposition to the orders of the Moghul, excited the zemindars to disregard an authority, which then possessed not the means of enforcing their obedience. During the period of Nizam-ul-Mulk's usurpation, little progress was made in reducing these countries to a state of order; and a second contest for the Government of the Deccan arising upon his death in 1749, the confusion of the internal Government was continued and increased. Such was the state of the Northern Circars when obtained by the French. At the commencement of their administration, they made the Zemindars feel the weight of their power; but being called upon to march their troops into different parts of the country, for the purpose of supporting Salabut Jung, before their authority was established, they were soon driven to the necessity of temporizing with those they had attempted to subdue, and disorders ensued, which prevailed from the time the French were expelled the Circars. They reverted to the Government of the Nizam, under whom they continued to the period when they were transferred to the English East India Company. In that interval, the whole system of internal management had become disorganized. Not only the forms, but even the remembrance of civil authority, seemed to be wholly lost.

* * * *

By the custom of the Hindoo Government, the cultivators were entitled to one-half of the paddy produced (that is, grain in the husk) depending upon the periodical rains. Of the crops from the dry grain lands, watered by artificial means, the share of the cultivator was about two-thirds. These were the proportions which generally obtained; but particular castes were allowed a larger share, as well as strangers, that is, those ryots who were not fixed residents in the villages. Before the harvest commenced the quantity of the crop was ascertained in the presence of the inhabitants and village servants, by the survey of persons unconnected with the village, who, from habit, were particularly skilful and expert in judging of the amount of the produce, and who, in the adjustment of this business, were materially aided by a reference to the produce of former years, as recorded by the accountants of the villages. The cultivators were at liberty, if they thought it necessary, to make another survey by people of their own; and if any material difference appeared in the two estimates, a third account was taken, under the orders of the village officers. The quantity which belonged to the Government being thus ascertained, it was received in kind or in money. Before the division took place, certain deductions were made from the gross produce, which the Committee will hereafter explain.

Of the plantation or garden culture, which was of greater value than the other descriptions of produce, no larger portion was demanded from the ryots than one-fourth to one-eighth of the entire yearly crop, according to the additional expense, trouble and time required in bringing such articles to maturity, and the distance and hazard of carrying them to market. The rule with respect to these superior articles, as well as small grains, was to assess them with a fixed money-rent, not liable to fluctuation, as the produce might be more or less.

Such were the rights of the ryots according to the ancient usage of the country. In consequence, however, of the changes introduced by the Muhammadan conquest, and the many abuses, which later times had established, the share really enjoyed by the ryots was often reduced to a sixth, and but seldom exceeded a fifth; for instead of the former usage, the expedient of an impost originally founded on a measurement of the arable land, and of additional assessments in proportion to that impost, was generally adopted, and the amount of such additional assessments had no bounds, but those which limited the supposed ability of the husbandman. In those parts of the country where the practice of receiving rents in kind, or by a monied valuation of the actual produce, still obtained, the cultivators were reduced to an equally unfavorable situation by the arbitrary demands and contributions to which they were subjected beyond the stipulated rent. The effects of this unjust system were considerably augmented by the custom which had become common with the zemindars, and to which your Committee have already alluded, of sub-renting their lands to farmers, whom they armed with unrestricted powers of collection, and who were thus enabled to disregard, whenever it suited their purpose, the engagements they entered into with the ryots, besides practising every species of oppression, which an unfeeling motive of self-interest could suggest. If they agreed with the cultivators at the commencement of the year for a rent in money, and the season proved an abundant one, they then insisted on receiving their dues in kind. When they did take their rents in specie, they hardly ever failed to collect a part of them before the harvest time had arrived and the crops were cut, which reduced the ryots to the necessity of borrowing from money-lenders at a heavy interest of 3, 4 and 5 per cent. per month, the sums requisite to make good the anticipated payments that were demanded of them. If from calamity or other cause the ryots were the least remiss in the discharge of their rents, the officers of the renters were instantly quartered upon them, and these officers they were obliged to maintain until they might be recalled on the demand being satisfied. It was also a frequent practice with the renters to remove the inhabitants from fertile lands, in order to bestow them on their friends and favourites; and to oblige the ryots to assist them, when they happened to be farmers, in the tilling of their lands, and to furnish them gratuitously with laborers, bullocks, carts and straw

In addition to the assessment on the lands, or the shares of their produce received from the inhabitants, they were subject to the duties levied on the inland trade, which were collected by the renters under the zemindars. These duties, which went by the name of Sayer, as they extended to grain, to cattle, to salt and all the other necessaries of life passing through the country, and were collected by corrupt, partial,

and extortionate agents, produced the worst effects on the state of society, by not only checking the progress of industry, oppressing the manufacturer, and causing him to debase his manufacture, but also by clogging the beneficial operations of commerce in general, and abridging the comforts of the people at large. This latter description of imposts was originally considered as a branch of revenue too much exposed to abuses to be entrusted to persons not liable to restraint and punishment. It was, therefore, retained under the immediate management of the Government. The first rates were easy, and the custom-houses few; but in the general relaxation of authority prevailing in the Circars, this mode of raising revenue for the support of Government was scandalously abused. In the course of a little time, new duties were introduced under the pretence of charitable and religious donations, as fees to the chokedars or account-keepers, guards and other officers at the stations; as protection money to a zemindar, or as a present to those who farmed the duties. Not only had the duties been from time to time raised in their amount, and multiplied in their number, at the discretion of the zemindars and the renters under them, but they were at length levied at almost every stage, and on every successive transfer of property. Uniformity in the principles of collection was completely wanting; a different mode of taxation prevailing in every district, in respect of all the varieties of goods and other articles subject to impost. This consuming system of oppression had, in some instances, been aggravated by the Company's Government, which, when possessed of a few factories, with a small extent of territory around them, adopted the measure of placing chokies or custom stations in the vicinity of each, for the purpose of ascertaining the state of trade within their own limits, as well as to afford them a source of revenue. Under the head of Sayer revenue was also included a variety of taxes indefinite in their amount, and vexatious in their nature, called *moturphu*; they consisted of imposts on houses, on the implements of agriculture, on looms, on merchants, on artificers, and other professions and castes.—(*Extract from the Fifth Report of the Parliamentary Committee for East India affairs, 1813.*)

[Nellore District (acquired from the Nabob of Carnatic in 1801)]—The district of Nellore did not suffer much in comparison with the rest of the Carnatic in the wars which took place in the latter half of the 18th century; and being exempt from the presence of armies, was saved from the devastation and drain on the population inseparable therefrom. Its proximity to the seat of Government, however, exposed it in a peculiar degree to the abuse and mis-government which characterised the Nabob's durbar. [The mass of the people were cultivators who were ground down by the renters and left nothing but their ploughs and cattle.] There was no monied class. The head inhabitants who had been sub-renters had amassed some wealth, which they hoarded. Persons who lived by trade were few. . . . Roads, properly so called, there were none and the lines of traffic were infested by robbers and dacoits. The trade of the district was unimportant and the only outlet for it was by the sea. The chief commodities were grain and tobacco and some cloth, while cattle were exported in some quantity principally to Hyderabad. The trade in cloth was the most considerable at one time. There were a number of Moghul merchants who bought for the market in Bassora and the Persian Gulf, but the English

obtained access to those markets about 1800; and the Indian merchandise being undersold, the trade declined. The grain traffic was not great. The demand was chiefly in the southern districts and the only means of transport by sea, on native craft; and the winds prevailing at the harvest season being contrary, the transport was precarious and the trade small. The enormous expense of land carriage was prohibitive. Carts were not obtainable. All goods were conveyed on bullocks (the cost of transporting 1 putti of grain was 1 star pagoda and 5 fanams for every 8 miles in 1805. This is about one-third of the average price of that quantity ruling throughout the district). These difficulties, combined with oppressive customs and other taxation and the insecurity of the roads, completely paralysed trade. The confusion and uncertainty of the revenue system; the oppression of the renters, themselves the victims of the rapacity of the Nabobs and compelled to recoup themselves by exactions from their people; the fraud and venality which had infected all ranks; the poverty of the cultivators who were nine-tenths of the community; their ignorance and apathetic indifference to their own improvement; the stagnation of trade and manufacture consequent on restrictive taxation and general insecurity; the deprivations of Poligars and Kavalgars, the supposed guardians of the public security; the total want of a system of judicature; all these combined to produce a state of things wretched in the extreme, and from which it would be vain to hope for sudden or rapid improvement. } (*The Nellore District Manual.*)

Ceded Districts—Bellary and Cuddapah (acquired from the Nizam in 1800).—The state of the districts in 1800, when they were ceded by the Nizam, has been thus described: Probably no part of Southern India was in a more unsettled state or less acquainted either by experience or by tradition with the blessings of settled Government, the collection of the revenue being entirely entrusted to zemindars. Poligars and potails each of these became the leader of a little army and carried on destructive feuds with the villages immediately contiguous to him. Bands of robbers wandered through the country, plundering and murdering such travellers as refused to submit to their exactions, while the Government, conscious of its weakness, scarcely attempted to interfere. It is computed that in the year 1800, when the Ceded districts were transferred to the Company's rule, there were scattered through them, exclusive of the Nizam's troops, 30,000 armed peons; the whole of them, under the command of 80 Poligars, subsisted by rapine and committed everywhere the greatest excesses.

[*Kurnool (acquired from the Nabob of Kurnool, 1838).*—It is impossible to draw out any history of the revenue management of the country during the time of the Nabobs. There were no laws between the governing and the governed, the taxer and the taxed, except the ruler's own will. The little that we can learn of the internal economy of the country, before the immediate rule of the British, shows us that the manner of imposition of the revenue was most arbitrary and the collection most iniquitous. The whole known history, with the honorable exception of Manauwar Khan's rule, is but a series of acts of oppression and violence on the part of the Nabob, and passive resistance or flight on the part of the people. } Mr. Blane, the Commissioner, on the assumption of the country, constantly mentions these facts and shows

that the population was about one-half in proportion to that of the surrounding districts. There are, however, now few records of those times extant. The story of their destruction is amusing. The British soldiers who were employed in installing Manauwar Khan on the throne took a fancy to the cloths in which the records were wrapt and pilfered them, throwing the records into inextricable confusion. When Manauwar Khan was fairly seated on the throne, he tried to re-arrange them; but finding the trouble too great, he employed all his elephants and camels for some days to throw them into the river. That flowing tide carried down in its bosom the evidence of many a deed of oppression and many a by-gone story of woe! This act of Manauwar Khan the Mild has effectually thrown the cloak of oblivion over the doings of his ancestors. In this oblivion we perforce must leave them.

It will be, however, as well to record a few of the acts of the last Nabob, to show the state of the country when it was first assumed. The revenue administration was in the greatest disorder and was carried on without any system whatever. No public accounts were kept except by the village officers, and the amount of remittances was carried straight into the Nabob's zenana, that being his only treasury. The amount to be paid by each village was changed according to the caprice of the Nabob, and he would increase his demand without any ostensible reason. When his demands passed all bounds, the people would fly. Then the Nabob would allure them back with promises, and give them a cowl to re-assure them, but as soon as the crops were ready to be cut, he would seize the produce, breaking through his word without scruple. In Nandyál, where there is some valuable cultivation under a fine tank, he played the people this trick for two or three years, until at last they threw up the land, leaving the pariah servants of the village to carry on the cultivation as best they could for the Nabob. In another village, Nannur, he added Rs. 5,000 to the demand, because a horse of that value died there. The inhabitants fled and left the Nabob to continue the cultivation with his own servants and bullocks. —(*Mr. Morris' Report on the settlement of the Kurnool district.*)

Chingleput (acquired in 1765 and 1801).—The Jaghire was twice invaded by Hyder Ali; in 1768, and in the war of 1780, when he entered it with fire and sword. On the termination of the latter war, in 1784, hardly any other signs were left in many parts of the country of its having been inhabited by human beings, than the bones of the bodies that had been massacred, or the naked walls of the houses, choultries, and temples, which had been burnt. To the havoc of war succeeded the affliction of famine; and the emigrations arising from these successive calamities nearly depopulated the district.

The system of management in the Jaghire, while it was rented by the Nabob, was of the same oppressive and unjust character which marked the administration of affairs in his own territory, the Carnatic. It exhibited throughout a scene of boundless exaction and rapacity on the part of the Government and its officers; of evasion on that of the inhabitants; or of collusion between them and the public servants; while the revenue diminished every year with the cultivation. The husbandman was entitled to a certain standard share of the crop, but a considerable proportion of it was extorted from him under the varied devices of usual assessment, fixed assessment and additional assessment,

darbar khirah, and by private contributions levied by the revenue officers for their own use.—(Extract from the Fifth Report of the Parliamentary Committee for the East India affairs, 1813.)

Trichinopoly (acquired in 1792).—Under the Nabob's Government, the revenue had been collected in the irrigated taluks by a division of the produce with the ryots. As a general rule, the crops were equally divided between the Government and the cultivators, after a deduction of 5 per cent. of the gross produce had been made for reaping expenses. This was the ordinary rate of division (*varam*), but in lands irrigated from tanks and also in those which, from their position, were liable to have the crops damaged by inundations, the ryots were allowed to take 55 to 58 per cent. of the gross produce. In newly formed wet lands the cultivator's share (*kudivaram*) was 60 per cent. and in those irrigated by picottahs and other mechanical contrivances, it varied from 65 to 68 $\frac{1}{4}$ per cent. The allowances (*sutantrams*) paid to the village artificers, karnams, watchers, cultivating slaves (*Pallars*), and others varied from 23 to 28 per cent. of the gross produce, and were paid by the inhabitants alone out of their share.

In the dry portions of the country, the revenues were collected in some villages according to the sorts of grains cultivated, while in others the assessment varied according to the nature of the soil. The demands were, however, made in a most arbitrary manner, and were invariably increased if the outturn of the crops happened to be better than usual. The collections in these villages were made in money, and not in kind, as in the wet villages.

The sale of grain was a strict monopoly, the price being fixed by the manager. All importation was forbidden, and it was an offence, punishable by exorbitant fines, even to lend a neighbour such small quantities of grain as he might require for his immediate support. The grain was taken from the cultivators at the rate of 7 and 8 fanams¹ per kalam², and sold back to them from Government granaries kept up in different parts of the district at 9 and 10 fanams per kalam.

In some remarks that he makes on the system of government prevailing in Trichinopoly before the English got possession of the country, Mr. Wallace remarks that, under the system then in force, the people never knew when the demands on them would cease. The so-called fixed assessments seemed to have been imposed merely with the view of inducing the ryots to cultivate, in the hope that nothing beyond the settled amount in money or grain would be exacted from them. In this hope they were, however, invariably disappointed, and he asserts that, if in any one year the revenues were actually collected according to the fixed rates, this was done merely with the view of inducing the ryots, by this apparent moderation, to increase the extent of their cultivation in the succeeding year, and thus give the managers or their sub-renters an opportunity of doubling their exactions.—(*Trichinopoly District Manual*.)

Tinnevely (acquired in 1792 and 1801).—Colonel Fullerton in 1788 wrote:—“The last, but not the least, considerable of your southern

¹ There were 30 fanams to the pagoda, so that one fanam equalled 1 anna 10 $\frac{1}{2}$ pies of our present currency.

² The kalam contained 89 measures of 100 cubic inches.

territories is Tinnevely. It is a hundred and fifteen miles in length and seventy miles in breadth. A ridge of inaccessible mountains divides it on the north from the wild valleys of Watrap and Outumpollam, belonging to Tippoo Sultan. It stretches to the confines of Madura and Ramnad on the north-east and east, reaches to the sea upon the south, and borders on the west with the Rajahship of Travancore, both terminating near Cape Comorin. Nature has been bountiful to this province. Its surface is generally flat, from the sea-coast till it approaches the mountains on its northern boundary. The rivers by which it is intersected ensure luxuriant crops of rice, and the driest parts yield cotton in abundance. The productions of the neighbouring island of Ceylon would flourish here, and thus render us the rivals of the Dutch in the cinnamon trade; but the peculiar tenure under which the country has been held, the convulsions it has endured from the first intrusions of the Mussalmans in the course of this century, and the depravity of its rulers, have counteracted the benefits of nature. Even when a native Rajah governed Tinnevely, the flat and open country only was reduced. This was let for specific sums to great renters, who were invested with despotic powers and harassed the peaceful subjects, while various leaders who possessed considerable territory maintained armed forces and withheld their stipulated tribute on the first appearance of disturbance. These chiefs, as well as their subjects, are called Poligars; they amount at present to 32, capable of bringing 30,000 brave, though undisciplined, troops into the field. They have also fortified towns and strongholds in the mountains, whither they retire in cases of emergency. Besides the territory that these Poligars possess under the range of hills that form the northern boundary of Tinnevely, many of them hold ample tracts in the flat and cultivated country. Adverse to industry, they suffer their own possessions to remain waste, while they invade each other and plunder their industrious neighbours. Such is the dread of these ravagers, that every district in the province has been forced to purchase their forbearance by enormous contributions."

[Of the renters employed to collect the revenue, Colonel Fullerton gives the following account:—

"It was not possible for the English Government entirely to repress the misconduct of inferior instruments who are eager to perpetuate oppression and to enforce unusual measures by unprecedented means. The situation of the country rendered it necessary to continue the practice of renting extensive districts to the highest bidder; although every precaution was adopted to prevent the abuse of power, still the collections could not be enforced unless an unrestrained authority were vested in the renter. His object, too, frequently is to ransack and embezzle that he may go off at last enriched with the spoils of his province. The fact is, that in every part of India where the renters are established, not only the ryot and the husbandman, but the manufacturer, the artificer, and every other Indian inhabitant, is wholly at the mercy of those ministers of public exaction.

[The established practice throughout this part of the peninsula has for ages been to allow the farmer one-half of the produce of his crop for the maintenance of his family and the recultivation of the land, while the other half is appropriated to the sircar. In the richest soils,

under the cowl of Hyder, producing three annual crops, it is hardly known that less than 40 per cent of the crop produced has been allotted to the husbandman. Yet renters on the coast have not scrupled to imprison reputable farmers, and to inflict on them extreme severities of punishment, for refusing to accept of sixteen in the hundred, as the proportion out of which they were to maintain a family, to furnish stock and implements of husbandry, cattle, seed and all expenses incident to the cultivation of their lands. But should the unfortunate ryot be forced to submit to such conditions, he has still a long list of cruel impositions to endure. He must labour week after week at the repair of water-courses, tanks, and embankments of rivers. His cattle, sheep and every other portion of his property are at the disposal of the renter and his life might pay the forfeit of refusal. Should he presume to reap his harvest when ripe, without a mandate from the renter, whose peons, canakapillays and retainers attend on the occasion, nothing short of bodily torture and a confiscation of the little that is left him could expiate the offence. Would he sell any part of his scanty portion, he cannot be permitted while the sircar had any to dispose of; would he convey anything to a distant market, he is stopped at every village by the collectors of sunkum or Gabella (transit duties), who exact a duty for every article exported, imported, or disposed of. So unsupportable is this evil, that between Negapatam and Palghautcherry, not more than 300 miles, there are about 30 places of collection, or in other words, a tax is levied every ten miles upon the produce of the country; thus manufacture and commerce are exposed to disasters hardly less severe than those which have occasioned the decline of cultivation.

“But these form only a small proportion of the powers with which the renter is invested. He may sink or raise the exchange of specie at his own discretion; he may prevent the sale of grain, or sell it at the most exorbitant rates; thus, at any time he may, and frequently does, occasion general famine. Besides maintaining a useless rabble, whom he employs under the appellation of peons, at the public expense, he may require any military force he finds necessary for the business of oppression, and few interior officers would have weight enough to justify their refusal of such aid. Should any one, however, dispute those powers, should the military officers refuse to prostitute military service to the distress of wretched individuals, or should the Civil Superintendent (the ‘Superintendent of Assigned Revenues’, the Collector of that time), remonstrate against such abuse, nothing could be more pleasing to the renter; he derives from thence innumerable arguments for non-performance of engagements, and for a long list of defaultions. But there are still some other not less extraordinary constituents in the complex endowments of a renter. He unites, in his own person, all the branches of judicial or civil authority, and if he happens to be a Brahmin, he may also be termed the representative of ecclesiastical jurisdiction. I will not enlarge on the consequences of thus huddling into the person of one wretched mercenary of those powers that ought to constitute the dignity and lustre of supreme executive authority.”—(*History of Tinnevely by Bishop Caldwell.*)

Salem (acquired in 1792 from Tippu Sultan).—That the generality of the peasants who inhabit the Bauramahl are extremely indigent is a

truth of which daily experience convinces us. The system of oppression, which obtained in the last Government, and the frequency of destructive wars, have entailed upon them a state of poverty from which nothing but the operation of time, under the fostering influence of moderate taxation, mild laws and the impartial distribution of justice, can relieve them. Far removed from the seat of Government and seldom obtaining substantial redress, even though their complaints should reach the throne, patient of injury because hopeless of relief, and rarely possessing the means by which the venal award might be procured, they were subjected to the unrestrained hand of oppression, which, insatiable in its grasp, preyed indiscriminately on their property, palsied the very nerve of industry, and implanted in their minds a distrust of the intentions of their rulers, which better treatment and more attention to their circumstances have scarcely been able to eradicate. The undistinguishing ravages of war, ever fatal to the industrious husbandman, brought with them an accumulation of distress. Exposed from their central situation to the incursions of contending armies and the depredations of unprincipled Poligars, equally mistrusting the power that invaded and the friends who ought to protect them from violence, they had no safety but in flight, no security but what was afforded by inaccessible mountains, from the tops of which they beheld the destruction of their former habitations.—(*Mr. Graham, Assistant Collector, Salem District—1797.*)

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[*Malabar (acquired in 1792 from Tippu Sultan).*—“Malabar,” says Mr. Brown, Commercial Resident, “when Hyder invaded it, was divided into a number of petty Rajahships, the government of which being perfectly feudal, neither laws nor a system of revenue were known amongst its inhabitants.”] Owing to the quarrels between the different rajahs, and the turbulent spirit of the Nair chiefs, who were frequently in arms against each other, the state of the country was little favorable to the introduction of order or good government. Malabar, however, was then a country very rich in money. For ages the inhabitants have been accumulating the precious metals that had been given them for the produce of their gardens. Hyder’s only object, in the countries that he conquered, was to acquire money, and, provided he got plenty of that, he was very indifferent as to the means which his officers took to obtain it. Immediately after the conquest of Malabar, vast sums were extorted from its inhabitants by the military officers and by the Canarese Brahmins placed over the revenues. Of these extortions Hyder received a share; and no want of a system of revenue was felt until these sources began to fail. When he found the assets from Malabar fall short of its charges, he listened to proposals from the rajahs to become tributaries. An estimate of the revenue was made by the abovementioned Brahmins, who, as many of them were to remain with the rajahs as spies on their actions, took care that the estimate should be so formed as to leave a large sum to be divided between them and the rajahs. By this new order of things, these latter were vested with despotic authority over the other inhabitants, instead of the very limited prerogatives that they had enjoyed by the feudal system, under which they could neither exact revenue from the lands of their vassals, nor exercise any direct

authority in their districts. Thus the ancient constitution of government (which, although defective in many points, was favorable to agriculture from the lands being unburthened with revenue) was in a great measure destroyed, without any other being substituted in its room. The rajah was no longer, what he had been, the head of a feudal aristocracy with limited authority, but the all-powerful deputy of a despotic prince, whose military force was always at his command, to curb or chastise any of the chieftans who were inclined to dispute or disobey his mandates. The condition of the inhabitants under the rajahs thus reinstated in their governments was worse than it had been under the Canarese Brahmins, for the rajahs were better informed of the substance of individuals and knew the methods of getting at it. In short, the precarious tenures by which the rajahs held their station, joined to the uncontrolled authority with which they were vested, rendered them to the utmost degree rapacious; and not even a pretence was set up for exacting money from all such as were known to have any. There were no laws; money insured immunity to criminals; and innocent blood was often shed by the rajahs' own hands under the pretence of justice. In the space of a few years many of them amassed treasure to an amount unknown to their ancestors; and had it not been for the dread that they entertained of Hyder's calling them to an account of their ill-gotten wealth, their situation under them was better than that which they held before the invasion. The country, however, was daily declining in produce and population, insomuch so that, at the accession of Tippoo, I have reason to conclude, from my own observations, and from the inquiries which I then made, that they were reduced to one-half of what they had been at the time of Hyder's conquest. But still greater calamities were reserved for the unfortunate inhabitants of this country in the reign of the Sultan. During the government of his father, the Hindus continued unmolested in the exercise of their religion, the customs and observances of which, in many very essential points, supply the place of laws. To them it was owing that some degree of order had been preserved in society during the changes that had taken place. Tippoo, on the contrary, early undertook to render Islamism the sole religion of Malabar. In this cruel and impolitic undertaking he was warmly seconded by the Moplahs, men possessed of a strong zeal and of a large share of that spirit of violence and depredation which appears to have invariably been an ingredient in the character of the professors of their religion in every part of the world where it has spread. All the confidence of Sultan was bestowed on Moplahs, and in every place they became the officers and instruments of government. The Hindus were everywhere persecuted and plundered of their riches, of their women, and of their children. All such as could flee to other countries did so; those who could not escape took refuge in the forests, from whence they waged a constant predatory war against their oppressors. To trace the progress of these evils would carry me too far. I mention them only for the purpose of showing how the ancient government of this country was at last completely destroyed, and anarchy was introduced. The Moplahs never had any laws nor any authority except in the small district of Cannanore, even over their own sect, but were entirely subject to the Hindu chiefs, in whose dominions they resided. Tippoo's code was never known beyond the limits of Calicut. During this period of total anarchy, the number of Moplahs

was greatly increased, multitudes of Hindus were circumcised by force, and many of the lower orders were converted. By these means, at the breaking out of the war conducted by Lord Cornwallis, the Hindu population was reduced to a very inconsiderable number. The descendants of the rajahs were then invited to join the Company's forces; and, when Tippoo's army had been expelled from Malabar, many Nairs returned from their exile in Travancore; but their number was trifling compared with what it had been at the commencement of the Sultan's reign.

“From this short sketch it is evident that this province, at the time it was ceded, had really no form of government, and required a new system to be framed for its use. The feudal system was broken; and no other kind of administration was known to the rajahs who laid claim to their respective districts than that which they had exercised or witnessed under Hyder, and which was a compound of corruption and extortion. To these men, however, the most unfit that could have been selected, was the whole authority of government over the natives entrusted. Two evils of great magnitude were the consequence of this measure; the extortions and corruptions of the preceding administrations were continued, while the ancient feudal institutions of military service were revived, and all the Nairs thereby attached to the different chieftains, and these again to the rajahs. Nothing could exceed the despotic rapaciousness of these men to oppose which there was no barrier; for it is well known that none of the inhabitants dare complain against a rajah, whatever injuries they may have sustained, assassination being a certain follower of complaint. It is not surprising that under such rulers agriculture did not flourish, and that the fields now cultivated (which in some districts bear but a small proportion to those that are waste) should yield but very indifferent crops.”

[*South Canara (acquired from Tippoo Sultan in 1799).*] Canara has, however, now completely fallen from this state of prosperity. The evils which have been continually accumulating upon it since it became a province of Mysore have destroyed a great part of its former population, and rendered its remaining inhabitants as poor as those of the neighbouring countries. Its lands, which are now saleable, are reduced to a very small portion and lie chiefly between the Kundapur and Chandra-giri rivers, and within five or six miles of the sea. It is not to be supposed, however, that the whole of this tract can be sold, but only that saleable lands are scattered throughout every part of it, thinner in some places, and thicker in others, particularly in the Mangalore district. There is scarcely any saleable land, even on the sea-coast, anywhere to the northward of Kundapur or anywhere inland from one end of Canara to the other, excepting on the banks of the Mangalore and some of the other great rivers. In the vicinity of the ghâts, the lands are not only unsaleable, but the greater part of them is waste and overgrown with wood. It is reckoned that the population of the country has been diminished one-third within the last forty years; and there can be little doubt but that its property has suffered a much greater reduction. Garisappa, Ankola, and Kundapur, formerly flourishing places, contain now only a few beggarly inhabitants; Honawar, once the second town in trade after Mangalore, has not a single house; and Mangalore itself is greatly decayed.

It may be said that this change has been brought about by the invasion of Hyder; by the four wars which have happened since that event; by Tippoo himself destroying many of the principal towns upon the coast and forcing their inhabitants to remove to Jamalabad and other unhealthy situations near the hills; by his seizing in one night all the Christians, men, women and children, amounting to above sixty thousand, and sending them into captivity to Mysore, from whence one-tenth of them never returned; by the prohibition of foreign trade; and by the general corruption and disorder of his government in all its departments. These circumstances certainly accelerated the change, but taken altogether, they probably did not contribute to it so much as the extraordinary augmentation of the land rent.

A moderate land rent carries in itself such an active principle of prosperity that it enables a country to resist for a long time all the evils attending a bad government, and also to recover quickly from the calamities of war. When it is fixed and light, the farmer sees that he will reap the reward of his own industry; the cheerful prospect of improving his situation animates his labours, and enables him to replace in a short time the losses he may have sustained from adverse seasons, the devastations of war and other accidents. But when an oppressive rent is superadded to all the other mischiefs of a tyrannical Government, the country, however flourishing it may ever have been, must sink under them at last, and must hasten to ruin at a more rapid pace every succeeding year.

Hyder ruined Canara, a highly improved country, filled with industrious inhabitants enjoying a greater proportion of the produce of the soil and being more comfortable than those of any province under any native power in India; but instead of observing the wise and temperate conduct which would have secured to it the enjoyment of these advantages, he regarded it as a fund from which he might draw, without limit, for the expenses of his military operations in other quarters. The whole course of the administration of his deputies seems to have been nothing but a series of experiments made for the purpose of discovering the utmost extent to which the land rent could be carried, or how much it was possible to extort from the farmer without diminishing cultivation. The savings accumulated in better times enabled the country to support for some years the pressure of continually increasing demands, but they could not do so for ever; failures and outstanding balances became frequent before his death.

The same demand and worse management increased them in the beginning of Tippoo's reign. He was determined to relinquish no part of his father's revenue. He knew no way of making up for failures, but by compelling one part of the ryots to pay for the deficiencies of the other; he made them pay not only for those which arose upon the cultivation of the current year, but also for those which arose from the waste lands of dead and deserted ryots which were annually increasing. Severity and a certain degree of vigilance and control in the early part of his government kept the collections for sometime nearly at their former standard, but it was impossible that they could remain so long, for the amount of land left unoccupied from the flight or death of its cultivators became at last so great that it could not be discharged by the remaining part of the inhabitants;

and the collections before the end of his reign fell short of the assessment from ten to sixty per cent. The measure which he adopted for preserving his revenue was that which most effectually destroyed it; he forced the ryots, who were present, to cultivate the lands of the dead and absent; but as the increased rent of their own lands required all their care and labour, by turning a part of it to these new lands the produce of their own was diminished, and they became incapable of paying the rent of either. The effect of this violent regulation was to hasten the extinction of the class of ancient proprietors or landlords; for, many, who might still have contrived to have held that rank, had they been permitted to confine their stock to the cultivation of their own lands, when they were obliged to employ it in the cultivation of those of other people, and when the consequent decrease of the produce left no surplus after paying the rent of Government, sank to the state of laborers. Nothing can more strongly indicate the poverty of a country than when its lands, so far from being saleable, must be forced upon the cultivators, but this practice prevails more or less throughout Canara, and is very general everywhere to the northward of Kundapur—(Sir Thomas Munro.)

(B.)—A list of moturpha taxes levied in the village of Singanallur in the Coimbatore district taken from the records kept by the kurnam of the village.—The tax was levied on all persons with the exception of land-holders. The following are the rates at which some of the moturpha taxes were levied:—

	RS.	A.	P.
Salt-tax on each kavali or pot ...	1	7	6
Tax on cloth-bazaars, first-class, 40 fanams ...	11	12	0
„ on „ second-class, 20 fanams.	5	14	0
„ on „ third-class, 10 fanams ...	2	15	0
„ on barbers, 8 fanams	2	5	8
„ on blacksmiths, 8 fanams	2	5	8
„ on carpenters, 8 fanams	2	5	8
„ on double bullock carts, 8 fanams ...	2	5	8
„ on weavers, 6 fanams	1	12	3
„ on pack-bullocks, 4 fanams	1	2	10
„ on shanars (toddy drawers), 2 fanams ...	0	9	5
„ on kurumbas (weavers in wool), 2 fanams.	0	9	5
„ on washermen, 8 fanams	2	5	8
„ on pariahs, 3 fanams	0	14	2
„ on neeladuppu (indigo vat), 8 fanams ...	2	5	8
„ on chucklers, 8 fanams	2	5	8
„ on oil-mills, 10 fanams	2	15	0

SECTION III.—THE CONDITION OF THE AGRICULTURAL CLASSES UNDER BRITISH ADMINISTRATION DURING THE 1ST HALF OF THE PRESENT CENTURY.

(A.)—*Extract from the "Indian Economist."*

LAND REVENUE PAYMENT IN KIND, OR IN MONEY.

The causes of the remarkable fall in prices which has almost invariably followed the transfer of territory from Native to British rule, have nowhere, we think, received so satisfactory an exposition as in a paper that appeared in the April number of the old Bombay Quarterly Journal in 1857. We shall make no attempt to recast what was there so well stated, but devote our present space to the reproduction of a part of that paper.—

"It seems to us that there are certain prominent characters by which the British system of revenue and finance is broadly marked and distinguished from that of all the Native Governments which have preceded it, and that in their peculiarities we shall find an adequate explanation of the remarkable phenomenon which we are now considering. The Anglo-Indian financial system differs from that of the Native Governments in the following most important particulars:—

- "1stly.—The payment of the army, police and other public establishments in cash.
- "2ndly.—The collection of the land tax in money instead of wholly or partially in kind.
- "3rdly.—The transfer of a portion of the Indian revenues to England, for the payment of the Home charges, usually and correctly styled—"The Indian Tribute."
- "4thly.—The creation of a funded public debt, of which the interest has to be paid in cash

"The charges to be defrayed out of the Indian revenue, being of an inflexible character, could only be met in years of deficient collections by borrowing, and hence they involved the creation of a funded public debt. But they brought about more important consequences still; for, the payment of troops and establishments and the interest of the public debt in cash, of necessity, involved the collection of the revenue in cash too, and the latter measure, however little thought of at the time of its introduction by our Indian Land Revenue Collectors and Financiers, has produced a momentous revolution in the value of property and bearing of taxation in India far exceeding in degree, but similar in kind to that effected in England by the return to cash payments in 1819.

“ Under Native rule the land tax was the chief source of revenue and was in great part either levied in kind, or assigned for the support of troops and establishments. There was only a small portion of the whole collected in money, and transferred from the local to the central treasuries. The standing military force kept and regularly paid by the Government was small. The bulk of the troops consisted of a kind of militia furnished by jaghirdars and other landlords, to whom the collection of the taxes was assigned for the support of these levies and for conducting the civil administration of the districts placed under their jurisdiction. The troops or retainers of these feudatories were in great measure maintained on the grain, forage and other supplies furnished by the districts in which they were located. The land tax was in consequence either wholly or partially taken in kind and what was collected in money was generally paid away to parties on the spot, and thus quickly returned into circulation. The hereditary revenue and police officials were generally paid by grants of land on tenure of service. Wages of farm servants and agricultural laborers were paid in grain. Grain also was the common medium of exchange for effecting petty purchases in country towns. The farmer's or laborer's wife took a basketful of grain on her head to market instead of a purse of money, and therewith purchased her week's supplies. The people lived in a rude and simple fashion, having few wants, and knowing little of luxuries. In inland districts the chief imports were salt, metals, and a few luxuries for the better classes; but the value of the whole was inconsiderable and the exports with which these were purchased were, of course, correspondingly limited. In this state of things money was hardly wanted at all, and a small supply of coin sufficed for the realization of the public revenue and the settlement of commercial transactions. But while the quantity of coin in circulation was small, the prices of agricultural produce were well sustained, owing to the limited extent of land in cultivation and the large demand for food by the numerous body of the people employed unproductively as soldiers, retainers, and public officers of all kinds, and the difficulty of supplementing deficient harvests by importations from more favored districts, through the want of good roads or other facilities for the transport of bulky produce. The foreign commerce of the country at large was necessarily confined within very narrow limits. It was only the products of the coast districts and the more valuable commodities of the interior, such as indigo and manufactured goods, that could bear the expense of carriage to the ports of shipment so as to admit of being exported. India, at that time, coveted few of the productions of foreign countries and her most important imports were the precious and common metals, broad-cloths, jewels, and other luxuries for the wealthy.

“ The innovations made in the revenue and financial system by the British have, however, effected the most sweeping changes in all of these particulars, and we shall now endeavour to trace their operation on the territory of a native prince passing under the sway of the Company. The first steps taken were to substitute regularly-paid and disciplined troops, located in military stations, for the rural militia of the native feudatories, and a staff of European and native officials receiving fixed salaries, in place of the former mamludars and

revenue farmers with their followers, who paid themselves by perquisites and other indirect gains, but received very trifling emoluments from the treasury of the State. The next and an all-important step in Anglo-Indian administration was to collect the land tax in money instead of realizing it in kind, according to the practice which had virtually, if not nominally, obtained to a great extent under native rule. The immediate and inevitable consequence of this general enforcement of money assessments was, that the amount of coin, previously circulating and sufficient for the adjustment of the limited transactions connected with revenue and commerce under the native system, proved quite inadequate for the settlement without a derangement of prices of the greatly enlarged transactions resulting from the British system. Under the native system, the sale for cash of a small part of the agricultural produce of a district sufficed to provide for all its liabilities connected with taxation and commerce. Under the British system, on the contrary, twice or, perhaps, three times the quantity of produce had to be so sold in order to provide for the same objects, owing to the whole amount of the land tax being demanded in coin. But the supply of coin remaining as before, the effect of this increased demand for it was of course to enhance its price. The coin in circulation had to perform double or treble the work it had accomplished before. The ryot requiring more cash to pay his money assessment had, of course, to bring more produce to market, which occasioned a glut and brought down prices. And this state of things was aggravated by the demand for grain and forage in the country markets being less than before, owing to the disbanding of the irregular force which had been kept up by the native jaghirdars and other functionaries of the former Governments and to the increased production due to an extension of cultivation by means of these disbanded levies. Prices fell more and more until, in many cases, our Collectors found it to be wholly impossible to collect the full land assessment, and large remissions had to be annually made. The village grain merchants, who are also the village bankers, deprived of a sufficient market at their own doors, were compelled, in order to find money to supply their constituents with, to seek more distant markets for the disposal of the produce left upon their hands in liquidation of advances previously made by them to the ryots. This awakened a spirit of greater enterprise and activity among the commercial classes, which was gradually communicated to the ryots, and laid the germs of that active foreign trade which now advances with gigantic strides, and has already penetrated into the remotest recesses of the interior. This collateral benefit, conferred by the British plan of administration, has fairly set free the spirit of progress long spell-bound in the native mind under the iron fetters of Asiatic customs, far more than compensates India for the period of suffering in which it originated.

“The sufferings of the rural population during this transition period were, without doubt, very severe. The revenue reports of our Collectors in newly-acquired territories abound with harassing descriptions of the depressed condition of the agricultural classes, and with representations of the difficulties they experienced in collecting the land assessment, owing to the great fall in the prices of all des-

criptions of agricultural produce. The assessments of Sir Thomas Munro in the Madras districts failed from this cause. So did the early Revenue settlement of the Bombay territories, and also the permanent settlement of Bengal, which occasioned the ruin of the first proprietors. And quite recently we have had a striking example of the same phenomenon in the case of the Punjab. It is stated in the report of the Board of Administration for the years 1849-50 and 1850-51, printed for the Court of Directors, that fixed money assessments were substituted in 1847 for the system we found in existence, and that in the whole of the Punjab a reduction of the land tax, equal to 25 per cent., has been effected. The demand for food has not decreased; it has probably increased; for although the army of the late Government has been disbanded, there are not, between the Sutlej and the Khyber, less than 60,000 fighting men with, perhaps, five times that number of camp followers. Hence there is a larger demand than before for food over the country generally, though the market round about Lahore is more limited. The labour employed on canals, roads, cantonments, and other public works must cause the circulation of large sums of money, and increase the demand for food. The pay of our army within the limits (of the Punjab) has been estimated to be equal to one million six hundred and fifty thousand pounds. The expenditure by the various civil establishments, the Commissariat and Executive departments, and the different works in progress under the Board, are probably equal to another million; so that nearly double the Punjab revenues are at present spent in the country. In despite, however, of large reductions (of assessment), the complaints during the past year on the part of the agriculturists have been loud and general. Prices (in many villages) have fallen a half. The cry of over-assessment is loud and general. There has been a very general demand among the agriculturists for a return to grain payments, and to a division or appraisalment of the crops every season.

“It is clear from these statements of the Board of Administration that the specie in the Punjab must have been largely increased under our rule, even if we make the most ample allowance for the re-export of a portion of it, remitted by our sepoys and camp followers to their homes in the older provinces. And yet, in the face of this large increase of coin in circulation, prices have fallen nearly 50 per cent. The Board, following the example of our early Collectors, attribute this decline of prices to abundant harvest and extension of cultivation; but it may well be doubted whether the increase of production in the Punjab, up to the time referred to in the Board's report, had more than kept pace with the increased consumption due to the presence of our army, numbering with its camp followers nearly four hundred thousand souls. The phenomenon of a great and sudden fall of prices is not singular, or confined to the Punjab, but was equally observable in other parts of India when they first passed under the rule of the British Government. The fall in the former, as in the latter case, will be of a lasting character, and an explanation for it must be sought in some cause of wider and more enduring action than the casual state of the harvest, or the extension of land under tillage. These circumstances may have contributed to the effect, as already

pointed out, but only to a very limited extent. It would also seem to be capable of demonstration that the cause in question cannot be a drain of bullion to meet the tribute paid by India to England, for in this particular instance of the Punjab, bullion was fast flowing into the country when prices were falling, and so of India at large. The tribute has been paid by means of exports of produce, without requiring the transmission of bullion to England, excepting on rare occasions; and the imports of bullion into India have, as already noticed, been, on the whole, very large; so that the metallic currency of all British India must have been rapidly increasing for many years past.

"This remarkable fall of prices, which has almost invariably followed the transfer of territory from Native to British rule, while neither capable of being accounted for by the state of the crops and extent of cultivation, nor by the annual tribute remitted to England, may yet be clearly traced to the extraordinary demand for money occasioned by our collecting the land assessment in cash, and conveying it away from the agricultural district to our large military stations for the payment of the troops located there. A much larger currency than before would clearly have been required under this change of system, in order to sustain prices at the old standard. It was, however, impossible to enlarge the currency so as fully to meet the change, and no attempt to do so was made, or apparently ever thought of. The consequence was, that in order to obtain money for the payment of his assessment, the ryot brought more produce to market than before; but as there was no corresponding enhancement of the demand for it, prices necessarily fell."

(B.)—*Description of the Madras ryot by Mr. Bourdillon in 1853.*

The ryots may be divided into two principal classes—those who are comparatively well-off, the few, and those who are poor, the many. The former in general are either those whose villages or lands were from any cause favorably assessed at the first; or those who have inam or rent-free land in addition to their rent-paying land; or those who have more extensive holdings than common, all of whom have good land and have more or less inam. Individuals of the favored classes, as they are called, who hold their land on easier terms than usual, because belonging to certain castes, are also necessarily better off than others; and, lastly, personal character has its own influence here as elsewhere; the careful and frugal will get rich, and so will the crafty and subtle, skilful to gain the favour of the tahsildar or to supplant a rival.

2. Even among this more wealthy class of agriculturists, the number of those who possess any considerable amount of property is very small. It is difficult to form or to convey an exact idea of their real means, but I will attempt it. I should say that if a man of this class is able to spend 15 or 20 rupees a month, or rather if he can command a value equal to that, for he will rarely see so much money, such a man, I say, may be accounted to be very well off; and that a net income from all sources to the value of from 30 to 50 rupees a month

is very rare among the agricultural classes. Such an income, indeed, is far more in this country than the money amount indicates to English ears. The actual purchasing power of money in this country is sometimes estimated at four times what it is in England, sometimes at six times. Assuming the intermediate proportion of five to one, an income of 20 rupees a month will be equal to one of £120 a year in England; and 30 rupees and 50 rupees a month in this country will be the respective equivalents of £180 and £300 a year in England. In point of fact, indeed, the difference is greater, both because from the nature of the climate, the range of absolute necessities is here much abridged, and also because the general scale of incomes and style of living throughout all grades of society are so much lower here than they are in our own country. But though the incomes above specified undoubtedly raise their possessors far above want, still they appear small in extreme when regarded as the highest incomes from the possession of land in a very extensive country, and the largest of them certainly confined to an extremely limited number of instances.

3. The dwellings of this class certainly do not indicate much wealth; tiled houses are rarely seen, and masonry walls are still much more rare. The almost universal habitation has mud walls and a thatched roof; the latter of a very flimsy order, and both often much dilapidated: and both walls and roof are the same within as without; the rooms have no ceiling, and their walls no sort of ornament or decoration; rarely even whitewash, and the floor is of simple earth beaten hard. The value of the residence of a ryot of the more wealthy class, of whom I am now speaking, probably rarely exceeds 200 rupees or £20. It may be urged that the habits of the people do not incline them to spend money on improving their dwellings, but that they rather invest savings in jewels or rich cloths for great occasions, or in cattle, or expend them on marriages and other family occasions. There is some truth in this; but though every family above actual poverty possesses some jewels, yet probably very few agricultural families possess to so large a value as 1,000 rupees or £100 for both jewels and clothes; and even supposing an equal value in agricultural stock (and so much would very rarely be met with), the whole aggregate value, £220, equal to £1,100 in England, is extremely small to represent the whole property (exclusive of land) of one of the most wealthy members of the land-holding class; and it is the most wealthy only who possess as much as this.

4. And if we look within their houses, we still find few evidences of wealth, or even of what we should consider comfort. I have already described the interior of the house itself; and as to its contents, there is nothing of what is commonly called furniture. There are no chairs, or tables, or couches, or beds; sometimes there is seen a single rude cot which would be dear at 2 rupees. The inmates for the most part sleep on the earthen floor, with nothing else below them but a mat or a small cotton carpet. They sit on the floor, and from it take their food, which is served in a few brass dishes, or perhaps by preference and not from poverty on a simple plantain leaf. Their usual clothes are simply of cotton, and cost little; and when going

a distance to the Tahsildar's or Collector's cutcherry, for example, they generally travel on foot or, in exceptional cases, usually of age or infirmity, on a pony not worth above 7 or 8 rupees.

5. It may, perhaps, be replied to all this that such are the simple habits of the country, and that the people are satisfied, and require no more. This is no doubt true as a fact, to this extent at least that, in the absence of sufficient promise of success, these people abstain from active effort to better their circumstances. But if it be meant that they choose to be poor when they might be rich; that they are satisfied with the necessaries of life when they might command some of the comforts and luxuries; that they are content to have only their physical wants supplied when they might rise to the perception and enjoyment of intellectual pleasures; then I deny the truth of the assertion. And I must add that, if true in any degree, it would only prove the ignorance and debasement of the people to whom it relates.

6. The foregoing description refers to the better class of ryots, men who are above the world and well off; but the condition of the great majority is much worse. From the official list of puttahs for the Revenue year 1848-49, it is seen that out of 1,071,588, the total number of puttahs (excluding joint puttahs) in the fourteen principal ryotwar districts,¹ no fewer than 589,932, being considerably more than half, are under 10 rupees each, and in fact average only a small fraction above 4 rupees each; that 201,065 are for amounts ranging from 10 rupees to 20, and in fact averaging less than 14½ rupees each; and that 97,891 are for amounts between 20 rupees and 30, and in fact averaging only 24½ rupees; and thus that 888,888 puttahs, out of a total of 1,071,588, or considerably more than three-fourths, are for amounts under 30 rupees, and in fact averaging less than 8½ rupees.

7. Now it may certainly be said of almost the whole of the ryots paying even the highest of these sums, and even of many holding to a much larger amount, that they are always in poverty and generally in debt. Perhaps one of this class obtains a small sum out of the Government advances for cultivation, but even if he does, the trouble that he has to take and the time he loses in getting it, as well as the deduction to which it is liable, render this a questionable gain. For the rest of his wants he is dependent on the bazaarman. To him his crops are generally hypothecated before they are reaped, and it is he who redeems them from the possession of the village watcher by pledging himself for the payment of the kist. These transactions pass without any written engagements or memoranda between the parties, and the only evidence is the Chetty's own accounts. In general, there is an adjustment of the accounts once a year, but sometimes not for several years. In all these accounts interest is charged on the advances made to the ryot on the balance against him.

¹ Chingleput.
Salem.
Madura
Nellore.
North Arcot.

South Arcot
Tanjore.
Trichinopoly.
Tinnevelly
Bellary.

Cuddapah.
Coimbatore.
Canara.
Kurnool.

The rate of interest varies with the circumstances of the case and the necessities of the borrower; it is probably seldom or never less than 12 per cent. per annum, and not often above 24 per cent.; of course the poorest and most necessitous ryots have to pay the highest.

8. A ryot of this class of course lives from hand to mouth; he rarely sees money except that obtained from the Chetty to pay his kist; the exchanges in the out-villages are very few and they are usually conducted by barter. His ploughing cattle are wretched animals not worth more than from $3\frac{1}{2}$ to 6 rupees each (7 to 12 shillings) and those perhaps not his own, because not paid for. His rude and feeble plough costs, when new, no more than 2 or 3 shillings; and all the rest of his few agricultural implements are equally primitive and inefficient. His dwelling is a hut of mud walls and thatched roofs, far ruder, smaller, and more dilapidated than those of the better classes of ryots above spoken of, and still more destitute, if possible, of anything that can be called furniture. His food and that of his family is partly their porridge made of the meal of grain boiled in water, and partly boiled rice with a little condiment; and generally the only vessels for cooking and eating from are of the coarsest earthenware, much inferior in grain to a good tile or brick in England, and unglazed; brass vessels, though not wholly unknown among this class, are rare.

9. The scale of the ryots descends to those who possess a small patch of land, cultivated sometimes by the aid of borrowed cattle, but whose chief subsistence is derived from cooly labour, either cutting firewood and carrying it for sale to a neighbouring town, or in field labour. The purely laboring classes are below these again, worse off indeed, but with no very broad distinction in condition. The earnings of a man employed in agricultural labour cannot be quoted at more than 20 rupees a year, including everything; and this is not paid in money, but in commodities. As respects food, houses, and clothing, they are in a worse condition than the class of poor ryots above spoken of. But I will endeavour to describe their circumstances a little more particularly.

10. The regular agricultural laborers are usually engaged at the commencement of the season for the whole year. It is customary to advance them a small sum, about 5 or 10 rupees, as a sort of retainer, which, however, is to be repaid when the connection ceases. Frequently they remain without change for years; when a man desires to engage with another master, as he will rarely have been able to accumulate money to pay off the advance received, the sum advanced by the new master goes to pay off the old one. These yearly laborers receive a certain allowance of grain every month, which is usually fixed by the custom of the locality; and at particular seasons, some regular, others occasional, the master makes the servant a small present, also fixed by the local custom. When the wife or children of the laborer work in the fields at weeding, &c., they receive daily hire in grain; and laborers not engaged for the whole year, but only at particular times, are paid in the same manner. The rates of hire are very low. The daily rate varies in different parts of the country from 8 pies (one penny) to 1 anna (3 half-pence); it

is rarely or never above the latter sum for purely agricultural labour, and this is paid not in money but in grain. The occasional presents to the yearly laborers are partly in money and partly in clothes; the entire earnings of a laborer engaged for a year do not exceed from 16 to 20 rupees for that whole term.

11. It appears from the foregoing detail that the condition of the agricultural laborer in this country is very poor. Taking his earnings at the highest rate, viz., 20 rupees a year, this would be equivalent in real value, using the same standard of comparison as above, to £10 a year in England. The English field laborer earns on the average not less than £28 a year, including his extra grains in harvest time; and thus it appears that the real wages of a field laborer in regular employ, his command of the necessaries and conveniences of life, are in this country little more than a third of what they are in England. It is no doubt true that some things are necessaries there which are not so in so high a degree here; the laborer in this country does not need to spend so much on firing, clothing or shelter from the weather as in England; in other words, an equal amount of physical comfort in those respects may be purchased here at a smaller outlay. But making full allowance for this difference, the labourer here will still be found to be much the worse off. In fact, almost the whole of his earnings must necessarily be consumed in a spare allowance of coarse and unvaried food and a bare sufficiency of clothing. The wretched hut he lives in can hardly be valued at all. As to anything in the way of education or mental culture, he is utterly destitute of it.

SECTION IV.—NARRATIVE OF THE PRINCIPAL FACTS BEARING ON THE CONDITION OF THE AGRICULTURAL CLASSES FROM THE MIDDLE OF THE PRESENT CENTURY TO THE PRESENT TIME.

(A.)—Statement showing the permanent reductions made in different branches of revenue in all the districts during 15 years from 1841.

Districts.	Year	Items	Head to which the item belongs	Amount
Ganjam	A D. 1844-45 ..	Tax on priests ..	Moturpha	RS. 40
	Do	Tax on shepherds ..	Do	38
	Do	Tax on fishermen	Do	16
	Do. ..	Tax on sale of dry fish	Do	8
	1852-53 ..	Tax on cutting and bringing wood from the Colanpoonjah jungle	Sundry small farms and licenses.	113
	Do.	Tax on cutting and bringing wood from the Chundanea jungle	Do. ..	426
	Do.	Tax on cutting mango and tamarind trees in the Moherry fort.	Do ..	59
	1844-45	Land Customs	Land Customs ..	21,310
	1846-47	Duty upon articles imported from ports within the territory of the Honorable Company	Sea Customs ..	1,040
	1847-48	Half of the tonnage duty at 1 anna formerly levied upon the several dhonies and vessels	Do	414
Do.	Duty upon British goods exported and imported	Do	32,171	
1851-52	One-fourth of the duty upon every ton of the foreign and American vessels.	Do.	63	
		Total ..	....	55,692
Godavari	1844	Inland and town duties	Land Customs ..	90,706
	1848	Monopoly of weighing goods in each village in certain taluks annually rented.	Moturpha ..	6,880

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*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Godavari—cont.	1848	Gold dust rent on monopoly of purchasing ashes of the furnaces of goldsmiths.	Moturpha	rs. 1,590
	1854	Duties on goods exported from or imported into the Nizam's dominions.	Land Customs	4,317
		Total	....	1,03,493
	1841-42	Tax on sheep and goats	Moturpha	6,410
1856-57	Do. on do.	Do.	9,585	
1854-55 and 1855-56	Do. on horned cattle in the Nizampatam Circars	Do.	1,255	
1846-47	Do. on the looms of Pariahs	Do.	810	
1843-44	Bootpooroshee or tax on certain classes	Do.	3,256	
1853-54	Town duty or tax on grain brought for sale at Mangalagiri bazaar.	Do.	124	
Do.	Nuzzerana on looms in the Anomully village	Do.	6	
1854	Tax on washing green	Do.	368	
1856	Do. on shepherds	Do.	4,536	
Kistna	1843-44	Bootpooroshee levied on the huts of toddy drawers	Sundry small farms and licenses.	250
	1856-57	Tax on dates (small) used for making baskets	Do.	200
	1844	General inland and town duties	Land Customs	56,076
	1854-55	Frontier do. do.	Do.	1,742
	1844	Transit duty	Do.	81,820
	1854	Frontier duty	Do.	43,202
	1847-48	Duty on cotton exported to Nizam's territory	Do.	692
	Do.	Do. on goods exported to and imported from British ports	Sea Customs	1,849
	1853-54	Do. on paddy, &c., imported at any of the ports in the district.	Do.	2,076
	1854	Tax on exports and imports	Do.	11,740

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.	
Kistna—cont.	1855-56 and 1856-57	.. Poollary or grazing tax	Miscellaneous ..	rs. 76,625	
	1856-57	.. Tax on firewood cut in certain jungles on the coast	Do. ..	800	
	Do.	.. Reduction of assessment in the Mangalagiri taluk	Do. ..	29,080	
	Do.	.. Reduction of assessment in certain villages on the sea coast ..	Do. ..	22,581	
	1855-56	.. Abolition of Toonga rent in Churala village	Do. ..	642	
	1847-48	.. Rush and rattan rents paid by basket-makers	Do. ..	74	
	Do.	.. Rent of fishing creeks	Do. ..	58	
	Do.	.. Tax on collecting cow-dung in two villages	Do. ..	6	
	Do.	.. Do. paid by petty shopkeepers during the digging of cheyroot ..	Do. ..	8	
	Do.	.. Fee on gathering (banian) leaves for platters in the village of Pedda Lanka.	Do. ..	8	
	1847-48	.. Toonga, Relloo, Awara—Rents of different kinds of grass ..	Do. ..	678	
	Do.	.. Tax on spades for digging cheyroot	Do. ..	7	
	1854-55	.. Do. on fruit trees grown in ryots' fields (estimated)	Do. ..	400	
			1. Presents made to zemindars, &c., in the Dasara feast	Land Revenue ..	816
			2. Presents made to the landlord by the farmers for permission to cut the crop.	Do. ..	1,688
			3. Proportionate contribution on assessment to zillahdars or petty revenue officers	Do. ..	1,304
			4. Charges of a purganah or division of estate	Do. ..	991
			5. Fees to shroff or money-changer	Do. ..	140
			6. Village charges	Do. ..	586
			7. Extra assessment collected by zemindars for palan expenditure.	Do. ..	2,679
		8. Fees to the writer or accountant	Do. ..	8	
		9. Grain allowance to village goddess	Do. ..	78	
		10. Do. to a person employed to watch the produce ..	Do. ..	216	
		11. Puttah in the name of village goddess	Do. ..	68	
		12. Two handfuls of grain to village servants	Do. ..	61	
		13. Fees to the revenue accountant	Do. ..	138	

These are petty exactions originated rather by the subordinate officers of Native Governments than by authority, although acknowledged and maintained as customary payments.

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.	
Kistna—cont.	1852	These are petty exactions originated rather by the subordinate officers of Native Governments than by authority, although acknowledged and maintained as customary payments	14. Increase of the price of the Government share of the produce.	Land Revenue ..	RS. 51
			15. Sundry charges	Do. ..	71
			16. Fee for measurement	Do. ..	22
			17. Allowance for reaping or cutting the crop	Do. ..	2
			18. Grain allowance to Brahmins of Peishcars	Do. ..	23
			19. Grain to peons who watch the produce	Do. ..	26
			20. Grain to village-watcher	Do. ..	88
			21. Fees to zemundars	Do. ..	10
			22. Pagoda fees	Do. ..	42
			1853	Jungle tax	Do. ..	115
1856	Grain allowance	Do. ..	430		
	Inams	Do. ..	2,092		
			Total ..	3,68,599	
Nellore	1855	Tax on goldsmiths' ashes	Moturpha ..	179	
	1844	Inland duties	Land Customs ..	1,07,109	
	1848	Duties on exports and imports	Sea Customs ..	13,000	
	1855	Reduction in Mooloom and Jarib or garden assessment	Land Revenue ..	50,718	
	Do.	Do. dry land assessment	Do. ..	65,921	
			Total ..	2,36,927	
Cuddapah	1844-45	Duty levied on articles of consumption	Land Customs ..	1,90,980	
	1848-49	Tax on goldsmiths' ashes	Sundry small farms and licenses.	1,519	
	1842-43	Pagoda offerings	Do. ..	1,601	
	1844-45	Loss in the exchange of Canteroy pagodas	Miscellaneous ..	32,000	
	1855-56	Reduction in assessment of waste lands	Land Revenue ..	7,597	
			Total ..	2,33,697	

**Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.**

Districts.	Year.	Items	Head to which the item belongs.	Amount.
Bellary and Anantapur.	1855-56	Reduction of "wet" land rates above Rs 18 for a single crop and Rs. 27 for two crops to those rates respectively	Land Revenue	RS. 1,131
	1842-43	"Goodivaram" on money collected at the native pagodas	Motorpha	681
	1854-55	Sheep tax levied from other classes than shepherds cultivating land	Do.	1,311
	1843-44	Town duties	Land Customs	71,387
	Do.	Inland duties	Do.	1,31,817
	Do.	Inland duties on the frontier of Kurnool	Do.	13,567
	1845-46	Inland duties on the Soondoor frontier	Do.	838
	1844-45	Do on the Mysore do	Do.	1,01,388
	1844-45	Do on the Nizam's do	Do.	6,567
	1854-55	Do. on the do do	Do.	5,186
	1848-49	Sundry collections made on small farms and licenses	Sundry small farms and licenses	599
			Total ..	....	3,94,472
Kurnool	1850-51	Tax on skins	Motorpha	404
		Do. vegetable-sellers	Do	640
	1852-53	Do. indigo vats	Do	174
		Do. skins	Do	198
		Do. lime-kilns	Do.	40
		Do. butchers	Do.	590
		Do. kabob cooks	Do.	30
		Do. contractors for safe delivery of carts, horses, &c., at Hyderabad.	Do	85
		Do. cattle-grazers	Do	37
		Do. measurers	Do	104

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items	Head to which the item belongs.	Amount.	
Kurnool—cont.	1853-54	Tax on Mahomedans' houses	Moturpha	rs. 276	
		Do butchers	Do.	776	
	1854-55	Do toddy shops	Do.	1,288	
		Reduction of assessment	Land Revenue	2,595	
	.....	Customs	Land Customs	11,257
	.....	Total ..	.. .	18,403
Chingleput ..	1843	Higher rate of ryots' share	Land Revenue	677	
		Remissions at 12½ per cent	Do	661	
		Do at 11 do.	Do	114	
		Do. at 2 do	Do.	2	
		Do from the usual fixed assessment	Do.	137	
		Permanent cowle	Do.	304	
		Dasabandam on remission of a portion of public revenue to those who created sources of irrigation	Do.	51	
		Fixed money cowl	Do.	582	
.....	Total ..	.. .	2,528	
North Arcot ..	1848	Tax on persons selling betel in the Chittoor and Kaveripak taluks	Moturpha	19	
		Do	Do	147	
		Do	Do.	5	
		1841	House-tax on bearers in the Satghur taluk	Do	32
		1848	Tax collected from the bazaarmen at Tirupati and Trichanoore under the denomination of "Viralum Amavasya Punnoo" or new moon tax.	Do.	34

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*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year	Items	Head to which the item belongs.	Amount.
North Arcot—cont.	1848	Tax collected from the weavers in Tirupati under the denomination of "Parsy Cutnum"	Moturpha	RS. 32
	1849	Tax on houses collected in Tirupati under the denomination of "Illoovaripannoo."	Do	292
	Do.	Tax on skins in the Chandragiri taluk	Do.	3
	1850	Do. in the Kangundi division	Do.	57
	1844	Tax on Congoos of villages collected under the denomination of "Congoetundagem"	Do.	6
	1850	Tax on iron foundries in the Kangundi division.	Do.	66
	Do.	Tax on shepherds collected under the denomination of "Coo-rootaree" in the Kangundi division.	Do.	18
	1855	Davastanam obayem (festival) tax in the Chittoor, Tiruvallam and Tirvuttoor taluks	Do.	209
	1856	Tax on the manufacture of saltpetre in the Tiruvallam taluk	Do.	37
		Tax on the privilege of collecting fuller's earth	Do.	32
	1848	Tax collected from the Pariahs in the Satghur taluk under the denomination of "Maula Sunkeyalum."	Do.	8
	1849	Tax on the privilege of cutting and selling grass in the Chandragiri taluk collected under the denomination of "Pilloovaree."	Do.	1
	1840	Tax on sellers of vegetables	Do.	25
	1849	Tax for collecting honey and wax	Do.	70
	Do.	Tax on the privilege of digging for pipe clay	Do.	15
	1855	Tax on digging for sandal stone	Do.	40
	1849	Tax on the privilege of cutting wood for building houses	Do.	11
	1844	For the entire district	Land Customs	1,12,221
	1845	Frontier customs	Do.	28,147
	1854	Tax on betel-sellers in Walajapet	Moturpha	39
Do.	Tax collected from the villages of Dasoor in the Wandiwash taluk under the denomination of "Summarathum" or community of small traders.	Do.	37	

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*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
North Arcot— <i>cont.</i>	1854	Caval Cundayem tax in the Wandiwash taluk	Moturpha	RS. 42
	Do.	Tax on shepherds collected in the Wandiwash taluk under the denomination of "Golla caurum."	Do.	11
	Do.	Tax on betel-sellers in the town of Chittoor	Do.	22
	.....	Temporary remission of assessment in anticipation of remission in progress.	Land Revenue	3,49,900
		Total .. .. .	.....	4,91,578
South Arcot	1st September 1854	Duties on various articles liable to Land Customs.	Land Customs	1,41,735
	Do.	Duties on tobacco, betel-nut, bhong and godauk	Do.	17,062
	July 1848	Fee on stamping weights and measures in Cuddalore town	Do.	327
	.....	Frontier customs on various articles	Do.	31,851
	July 1848	Duties on cotton wool	Do.	1,111
	July 1851	Duties on various petty articles of consumption	Do.	3,722
	1848	Equalizing the duty on goods imported and exported on foreign bottoms with that levied on British bottoms.	Sea Customs	2,500
	Do.	Tax on temporary shops	Moturpha	12
	1856	Other petty items	Do.	110
	Do.	Duty on washermen's earth	Sundry small farms and licenses.	22
	Do.	Rattan rent	Do.	221
	1853	Chank rent	Do.	50
	1854	Duty on-jungle produce, dyeing bark, bees' wax, honey, &c.	Do.	35
	1854 to 1856	Land-tax assessment, &c., and water-rates	Land Revenue 9,63,723. Sundry small farms and licenses 988.	9,64,711
		Total .. .. .	.....	11,63,469

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Tanjore	1844	Total	Land Customs	Rs. 2,89,112
	1852-53	Tax on bamboos	Sundry small farms and licenses	1,402
Trichinopoly ..	1853-54	Taxes on trees	Do.	3,790
	.....	Roosooms	Miscellaneous	3,275
	.....	Saderwar	Do.	6,183
	.....	Cawnyvary	Do.	7,721
	.....	Nanyarvuttum	Do.	10,989
	.....	Yarymera	Do.	161
	.....	Kunemera	Do.	46
	1855-56	Land tax	Land Revenue	2,37,602
	1844-45	Land Customs on cloths and sundries	Land Customs	98,748
			Total ..	.....	3,69,907
Madura	1843-44	Tobacco monopoly	Tobacco	63,660
	Do.	Tax on betel	Do.	96,250
	Do.	Customs on drugs, piece-goods, &c.	Land Customs	1,14,761
	1852-53	Kallar Caval fees	Stamp Revenue	35
	.....	Rents of honey and bees' wax	Do.	276
	1854-55	Reduction of assessment on tobacco gardens	Land Revenue	6,432
	Do.	Do on nunjah gardens	Do.	4,596
	Do.	Do on punjah gardens under wells	Do.	16,506
	1856-57	Abolition of assessment on wet lands in Settanandel villages in Ramnad.	Do.	156
			Total ..	..	3,02,672

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year		Items	Head to which the item belongs	Amount.
Tinnevelly	1851-52	.. ..	Assessment upon 37 descriptions of trees	Land Revenue ..	RS 4,454
	1853-54	.. .	High level nunjah lands watered by means of picottahs, &c , exempted from payment of a moiety of the usual nunjah tax	Do ..	9,088
	1854-55	.. ..	Revenue derived from petty hill products	Do. .	5,780
	1856-57	.. .	Nelavary or grazing tax collected from the Nactamygars and shepherds of a few villages in certain taluks.	Do ..	106
	1855-56	. ..	Abolition of special assessment on trees in inam and puttah land.	Do. ..	14,672
	1842-43	.. ..	Arupoogootah of seeking for jewels, bits of precious metal, &c , dropped on the roads	Moturpha .	55
	1843-44	.. ..	Land Customs	Land Customs ..	88,557
	Do.	.. ..	Betel farm rented	Do ..	37,120
	Do.	.. ..	Tobacco rent	Do ..	25,336
	Do.	.. ..	Rent of the duty on cheyroot	Do ..	2,700
	1853	.. ..	Frontier export duty on piece-goods, rape seed, &c , reduced from 5 to 3 per cent	Do ..	24,555
	Do.	.. .	Frontier export duty on cocoanut, &c , reduced from 5 to 3½ per cent.	Do ..	522
	1847-48	.. ..	Frontier export duty on cotton wool exported	Do ..	3,996
	1850-51	.. ..	Do on sundry articles .. .	Do ..	762
	1847-48	.. ..	Export duty on cotton wool .. .	Sea Customs ..	44,596
Do	.. ..	Do on sundry articles . . .	Do ..	13,882	
Total .				..	2,76,291
Coimbatore	1844 to 1849	.. ..	Duty on piece-goods, &c	Land Customs ..	1,80,164
	1853-54	.. ..	Calacachadam or tax on persons selling tobacco, betel, &c , in the fields during harvest	Moturpha .	393

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.	
Coimbatore—cont.	1850 and 1851	Mudurcutty or tax on basket-makers and house tax on Pariahs, &c.	Moturpha ..	RS. 1,211	
	1850 to 1854	Tax on palmyras	Miscellaneous ..	22,033	
	1850 to 1855	Tax on fruit trees	Do. ..	3,901	
	1851 and 1854	Honey rent, tax on dyeing root, hill-rent	Do. ..	4,378	
	1854 and 1855	Reduction of assessment at 12 and 15 per cent. on old gardens.	Land Revenue ..	68,067	
	Do.	Reduction of assessment at $\frac{1}{3}$ rd of the fixed assessment ..	Do. ..	50,543	
	Do.	Reduction of assessment on gardens classed with first-rate punjah ..	Do. ..	38,969	
	1856	Reduction of assessment on nunjah lands over-assessed ..	Do. ..	3,027	
			Total	3,72,686
	Salem	Board's Proceedings, dated 28th March 1844.	Inland duties on goods	Land Customs. ..	1,15,946
		Farms of betel and tobacco			
17th March 1845		Transit duties levied on the Mysore frontier	Do. ..	17,010	
17th March 1851		Tax on cocoanut trees in putcut lands	Land Revenue ..	1,284	
2nd October 1854		Tax on other trees in putcut lands	Do. ..	1,953	
By sanction of Government, dated the 10th July 1854.		Land assessment in the Paramatti taluk	Do. ..	1,662	
By sanction of Government, dated the 20th December 1855, conveyed in Board's Proceedings, dated 24th January 1856.		Assessment on well garden lands in the Talaghant taluk ..	Do. ..	18,310	

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts.	Year.	Items.	Head to which the item belongs.	Amount.
Salem—cont.	By order of Government, dated 31st May 1855 (Board's Proceedings, dated 29th October 1855).	Tax on scattered trees in unoccupied lands	Land Revenue	Rs. 2,965
		Total		1,59,130
Canara	1841-42	Tax levied from blacksmiths, carpenters, and weavers	Moturpha	450
	April 1844	Duty levied on frontier trade and the Halut duty on betel-nut, pepper and cardamoms.	Land Customs	2,55,554
	Do	Duties (sayer) levied on exports of betel-nut, pepper, cardamoms, &c	Sea Customs	2,37,541
	1852	Government tobacco monopoly	Tobacco	2,91,141
	1854-55	Duty levied on the manufacture of jaggery from toddy of palmyra and cocoanut trees	Moturpha	323
	1857-58	Tax fixed by herdsmen	Sundry small farms and licenses.	40
	Total			7,85,049
Malabar	1852-53	Tax on jungle produce	Sundry small farms and licenses.	1,171
	1853-54	Do	Do	803
	1854-55	Do	Do	1,314
	1848-49	Addakally or tax on betel-nut dyers	Moturpha	321
	1846-47 and 1847-48	Tiathora or tax on Tiars	Do	93
	1848-49 and 1849-50	Vannan Jemmem or tax levied from dhobies or washermen	Do	23
	1851-52	Tax on houses below 1 silver fanam or 3 annas and 2 pies	Do	5,002
1852-53	Tobacco monopoly	Tobacco	6,66,112	

*Statement showing the permanent reductions made in different branches of revenue in all the districts during
15 years from 1841—cont.*

Districts	Year	Items	Head to which the item belongs	Amount
Malabar—cont	1843-44	Land customs, except frontier duty	Land Customs	Rs. 1,02,524
		Frontier duty	Do	4,599
		Total		6,82,462
Madras	1852	Quit-rent on certain holdings	Land Revenue	58
	1855	Ground rent on lime-kilns	Do	756
	Do	License fee on do	Do	4,721
	1844	Land Customs	Land Customs	5,84,963
	1853	Frontier Customs	Do	199
	Total		5,86,048	
	Grand Total		68,32,215	
		Total for the Presidency	Land Revenue . 19,42,806 Moturpha .. 50,951 Sea Customs 3,60,872 Land Customs 32,23,365 Sundry farms and licenses 15,103 Abolition of tobacco monopoly. 10,17,163 Miscellaneous . 2,21,955	
		Grand Total	68,32,215	

At

(B.)—*Extracts from Dr. Buchanan's "Journey from Madras through Mysore, Canara and Malabar in 1800."*

Bhaváni, Coimbatore district.—The hinds, or servants hired for the year by the farmers, are here called *Padiyals*, and are on the same footing with the *Batigas* of *Karnata*. They sometimes bind themselves for a number of years, in which case the master advances money for their marriage expenses, and deducts so much from their monthly pay, until he is repaid. Unless tied down by some stipulation of this nature, they may change their service whenever they please. A servant gets from his master a house, and from fifteen to twenty *Gopáláy fanams* or from 5s. to 6s. 8d. a year, with a monthly allowance of twenty *Vullas* or $1\frac{1}{2}$ bushel of grain. Their wives, when they are able to work, have daily wages. Day laborers at harvest time, whether men or women, get daily one *Bulla* and a half (rather more than $\frac{1}{2}$ bushel) of the grain called *Cumbu*. At weeding the crops, the daily wages are one *Bulla* of *Cumbu*, or about $\frac{1}{2}$ of a bushel. A man working with a hatchet or pickaxe gets one *Gopáláy fanam* (about 4d.) a day; carrying earth in baskets, or the like, he gets $\frac{2}{3}$ of a *Gopáláy fanam*, or 3d.; and porters, for carrying a load eight *Úrnalvullies*, or *Malabar* hours' journey, get two *Gopáláy fanams* or nearly 8d.

On the houses of the Natives in Coimbatore district.—I went ten *Malabar* hours' journey to Navaputty; that is, the nine villages, having formerly been the principal of nine adjacent hamlets. It is a sorry place, containing about 20 houses. The huts of the country, called *Chera*, are like beehives, and consist of a circular mud wall about three feet high, which is covered with a long conical roof of thatch. Contrary to what might have been expected in a hot climate, but agreeably to the custom of almost all *Hindus*, one small door is the only outlet for smoke, and the only inlet for air and light. Each family has a hut for sleeping, another for cooking, and a third for a store-house. Wealthy men add more huts to their premises, but seldom attempt at any innovation in the architecture of the country.

On the condition of the people (Northern division of Coimbatore).—The cultivators and peasantry continue exactly in the same dress, and same houses, that they used in Tippoo's government, and have a prejudice against changes. Major Macleod thinks that their women are beginning to wear more gold and silver ornaments than they formerly did. The merchants and manufacturers are evidently improving in their manner of living, are forsaking their pyramidal or conical huts, and are erecting tiled houses. To enable them to do this, Government, without charging interest, advances money which is repaid by instalments.

On the poverty of the peasantry (Dhárápúram, Coimbatore district).—Mr. Hurdis thinks that the present rents are greatly too high; and no doubt, the peasantry here, as well as in almost every part of India, are miserably poor. I am inclined to think, however, that other causes contribute more to this than the greatness of the rents. Mr. Hurdis says that all the land which is not cultivated is by no means unlet (*Tirsi*); but owing to the want of rain and of stock, the farmers are not able to cultivate the whole of what they rent. This, in my opinion, shows that the fields are by no means over-

assessed; and that the farmers, if they would not grasp at more than they have stock to manage, might be in a much more comfortable situation. One great cause indeed of the poverty of the farmers, and consequent poverty of crops in many parts of India, is the custom of forcing land upon people who have no means of cultivating it. Thus all the lands are apparently occupied; but it is in a manner that is worse than if one-half of them were entirely waste. I believe every intelligent farmer in England will say that one acre fully improved will give more profit than two that are half cultivated.

On servants employed in agriculture (Dhárápúram).—The servants employed here in agriculture are hired in the beginning of the year for twelve months. They may change their service when their term expires if they be not in their master's debt; but as he generally advances money for their marriages and other ceremonies, they are seldom at liberty to go away. They get twenty *bullas* of rough rice (*paddy*) a month with four *fanams* and one *sitiga* of rough rice yearly, and their master pays their house-rents. The whole is about 31 bushels of rough rice, of which one-half is husk, with two shillings in money, besides the house-rent which will not exceed one or two shillings a year. These servants generally have one wife, who at seed time and harvest works for the master for daily wages. A woman's daily wages are four *puddies* of grain worth about nine-tenths of a penny. A man gets six *puddies* of grain. A servant with these wages can once or twice a month procure a little animal food. Milk is too expensive. His common diet consists of some boiled grain, with a little salt and capsicum, and perhaps some pickles. His drink is the water in which the grain was boiled. He has very little clothing, and that little is extremely dirty; his house is a hovel, and he is commonly overrun with vermin and cutaneous disorders. The women, although not clean, are fully clothed.

On servants and price of labour (Polláchi, Coimbatore).—There are here two kinds of servants employed by the farmers to cultivate the lands; they are called *padiyals* and *pungals*. The *padiyals* receive yearly 3 *podis* of grain (29 bushels), worth 48 *Vir'-Raya fanams*, with 10 *fanams* in money, and a house. The 58 *fanams* are equal to £1 8s. 9½d. The wife and children of the *padiyal* are paid for whatever work they perform. He is hired by the year; but if he contracts a debt with his master, he cannot quit the service till that be discharged.

The *pungals* go to a rich farmer, and for a share of the crop undertake to cultivate his lands. He advances the cattle, implements, seed, and money or grain that is necessary for the subsistence of the *pungals*. He also gives each family a house. He takes no share in the labour which is all performed by the *pungals*, and their wives and children; but he pays the rent out of his share on the division of the crop, which takes place when that is ripe. If a farmer employs six *pungals* to cultivate his land, the produce is divided into 15 portions, which are distributed as follow:—

To the farmer, or <i>punnadi</i> , for rent, seed, &c.	...	6
To do. do. for profit	... ..	1
To do. do. for interest of money advanced	...	2
To the <i>pungals</i> or laborers	... ..	6

15 portions.

Out of their portions the pungals must repay the farmer the money which he has advanced for their subsistence. The farmers prefer employing padiyals, when they can be procured; but among the laborers the condition of the pungals is considered as preferable to that of the padiyals. Six-fifteenths of the whole produce is indeed a very large allowance for the manual labour bestowed on any land, and as the farmer can afford to give it, the rents must be moderate.

Pdlghat, Churmars, or Slaves.—By far the greater part of the labour in the field is performed by slaves or churmars. These are the absolute property of their devarus, or lords, and may be employed on any work that their masters please. They are not attached to the soil, but may be sold or transferred in any manner that the master thinks fit; only a husband and wife cannot be sold separately, but children may be separated from their parents, and brothers from their sisters. The slaves are of different castes, such as Parriar, Vullam, Canacun, Erilay, &c., and the differences in the customs by which the marriages of these castes are regulated occasion a considerable variation in the right of the master to the children of his slaves according to the caste to which they belong. The master is considered as bound to give the slave a certain allowance of provisions: a man or woman, while capable of labour, receives two edangallies of rice in the husk weekly, or two-sevenths of the allowance that I consider as reasonable for persons of all ages included. Children and old persons past labour get one-half only of this pittance, and no allowance whatever is made for infants. This would be totally inadequate to support them; but the slaves on each estate get one-twenty first part of the gross produce of the rice in order to encourage them to care and industry. A male slave annually gets 7 cubits of cloth, and a woman 14 cubits. They erect for themselves small temporary huts that are little better than large baskets. These are placed in the rice-fields while the crop is on the ground, and near the stacks while it is thrashing.

There are three modes of transferring the usufruct of slaves. The first is by jennum, or sale, where the full value of the slave is given, and the property is entirely transferred to a new master, who is, in some measure, bound by his interest to attend to the welfare of his slave. A young man with his wife will sell for from 250 to 300 fanams, or from £6 4s. 1½d. to £7 8s. 11½d. Two or three young children will add 100 fanams, or £2 9s. 7½d. to the value of the family. Four or five children, two of whom are beginning to work, will make the family worth from 500 to 600 fanams or from £12 8s. 3d. to £14 17s. 11d. The second manner of transferring the labour of slaves is by kanom or mortgage. The proprietor receives a loan of money, generally two-thirds of the value of the slaves; he also receives annually a small quantity of rice, to show that his property in the slaves still exists; and he may reassume this property whenever he pleases to repay the money borrowed, for which in the meanwhile he pays no interest. In case of any of the slaves dying, he is held bound to supply another of equal value. The lender maintains the slaves and has their labour for the interest of his money and for their support. The third manner of employing slaves is by letting them for patom, or rent. In this case, for a certain annual sum, the

master gives them to another man; and the borrower commands their labour and provides them with their maintenance. The annual hire is 8 fanams (3s. 11½d.) for a man and half as much for a woman. These two tenures are utterly abominable; for the person who exacts the labour and furnishes the subsistence of the slave is directly interested to increase the former and diminish the latter as much as possible. In fact, the slaves are very severely treated, and their diminutive stature and squalid appearance show evidently a want of adequate nourishment. There can be no comparison between their condition and that of the slaves in the West India islands, except that in Malabar there are a sufficient number of females who are allowed to marry any person of the same caste with themselves, and whose labour is always exacted by their husband's master, the master of the girl having no authority over her so long as she lives with another man's slave.

Manapuram, Malabar.—At Manapuram a slave, when 30 years old, costs about 100 fanams, or £2 14s. 7d.; with a wife he costs double. Children sell at from 15 to 40 fanams, or from 8s. 2½d. to 21s. 10d. A working slave gets daily three-tenths of a poray of rough rice, or about 36½ bushels a year. He also gets annually 1 fanam for oil and 1½ fanams for cloth, which is just sufficient to wrap round his waist. If he be active, he gets cloth worth 2 fanams, and at harvest time from 5 to 6 porays of rough rice. Old people and children get from one to two-thirds of the above allowance, according to the work which they can perform.

Támraçheri, northern division of Malabar.—The daily allowance here established for slaves is of rough rice—

	Cubical inches	Bushels.
To able-bodied men, 6 nallis heaped	= 148½	yearly 25½
To able-bodied women, 6 nallis streaked	= 103½	„ 17½
To old persons and children— 3 nallis heaped	= 74½	„ 12 ⁶ / ₁₀

The average, allowing one child and one old person to every two men and two women in the prime of age, will be 18⁴/₁₀ bushels, of which one-half is husk. When the scarcity that usually happens every year prevails, they get part of their allowance in yams (*Dioscoreas*), jacks (*Artocarpus*) or plantains (*Musa*). When harvest is over, they receive each, according to their activity, a present of 3 or 4 porays of rough rice, or from 1 to 1⁴/₁₀ bushels, which will make the annual average about 9½ bushels of rice. Their masters give them also some salt, oil and pepper, and they are allowed to keep fowls. Each person has annually three pieces of cloth. The slaves say, what indeed cannot be doubted, that they are much better used by their own masters than when they are let out on mortgage (*kanom*) or hire (*patom*).

Tellicherry, Malabar.—The farmers (*cudians*), whether cultivating rice ground or plantations, according to Mr. Rodriguez, live very poorly, although they get almost four-fifths of the grain, and at least

one-third of the produce of the taxable trees. They mostly labour with their own hands, there being few slaves. The hired servants, who are chiefly Tiars, work only from half-past six in the morning until noon, and get as daily wages $2\frac{1}{2}$ edangallies of rough rice. All the afternoon they labour for themselves. The edangally containing 108 cubical inches, a man by half-a-day's work, allowing one-seventh of his time for holidays, can gain $39\frac{1}{2}$ bushels of grain. Although the cadians may therefore live in a very inferior condition to an English farmer, it is impossible that they should live scantily; while a day laborer by working only half of the day can procure so much grain.

Oherikal, Malabar.—In Oherikal and Cotay-hutty there are slaves, chiefly of the Poliar and Pariar castes; but the greater part of the cultivation is carried on by panicar or hired men, who are Nairs, Moplahs and Tiars. These panicars are at liberty to change their service whenever they please, unless they be indebted to their master; and about one-half of them are in that state. They work from morning to noon, when they are allowed an hour for breakfast. They then work until evening, and all night they watch the crops. The master gives the servant a hut, a piece of cloth twice a year, from 6 to 12 silver fanams ($27\frac{1}{2}$ to 55 pence) annually for oil and salt, and a daily allowance of rice, which is larger than that given to the slaves. When the servant is in debt, stoppages from this allowance are made. The panicars are frequently flogged; and as their masters are not bound to provide for them in old age, or during famine, they seem to be in a worse condition than the slaves. Their wives and children, if they do any work for their master, get wages.

Mangalore, South Canara.—The cultivation is chiefly carried on by culialu or hired servants; but there are also some muladalu, bought men or slaves. A hired man gets daily 2 hanies of clean rice or annually $21\frac{1}{2}$ bushels, together with $1\frac{1}{2}$ rupee's worth of cloth, a pagoda in cash, and a house. A hired woman gets $1\frac{1}{2}$ rupees for cloth, and three-fourths of the man's allowance of grain. In the planting season the woman hired by the day gets 2 hanies of rice, or $128\frac{1}{2}$ cubical inches. These wages are very high, and may enable the hired servants to keep a family in the greatest abundance. It is evident from this that the stock required to cultivate eight morays of land was excessively exaggerated by the proprietors. The wages in grain alone would amount to $156\frac{1}{2}$ morays of rice for 8 morays sowing, so that to pay even then would require at least 40 seeds. We may safely allow 6 morays for each plough fully wrought; but the number of ploughs in the whole district amounts to rather less than 1 to 3 morays of rice ground in actual cultivation according to the revenue accounts, owing, probably, to a want of cattle and other stock. At the end of the year, the hired servant may change his service, if he be free from debt; but that is seldom the case. When he gets deeply involved, his master may sell his sister's children to discharge the amount, and his services may be transferred to any other man who chooses to take him and pay his debts to his master. In fact, he differs little from a slave, only his allowance is larger, but then the master is not obliged to provide for him in sickness or in old age.

A male slave is allowed daily $1\frac{1}{2}$ hany of rice, or three-fourths of the allowance of a hired servant; a woman receives 1 hany. The man gets $1\frac{1}{2}$ rupee's worth of cloth and 2 rupees in cash; the woman is allowed only the cloth. They receive also a trifling allowance of oil, salt, and other seasonings. A small allowance is given to children and old people. When a slave wishes to marry, he receives 5 pagodas (2 guineas) to defray the expense. The wife works with the husband's master. On the husband's death, if the wife was a slave, all the children belong to her mother's master; but, if she was formerly free, she and all her children belong to her husband's master. A good slave sells for 10 pagodas, or about 4 guineas. If he has a wife who was formerly free and two or three children, the value is doubled. The slave may be hired out, and the renter both exacts his labor and finds him subsistence. Slaves are also mortgaged; but the mortgagor is not obliged to supply the place of a slave that dies, and in case of accidents the debt becomes extinguished, which is an excellent regulation. Free men of low caste, if they are in debt or trouble, sometimes sell their sisters' children, who are their heirs. They have no authority over their own children who belong to their maternal uncles.

Honavar, in Canara.—In the farms of the Brahmans most of the labor is performed by slaves. These people get daily $1\frac{1}{2}$ hany of rice; a woman receives 1 hany. Each gets yearly $2\frac{1}{2}$ rupees' worth of cloth, and they are allowed time to build a hut for themselves in the coccanut garden. They have no other allowance, and out of this pittance must support their infants and aged people. The woman's share is nearly 15 bushels a year, worth rather less than $14\frac{1}{4}$ rupees; to this if we add her allowance for cloths, she gets $16\frac{3}{4}$ rupees a year, equal to £1 16s. $8\frac{1}{2}d$. The man's allowance is $22\frac{1}{2}$ bushels, or $23\frac{3}{4}$ rupees, or £2 3s. $0\frac{1}{2}d$. A male free servant, hired by the day, gets 2 hanies of rice; both work from seven in the morning until five in the evening; but at noon they are allowed half-an-hour to eat some victuals that are dressed in the family as part of their allowance, and every caste can eat the food which a Brahman has prepared.

Sersi, North Canara.—In this country a few slaves are kept; but most of the labor, even in the grounds of the Brahmans, is performed by the proprietors, or hired servants. The Haiga Brahmans toil on their own ground at every kind of labor, but they never work for hire. The hired servants seldom receive any money in advance, and consequently at the end of the year are free to go away. No warning is necessary, either on the part of the master or of the servants. These eat three times a day in their master's house, and get annually one blanket, one handkerchief, and in money 6 pagodas, or 24 rupees, or £2 8s. $4\frac{1}{2}d$. Their wives are hired by the day and get $1\frac{1}{2}$ seers of rough rice and 3 dudus, of which $49\frac{1}{2}$ are equal to 1 rupee. In so poor a country these wages are very high. A male slave gets daily 2 pucks seers of rough rice, with annually one blanket, one handkerchief, a piece of cotton cloth, and some oil, tamarinds, and capsicum. He gets no money, except at marriages; but these cost 16 pagodas, or £2 8s. $11\frac{1}{2}d$, for, the woman must be purchased. She and all her children of course become the property of her husband's master. The woman-slave gets daily $1\frac{1}{2}$ seers of rough rice, a blanket and annually

a piece of cotton cloth, and a jacket. Children and old people get some ready-dressed victuals at the house of the master, and are also allowed some clothing. The men work from sunrise till sunset, and at noon are allowed one Hindu hour, or about 24 minutes, for dinner. The women are allowed till about 8 o'clock in the morning to prepare the dinner, which they then carry to the fields and continue to work there with the men until sunset.

Soonda, in Canara.—A farmer who has five ploughs is esteemed a rich man. With these he must keep 6 men and 6 women and 10 laboring cattle, and at seed-time and harvest he must hire additional laborers. Farmers who are not Brahmans, unless their farms be large, work the whole with their own families; but rich men must hire servants, or keep slaves, and to hold their plough Brahmans must always have people of the low castes. This is a kind of work that even a Haiga Brahman will not perform.

A man-slave gets daily 2 seers of rough rice, or yearly about 26 bushels, worth £1 2s. 0½d., a handkerchief, a blanket and a piece of cloth worth 2 rupees (4s. 0½d.), a pagoda in money (8s. 0½d.), 6 candacas of rough rice at harvest (14s. 6d.); total £2 8s. 7½d. The women get one piece of cloth annually, and a meal of ready-dressed victuals on the days that they work, which may amount annually to 8s. 1d. Hired men get four seers of rough rice a day, worth less than three half-pence.

Nagara.—Most of the cultivation is carried on by the families of the cultivators; there are very few hired servants, but a good many slaves, by whom, on the farms of the Brahmans, all the ploughing is performed. A slave gets annually 1½ rupees for a blanket, 3 rupees' worth of cotton cloth, quarter rupee for a handkerchief, 6 candacas of rough rice worth 4 rupees to procure salt, tamarinds, &c., and daily 1½ colaga of rough rice, or annually 27½ candacas (or almost 49 bushels) worth £1 16s. 11½d.; add the annual allowances 17s. 7½d., the total expenses of maintaining a male slave one year is £2 14s. 7½d. A woman-slave gets as follows: 365 colagas of rough rice, one daily, and 3 candacas at harvest, in all 21½ candacas or 36½ bushels, worth 14½ rupees; 2 rupees' worth of cloth, and quarter rupee for a jacket, in all nearly 16½ rupees or £1 13s. 2d. The marriage of a slave costs 10 pagodas, or about 4 guineas. The wife belongs to the husband's master. A master cannot hinder his slave girl from marrying the slave of another man, nor does he get any price for her. The widow and children, after a slave's death, continue with his master. If a slave has no children by his first wife, he is allowed to take another.

Harihar.—The greater number of the farmers here have only one plough each; but all such as have not more than three ploughs are reckoned poor men, and are in general obliged to borrow money to pay the rent, and to carry on the expenses of cultivation. The crop is a security to the lender, who is repaid in produce at a low valuation. Farmers who have 4, 5, or 6 ploughs are able to manage without borrowing, and live in ease. Those who have more stock are reckoned rich men. Each plough requires one man and two oxen, and can cultivate two mars of land, or about 17 acres: In seed-time and

harvest, some additional laborers must be hired. All the farmers, and their children, even those who are richest, Brahmans excepted, work with their own hands, and only hire so many additional people as are necessary to employ their stock of cattle. A servant's wages are from 6 to 9 jimshiry pagodas a year, together with a blanket and a pair of shoes. The jimshiry pagoda is four dudus worse than that of Ikeri, which is rather less than $1\frac{1}{4}$ per cent. The wages are therefore from £2 7s. 10d. to £3. 11s. 9d. Out of this they find everything but the shoes and blanket. Men laborers get daily half a fanam or $3\frac{1}{4}d.$, and women receive one-half of this hire, which is seldom paid in money, but is given in jola at the market price. The man's wages purchase daily about a quarter of bushel. The people here work from eight in the morning until sunset, and in the middle of the day are allowed 24 minutes to rest and eat. The cattle work from eight in the morning until noon. They are then fed for an hour, and work until about 5 o'clock.

Heriuru (Mysore).—At Heriuru there are no slaves. Most of the labor is performed by the families of the tenants; but a few hire men-servants by the year, and in seed-time and harvest employ women by the week. A man gets from 50 to 70 fanams a year, or from £1 11s. $2\frac{1}{4}d.$ to £2 3s. $8\frac{1}{4}d.$ This is paid entirely in money, without addition, except that for himself and family he generally obtains room in his master's house. Women get 1 fanam, or $7\frac{1}{4}d.$ a week. Advances to servants are not common, and of course they are entirely free.

The hours of labor in this country are from eight in the morning until noon, and from 2 o'clock till sunset; in all, about eight hours. The laborers get up about sunrise; but an hour is spent in ablutions, prayer, marking their faces with consecrated ashes or clay, and in eating their breakfast. They eat three times a day, their principal meal being at noon.

Bailuru (Mysore).—In the Malayar there are no slaves. Most of the labor is carried on by the farmers and their own families. Servants are hired by the year, month, or day. A man's wages, when hired by the year, are annually 3 pagodas, a pair of sandals, a blanket, and daily a meal of ready-dressed rice, worth altogether about 5 pagodas, or about £2. He eats another time daily, but this is at his own expense. A servant hired by the month gets half a pagoda, or about 4 shillings, without any addition. The daily hire is one-third of a Canterroy fanam or $2\frac{1}{4}d.$ Hired servants work from eight in the morning until six in the afternoon; but half an hour's intermission is granted to give them time to eat some ready-prepared victuals.

Cancanhully (Mysore).—Most of the cultivation is performed by the hands of the farmers and of their own families. A few hired servants, but no slaves, are employed. A man-servant gets annually of ragi 4 candacas of 200 seers of 72 inches, or nearly $26\frac{1}{2}$ bushels, worth at an average 28 fanams, with 12 fanams in money. In all, he receives 40 fanams, or £1 4s. $11\frac{1}{4}d.$ The hours of work are from 6½ in the morning until noon, and from two in the afternoon until sunset. The number of holidays allowed is very small; but the servant occasionally gets four or five days to repair his house. At seed-time

and harvest, a day-laborer gets from one-third to one-fourth of a fanam, or from $2\frac{1}{2}d.$, to rather more than $1\frac{1}{2}d.$ a day. Women get daily from one-fourth to one-fifth of a fanam or about $1\frac{1}{2}d.$

Killamangalam, Salem District.—Most of the labor is performed by the farmers and their own families. A few rich men hire yearly servants; and at seed-time and harvest additional daily laborers must be procured. There are no slaves. A ploughman gets annually $3\frac{1}{2}$ candacas of ragi (20 bushels), worth 28 fanams, with a hut and 16 fanams in money. His wages, beside a hut, are therefore £1 7s. $5\frac{1}{2}d.$ The additional expense attending a plough is $3\frac{1}{2}$ fanams for implements, and 2 seeds for the hire of day-laborers, or one candaca of grain, worth 8 fanams, for what the plough will cultivate; in all $55\frac{1}{2}$ fanams. Add 30 fanams for the rent of the dry field, and we have $85\frac{1}{2}$ fanams of expense, besides the interest of the value of the two oxen, which, however, is a mere trifle. In an ordinary year, the produce, after deducting the seed and the Government's share of rice with the stoppages for village officers, according to the farmers, will be —

	Fanams
Ragi 45 colagas, worth	22
Avaray 19 colagas	10 $\frac{1}{2}$
Rice, Hainu crop, 85 colagas	35
Rice, Caru crop, $57\frac{1}{2}$ colagas	23
	90 $\frac{1}{2}$

This amounts to just about the expense; but I have mentioned that the produce of the dry grains is in this account underrated by at least one-half, and I have not brought into the account the half produce of the 5 colagas which the farmers are compelled to cultivate, and which costs little or no additional expense.

The farmers in general consent to advance money to their servants for marriages and other ceremonies. This money is repaid by instalments out of the wages that are given in cash; for the people here are not anxious to keep their servants in bondage by a debt hanging over them. A day-laborer, whether man or woman, gets daily one-eighth colaga of rough rice or $\frac{3.5.6}{10.0.0}$ parts of a bushel. Of this, it must be observed, one-half is composed of husk.

The following is an account of the wages now (1891) prevailing at the places visited by Dr. Buchanan in 1800:—

Bhavdni.—The rates of wages of the agricultural laborers have not much altered since the beginning of the century. There are no slaves now. The wages of the agricultural laborers, who are termed *padiyals* and *panniaks*, are 20 bullahs in kind per month and from Rs. 2 to Rs. 8 in money. Their wives get wages as other ordinary laborers.

Day-laborers at harvest, whether men or women, get one to one and-a-half bullah of grain according to season and demand. For weeding, transplanting and planting, the laborers are paid from half to three-fourths of a bullah. A laborer working in the field with a hatchet or carrying earth or manure is paid one bullah in kind or As. 2 in cash.