



The Governor General in Council however declares, that the allowance or produce of lands which may be resumed, will be appropriated to no other purpose but that of defraying the expense of the police, and that instructions will be sent to the collectors, not to add such allowances, or the produce of such lands, to the jumma of the proprietors of land, but to collect the amount from them, separately.

Fifth, Nothing contained in this Proclamation shall be construed to render the lands of the several descriptions of disqualified proprietors, specified in the first article of the Regulations regarding disqualified landholders, passed on the 15th July 1791, liable to sale, for any arrears which have accrued or may accrue on the fixed jumma that has been or may be assessed upon their lands under the above-mentioned Regulations for the decennial settlement; provided that such arrears have accrued or may accrue during the time that they have been or may be dispossessed of the management of their lands, under the said Regulations of the 15th July 1791. It is to be understood, however, all or any of the descriptions of disqualified landholders, specified in the first article of the last-mentioned Regulations, shall be permitted to assume or retain the management of their lands, in consequence of the ground of their disqualification no longer existing, or of the Governor General in Council dispensing with, altering, or abolishing those Regulations; the lands of such proprietors will be held responsible for the fixed jumma that has been or may be assessed thereon from the time that the management may devolve upon them, in the same manner as the lands of all actual proprietors of land, who are declared qualified for the management of their estates, and also of all actual proprietors who are unqualified for such management, by natural or other disabilities, but do not come within the descriptions of disqualified landholders specified in the first article of the Regulations of the 15th July 1791,—are and will be held answerable for any arrears that are or may become due from them on the fixed jumma, which they or any persons on their behalf, have engaged or may engage to pay under the abovementioned Regulations for the decennial settlement.

IX. Art. 8.—That no doubt may be entertained whether proprietors of land are entitled, under the existing Regulations, to dispose of their estates without previous sanction of government, the Governor General in Council notifies to the zemindars, independent talookdars, and other actual proprietors of land, that they are privileged to transfer to whomsoever they may think proper, by sale, gift or otherwise, their proprietary rights in the whole or any portion of their respective estates, without applying to government for its sanction to the transfer; and that all such transfers will be held valid, provided that they be conformable to the Mahomedan or the Hindoo laws (according as the religious persuasions of the parties to each transaction, may render the validity of it, determinable by the former or the latter code), and that they be not repugnant to any regulations now in force, which have been passed by the British Administrations, or to any regulations that they may hereafter enact.

X. Art. 9.—From the limitation of the public demand upon the lands, the net income, and consequently the value (independent of increase of rent, attainable by improvements) of any landed property, for the assessment on which a distinct engagement has been or may be entered into between government and the proprietor, or that may be separately assessed, although included in one engagement with other estates belonging to the same proprietor, and which may be offered for public or private sale entire, will always be ascertainable by a comparison of the amount of the fixed jumma assessed upon it (which, agreeably to the foregoing declarations, is to remain unalterable for ever, to whomsoever the property may be transferred) with the whole of its produce, allowing for the charges of management.—But it is also essential that a notification should be made of the principles [740]



upon which the fixed assessment charged upon any such 'estate will be apportioned on the several divisions of it, in the event of the whole of it being transferred, by public or private sale or otherwise, in two or more lots, or of a portion of it being transferred in one, or in two or more lots, or of its being joint property, and a division of it being made amongst the proprietors; otherwise, from the want of a declared rule for estimating the proportion of the fixed jumma with which the several shares would be chargeable in such cases, the real value of each share would be uncertain, and consequently the benefits expected to result from fixing the public assessment upon the lands, would be but partially obtained.—The Governor General in Council has accordingly prescribed the following rules for apportioning the fixed assessment in the several cases above mentioned; but as government might sustain a considerable loss of revenue by disproportionate allotments of the assessment, were the apportioning of it, in any of the cases above specified, to be left to the proprietors, he requires that all such transfers or divisions as may be made by the private act of the parties themselves, be notified to the collector of the revenue of the zillah in which the lands may be situated, or such other officer as government may in future prescribe, in order that the fixed jumma assessed upon the whole estate, may be apportioned on the several shares, in the manner hereafter directed; and that the names of the proprietors of each share, and the jumma charged thereon, may be entered upon the public registers; and that separate engagements for the payment of the jumma assessed upon each share, may be executed by the proprietors, who will thenceforward be considered as actual proprietors of land; and the Governor General in Council declares, that if the parties to such transfers or divisions, shall omit to notify them to the collector of the revenue of the zillah, or such other officer as may be hereafter prescribed for the purposes before mentioned, the whole of such estate, will be held responsible to government for the discharge of the fixed jumma assessed upon it, in the same manner as if no such transfer or division had ever taken place.—The Governor General in Council thinks it necessary further to notify, in elucidation of the declarations contained in this article (which are conformable to the principles of the existing Regulations) that if any zemindar, independent talookdar, or other actual proprietor of land, shall dispose of a portion of his or her lands as a dependent talook, the jumma which may be stipulated to be paid by the dependent talookdar, will not be entered upon the records of government; nor will the transfer exempt such lands from being answerable, in common with the remainder of the estate, for the payment of the public revenue assessed upon the whole of it, in the event of the proprietor, or his or her heirs or successors, falling in arrear, from any cause whatever; nor will it be allowed in any case, to affect the rights or claims of government, any more than if it had never taken place.

First, In the event of the whole of the lands of a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations above mentioned, being exposed to public sale by the order of the Governor General in Council, for the discharge of arrears of assessment, or in consequence of the decision of a court of justice, in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands sold, may bear to the whole of their actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt; and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so purchased, for ever.



Second, When a portion of the lands of a zemindar, talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded under the Regulations before mentioned, shall be exposed to public sale by order of the Governor General in Council, for the liquidation of arrears of settlement, or pursuant to the decision of a court of justice, the assessment upon such lands, if disposed of in one lot, shall be fixed at an amount which shall bear the same proportion to their actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those disposed of, may bear to the whole of their actual produce. If the lands sold be disposed of in two or more lots, the assessment upon each lot shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed assessment upon the whole of the lands of such proprietor, including those sold, may bear to the whole of their actual produce, the actual produce of the whole of the lands of such proprietor, whether the portion of them which may be sold be disposed of in one, or in two or more lots, shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter enact; and the purchaser or purchasers of such lands, and his or her or their heirs or successors, will be allowed to hold them at the jumma at which they may be so purchased, for ever; and the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estate, on account of the portion of it that may be left in his or her possession, will continue unalterable for ever.

Third, When a zemindar, independent talookdar, or other actual proprietor of land, with or on behalf of whom a settlement has been or may be concluded, shall transfer the whole of his or her estate in two or more distinct portions to two or more persons, or a portion thereof to one person, or two or more persons in joint property, by private sale, gift or otherwise, the assessment upon each distinct portion of such estate so transferred, shall be fixed at an amount which shall bear the same proportion to its actual produce as the assessment upon the whole of the estate of the transferring proprietor, of which the whole or a portion may be so transferred, may bear to the whole of its actual produce. This produce [741] shall be ascertained in the mode that is or may be prescribed in the existing Regulations, or such other regulations as government may hereafter adopt, and the person or persons to whom such lands may be transferred, and his or her or their heirs and lawful successors, shall hold them at the jumma at which they may be so transferred, for ever; and where only a portion of such estates shall be transferred, the remainder of the public jumma, which will consequently be payable by the former proprietor of the whole estates, on account of the lands that may remain in his or her possession, shall be continued unalterable for ever.

Fourth, Whenever a division shall be made of lands, the settlement of which has been or may be concluded with or on behalf of the proprietor or proprietors, and that are or may become the joint property of two or more persons, the assessment upon each share shall be fixed at an amount which shall bear the same proportion to its actual produce, as the fixed jumma assessed upon the whole of the estate divided, may bear to the whole of its actual produce. This produce shall be ascertained in the mode that is or may be prescribed by the existing Regulations, or such other regulations as the Governor General in Council may hereafter adopt, and the * shares and their heirs and lawful successors shall hold their respective shares at the jumma which may be so assessed upon them for ever.

* Sic in orig.

XI. Art. 10.—The following rules are prescribed respecting the adjustment of the assessment on the lands of zemindars, independent talookdars, and other actual proprietors of land, whose lands are or may be held khas, or let in farm, in the event of their being disposed of by public sale, or transferred by any private act of the proprietor, or of their being joint property, and a division of them taking place amongst the proprietors.

First, If the whole or a portion of the lands of a zemindar, independent talookdar, or other actual proprietor of land, who may not have agreed to the payment of the assessment proposed to him or her, under the Regulations above-mentioned, and whose lands are or may be held khas, or let in farm, shall be exposed to public sale in one, or in two or more lots, pursuant to the decree of a court of justice, such lands, if khas, shall be disposed of at whatever assessment the Governor General in Council may deem equitable, and the purchaser or purchasers of such lands, and his or her or their heirs and lawful successors, shall hold the lands at the assessment at which they may be purchased, for ever; if the lands, at the time of their being exposed to sale, shall be held in farm, and shall be put up in one, or in two or more lots, they shall be disposed of under the following conditions: The purchaser or purchasers shall receive, during the unexpired part of the term of the lease of the farmer, whatever such proprietor shall have been entitled to receive, in virtue of his or her proprietary rights, on account of the lands so purchased; and such purchaser or purchasers shall engage to pay, at the expiration of the lease of the farmer, such assessment, on account of the lands, as government may deem equitable. The sum to be received by the purchaser or purchasers, during the unexpired part of the term of the lease of the farmer, and the jumma to be paid by such purchaser or purchasers, after the expiration of the lease, shall be specified at the time of the sale, and such purchaser or purchasers, and his or her or their heirs and lawful successors, shall be allowed to hold the lands at the assessment at which they may be so purchased, for ever.

Second, If a zemindar, independent talookdar, or other actual proprietor of land, whose lands are or may be held khas, or let in farm, shall transfer by private sale, gift, or otherwise, the whole or a portion of his or her lands, in one, or in two or more lots, the person or persons to whom the lands may be so transferred, shall be entitled to receive from government (if the lands are held khas) or from the farmer (if the lands are let in farm) the malicanuah to which the former proprietor was entitled on account of the lands so transferred. Persons to whom such lands may be so transferred, will stand in the same predicament as the zemindars, independent talookdars, or other actual proprietors of lands mentioned in the fourth article, whose lands are held khas, or have been let in farm, in consequence of their refusing to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement, and the declarations contained in that article, are to be held applicable to them.

Third, In the event of a division being made of lands that are or may become the joint property of two or more persons, and which are or may be held khas, or let in farm, the proprietors of the several shares, will stand in the same predicament, with regard to their respective shares, as the zemindars, independent talookdars, and other actual proprietors of land, specified in the fourth article, whose lands have been let in farm or are held khas, in consequence of their having refused to pay the assessment required of them under the before-mentioned Regulations for the decennial settlement; and the declarations contained in that article, are to be considered applicable to them.

Approved; and ordered, that each collector be addressed accordingly. [742]



APPENDIX No. 19.

LETTER from Lieut. Colonel Barry Close, to Captain Alexander Read, Superintendent of the Revenues in the Barahmahl Country, dated 31st March 1792.

Sir,

LORD Cornwallis conceiving it doubtful whether it may be altogether convenient for the Madras government to appoint collectors immediately, for the management of the ceded countries, has formed the intention of having them placed under your immediate charge, not only from the experience you have had in that branch of business, but from the convenience that attends the measure, on account of your being already desired to march with the necessary force, and take possession of the posts ceded in the Baramahl.

In pursuance therefore of the intention above mentioned, his lordship hereby nominates you to be collector and manager, on the part of the Honourable Company, of all the revenue concerns in the ceded districts, contained in the Barahmahl and the Salem country, including the Namcul, from the 16th day of the present month, which is the date of the treaty of peace concluded with the nabob Tippoo Sultaun, until the end of the present year, when it is proposed that collectors shall be appointed by government for the said concerns, from the list of civil servants.

When you proceed to the Barahmahl therefore, agreeably to former instructions, his lordship wishes you to be prepared and provided to enter on the office in the best manner possible, prepared with such authentic information as can be gathered together, respecting the real annual produce of the districts that are to come under your management:—a point that you must spare no pains to ascertain with precision, and without delay; and provided with such number of accountants and subordinate instruments from amongst the natives, on whose integrity you can place reliance, as the effectual execution of your arrangements may require.

The officers attached to you at present as assistants, his lordship is in hopes will contribute largely to your aid. However, as you will have concerns of a wide extent to arrange and settle, his lordship proposes to send you from head quarters, to be employed under your directions in the revenue branch, Lieutenant William Macleod, whose merits are not unknown to you, and who, from having long maintained a constant intercourse with the natives, in which he has become familiar with their languages, customs and manners, promises to afford you the fullest satisfaction.

In nominating you to an office of such high trust and importance, and so difficult to execute with propriety and success, as that now conferred upon you, his lordship thinks it unnecessary to advert to the reliance he places in your zeal, integrity and abilities; the ready selection he has made of you on the present occasion, being a sufficient proof of the opinion he entertains of you, in those respects.

In entering upon your charge however, he desires you will hold it constantly in view, as a leading principle never to be departed from, that neither the Company nor Tippoo Sultaun has any claim on the ceded countries, for arrears of any denomination, connected with any period previous to the 16th of the present month, the date of the treaty of peace as afore-mentioned; and his lordship is the more particular in marking this circumstance to you, from thinking



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it not improbable but since that date, persons subject to Tippoo's government may have driven off, or shown themselves desirous of driving off, cattle or inhabitants, or removing the implements of husbandry from the ceded districts.

Such a conduct on their parts, his lordship wishes me to intimate, it must be your particular care to ascertain and resist; referring cases of doubt or difficulty to the head quarters or to government.

Under the change of government that is occasioned by the cession, it is but natural that the inhabitants should be for a time, impressed with doubts and fears.

On similar occasions amongst the native governments, the old master generally exacts what rapacity suggests, and the new one, seldom fails to insist, with a rigorous hand, on the discharge of long arrears. The villagers therefore, ignorant of the just and moderate intentions of the English government towards them, may from apprehension, be disposed to abandon their habitations, and keep aloof amongst the hills, to the great detriment of the districts, till they can inspect the system of your management, and receive encouragement from it, to draw them from their retreats; while, on the other hand, some of the poorer class of inhabitants, may be willing to subject themselves to imposition, rather than fly their homes.

On these accounts, his lordship enjoins you to use the earliest and most effectual means possible, to inspire the inhabitants at large, and particularly the villagers, with an adequate confidence in the English government, giving them such explanations yourself, or through your European assistants, as may tend to remove every ground of apprehension on the above points; and taking every precaution that none of your native followers may avail themselves of the diffidence and timidity of the villager, to subject him to the payment of sinister demands [743]

These matters of regulation, his lordship has little doubt, your own experience would have suggested to you. However, his solicitude for the welfare and improvement of our new acquisitions, in which the credit of government and the interest of the company are so materially concerned, would not permit him to refrain from having them detailed.

Major Cuppage is directed to receive charge of the posts ceded in the Salem and Namcul districts; and you will be informed when he gets possession of them, that you may proceed to settle those districts accordingly.

To the above, his lordship has at present, little to add. He has directed me to repeat his former instructions to you, to correspond with government and head quarters on every material circumstance that may occur connected with your employments; and to subjoin his hopes, that from your experience, and the success that has attended your arrangements and exertions in the revenue branch: your knowledge of the languages; and the qualifications of your European assistants, you will not only be able to regulate a just and effectual system of revenue management for the districts under your charge, but that principles of improvement may be derived from your regulations hereafter, for the better management of other countries subject to the company's government.

I have the honour to be, &c.

Head Quarters,
Camp near Buckelly, 31st March 1792.

B. Close,
Adj. Genl. to the Army.



EXTRACT of Letter from Governor General to Court of Directors ;
dated 2d May 1792.

Important as our late acquisitions are, in every point of view, I am exceedingly anxious that no means should be omitted to introduce and establish a system for their management, which shall be calculated to promote the happiness of the people, and to secure to the company all the substantial advantages of their revenue and commerce.

Being well acquainted with Sir Charles Oakeley's public spirit and zeal for your service, I know that I can depend upon him for doing his utmost to fulfil my wishes and expectations ; but I cannot conceal from you, that from many circumstances which have come under my own observation, as well as from the present wretched state of the company's Jaghire, and of the Northern Circars, that have been so long under the management of the government of Fort St. George, I am not without my apprehensions of his meeting with some difficulty in finding gentlemen amongst the company's civil servants at that presidency, possessed of all the qualifications that could be wished for discharging properly the duties of collectors and managers of the newly acquired countries that will be annexed to their territorial possessions. I must however, in justice to the civil servants at Madras declare that those apprehensions are not founded upon my entertaining any doubts that a number of them, are men of great private honour and good talents. But unluckily, few of them are acquainted with the country languages, and are therefore obliged, both from habit and necessity, to allow the management of their official, as well as their own private business, to fall into the hands of dubashes, a description of people in the Carnatic, who, with very few exceptions, are calculated for being the most cruel instruments of rapine and extortion in the hands of unprincipled masters, and even of rendering (by the artifices and the ascendancy that they acquire over men who are forced to depend implicitly upon them for transacting their business) the most upright and humane intentions on the part of masters of different characters, perfectly useless to the interests of the company, and to the unfortunate natives who happen to be within the reach of their power or influence.

I am sorry to say, that as your Bombay servants have had no experience in the management of revenue, or in superintending the administration of justice amongst the natives in the country, my expectations are still less sanguine that gentlemen will be found at that presidency, properly qualified to manage to advantage our newly acquired possessions on the coast of Malabar. But I can rely upon General Abercromby for selecting men, on whose honour and good intentions he can depend ; and who at the same time, possess the greatest share of the other necessary qualifications. [744]



APPENDIX, No. 20.
REPORTS, AND EXTRACTS OF REPORTS,
FROM COLLECTORS,

On the mode of conducting a RYOTWAR SETTLEMENT ; and
explanatory of SURVEYS and ASSESSMENTS.

Extract Proceedings of the BOARD of REVENUE, at Fort St. George,
the 5th January 1807.

To the President and Members of the Board of Revenue.

Gentlemen,

Par. 1. I HAD, some time ago, the honour to receive your letter of the 9th September last, with a copy of an extract from the honourable Court of Directors, dated the 6th November 1805, and of the minutes of government thereon, dated the 1st August 1806 ; and I shall now, agreeably to the orders of the Board, give as circumstantial an explanation of the manner in which the kulwar, or individual settlement, is made, as the subject seems to require.

REPORTS, &c. from
Collectors, on a Ryotwar
Settlement.

Letters from the Prin-
cipal Collector of the
Ceded Districts.
30 Nov. 1806.

2. This kind of settlement, though it appears intricate and laborious, is so greatly facilitated by a variety of causes, as to render the execution of it easy, to any person of common attention. It is the ancient and universal practice under all the native governments ; and hence the collector has no trouble of introducing a new system, but has only to follow that which he finds already established.

Districts are divided into villages under the management of potails, or head farmers, who are, from long habit, perfectly capable of making the settlement of their respective villages ; and the ryots, from having been long accustomed to be guided by them, readily agree to what they fix or propose, as it is usually what they themselves know to be the proper rent.

In all villages, the ryots are in the habit of meeting and debating upon the subject of rent ; but there are many villages in which they settle among themselves the exact proportion of the whole rent that each individual is to pay ; these, are called, Veespuddi, or sixteen villages, from the land and rent being divided into sixteen shares ; and they compose a considerable part of the Cuddapah province, which is about one third of the Ceded Districts, besides being scattered, though more thinly, over other parts of the country. When the season of cultivation draws near, all the ryots of the veespuddi village assemble to regulate their several rents for the year. The pagoda is the place usually chosen for this purpose, from the idea that its sanctity will render their engagements with each other, the more binding. They ascertain the amount of the agricultural stock of each individual, and of the whole body, the quantity of land, to the culture of which it is adequate ; and they divide it accordingly, giving to each man the portion which he has the means of cultivating, and fixing his share of the rent ; and whether his share be one or two sixteenths, he pays this proportion, whether the whole rent of the village be higher or lower, than last year.

Every village is, in fact, a small collectorate ; and where the potail does his duty, the collector has only to confirm what he has already done. From all these circumstances, together with the aid which is derived from the tehsildars and their cutcheries, the kulwar settlement, which on the first view, might



appear to be an endless task, is so much simplified, that it may be accomplished by any person of ordinary talents and exertion.

3. The chief obstacles in the way of it, arise from false accounts, from doubts concerning the rate of assessment, and from the difficulty of ascertaining the condition of the poorer ryots. There is perhaps no curnum, who in any one year, ever gives a perfectly true statement of the cultivation of his village; and it is only the fear of removal or suspension, that can make him give such accounts as are tolerably accurate. The proper rate of assessment is found, either by reference to the accounts of former years, or by comparison with the rent of lands of the same quality which have long been nearly stationary; and the condition of the poorer ryots is learned, from the concurring testimony of their neighbours, who at the same time, will not exaggerate their poverty, lest the remissions which may in consequence be granted, should fall upon themselves. A short explanation of what takes place in the kulwar settlement of a single district or tehsildarri, will equally apply to the whole number of districts forming a collectorate. I shall here speak of a district, *in its ordinary state of prosperity*, not of one that has been reduced below it, by war, or any other calamity.

4. A district paying a revenue of fifty thousand pagodas, usually contains about a hundred villages, differing greatly in extent and produce; some of them, not paying more than a hundred pagodas, and others, as much as five thousand annual rent. Every village has within itself, a complete establishment of hereditary revenue servants; a potail to direct the cultivation, realise the rent, and manage its affairs in general; a curnum to keep the accounts, and a [745] certain number of peons to act under the potail, in collecting the kists from the ryots. When the ploughing season begins the potail ascertains what land each ryot can cultivate; he permits those who may have met with losses to relinquish a part of their land, which he distributes to others, who may be willing to take it; and to such as require none, he continues their former lands. He does not fix their rents, because this is done by the collector, when the season is so far advanced that a judgment can be formed of the crop; but he assures them, that their respective rents will continue the same as last year, only making allowance for such alterations as may become unavoidable, from the total revenue of the village being somewhat raised or lowered by the collector: they are satisfied with this promise, receive betel from him, as a confirmation of it, and yoke their ploughs. Specific written engagements cannot be made with them at this early period of the year, because, as in annual settlements, where the failure of the crop is great, remissions must be allowed; so where the produce is uncommonly abundant, increase must be taken to balance such failures, because the potail having relations and friends in the village, to whom he would be partial, could not safely be entrusted with the power of fixing rents, and because the ryots themselves, will not in this year agree to pay the same rent in the ensuing one, lest they should meet with losses, which would be aggravated by a rent which they might then be unable to bear. The tehsildar goes round his district, in the early part of the season. His business is chiefly to regulate cultivation in those villages where it is mismanaged from the incapacity of the potail, or impeded by disputes among the principal ryots, and to make advances to the poorer sort for the purchase of seed, ploughs, or cattle. He also ascertains what land each ryot has already cultivated, or engaged to cultivate during the year, which he does, by assembling the ryots in their respective villages, and examining them in the presence of the potails and curnums; and accounts of the land occupied and unoccupied are taken by his cutcherry, which accompanies him. He goes round again when the crops are ripening, to see their condition, and to ascertain whether the quantity of land actually cultivated is more or less than that which the ryots had engaged to take.

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5. The collector sets out on his circuit, in September or October, when the early crops begin to be reaped, and the late ones, to be down. On arriving in a districts he assembles all the ryots of the four or five nearest villages. The first business is, to learn how far the cultivation of the present year, is more or less than that of the last. This is soon done, by the help of the tehsildars and curnums accounts, compared with the reports of the potails and ryots. Where there is a decrease, it is commonly owing to deaths, emigrations, or loss of cattle. Where there is an increase, it is usually derived from new settlers, or additional lands being occupied, by the old ones. In the case of decrease, the rent of the lands thrown up, is deducted from the settlement of last year. In that of increase the rent of the land newly occupied is added; and in both cases, the rent of the remaining lands remains the same as before. The rent of the land newly occupied is determined by the accounts of what it was in former times, or, if such accounts cannot be procured, by the opinions of the most intelligent ryots; but the full rent of waste land is not exacted, until it has been in cultivation from two to seven years. The number of years, and the gradational rise in each year, depend upon the nature of the land, and the custom of the village. They are known to all parties; and all doubts are removed, by their being detailed in a proclamation or cowle namah, under the collector's seal, circulated to every village.

If the cultivation is the same as last year's, and no failures occur among the ryots; the rents remain unaltered. If the crops are bad, and it appears that some of the poor ryots must have a remission; the loss, or a part of it, is assessed upon the lands of the rest, where it can be done, without causing any material inconvenience. This assessment never exceeds ten or twelve per cent; and is much oftener relinquished, than carried into effect. In cases where it can be easily borne, it is frequently agreed to without difficulty; and if opposition is made, it is generally soon got over, by the mediation of the ryots of the neighbouring villages present. These, discuss the point in question with the ryots of the objecting village; tell them that it is the custom of the country; use such other arguments as may be applicable to the subject; and never fail in persuading them to accede to the demand, unless it is really too high, in which event it is lowered. Wherever individuals, or villages, object to their rent, it is always the most expeditious and satisfactory way of settling the dispute, to refer it to the ryots of other villages, who do more on such occasions, in half an hour, than a collector and his cutcherry, in a whole day.

6. The great number of ryots assembled, and the publicity of every operation, are of great use in expediting the settlement. If failures of crops are to be remitted to needy ryots, those who claim indulgence on insufficient grounds, cannot succeed, because their neighbours, who are present, object to it; for they will not allow a remission to be given in which they do not themselves partake, unless it is absolutely necessary; and in the same manner, if rent is any where raised too high, the parties on whom it falls, by appealing to the judgment of the ryots of other villages, get an abatement; so that, as much aid is derived from the ryots themselves, as from accounts, in making the settlement.

7. When the land in cultivation and its rent, has been ascertained, the collector gives every ryot a puttah, with his signature, in which every field he holds, and its rent for the year, are inserted. In most villages, the greatest part of the ryots hold the same fields several years, so that among fifty individuals, there are not perhaps ten whose rights require alteration. When the collector has finished the first four or five villages, he moves on a few miles, assembles the ryots of the adjacent villages, and having settled their rents, proceeds in the same manner, until he has finished the whole district, which usually requires a month or [746]



five weeks. The subcollectors, who have only four or five districts each, make the whole kulwar settlement personally. My own division, is too extensive to be annually settled in detail by one person; and I therefore leave what I cannot accomplish myself, to the district servants. I make the village settlements of every district, and also the kulwar settlement of one district, in some years, and of one village in each district, in others, and direct the rest to be done, by the tehsildars. The tehsildar having one village as a model, is easily enabled to settle the rest, in the same way. The rent of each village having been settled by me, he can only add to it, by including lands which may have been suppressed by the curnums, and he can only lower it, where some of the ryots may have met with great losses. If he lowers it without cause, the ryots who do not share in the remission, object to it, and complain; or if, without altering the rent of the village, he lowers that of one ryot and raises that of another unjustly, the ryot on whom the extra rent is thrown, complains. Even where the ryots neglect to bring the grievance forward immediately, they hardly ever omit to state it, when assembled for the settlement of the ensuing year; and the tehsildar, knowing that gross negligence or partiality will be attended with the loss of his place, seldom ventures to make an unfair settlement. There are, however, cases in which he does so, either from ignorance or corrupt motives; but where the collector is vigilant, they are not frequent. There is, indeed, no possibility of preventing them altogether; for the collector, when he makes the settlement in person, may be deceived occasionally by the servants of his own cutcherry, who may be dishonest as well as the tehsildar. The business of a collector is not properly so much to labour through all the details of the settlement, as to make those do it, who can do it best. The potails, and curnums of villages, are the persons most capable of making the settlement correctly; but they cannot be trusted, because they are cultivators themselves, and have always friends and enemies among the ryots. It therefore becomes necessary to employ a tehsildar, who, not being a native of the district, is not so liable to be influenced by partialities. As his attention too, is confined to a single district, he will consequently know the state of its cultivation, better than the collector or his cutcherry, and will be better qualified than them, to make the settlements properly; and hence I have found that the settlements of tehsildars, have usually been better adapted than my own, to the circumstances of the ryots.

8. I have described the kulwar settlement, as it is made in a country *in its ordinary state of cultivation*; but in one, which has suffered from invasion or internal disturbances, and in which a part of the land formerly cultivated is waste, and the remainder held at a rent considerably below the ancient standard, the process is more tedious and difficult, because it is requisite, not only to increase or diminish the rents of such individuals as occupy or throw up land, but to raise the rent of every ryot, by raising the rent of all land, gradually to its former level, following cautiously the improving condition of the ryots. This was done throughout the Ceded Districts for some years; but they have all now, with a very few exceptions, reached their standard assessment. The same mode is followed, in raising the general rent of whole villages and districts, as the particular rent of a few individuals. It is effected by the means of accounts; of the opinions of intelligent revenue servants; and more than all, by the assistance derived from the ryots of one village, in assessing those of another.

9. *When a district has been surveyed, and the rent of every field permanently fixed*, the kulwar settlement becomes extremely simple; for all that is required, is to ascertain what fields are occupied by each ryot, and to enter them, with the fixed rents attached to them, in his puttah; their aggregate, constitutes his rent for the year. He cannot be called upon for more; but he may obtain an abatement, in case of poverty or extraordinary losses. He has the advantage of knowing in the beginning of the season, when he ploughs his land, the exact amount



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of what he is to pay ; he knows the fixed rents of the different fields which he cultivates, and that the demand upon him, cannot exceed their total amount ; he knows the utmost limit of his rent, not only for the present, but for every succeeding year ; for it cannot be raised, unless he takes additional land, and he is thereby, the better enabled to provide for the regular discharge of his kists, and against the losses of bad, by the profits of good seasons.

10. The kulwar settlement, though it may appear tedious, when compared to the village one, is however not only better calculated to realize the revenue, but is on the whole, a saving of time, because when it is once made, there is no further trouble ; but in the village settlement, there is so much room for malversation ; so many disputes between the potails, and ryots about extra collections, on the one hand, and the withholding of rents on the other, that more time is consumed in enquiring into those matters, than in the original settlement.

11. The honourable Court of Directors seem to be apprehensive that too much must be left in the kulwar settlement to the agency of native servants ; but it does not appear to me, that such agency can be dispensed with, or that, when properly controuled, any serious evil can result from its employment. Without it, the Company's servants could do little or nothing. The most experienced collector, could hardly make the settlement of ten villages, in a whole year ; and after all, it would most likely be done very indifferently. The native servants are restrained, as far as men with inadequate allowances can be restrained, by the same considerations as the public servants in other countries ; by the fear of detection, of losing their situations, and of punishment. In all provinces that have been permanently settled, their agency has been used, and it had then a much wider field for abuse than in the Kulwar settlements ; because such provinces, having been previously settled for some years, by villages, talooks, or other large tracts without descending lower into detail, and being then disposed of for ever, all enquiry was at an end ; so that, if the revenue of villages or talooks could be undervalued and concealed for a short period, till the permanent settlement took place, the danger of [747] discovery was over ; whereas, under the Ryotwar system, the minute process that is gone through every year, renders the most trifling abuse, liable every moment to detection. When the rent of every field has been fixed by survey, there is little room for abuse ; it cannot be against the ryot, but may be in his favour ; because it can be effected only, by reporting cultivated land as waste, or by obtaining remission of false pretences of poverty ; but it has already been shown, that from the public manner in which the kulwar settlement is conducted and the contending interests of the ryots, either of those modes of injuring the revenue, can never reach to any extent, or be long concealed. There can be no doubt that the kulwar settlement is better calculated than any other, to bring to view the whole resources of the country ; but whether it is equally well adapted to improve them, can, perhaps never be certainly known, but by a long trial of its effects, in an extensive district.

I have the honour to be, Gentlemen,

Kowelgoontab,)
30th Nov. 1806. }

Your most obedient and humble servant,
(Signed) THO. MUNRO,
Pl. Collector.



Extract of Proceedings of the Board of Revenue at Fort St. George, the 19th
May 1803.

To the Collectors of the Ceded Districts.

Gentlemen,

Letter from the Principal Collector of the Ceded Districts to his Assistants, 25 Aug. 1802, on Remissions.

Para. 1.—WHEN remissions are required, it is generally owing to some one or more of the following causes:—1st. Peculation of the aumildar and other district servants;—2d. Peculation of the potails and curnums;—3d. Improvidence of the ryots;—4th. Bad crops and other accidents;—5th. Over-assessment.

2. The aumildar's peculations arise, either from the public revenue, or from a private assessment. The aumildar usually wishes that rents should be low, because the lower they are, the higher he can make his private assessment, and the less probability there is, of its being soon discovered because the potail and ryots, partaking in the benefit, are averse to informing against him. While he confines himself to his private assessment, he may carry on the public collections, without leaving any balance outstanding; but, whenever he appropriates any part of them to his own use, he raises a proportionate balance against the district; and the cause of it, will very soon be discovered, unless the division servants are concerned with him, and the collector is himself very indolent. If he is pressed for payment, and attempts to raise the money by an extra assessment, the transaction will certainly be brought to light by some of the inhabitants, either by complaining, or by talking so much of it, that it becomes known every where, and is carried to the collector's catcherry by some person who wishes to recommend himself for employment. The aumildar, sensible of the danger of an extra assessment, seldom ventures upon it, but usually prefers the safer mode of fabricating stories of loss of crops and other accidents, and of the inability of the inhabitants to discharge the balances. When such excuses are received, it ought invariably to be concluded, unless the facts are very fully established, that there is something wrong in his conduct, and his removal from office, ought to follow without delay. His successor will find no difficulty in ascertaining the real state of the balances; for, on pressing the villages by which they are reported to be due, the inhabitants, if they have already paid them, will, in order to save themselves, inform against the late aumildar.

3. The potails and curnums, when they know that the aumildar diverts a part of the public revenue to his own emolument, always follow his example, and thereby augment the outstanding balance. They frequently go further; and levy additional sums from the more substantial cultivators, because they are conscious that the aumildar, being himself guilty of malversation, will not dare to bring them to punishment. These last impositions, though they do not affect the balance of the current year, will most likely increase that of the next, or, what is the same thing, diminish the settlement. The potails and curnums can hardly ever make away with any of the public money, without the knowledge of the aumildar. If, in any case, they do; it is a proof that he is either very careless or very ignorant, and that he is unfit for his situation. Their influence, particularly when they have obtained by their exertions, a favourable assessment for their village, is usually sufficient to make the cultivators conceal the demand for a small private assessment, which is always, on such occasions, made upon them, provided that, together with the public one, it does not exceed what their rent ought to have been; but, when they attempt to make an extra assessment, to supply any deficiency of the public revenue which they may have embezzled, the cultivators never pay it, without opposition: and they will always complain of it to the aumildar, unless they suppose that he is a party himself, and will not hear them.



4. The mismanagement of the cultivators is not so frequent a cause of failure, as might at first sight be imagined. When they have money sufficient to pay their rents, but do not apply it to that purpose, it is usually expended upon a marriage, or in discharging a debt: but as the ryots, when left to themselves, always pay their rent in preference to every other debt, it may generally be suspected, when they act otherwise, that the district or village servants are concerned in the transaction. Many potails and curnums having, under the late government, embezzled a part of the revenues of their villages, and been forced to make it good, by borrowing money from soucars, upon bonds running in the names of themselves and their villages, they frequently employ the money collected as revenue in paying these bonds, on pretence that all the ryots were answerable, as well as themselves, for the debt. [748] They call upon them again for the rent, which they have already paid; but, as some of them are unable to comply, an outstanding balance appears against the village. Besides the general debts of the village, the ryots are often so much pressed for their own private debts, as to be rendered incapable of discharging their rents. These debts, are frequently nothing but the accumulation of exorbitant interest, which the ryots would never pay, if they were not afraid of being compelled. When private creditors are permitted to seize the property of the ryots before their rents are paid, it is always to be inferred that they have bribed the aumildar; and when the potails are allowed to assess them on account of general bonds, it may be concluded that the aumildar has been guilty of speculation, and that he cannot support the cultivators, lest the potail should inform against him.

5. Bad crops are the chief cause of failures, and consequently of remissions; and they are also frequently brought forward as a plea for obtaining remissions, without any absolute necessity. All complaints regarding them, should therefore be received, with very great caution. Were an investigation to be ordered, whenever a cultivator thought proper to solicit an indulgence for his loss, claims would soon become so numerous, that all the revenue servants in the country, would not be able to examine one-half of them. The cultivators would likewise have no difficulty, even in a favourable year, of showing a real loss of 8 or 10 per cent. of the whole revenue; because, in every village, in every season, there are a few fields whose produce is not equal to their rent; and these fields only, would be mentioned as the cause of distress and failure; while those, whose crops had been more abundant, having probably been already reaped, there would be no means of determining how far the deficiency of produce, in the one case, was counterbalanced by the excess, on the other. Were it even possible to estimate exactly the actual loss in every year, it would not follow that it ought to be remitted; for the same cultivators who have lost this year, may have gained last, and, as no extra assessment was then laid upon their profit, no remission can now fairly be claimed for their loss. Whatever may have been the crop, should it have been even less than the seed, they should always be made to pay the full rent, if they can; because good and bad seasons being supposed to be equal in the long run, the loss is merely temporary, and the making of it good, is only applying to the deficiency of a year of scarcity, the funds which have arisen, from one of abundance. Though there is no rule by which a positive judgment can be formed whether or not a ryot who asks a remission, can pay his rents, it may, in most cases, be discovered, by ordering the amount of his failure to be assessed upon the village; for, as the other inhabitants are usually well acquainted with his circumstances, if he has any means of answering the demand against him, they will point them out, in order to exempt themselves from being burthened with it. In the same manner, when a village fails, if the balance upon it, is assessed upon the neighbouring villages, the desire of saving themselves from additional taxation will induce the ryots of those village to find out and give



information, how far the failing village may be able to pay the whole or a part of its balance. When individual balances are to be levied upon the village by which they are due, great care should be taken, lest the rigorous exaction of them should so much distress the inhabitants, as to disable them from cultivating their usual quantity of land, the ensuing year. The amount of this second assessment, ought seldom or ever to exceed ten per cent. of the rent of the ryots of the muzera, or inferior village on which it is imposed. If a balance still remains, it should be assessed upon all the muzeras which constitute the mouza, but not in a greater proportion than 10 per cent. of the rent. Should a part of the balance yet remain unextinguished, it ought to be remitted; because the inhabitants are extremely averse to contributing to the losses of any village but their own, and because, if more than an additional 10 per cent. is raised upon the mouza in whose muzera the failure has arisen, there is great danger of its occasioning a considerable decrease of cultivation, the following season. When individuals are pressed for balances, the extent of the consequent loss, can never exceed the sum of their particular rents; but when a whole village is laid under a greater second assessment than it can bear, it may hereafter cause a very serious diminution of revenue. Whenever the failure of the crop gives reason to apprehend that there will be a balance against any village, the aumildar ought to repair to the spot without delay; ascertain, with the assistance of the inhabitants of it, and the neighbouring villages, what sum it will be necessary to raise by a second assessment; and, after making known to every ryot, the additional amount he is to pay, take measures for its being collected with the last, or two last kists. When the loss, however, appears in a village whose inhabitants are able to make it good, the aumildar ought to take no notice of it, but proceed with his collections in the same manner as if there had been a plentiful crop; for the necessity of making remissions is much lessened, by giving the ryots no encouragement to expect them.

6. When over-assessment is the cause of an outstanding balance, it ought to be remitted; for it would be unjust to exact more from the cultivators, than their lands can possibly yield. Cases of failure from over-assessment alone, are however, very rare; because the potails at the time of the settlement, always refuse to take their puttass if it is too high, and always obtain a reduction, when they show clearly that it is over-rated. Their own enmities, are the most common source of over, assessment; for one potail often exaggerates the produce of the village of another, or offers more for it, than it is really worth, with the intention of supplanting his rival, and making the ryots pay the loss. He ought to be obliged to pay it himself, as far as his means go; and if they are not sufficient, the difference ought to be remitted. If, by any mistake or false information, one muzera in a mouza, is rated too high, and another too low, a second assessment ought to be laid upon the underrated muzera, and applied to the discharge of the balance.

I am, Gentlemen, Your obedient servant,

(Signed) THO. MUNRO,

Principal Collector. [749]

Cuddapah, }

25th August 1802. }



APPENDIX TO FIFTH REPORT FROM THE SELECT COMMITTEE

To the Collectors of the Ceded Districts.

Gentlemen,

Para. 1. IN making the annual revenue settlements, there are three ways which are usually followed, and which have each, according to particular circumstances, their claim to preference. The first is, to make the mouzawar, or village settlement of a whole district at once, and then to proceed to the kulwar, or individual settlement, with every inhabitant of each village. The second is, to make the village settlement of one village, and then the individual settlement of it, before beginning with another; and the third is, to begin by settling with each individual of one village separately, and then, by adding their rents together, to make the village settlement.

2. The first mode, that of beginning with a general village settlement of a whole district, is that which I always observe myself, not only because it has in itself many advantages, but because no other would answer, in a division so extensive as mine. It is much more expeditious, and is also frequently as correct, as the others. By assembling all the potails and curnums of a district in one place, there is a better chance of obtaining speedy and even accurate knowledge of its actual state of cultivation, than there is by meeting them in their respective villages; because, besides the usual information to be derived from the curnums accounts, there is always a great deal obtained from discharged curnums who wish to be restored, and from persons without employment residing in the different villages, who are desirous of renting them. By drawing intelligence from so many different sources, it usually happens, that the produce of some villages is more fully brought forward, than that of others. But, as the potails and curnums of such villages, are averse to being higher assessed than their neighbours, they seldom fail to disclose whatever they know of their concealed resources; and, in this manner, the total actual produce of the district is soon known; and after the gross amount of the assessment is once fixed, should it still fall too heavy on any particular villages, it is easily equalized by the potails themselves, with the assistance of the cutcherry. When neither the accounts of the curnums, nor any other information, raise the revenue so high, as there is reason to think that it ought to be; and when it is, therefore, thought advisable to try the dangerous experiment of increasing the assessment, not from the accounts of the current year, but from the presumption that the produce, being known from authentic documents to have been much greater some years ago, cannot possibly be now, so much diminished as it is represented to be, the additional rent which may be imposed upon the district on such an occasion, is in general, very readily partitioned by the potails and curnums among their respective villages. It is, however, very hazardous to attempt to raise the revenue upon such uncertain foundations; for there is often more mischief done, by one year of over-assessment, than can be remedied, by seven of moderation. Revenue servants who have had much experience, can easily ascertain, from the manner in which the potails and curnums proceed in distributing the extra assessment, whether or not there be really a corresponding extra produce. When they divide the extra assessment in a certain proportion among all the villages, it is usually a proof that the first assessment had been to the produce, nearly in the same rates, in them all; but it is no proof that it is too low. When they divide the extra assessment unequally, it is a strong indication that at least those villages in which the greatest additional weight is thrown, had before been under-rated. The chief objections to making a settlement of all the villages of a district at once are, that it is sometimes detrimental to cultivation, by keeping the potails and curnums away from their villages when their presence is wanted to promote it, and that by bringing the heads of villages



together, it enables them to form combinations to prevent the raising of the assessment, which they would not otherwise have thought of. Their being assembled is, however, much more frequently attended, by a contrary effect; for private quarrels, and their jealousy of any of their neighbours obtaining more favourable terms than themselves, most commonly urge them, rather to exaggerate the value of each others villages, than to form any concert for their mutual benefit. In my division, the settlement of all the villages composing a district is always made at once, and the kulwar or individual settlement, is afterwards made by the aumildar; but, as few aumildars, who have not before been in the Company's service have ever seen a kulwar settlement, people are sent from the cutcherry to carry it into execution in all those districts, where it is thought that it cannot be safely entrusted to the aumildar.

3. The second mode, that of making the settlement of each village separately, is a very common one. It is less liable to be either too high, or too low, than the district settlement; because the state of a tank, or of the cultivation of particular fields, about which there may be a dispute, can be readily ascertained, by sending some person to the spot; because those who are to make the settlements, have also an opportunity of observing the general state of agriculture among the lands of the village; because it can be easily discovered, whether those ryots who are reported by the curnums to have emigrated, are present or not; and because the amount of the mobterfa, or taxes on trades, can be more accurately determined at the village itself, than any where else. When the village settlement is once fixed, that of the different cultivators is greatly facilitated; because the potail and curnum, knowing that a certain sum must be levied, give every assistance, except perhaps in the case of a few of their own relations, to make a fair distribution of it;—and because the cultivators, for the same reason, agree without much difficulty to their several proportions; and as the discovery of every unauthorized enaum or cultivated sircar field, not brought to account, lightens their particular assessment, a regard for their own interest encourages them to give information of many frauds of this nature, which could not otherwise have been, so readily detected. Though an aumildar may visit and settle every village separately, a collector, who has the management of five or six districts, must settle two, three, or more villages, in one place; for [750] were he not to do so, the season would be over, before he could finish his settlement. He has in this way, more people to give him information of the state of these villages, than he could have had, by going to each of them separately.

4. The third kind of settlement, the kulwar or individual settlement; if the curnums accounts could be depended upon, would naturally be the best, because the stock of cattle, and the quantity and quality of land belonging to each cultivator, being known, it would be easy to fix his rent; and that of all the cultivators added together, would form the land rent of the village. But, as the curnum's accounts are always false, to begin with fixing the rents of the cultivators, would not only be the most tedious, but the most unequal of all settlements. Every single cultivator objects to his own assessment. When the cutcherry servants, by stating the quantity of his land, and the rent that had been drawn from it in preceding years, endeavour to convince him that the assessment is moderate, and that he ought to agree to it; he urges all the excuses commonly brought forward by that class of men; that grain is now, very cheap; that some of his cattle, are dead; that he is poor, and cannot cultivate his land, without an abatement of rent. He is privately encouraged by the potail and principal farmers, to give as much opposition as possible; because they all in their turns, intend to do the same, and the hope that, if he can obtain a reduction of his rent, they may also, under the same pretences, expect the same indulgence. Every ryot is usually sufficiently careful of his own



interest to dispute about his rent, whether it is high or low ; but should there even be some among them who, being satisfied with it, have no thoughts of starting objections, the fear of the potails displeasure, and of the reproaches of the other ryots for deserting the common cause, induces them to raise as many difficulties as any of the rest. Much time is consumed, in thus debating upon the rent of every individual ; and if the revenue servants, either believing their representations of their distress, or wishing to expedite the settlement, allow some abatement of rent to those who are reckoned the poorest, they find that the aggregate of these remissions, not only causes a considerable loss of rent, but increases the difficulty of settling other villages, by encouraging the ryots to insist on a similar or perhaps a greater reduction. The ryots who dispute the most obstinately, even though their rents are already too low, are the most likely to get a further abatement ; and those who are less noisy and litigious, are most liable to have their rents, perhaps already too high, raised still higher. It may be thought that the ryots being collected together in one place, no one would allow the land of another to be more favourably rated than his own, without complaining. This usually takes place in villages where none of the ryots are very poor ; where there are few in number, and nearly on a footing with regard to property. In such cases, they generally insist upon a fair division of the assessment ; but in most other villages, in which both the poorest and the most substantial ryots are found, the assessment is for the most part, unequal, and is always most favourable to the relations of the potal, and to such other ryots as hold out the most stubbornly.

5. *When a country has been surveyed*, the individual, supersedes both the village and district settlement, because it is then no longer necessary to waste time, in endeavouring to persuade the cultivators to accede to the assessment. The rent of every field being fixed, each cultivator takes, or rejects, what he pleases, and rents of all the fields occupied in the course of the year in any one village, form what is called the settlement of that village. But where no survey has been made, either the settlement with all the villages of a district at once, or that with three or four at a time in succession, must always be adopted. Besides the reasons already mentioned, the various accidents that affect the crop, render it convenient to make the village, precede the kulwar settlement, because, though the general state of cultivation in a village may be known early in the season, the particular lands on which the crop may thrive or fail, can never be ascertained, until it is pretty far advanced : and as the assessment of individuals must, in some manner, be regulated by the produce, the more advanced the harvest season is when their rents are fixed, the more likely are they to be proportioned to their means of discharging them. This system operates, no doubt, in many cases as a tax upon industry, and an encouragement to idleness ; but as there is at present no other method of securing the realization of the public revenue, it must be continued until the country is surveyed, when every man will be made to pay, not according to the quantity of his crop, but of his land.

6. Though the crop should be considerably advanced before the individual settlement is begun, yet it ought not to be delayed beyond this period ; and the sooner it is then finished, the better. If it were possible, it would be of great benefit to the inhabitants, that it could be effected by the time the first kist becomes due ; because every cultivator, knowing the full amount of his rent, and having the whole of his crop on hand, would see at once how far it was likely to answer the demand upon him, and would thereby be the more enabled to turn it to the greatest advantage. If it was more than sufficient, he would lay up a part to sell late in the year, when the price had risen to its highest pitch. If it was inadequate, he would still endeavour, by selling it only by degrees in proportion to his kists, and by curtailing his expenses, to pay his rent. But when his rent is not settled, till after most of



the kists have been collected; it is sometimes higher than he expected. He has probably not been so careful or economical as he would have been, had he known the amount of it earlier; and he is, therefore, unable to make it good. On the other hand, while he remains in this state of uncertainty, he sometimes suspects, without cause, that his rent will be raised higher than is actually intended. He perceives that his grain will not equal the demand against him; and he sells it off in a hurry at a low price, and absconds with the produce. It is, therefore, of importance that the individual settlement should never be longer delayed than is absolutely [751] necessary; for the same bad consequences often ensue from uncertainty, as from a higher assessment.

7. Whenever the individual settlement of a district is completed, pottahs for every ryot paying rent to government, should be made out by the curnums, according to the form prescribed in my letter of the 30th August, and transmitted to the cutcherry, to be signed by you, after having been compared. You should give them yourself, to the inhabitants of the villages, near the spot where you happen to be at the time; in all other places they may be delivered by the aumildar. It is proper that every pottah should have your signature, because the inhabitants have more confidence in it, than in that of the aumildar or potail. They know it is intended to guard them against extra demands; and they will be more likely to refuse compliance with them, when they have such a voucher in their possession. It likewise teaches them to look up to you, instead of the native servants; and, though they may not have courage to resist the demand in the village, to come forward afterwards with the complaint. They have always been so much accustomed to arbitrary exactions, that it is very difficult to prevail upon them, at least upon the poorer classes, to oppose them. But nothing tends sooner to convince them that there is a limit to assessment, and to encourage them to reject all extra impositions, than the general distribution of pottahs by the collector.

I am, Gentlemen, Your obedient servant,

Chitweyl,
30th September 1802. }

(Signed) THOMAS MUNRO,
Collector.

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the mode of conducting a Ryotwar Settlement; enclosed in his Report, dated 1st July, 1806.

Gentlemen,

Para. 1. YOU were some time since furnished for your general guidance

Instructions of Collector of Southern Division of Arcot, to his Sub-Collectors, on the modes of conducting a Ryot war Settlement.

with my instructions to Tehseldars, relative to repairs of tanks, the distribution of tuccavy, and the jummah bundy of the current Fusly. On the two former subjects, I have already offered such remarks as appear to me most necessary. My present object is to furnish you with a few, on the latter, and some other points.

2. From all I can learn, which is corroborated by all I have seen, no doubt remains in my mind but that the assessment in this soubah, is in most cases, far too high; and that the revenue realized from the country since it was ceded to the honourable Company, has very materially injured its permanent resources, and reduced the lesser inhabitants to a state of poverty, very much to be deplored.

3. The lamentable influence of the gramatans of villages over the lesser ryots, from whom they have always been in the habit of extorting considerable

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sums above the circar demand, was a ruinous evil under the late government; and the continuance of it in this, has certainly contributed to reduce the ryots to their present state.

4. The great difficulty of collection; the desertion of villages in part, and wholly; the artifices practised by the inhabitants to avoid payment of their rents, and conceal the public revenue; the miserable appearance of most villages, a great portion of the inhabited houses of which are without roofs, and of the inhabitants, a great number of whom are clothed in the garb of extreme misery, with many other marks which strike the eye of a traveller, and must touch the heart of one who has any spark of sensibility or feeling for his fellow creatures; are sufficient proofs of the opinion before urged, on the state of the country.

5. That many inhabitants, of comparatively affluent circumstances, have seceded, and others have joined in the frauds lately committed, merely with the view of profiting by the confusion created thereby, and avoiding the payment of their rents, I have no doubt; and where is the country in which there are not such people, always ready to support a popular cause of complaint, in the hope of aggrandizing themselves? The lesser inhabitants, as is always the case, have profited less than their leaders; but that they have profited is equally certain; and it is only thereby, that many of them have found means to pay the revenue that has been realized from them.

6. Wherever a tax is such, that the thing or property it is levied on, will not yield a sufficiency, after paying the tax, to recompence the owner for all expense incurred in taking care of it, and yield him a fair remuneration for his trouble; he must either give it up altogether, or supply the deficiency by fraud.

7. The mode of making the settlement last year (and nearly the same has, I believe, been observed in all former ones) is not calculated in my opinion, to correct existing evils; to ascertain the actual resources of the country, the circumstances of the inhabitants; or to do justice to the lesser ryots, who are so much in need of it.

8. In a new unsettled country, the assembling the curnums of four or five talooks at one place, for the purpose of drawing out the jumabundy accounts, even if they are superintended by the collector, cannot prevent the exercise of many abuses, which might otherwise be checked; but when the superintendence is left to a native, in whom little or no confidence can be placed, the plan will rather tend to perpetuate, than extirpate existing evils. The occurrences of last year, sufficiently prove the latter position.

9. The corrupt and fraudulent conduct of the curnums is well known; and yet it is on the word of these people only, that the settlements have hitherto been grounded. It is true, surveyors have been employed to check their accounts; but it is equally true, that where they have proved false, in the proportion of more than 150 per cent. the surveyors have not discovered, one per cent. [752]

10. The plan is equally injurious to many of the ryots; for as the curnums accounts of cultivation are too frequently written from memory, instead of on the spot, I have found in numerous instances, many more cawnies entered than were actually cultivated; many as reaped, that never were; many as nunjee, that have turned out punjee, and many totacal, which have turned out nunjee.

11. The tehsildars, with their cutcherries, instead of being a check on the curnums; instead of being caused to make regular circuits of their villages to excite the ryots, to extend their cultivation, to ascertain their circumstances, to alleviate them, to learn the resources of their districts, and how they can best be improved; instead of causing the curnums to accompany them on their village tour, and take the cultivation accounts on the spot, the correctness of which the tehsildars would then have the best opportunity of ascertaining by



inquiry among the ryots, or by ocular demonstration if necessary, have hitherto been confined to the mere business of collection.

12. Hence arises that want of energy, that deplorable negligence, shameful ignorance, and, in some cases, corruption, for which the generality of the tehsildars and other native servants are so remarkable in this soubah. I have met with very few who know any other village than their cusbah, who know any thing of the resources of their districts, or can give a satisfactory answer to any question relative thereto.

13. Till the survey and valuation of all the lands in the country are finished, we must content ourselves with correcting the most prominent evils, by such means as are afforded us.

14. The instructions lately sent to the tehsildars have been framed, with this view. They are thereby, you will perceive, strictly enjoined to do every thing I have remarked in the 11th paragraph, that they have hitherto neglected to do. They ought now, therefore, to be on a circuit, distributing tuccavy according to the wants of the ryots, taking engagements from them to cultivate to the full extent of their means, and performing such other duties as are enjoined them, before the Huzzoor Cutcherry proceeds on circuit; they are directed to make a second circuit, in order to see how far the ryots have fulfilled their engagements.

15. When they have thus prepared their accounts, I propose (and wish you to do the same) to make a circuit of every talook under my immediate management, and conclude the settlement myself. I mean not to ground it on the village accounts only, however diligently they may have been superintended by the tehsildars; but I mean to check them by the presence of every cultivator in the talook, who will be examined as to the quantity of land he has agreed to take, and who will be told at the time what he is to pay; therefore, if he has then any fair objections to make, they will be attended to, but not afterwards.

16. Such is the present indolence, as well as ignorance of the generality of tehsildars, that I have little hope of their executing the orders sent them with any degree of vigour, unless they are stimulated thereto, by your presence in the talooks. I wish you, therefore, with that view, to make a tour of your districts without loss of time; and when you have finished it, to report the progress the tehsildars are making, with any other remarks you may deem worthy of communicating.

17. The plan of making a district settlement with every individual cultivating land, appears, at first, a most arduous undertaking. It is so on its introduction; but the benefits arising from it are so numerous, that in the end you will find it save much trouble. I speak of it from experience, having practised it for five years.

18. It tends more than any thing, to give the lesser ryots a confidence in those who govern them, and to render them independent of the curmums and heads of villages, at whose mercy they have hitherto lived. It gives them an opportunity of stating any injustice which may have been practised towards them by those people, either in the classing or assessing their lands; the truth or otherwise of which, can be ascertained immediately, by confronting the parties, and examining the accounts. It gives the fairest opportunity of proving the zeal and other merits of the tehsildars; and what is by no means the least material benefit, it gives us, as collectors, a greater insight into the actual state of the country and circumstances of the inhabitants, than can be obtained, in any other way.

19. The lesser ryot, by learning at the time what he is to pay to government will soon learn to resist any extra demand made on him; and by knowing that a settlement will be made with him in the collector's presence, when he will have an opportunity of stating any fair objections hitherto, will enter on the labours of cultivation with a degree of confidence and pleasure, he has never yet experienced in this soubah.

20. The frauds hitherto practised by the curnums, will be in a great degree prevented. They will in the first place, be checked by the tehsildar, who, if he does his duty (which it is our business, to cause him to do) will be able to detect most abuses on the spot; but such as escape him, will most probably be discovered by the collector's cutcherry, with the assistance of a few examiners, who should be sent to every suspected village. Persons discovered in consequence to have committed frauds, should meet with instantaneous punishment, which will tend more than any thing to prevent their repetition.

21. By the cowle namah circulated through the country, the teerwa on all cultivated land, at present so highly assessed, will be reduced to a standard that will at least give the ryot a trifling interest in the cultivation of it, though not so great a one, as he ought to have. The terms, however, on which he will thereby be permitted to cultivate waste land, will render his interest on the whole, better than it has ever yet been; and will, I have no doubt, tend to cause a very considerable increase of cultivation, in this at present desert country.

22. The satisfaction this cowle appears already to have afforded, satisfies me that the effects of it, will be extremely beneficial to government, as well as its subjects. The latter, seeing our attention to their circumstances, and our wish to render the country prosperous, will have [755] reason to rejoice in the change of government, and finding they can exist without it, will cease in a great measure, from resorting to those artifices lately practised by them.

23. The cowle namah is meant for your general, rather than your particular guidance; many instances will probably occur in which you may see reason to deviate from it. In any trifling case, I beg you will exercise your own discretion; but I desire the general principles of it may not be materially altered, without a reference to me.

24. I most particularly exhort you to let moderation be your guide, in the whole progress of your settlement. In a case of doubt, as to what ought to be a ryot's assessment, your decision should incline, if any thing, in his favour. The numerous arguments to be urged in favour of a moderate assessment are, to my judgment, incontrovertible. The flourishing state of those few districts that are blessed with one, sufficiently prove its benefits.

25. The effects of our inclining to moderation, will be beneficial to the circumstances of the ryot; and which are better, he will increase his cultivation, and thence the revenue of government. There can never be any difficulty in drawing any exuberance of wealth from him, should he ever be so fortunate as to possess it; on the contrary, by being too hard on him, we may most materially injure the resources of the country: by over assessing him one year, we may prevent his contributing to government, for many afterwards. How frequently this has been the case already in this soubah, you must well know. Increase of revenue, from increase of cultivation, not from an enhanced assessment, and increase of happiness and prosperity to the inhabitants and the country, should go hand in hand. If the former is obtained by a sacrifice of the latter, we defeat our aim, and prove ourselves most unworthy labourers, in the field we toil in.

26. At the same time I wish you to incline to moderation, I cannot sufficiently warn you against the artifices practised to deceive us. I am satisfied



that frauds will decrease, as the circumstances of the people improve. But whatever they do happen, it will be our business to discover them ; and not to punish the whole, on account of the misconduct of a few.

27. In concluding these remarks, I must remind you, that success depends more on our vigilant superintendence, than any thing else. The most unexceptionable orders that can be framed will have little effect, without it. The native officers in this soubah in particular, either cannot or will not act under them, with any degree of activity, unless they know they are diligently watched, and that their continuing to hold their situation, depends on their success, and the consequent approbation of their superiors. Much is expected of us. The result of our exertions, will shew how far we are worthy of the trust reposed in us. The facility, or otherwise, with which we realize our jummaundy, and the improvement, or otherwise, which at the same time, takes place in the revenues of the country, and its general prosperity ; will prove with what degree of ability, we have made it.

I am, &c. &c.

(Signed) JOHN G. RAVENSHAW,
Colls.

Extract of the Proceedings of the BOARD of REVENUE, Fort St. George ;
25th June 1804.

Extract Mr. HURDIS's Report relative to the permanent Settlement of the
Dindigul Province dated 16th Feb. 1803.

Para. 1. IN bringing before your board, the Schedules for the permanent system of revenue in the Dindigul province, I shall, with leave of your board, endeavour to show, with as much conciseness as possible, the mode the survey has permitted me to form in settling the zemindarries, and the detail thence arising, from the lowest ryot, with the value of his farm, to the first zemindar, and the value of his zemindarry.

2. This extent, I propose shewing in its full detail, as settled from the survey ; and its jumma, as collected during the several Fusly years that have passed since its formation ; and that the land rent may be solely and wholly seen, I have exhibited that only, in the statement, totally subtracting all enams, shotrium and devastanum lands, and all lands of sounardyem, each particular branch of which will be separately treated on, hereafter.

3. This statement shews the Dindigul districts and the sequestered pollams, converted into forty zemindarries ; the number of villages composing each zemindarry ; the resources in water for the cultivation ; the census of the population ; the agricultural property of the ryots, and the immediate resources of the zemindarry, in its number of looms, shops, and houses.

4. It enumerates the grants from the Cirkars, distinguishing the number of those who inhabit one zemindarry or village, from those who inhabit the neighbouring zemindarry or villages ; the numbers under the head Oolcoody, being the actual number of ryots, viz. 16,146, who chiefly possess the actual cultivating property mentioned in the preceding columns, whereas the number noted as pyacoodies, are of those same people, but possessing lands in zemindarries or villages, within the precincts of which, they do not reside.

5. It shows also the numbers paying sounardyem to the Circar, which will in its own place be separately explained.

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6. The first part of the abstract that demands attention after the preceding columns, is the total tyacut or land, with one exception only, exclusively the property of the Cirkar, which is distinguished by the survey, under its appropriate designation of poonje and nunje, giving in the forty zemindarries, goontahs 13,69,820. 12. or cawnies of Madras measurement, 5,95,249. 5 $\frac{1}{8}$. [754]

7. The land in dispute, forming the above-noted exception, will be an addition merely as land, to the zemindarry, or to the polygar with whom the dispute is or may be settled. The detail as regarding what is not productive, is now wholly deducted from the Cirkar land, in order that the investigation may be made without difficulty.

8. It however happens that in several of the lands under dispute, the sequestration of the pollams renders the whole the Cirkar property. What therefore was the contest with the polygars, is now simplified to the dispute between villages, and on the evidence given, there will be little cause for future dispute.

9. This deduction, thus made, leaves to the Cirkar, as its own exclusive right in poonjee and nunjee, 13,57,203, 7 $\frac{1}{4}$. or in Madras measurement, cawnies 5,89,766. 9. from which must be deducted the land classed as porempoco, or what is wholly uncultivable; and this deduction made, the remainder of poonjee is 10,75,989. 3. or cawnies 4,67,566. 11. $\frac{9}{10}$; and the remainder of nunjee 54,326. 2 $\frac{1}{4}$. is the land on which both the real and probable value of each and every zemindarry is either fixed at, or may be expected to be, as agriculture may extend itself.

10. The valuation by survey of this tract of poonjee, viz. 10,75,989. appears on the average at 3. 4 $\frac{1}{8}$. per goontah, per cawney 20. 4. and comprehends the rents of the cultivated poonjee lands of the districts as it is, together with the probable profit of intelligent and diligent zemindaries. The valuation of the nunjee in like manner, is at 1. 4. 10 $\frac{3}{4}$. per goontah, or per Madras cawney, 3. 3. 12 $\frac{1}{8}$. and includes, as in the poonjee, both actual rents and probable improvement.

11. The average value on the total lands, poonjee and nunjee, viz. 11,30,315. or cawnees, 4,91,171. is on the same mode of calculation, 3. 13 $\frac{3}{16}$ giving an apparent gross revenue of 4,31,264. 4. 12. on the Ain tyacut of the Dindigul province.

12. But from this apparent revenue, the whole of the terfee, or waste cultivated lands on which a valuation has been placed, must be deducted; the respective zemindarries show the valuation of it on each, both on poonjee and nunjee and the total average per goontah appears on the aggregate of goontahs, 7,30,380. 7 $\frac{3}{4}$. cawnies 3,17,388 $\frac{1}{8}$. to be 2. 15. per goontah, or per cawney 6. 12 $\frac{3}{8}$. making as a jumma 2,14,594. 2. 1. which estimated value of lands neglected, deducted from the gross jumma of 4,31,264. 4. 12. leaves, as the real land revenue of the district, 2,16,670. 2. 11.

13. I have thus far trespassed on the indulgence of your board, presuming that any other detail of lands, which are at present unproductive, would, at the present part of the report, be unnecessary. They will be noted on when the advantages which may arise to the zemindar from extended cultivation, are discussed.

14. The part of the statement now to be noticed, is that which begins to show the value of the lands under cultivation; and the first of those are such, as come under the description of garden lands. (Bajybut.)



15. The explanation of the particular rates of assessment on the aggregate, would give too large a detail; I have therefore (and I trust your board may not disapprove) thought it best to exhibit the detail of the Toddycomboo zemindarry, the whole of which applies to the whole of the forty zemindarries.

16. With this view, I beg leave to request the attention of your board to the mouzawar, or village statement of the zemindarries; in which No. 2. will show the principal villages composing the zemindarry of Toddycomboo, the total lands and assessment on which are formed the line entered in the abstract statement of zemindarries, and show the total goontahs, 582. $5\frac{1}{4}$. and cawnies, 252. 8. under the head of garden lands (bajyhut) in the zemindarry, their average value per goontah, 2. 4. $4\frac{1}{4}$. and per cawney, 5. 6. $\frac{1}{10}$. both villages, and their gross fixed value 1,414. 1. $6\frac{3}{4}$. which constitutes the present assessment on those lands.

17. The statement, however, shows only the separate and collective value of each village, on the average of their respective and whole contents, under this express sort of cultivation. It therefore becomes necessary to show, from the statement of the hamlets depending on this zemindarry, the quantity and quality of the land giving the assessment, which shows the present average in each, and on both.

18. Hence in the detail quantity of land rated to its quality and situation, and according to the opinion and agreement of all concerned, your board will please to perceive in the total for Toddycomboo village and its hamlets, the number of goontahs, 278. $9\frac{3}{4}$. assessed at the gross sum of Cs 634. 7. $15\frac{1}{4}$. as noted in the Mouzawar statement, and in the totals of the same statement for Chittenaigputty, previously noting the several rates of assessment, the number of goontahs, 303. $11\frac{1}{2}$. assessed at the gross sum of 779. 3. $7\frac{1}{2}$.; these particular lands of these villages and hamlets, separately and collectively, composing this branch of cultivation, as before noted in their respective villages and zemindarries.

19. In the formation of the statement of hamlets depending on this zemindarry, it was necessary, to the proper examination of the lands, to enter into the most minute possible detail of the farms composing the hamlets. The farms are mentioned rather than the villages; because the convenience of the inhabitants of the hamlets drew them for their cusba, that they might be nearer to the lands they cultivated.

20. These are all lands belonging to the cusba, but although each hamlet has its name, it does not partake of the distinction of villages, as it has not the fixed bounds in respect to other villages, that its cusbah possesses in respect to other cusbahs.

21. Thus the statement of the ryots holding farms (the culwar statement) became necessary to show the detail on which the statement of the hamlets was founded, each individual [755] farmer being therein noted, with the quantity of the land he holds under grant from the collector, and to each quantity the specific assessment made by the survey, and agreed to by the ryot.

22. In the detail of Camawaputty in Toddycomboo cusbah, your board will please to see an abstract statement of each ryot's farm, and the rate of assessment on the lands each respectively holds, under the head garden land (bajyhaut) and in the total of that head, will be seen the number of goontahs, 15. 3. classed under that head of cultivation, and the assessment thereon, 32. 9. 2. which quantity and assessment is carried into the statement of hamlets, and is one part of the general estimated average value of the garden lands (bajyhaut) of the village.

23. The same statement, viz. the coolwar statement of Chittenaigputty, applies in like manner to the statement of hamlets for the same village, as the

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one before noted for Toddycomboo ; the various rates of assessment for garden lands, giving on the various holders of the 129. 13. an assessment of 343. 8. 13. which also is one part of the general average value, of the village, and which, with its own remaining hamlets and Toddycomboo Proper, forms the average of assessment for this description of lands, in the zemindarry.

24. But as this detail would be insufficient to bring before your board, the specific field on which the specific terwa is put, and which, through the claim I have before noted, gives the result already mentioned, I have added the field account, composing the respective farms of the different ryots.

25. This detail shows the fields, by name each ryot possesses ; their measurement, and the rate of assessment on each field, and on each goontah. This rate of assessment is formed, as well from the judgment of the surveyors, as from the consent of the ryots of the village, who, with the proprietor of the land, were always present at every valuation, and fully canvassed every rate of terwa, ere the rate itself was made.

26. From this detail the farm of Tilla, No. 1, in the culwar statement, appears first in the village, and the garden land attached to his farm, under the name of the peleamunaum (tamarind tree) garden, appears to be one field containing three goontahs, eleven and a half annas, rated and settled at thirty fanams per goontah, giving as its total assessment, 11. 1. 9. as already entered in the culwar statement.

27. The remaining garden lands of this village, stand each as they were rated in the stutwa accounts, each garden bearing its own particular name, so given either from its situation, trees, or building on it, or remarkable rocks near it.

28. The stutwa account of Chittenaigputty cusba, shows the Nautameaur Nachyputta garden land (exhady and tholocum) its quantity, rate of terwa and fixed assessment, in like manner as for the same description of land in the cusba of Toddycomba.

29. In requesting the attention of your board to these details, my especial object is to show, that the general rate of assessment is easy, and that if the particular rate of particular fields appear heavy in account, the locality in respect to consumption of produce, or the quality of the land, in respect to the quantity of the produce, is the general cause. On these subjects, I shall hereafter have the pleasure of remarking. At present, I wish to carry your board through this detail, that should any error have occurred, I may avail myself of the full assistance of your board, in rectifying it.

30. The next division of resource in cultivation, is that which arises from the poonja, or dry land, the quantity of which, distinct from garden land, in fields and under cowle, is 33,75,841. 12 $\frac{1}{4}$. averaging 3. 14. $\frac{81}{2/16}$ per goontah, and making cawnies, 1,46,692. 2. averaging per cawney, 815. $\frac{14\frac{1}{2}}{16}$ and yielding as its fixed assessment, 1,31,940 5 $\frac{3}{4}$. or str. pags. 79,963. 42. 46.

31. The detail of this average, I beg to follow up in the same zemindarry, the same villages composing the zemindarry, the same hamlets composing the villages, the same coolwar statement for the hamlets, and the same stutwar statement for the coolwar account, as noted on in respect to the garden lands.

32. Hence the total and particulars of the poonjee in the culwar accounts of Toddycomboo, will show the particular statement, and the total poonjee in the culwar statement, and the particulars and total of the culwar will show the separate and assessed rates of the hamlets, the particulars and general total of



which will show the total rate of assessment and fixed present value of the village (mouza).

33. The reference to the detail in Chittanaigputty, as in like manner the same mode of applying the field account (stutwar) upwards, to the culwar statement, that to the mouzara statement of hamlets, that to the mouzara statement of villages, and thence to the zemindarry, as appears in the statement.

34. The two divisions of garden lands and fields of the poonjee, show the total dry grain land under cultivation, to be goontas, 3,51,879. $5\frac{1}{2}$. giving an average of $4.5\frac{2\frac{1}{2}}{10}$ per goontah, or cawnies, 1,52,903. $5\frac{1}{8}$ averaging $9.15\frac{2}{17}$ or 27. 10. per cawney, as the fixed rent of the forty zemindarries.

35. With permission of your board, I shall again recur to the Toddy-comboo zemindarry, to show as distinctly as possible, that the rent as fixed, is proper both on that zemindarry, and by the application of the same general reasoning, on the whole of forty zemindarries.

36. It will doubtless occur to your board, that the average rate of rent per goontah for the garden lands in Toddycomboo and Chittanaigputty, comparatively in the abstract statement, differ much; that the average rate on the poonjee rate (or fields of dry grain) in the two villages, differ more; that the comparative average of both descriptions of lands, are still [756] further in value each from the other, and that the average of both, partially constituting a zemindarry, exceeds the total average value of the forty zemindarries.

37. And first, for the difference obtaining in the garden lands, those for Toddycomboo rating on the average 2. 2. $12\frac{1}{2}$. and those for Chittanaigputty, rating 2. 5. $10\frac{1}{2}$. giving in favour of the latter, an apparent increase in value on the former, of $12\frac{11}{2/16}$ $14\frac{3}{16}$ per cent.

38. This difference arises, from the different rates of assessment in each village. Rates in Toddycomboo are from 35 fanams to four fanams per goontah, comprising with and within these extremes, fourteen different rates of assessment, which are specifically placed on the total garden lands, 278. $9\frac{3}{4}$. according to its quality and situation.

39. In Chittanaigputty, the rates vary from 35 fanams to 8 fanams per goontah, containing twenty-one different rates of assessment, which also are placed on the total garden land, 303. $11\frac{1}{2}$. according to its quality and situation; the average of the higher rates of terwa in this village, on its own greater number of goontahs of garden lands, gives an higher value than the lower rate of terwa, on the lesser of goontahs of this description, in Toddycomboo.

40. In regard to the difference in the poonjee lands, on comparison it will appear, that the land of Chittanaigputty is better than the land of Toddycomboo. In these villages, the rate of assessment is made from 13 to 2 fanams per goontah, containing ten different rates of assessment.

41. In Chittanaigputty, the rate of assessment is from 15 fanams to 2 fanams, containing fourteen rates of assessment, according with the quality of the soil in this as well as in Toddycomboo.

42. The general average value of the poonjee fields in Toddycomboo, is $3.7\frac{3}{4}$ goontahs; in Chittanaigputty, is $5.7\frac{9}{16}$ per goontah yielding an increase of the latter on the former, of about $56\frac{3}{4}$ per cent.

43. That such difference should be, in villages joining each other, will at first view surprize; but the conclusion must not be drawn from these columns,

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a reference being had to the details of the poonjee fields. It will appear, that the greater part of the land of Chittanaigputty bears an higher rate of assessment, than the land of Toddycomboo.

44. This rate of assessment in Chittanaigputty, when averaged on the total poonjee fields cultivated in its village, gives a far greater rate of average value, in comparison with Toddycomboo, in consequence of its average being taken on a much less number of goontahs, the total poonjah cultivated in Chittanaigputty, being 2,880. 7.; and in Toddycomboo the greater number of 9,386.

45. Of this land in Chittanaigputty, viz. 2,880. 7. goontahs, 1,684. 10. are assessed at from 15 to 5 fanams per goontah, and of the poonjee fields in Toddycomboo, viz. 9,386. 1,464. 2½. only are assessed at these rates; the proportion this land of Chittanaigputty bears to its total, equals about 58½. per cent. whereas the land thus assessed in Toddycomboo, viz., 1,464. 2½. equals, on its total, about 15 9/16. per cent. only.

46. The lands of inferior rates, from 4 fanams to 2 fanams per goontah, in Chittanaigputty, are 1,195. 13. to its total poonjee fields cultivated, 41½. per cent. and the lands thus assessed in Toddycomboo, are 7,922. 5¾. bearing on its total poonjee field cultivation, about 84. 6 7/16. per cent. Thus the difference appearing on the average of each village is easily explained, and perfectly corresponding with the reason already given.

47. The average value of the garden lands and poonjee fields together, is according to the rates before noted, apparently 82. 10. per cent. more in Chittanaigputty than in Toddycomboo; the details in the rates of assessment already remarked, bring it to this difference of rate of terwa, and the explanations, whilst showing how it happens, fully confirm its consistency with them.

48. The proportion of each description of land in Toddycomboo and Chittanaigputty, to the cultivated poonjee, is in each, as follows; the total of Toddycomboo comprizing 9,665. 2. and the total of Chittanaigputty, 3,184. 2½. goontahs only.

Toddycomboo :						Goontahs.
Garden	...	...	...	...	...	278 9 3/4
Field's poonjee	...	...	...	...	...	9,386 8 1/4
						9,665 2
Chittanaigputty :						
Garden	...	...	...	...	...	303 11 1/2
Fields	...	...	...	...	...	2,880 7
						3,184 2 1/4
						Goontahs.
Average on total	...	...	...	...	...	2 14 2/3
Do ... Do	...	...	...	...	...	27 1 1/6
						100—
Do ... Do	...	...	...	...	...	9 8 9/16
Do ... Do	...	...	...	...	...	90 76 1/16
						100—



49. Hence, in the great difference of 82. 10. per cent. noted in the distinct average terwa value of the two villages will be seen, an additional reason for such average in the larger number of goontahs of garden lands, independent of higher rates being calculated [757] on the lesser number of goontahs of cultivated poonjee in Chittenaigputty, and the small number of goontahs of garden lands being taken on the much larger number of cultivated poonjee fields in Toddycomboo.

50. This mode of reasoning through the details applies generally, and in the particular manner of it, to the total average on the forty zemindarries, and shows the reason of the average rate of terwa of Toddycomboo being greater than the total average rate of assessment on the poonjee cultivated land of the forty zemindarries.

51. The next head of resource in revenue is, that which is denominated Nunjee, or wet lands. This head is divided into such lands as are made garden lands for betel, &c. named paunmala, and into daunmuddy, or paddy fields.

52. On the first division, viz. Paunmala, there is little to say. A reference to the village of Toddycomboo in the hamlets of No. 11. Bodipooram, and No. 24. Cotior, will show the quantity and value of this description of land. The culwar account of Bodipoor will show the farmer of the village holding it; and the stulwar account, under the same number, will show the situation and name; and the same reference to the culwar statement of Cotioor will show the same result in every respect.

53. The average of terwa on this description of land in the Toddycomboo zemindarry, is less than the total average rate 15. 11 per cent.; and this difference is, on account of locality with respect to water; those gardens for which water is drawn from the wells ever being of less value, and costing more labour, than those watered from nullahs or rivers, and the produce less certain.

54. It may be right to show, as briefly as may be consistent with perspicuity, this difference; and it may perhaps best be done by noting, that in Bodipooram the gardens are watered by a tank, giving water only, four months in the year.

55. The produce of this garden per goontah is as follows :—

From the betel vines	...	...	...	103	6	8
... plantations	...	...	...	9	6	8
... agatty trees	...	...	...	1	—	—
				<hr/>		
				114	3	—
Deduct, Charges which relate solely to labour, and						
of the vines, trees, and seeds				54 4 —		
				<hr/>		
Remainder				60	—	—
From the remainder deduct the Ryot's share				45	—	—
				<hr/>		
Remains as the cirkar share				15	—	—

which, divided on the cowle of three years, usually given for these gardens, gives the rent now settled, viz. C. 5. 6. hs. per annum per goontah to the Cirkar; and this rate of rent calculated on Verapilly's garden of 174, gives the total terwa entered in the Schedule.

56. It may be noted here, that the ryots share is too great, in proportion to the Cirkar; the reason which custom has advisedly, perhaps, directed is, that the expense of watering is included in the ryot's share; and that even with every industry, a failure of the tank causes a partial failure of the crop.

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57. The zemindarry of Battalagoonter exhibits the rent of 8. 5. per goontah, the highest rent of this description of land. This proceeds from the gardens being fully watered all the year by nullahs from the river; and the produce from which this high rent is derived, is as follows :—

From the betel vines	...	...	...	111	6	15
... plaintain trees and agatty trees	...	...	...	19	3	—
				130	9	15
Deduct, Charges which relate solely to labour, and				54	4	15
purchase of vines, trees, and feeds						—
				76	5	—
Deduct Ryot's share $\frac{2}{3}$ ds	...	...	...	51	—	—
Remainder, as circar's share	...	...	...	25	5	—

which, divided on the time for which the cowles are given, yields 8. 5. per goontah per annum.

58. In this zemindarry, from the favourable situation of the garden lands, and consequently less probability of failure in the produce, the increase of the Cirkar share is made.

59. The lowest rent for this description of land is that paid for the gardens in Cullemunde zemindarry, amounting per goontah to 3 CC. which arises from the necessity of watering from wells, wholly; the produce is as follows :— [758]

From the betel vines	...	...	...	86	1	11½
... plaintain trees	...	...	...	12	8	8
... agatty trees	...	...	...	3	0	0
				99	3	2½
Deduct, Charges which relate solely to labour and				54	3	2½
purchase of the vines and trees	...	...	...			—
				40	0	0
Deduct Ryots share 4/	...	...	...	36	0	0
Remainder as circar's share	...	...	...	9	0	0;

divided in the three years cowle, gives the rent entered in the Schedule, and which is rated lower from the unfavourable situation (as above noted) of the gardens.

60. In observing the average rates of rent on (daunmudyer) of the paddy fields, the great difference in many zemindarries will without explanation, be a matter of astonishment: the reference to the distinct villages of Toddycomboo and Chittenaigputty will shew a very great difference; but when the lands, giving the average noted, are compared in quantity and quality with those in the different villages to which they are joined, and the mode of average is attended to, these seeming difficulties will be easily reconciled.

61. Thus in Toddycomboo are 710 $.6\frac{1}{4}$, averaged at 13 $\frac{1}{4}$. and in Chittenaigputty are 38. 12½. averaged at 2. 1. 15½. These two rates of teerwa, compared with the view of giving a fair average on the zemindarry, could never answer. In the former are 60. 2. at rates inferior, and equal to all in the latter, but those rates compose 8. 7½. only on the total mungal squally of Toddycomboo; whereas, in Chittenaigputty, the whole of the nunjee cultivation is comprised under 38. 12½.

62. Hence it is, that the rates on the very few goontahs, though averaging justly on these goontahs, appear, on the comparative average of the two villages,

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greater than the rate in Toddycomboo ; but when the rate is added in average to that on Toddycomboo zemindarry total, the difference in the average, or between the

former	...	...	...	...	1	3	$3\frac{3}{4}$; and
the latter	...	...	...	...	2	1	$15\frac{1}{2}$
equalling	...	...	...	...	8	12	$—\frac{1}{4}$, or

66. $6\frac{1}{4}$. per cent. which appears, on this mode, in favour of Chittanaigputty, will increase the total average of the zemindarry $7\frac{1}{4}$ only, or about 3. $7\frac{1}{16}$. per cent. which also is the difference between these lands in Toddycomboo and the whole lands of the zemindarry.

63. The number of goontahs, and their situation, are detailed in the statement of Hamlets ; but that your board may see the division of the highest rated lands among the ryots, I beg leave to refer you to the culwar statement, noted, and to the stulwar statement as noted on in reference to this paragraph.

64. The highest rated land in appearance, is that of Malmungalum zemindarry ; and it requires explanation in abstract detail, as well to show the propriety of the assessment, as to prove it not comparatively higher rated than other nunjee lands. The Allenagrum zemindarry is the lowest rated ; and it is necessary to show, in the difference between each, that the lands have been properly valued, and justly assessed according to their quality.

65. The nunjee in the Malmungalum zemindarry is thus divided :

	Average rate.		Goontahs.		Total value. CCs.	
Turmeric and sugar cane, and gardens not included, in Paunmala ...	45	$4\frac{1}{8}$...	92	$2\frac{1}{4}$...	417	4 10 $\frac{1}{2}$
Paddy land yielding 2 crops ... Do ... 1 corps	38	13 ...	562	$5\frac{1}{2}$...	2,182	1 3 $\frac{1}{2}$
only ...	20	$8\frac{1}{8}$...	1,331	$11\frac{1}{2}$...	2,732	5 0
Nanjee taum poonjee ...	12	0 ...	1	$13\frac{1}{2}$...	2	1 15
Total average of zemindarry...	26	$13\frac{5}{8}$...	1,988	1 ...	5,334	2 13

66. From this it will be seen, that in the average, the rate of assessment bears from 45 fas. to 12 fas. per goontahs ; but if the detail be further examined, the assessment will appear still higher.

Thus on the turmeric and sugar-cane gardens, from 30. 10. to 55. on the quantity of land above noted, giving the average before-mentioned.

67. It would seem that this rate is very high. The mode of settling it, is as follows :—The produce is always certain, as the lands that have the best command of water are always appropriated to it. This produce on the first sort of lands, by a full investigation, is, of turmeric, 60 tolans the goontah, the price of which has never been known lower than three fanams the tolan, and it is seldom higher than five fanams per tolan ; the average then is rendered at four, which gives as follows :—

The produce 60 tolans, at per tolan	...	...	24	0	0
Charges, labour and seeds, &c. rated on the general customs of the villages	13	0	0
Remainder	11	0	0



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This remainder is divided with the sirkar, and that division fixed the rent of 5. 5. on the lands giving such produce.

68. The same mode in settling is observed, on the lands less productive; the charges are the same, and I may say, from my own investigation of them, fair, triflingly favouring the ryot. The lesser quantity in produce arises from a decrease in weight, rather than apparent bulk, but the value by measure and weight is generally the same, and the division with the sirkar less in proportion to the weights; which division, at the former rate, fixes the value of the goontah.

69. The rate of estimating the sugar-cane gardens is in this zemindarry as follows:—The produce of the canes equals per goontah, on the first sort of land, on full investigation, one hundred tolans of jaggery.

This valued at $5\frac{1}{2}$ fas. per tolan gives	...	...	35	0	0
Charges on cultivation, &c.	...	...	25	0	0
Leaving as remainder			10	0	0

which is divided between the ryots and the sirkar, as the rent, custom has ever authorized should be paid and received.

70. In lands of inferior quality, or when the command of water is less, the size of the canes diminishes; and that diminution giving a less quantity, of jaggery, lessens also the sirkar share, and consequently the value of the land it is grown from.

71. The plantain gardens in this zemindarry, for this fruit alone, are the next head; and are settled as follows:—One goontah contains 500 trees; each tree yielding a produce of $\frac{5}{16}$ of one cully fanam, or 68 Madras cash, gives for the whole, as the yearly produce,

...	...	...	15	6	4
Charges thereon for plants and labour	...	...	8	6	4
Leaving as remainder			7	0	0

which, when divided with the ryots, gives the sirkar its fixed rent on the garden per goontah as noted; and this rate progressively, descends as the quality and situation of the land, in respect to water, appear to warrant.

72. The rates for plantain gardens, so settled, are only equal to the average rent of the better sort of paddy land yielding two crops, and the better sort yielding one crop. They are, however, seldom made in places like this, for sale of the produce, so much as for household consumption; and, generally speaking, if the lands laid in these gardens, were sown as paddy fields, the produce to the sirkar would probably be the same. The several rates of the lands which compose these gardens give the rate $45.4\frac{1}{8}$ on goontahs $92.3\frac{3}{4}$. as before noted.

73. The lands in paddy fields, yielding two crops, are ascertained to be $562.5\frac{1}{2}$ goontahs; and giving per goontah from 28 to 44 fas. as the sirkar rent, the highest of which is as follows:

The first crop of the best of wet lands	...	...	17	0
The 2d. crop from the same ground	...	...	8	6
Total			25	6
Sotundrum, &c. equal $12\frac{1}{2}$ per cent.	...	...	3	$2\frac{1}{4}$
			24	$3\frac{3}{4}$
Ryot's share	...	...	11	$1\frac{1}{8}$
Cirkar share	...	...	11	0



the fractions being let go to the ryots, gives at the rate of 4 fanams per cullum, 44 fas. per goontah.

74. The lowest rate of the lands giving two crops, is thus settled :—

1st. crop produces	...	...	...	10	6
2nd. crop	...	...	...	5	4
					<hr/>
Total produce				...	16 0
Sotundrum, &c. of $12\frac{1}{2}$ per cent.				...	2 0
					<hr/>
Remainder				...	14 0
Ryot's share				...	7 0
					<hr/>
Circar share				...	7 0

which, at the same piece, gives the lowest rate noted 28 fas.

75. The intermediate rates depend wholly on the quality of the lands, and their situation for water. The first sort of land, giving one crop only, approaches very near, in point of value the last sort of that which gives two ; but its quality as land, is very superior, as the produce of the former arises almost wholly from the water, rather than the soil.

76. The lands yielding one crop are rated from 26. 4. to 13. 15. : the whole produce of the first sort

The sotundrum	...	...	...	15	0
					<hr/>
				...	1 10 $\frac{1}{2}$
					<hr/>
				...	13 1 $\frac{1}{4}$
Ryot's share	...	...	...	...	6 6 $\frac{3}{4}$
					<hr/>
				...	6 6 $\frac{3}{4}$

C. f. a.

at 4 fanams per cullum 2. 6. 4. [760]

C. M.

The last sort gives, as its whole produce, per goontah	...	...	...	17	11 $\frac{9}{16}$
Sotundrum	...	...	...	...	11 $\frac{1}{16}$
					<hr/>
Ryot's share	...	...	...	...	3 5 $\frac{1}{16}$
Circar's share	...	...	...	...	3 5 $\frac{1}{16}$

at four fanams per cullum, is 13. 15. as noted. In this, as in the land giving two crops, the intermediate rates depend on the quality of the lands, and their situation for water. The average value in both instances, if taken from the division of the value of the highest and lowest rated lands, is less than the average value noted ; and this arises from the various rates of assessment on the intermediate lands, being generally of the higher rate.

77. The total average produce on the lands giving two crops, is as follows :—

Whole average produce per goontah	...	...	...	22	2
Sotundrum, at $13\frac{1}{2}$ per cent.	...	...	...	2	9 $\frac{1}{2}$
					<hr/>
				...	19 4 $\frac{3}{4}$
Ryot's share	...	...	...	...	9 8 $\frac{1}{16}$
					<hr/>
Circar share at 4 fas per cullum, gives 38. 13.				...	9 8 $\frac{6}{16}$

78. The total average produce in the lands yielding one crop is as follows :—



Whole average produce	...	...	...	11	9
Sotundrum	...	...	...	1	5 $\frac{8}{8}$
				10	3 $\frac{8}{8}$
Ryot's share	...	...	...	5	1 $\frac{1}{8}$
				5	1 $\frac{1}{8}$
Circar share	...	...	...	5	1 $\frac{1}{8}$

which, at 4 fanams the cullum, gives 20. 8 $\frac{1}{16}$. as the average before noted.

79. The last description of nunjee land in this zemindarry, is designated as nunjeetenum poonjee, to distinguish it as land that is uncertain of water, and thence the least valuable of the nunjee, as well as to show that the chance of a dry grain crop is preferred to be taken from it. A very small quantity of this land appears in this zemindarry, and is valued on its produce at 12 fanams per goontah.

80. Thus, in bringing before your board the variations in the nunjee land, and the proportionate assessment levied thereon in the Malmungalum zemindarry, I trust I have shown these lands equal to the rent fixed on them. In showing that placed on the Allynagrum zemindarry, I shall reduce the detail as much as may be consistent with the necessary explanation.

81. It may perhaps be proper to give a short account of this zemindarry. The villages composing it are Allynagrum, Woonjamputty, and Coonoor. When I took charge of the Dindigul revenues in September 1796, these villages were nearly desolate, as well from the rapacity of former managers, as from the incursions of the Collieries.

82. Allynagrum and Woonjamputty gave a small rent each, but the lands of Coonoor had not given any for many years; and the site of the village could hardly be ascertained, from its being covered with jungle. I gradually induced the inhabitants to extend their cultivation, and partly rebuilt Coonoor, which, from being totally unproductive, gives a rent of 362 CC. per annum; increased the cultivation and rents of Allynagrum 335 $\frac{1}{2}$ per cent; and of Woonjamputty 385 $\frac{5}{8}$ per cent. above what they had been, since the Company's government had obtained in the district.

83. The industry of the few people in Coonoor (about ten houses) has however been ill repaid, as the lands are so very inferior in soil, and so very uncertain of water, that a half crop is never raised. Ryots have refused to settle there, and the lands which have been brought into cultivation have been those conveniently situated on the bounds of Allynagrum and Woonjamputty, and thence occupied by the inhabitants of those villages.

84. Much as may be said on this subject, the chief reason of the low rate on the nunjee of this zemindarry, arises from the proportion of low-rated, and consequently bad lands, being much greater than that rated on the better sort of lands therein; and the better sort of lands in it, collectively and generally, being less productive and valuable than any lands in Malmungalum.

85. In Allynagrum the average of the paddy the lands, 245. 5 $\frac{1}{2}$. goontahs, is 12. 15 $\frac{1}{8}$; but to this must be added nunjee tenum poonjee 6 goontahs, at 5 fanams, which increases the quantity of goontahs to 251. and lessens the average value to 12. 12 $\frac{3}{4}$. and this average arises from rates at 26 $\frac{1}{4}$ to 5 fans per goontah.

86. In Coonoor, the nunjee lands are 653. 24 $\frac{1}{4}$. of which 236. 11. only can be said to be properly paddy lands: these, average 6. 9 $\frac{3}{8}$. which arises from rates of 7 $\frac{1}{2}$ to 5 fanams per goontah; adding to the general average the nunjeetenum poonjee goontah to 416. 7 $\frac{1}{4}$. at 4. 1 $\frac{6}{16}$. making the number 653. 2 $\frac{1}{4}$. it gives, as the general average of Coonoor, 4. 15 $\frac{1}{8}$. as entered in the deshwar statement.



87. Hence it appears that the nunjee lands in the zemindarry are 482. $\frac{1}{2}$ which average 9. $13\frac{6\frac{1}{2}}{10}$ per goontah, and that the nunjeteuum poonjee are 422. $7\frac{1}{2}$ at 4. $1\frac{11}{16}$ per goontah, added to the nunjee before noted, give the decreased avarage entered in deshwar statement of 7. $2\frac{1}{2}$ per goontah.

88. This abstract of Allynagrum, in comparison with Mulmungalum, will, I trust, show your board that the difference arises from the difference of land; the total average in Malmungalum, [761] is 2. 6. 13. per goontah, in which average there is not one goontah below the rate of 12. fas. in 1,988. goontahs. The total average in Allynagrum is 7. $2\frac{1}{2}$ per goontah, or 904. $8\frac{1}{4}$ less than half the quantity in Malmungalum, and of that quantity 131. $15\frac{1}{2}$ goontahs only being from 26. 4. to 12. fanams per goontah; and the remainder 772. $8\frac{3}{4}$, being at rates inferior in many respects to those on well cultivated poonjee lands.

89. Having thus substantiated that the value of the land has been properly placed in respect to its quality and situation, and according to the specific agreements of the individuals concerned, I beg leave to call the attention of your board to the total cultivation, and to the general modes used in assessing its value.

90. The total sagnally or cultivated land, amounts to 387. 948. $5\frac{3}{4}$, making 16,854. $\frac{2\frac{1}{2}}{16}$ cawnies, calculating the goontah at square feet and at 2. 4. $\frac{64. 6\frac{1}{2}}{16}$ as equal to one cawney; this land gives the rent assessed as 216. 070. 9. 10. averaging on the goontah 15. 15. per goontah, or 34. 75. per cawney.

91. That the general mode of fixing the assessment may clearly be shown, it is necessary to note the rates in the first instances, levied on the poonjee gardens (or baujhut); this part gives in the general cultivation 14,294. $9\frac{1}{4}$, averaging 1. 4. $1\frac{7\frac{1}{2}}{16}$ and yields a revenue of 20, 144. $9\frac{3}{4}$. or, Str. pagodas 12,208. 23.

92. In rating the land giving this income, the assessment is at $\frac{2}{3}$ ds to the ryots, after deducting the generally estimated charges of 3 f. colly per goontah, the prescriptive allowance for manure; hence $66\frac{2}{3}$ per cent. are for the ryots, or $1\frac{1}{3}$ d or $33\frac{1}{3}$ d per cent. only to the circar. This rate is the same on all lands of this description, and in whatever situation they may be placed.

93. The poonjee fields, or kate, gives on the general assessment of the quantity of the land noted under this head viz. goontah 337,584. $12\frac{1}{4}$ total of 131,940. $5\frac{3}{4}$ of Str. pags. 79,639. 42. 46. averaging at 3. 14. $\frac{8\frac{1}{2}}{16}$ per goontah, or 24. 42. per cawney.

94. This average equally arises from the assessment being made at $\frac{2}{3}$ ths, or 60 per cent. to the ryots, and $\frac{1}{3}$ ths, or 40. per cent. to the circar from the average total produce. These two descriptions of land give the total poonjee, viz. 3. 51,879. $5\frac{1}{2}$.

95. The nunjee paunmalee goontahs 254. $8\frac{3}{4}$ are but a small part of the revenue; the average is 5. 7. 13. $\frac{14\frac{1}{2}}{16}$ giving a total $14\frac{1}{2}$ 9. $15\frac{1}{2}$; this average and total is produced from the various assessments on these gardens according to their situation.

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96. The best situated give, after deduction of all charges cultivation, $\frac{2}{3}$ ds to the ryot, or $66\frac{1}{3}$ d per cent. and $\frac{1}{3}$ d or $33\frac{1}{3}$ d, to the circar, and are watered in constancy from rivers, or nullahs.

97. The second sort give $\frac{3}{4}$, or 75 per cent. to the ryot, after deducting all charges of cultivation, and $\frac{1}{4}$, or 25 per cent. to the circar; these lands are watered from tanks by nullahs, and partly from wells, whence the uncertainty of the crop and increased labour causes the deduction.

98. The third and last description of these lands gives $\frac{4}{5}$ ths, or 80 per cent. to the ryots, after deducting the proper charges of cultivation. These lands are always watered from wells alone, and thence the crop generally less certain, and the labour always greater.

99. The general assessment on the nunjee paddy lands is made on the customary division of the crop after deducting the sotundrum, which cover all the proper expenses that the circar should attend to, and which amount to $12\frac{1}{2}$ per cent.; hence, including the sotundrum, the ryot's share is $\frac{1}{8}$ or $56\frac{1}{4}$ per cent. and the circar share $\frac{7}{8}$ or $43\frac{3}{4}$ per cent. The garden produce of turmeric, sugar cane, &c. are, after deducting charges, shared in equality with the circar, and the nunjee tenum poonjee, is on the whole produce 60 per cent. to the ryot, and 40 to the circar.

100. The general rates applied to the total goontahs 35,814. $7\frac{1}{2}$. or cawnies 15,560. $2\frac{1}{2}$. gives the sum of C. C. 62,513. 4. $4\frac{1}{2}$. on the former averaging per goontah 1. 7. $7\frac{1}{2}$. and on the latter S.P. 37,886. 40. 75., averaging 2. 19. 45. per cawney.

101. The remaining land in the abstract is entered under the head Pillwany, and is let for the grass to the proprietors for their cattle. This land bearing a real value, was not included in the fuslee; neither is it entered in the average value of land, as the entry would fallaciously reduce the average value of the land under cultivation.

102. It did not appear right to me to give it to the ryots, at their discretion; the cowle is for it, as grass land, but if cultivated, it will give the rent the survey has fixed on it. This land has been made a specific head in the statement, both on account of the distinction with the ryots, and because, in the conquered countries south of the Noyel, a very considerable rent is derived from lands, which custom has given long since, on such cowles.

103. Your board will please to observe, that this custom obtains in the sequestered pollams of Pylney and Verapatchee only. The origin of the tax is the arbitrary imposition of the poligars on their ryots, and the assumption of power to themselves in their own pollams, similar to that of the cirkar on its own provinces.

104. This custom, if properly defined, as at rent for right of commonage might perhaps be productive of general utility; but great abuse proceeded from it in the Sultaun's country, during his government, which has partially only been corrected by the specific entry of the land so used, in the particular cowles to the inferior ryots.

105. The rent for the quantity herein noted, is trifling; but the consequences of the sacrifices of this would probably have taught the ryots in the Sultaun's country bordering on [762] these pollams, to expect the same favourable exemptions; and those would have been a sacrifice too important of the revenue of the country, to have been made with propriety.

106. Hence it remains for the determination of your Board. If added to the Teersey land, it will increase the valuation placed thereon; but if remaining



to the ryots for the year, according to their cowles, there is the probable advantage of an extended cultivation on this land, in the ensuing year, to the zemindar, at the rate of its worth according to the survey.

107. Thus the whole assessment on the lands under cultivation of the forty zemindarries amount to 216,670. 2. 11. or st. pags. 1,31,315. 14. 12. which is settled on a progressive increasing cowle for three years, as hereafter mentioned.

108. The zemindars, from No. 1. to No. 13. exclusive, were settled previously to, in, and from, Fusly 1210; the fixed bariz of these zemindarries, and for permanency, is that in Fusly 1212, and amounts to 71. 233. 9. $3\frac{1}{4}$. This amount, is an increase on the settlement of these zemindarries previously to survey, which was 49,090. 3. 9. equalling 45. $1\frac{3}{4}$ per cent.

109. The progressive settlement of these zemindarries, to completion of the fixed bariz, is as follows :

Zemindarries 1 to 13. in Coll. 13. 14 & 106.	Progressive fixed Bariz.	Soubah Bariz on which the fixed Bariz is calculated.	Decrease.	Increase.	Sic in orig.
	1210 ... 54,209 1 10	...	...	5,11,881 10 6 $\frac{1}{2}$.
	1211 ... 62,827 4 11 $\frac{1}{2}$	49,090 3 9	...	13,737 1 2 $\frac{1}{2}$ 27 15 $\frac{1}{2}$.	
	1212 ... 71,233 9 3 $\frac{1}{4}$	...	...	2,21,435 10 $\frac{1}{2}$ 45 1 $\frac{1}{4}$.

110. This increase thus laid, was cheerfully agreed to by the ryots. The assessment had full respect to the preceding seasons, as well as to the individual circumstances, and as made, has hitherto been fully and regularly collected.

111. The zemindarries, from No 14, to 36. inclusive, were settled from 1211 to 1213; the fixed bariz for these zemindarries for permanency is that of 1213, and amounts to 1,23,411. 9. 9. This amount is an increase on the settlement of these zemindarries previously to survey which was 1,03,364. 3. $7\frac{1}{4}$ equalling 19. $6\frac{1}{8}$; the progress from Fusly 1211, to the completion in 1213, is as follows ;

Zemindarries from No. 14 to 36. Coll. 14, 108, 109.	Progressive fixed Bariz.	Soubah Bariz.	Decrease.	Increase.
	1211 ... 1,00,812 1 3 $\frac{1}{2}$	...	2,552 2 7 $\frac{1}{2}$	...
	1212 ... 1,12,431 7 1	1,03,364 3 7 $\frac{1}{4}$	...	9,06,739 $\frac{1}{2}$ 8 125 $\frac{3}{8}$
	1213 ... 1,23,411 9 9	...	...	2,0,047 6 1 $\frac{1}{2}$ 19 6 $\frac{1}{8}$.

112. It may appear strange that a decrease on the previous bariz should be made in the first year of a progressive increasing settlement; but the reason was, that the seasons of 1209-1210, were very unfavourable in the zemindarries that were lowered, and that many ryots gave up partially their lands, which, previously to the survey, were too highly assessed, and which, on being equalized by the survey, caused the decrease on the previous settlement, the deduction of which I judged were more salutary to the ryots to be made on the first year of the settlement, than in division on the 3 years.

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113. Added to this, the rents before the settlement on survey, were gradually increasing on the lands, from the time I took charge of the district to the time of settlement in Fusly 1211. Hence the ultimate increase of 19. $6\frac{1}{8}$ per cent. by the survey, was less than on those lands settled one or two seasons before, and which on that account, did not show the increase on them, viz. from No. 1 to 13. as the delay in settlement has made it appear in these.

114. The zemindaries, from No. 37. to 50. inclusive, were settled in permanency in and from Fusly 1212, and are progressive until 1214 Fusly, the amount of which in the permanent bariz, or 22,024. 3. 14 $\frac{3}{4}$. This amount is an increase on the settlement of these zemindaries from 1211 Fusly, which was 18,149. 9. 11 $\frac{3}{4}$. equalling ultimately 21. 5. $8\frac{3}{16}$ per cent.

115. The progressive settlement of the zemindaries to the completion of the fixed bariz is as follows :

Zemindaries 37 a' 40. Coll. 108. 110. 112.	Fixed Bariz.	Soubah Bariz.	Decrease.	Increase.
	1212 ... 17,814 7 11 $\frac{3}{4}$	...	3,352 0 31 $\frac{1}{8}$	...
	1213 ... 19,921 9 7	18,149 9 11 $\frac{3}{4}$	...	1,771.9.11 $\frac{1}{4}$ 9.12 $\frac{3}{16}$
	1214 ... 22,024 3 14 $\frac{3}{4}$	...	...	3,874. 4. 3. 21. $8\frac{3}{16}$ [763]

116. The decrease in Fusly 1212 in this settlement, has reference to the causes before noted on, and your Board will remark that these zemindaries relate wholly to what formerly composed the Verapatchee pollam, the assumption of which took place in Fusly 1210, and when the cultivation for that year was made and ascertained.

117. The peons of the polygar, who held lands, and whose cultivation in that season, 1210, enabled the nautumcars to pay the partial settlement, lest partly those lands in 1211, and several of them wholly, in 1212, following their inclination generally as to their place of residence; this deficit thence partially arising in Varapatchee pollam is compensated ultimately in other places wherein those people have settled; and the increase of 21. 5. $8\frac{3}{16}$ per cent. on the full settlement, shows that their emigration was very trifling in its effect, on the revenue of these zemindaries.

118. The total of this settlement, for permanency on the lands absolutely the property of the cirkar, is CCh. 2,16,670. 2. 10. or st. pag. 1,31,315. 14. 12. being an increase of the average value of the six first years of this district, from 1200 to 1205 inclusive, or 59,180. 14. 48. equal to 121. 14. $\frac{1}{4}$ per cent.: and if calculated on the average of the cirkar collections, or what from the existing accounts was brought to the cirkar account, viz. 43,543. 39. 24. equals 201. 9. per cent.

119. Having shown the value and settlement of the cirkar lands under cultivation, the next addition to the jumma will arise from the assumption of such enaums as are directed by orders to be annexed to the cirkar lands, and declared responsible for the public revenue assessed on the zemindarry.

120. The total lands that were in enaums in the forty zemindaries equal 68,254. 5 $\frac{1}{2}$ being $6\frac{1}{8}$ per cent. on the total cirkar cultivation lands the value of which, amounts to CC. 35,788. 3. 10. equalling 8. 4 $\frac{3}{4}$ per cent. on the gross value of the total cirkar cultivable land.



121. The deductions in waste cultivable land of 23,020. 5. valued at 18,975 $15\frac{3}{4}$. leaves as the enaum cultivable lands 45,234. $\frac{1}{2}$. valued at 26,813. 2. $10\frac{1}{4}$. which number of goontahs and valuation, as well totally as partially, are shown in two separate statements, as they belong to their particular zemindarries.

122. The enaum list shows the total extent, and explains the cause of the enaum. I have not found sunnuds for any. All, with some exceptions which I shall point out, have been retained by the incumbents, under the prescriptive right of long possession.

123. The statement of the enaums which should remain their possession, comprehend those solely of a religious nature and some few of such as the prejudices and superstition of the natives require, should be given up to them ; these are found as Davadyen Bumadya, and some fees of the Chitta (or sundry enaums) the explanation of which in the general list, shows their use, and which explanation will, with the leave of your board, be the cause of their confirmation.

124. This confirmation, if given, will extend to cultivable land for the enaumders, equal to 35,173. 4. valued at 16,484, $59\frac{3}{4}$. ; giving on the gross cirkar cultivable land, $31\frac{1}{8}$ per cent. and the value of the cirkar cultivable, 3. $13\frac{2}{8}$ per cent.

125. Of this land thus valued, the quantity of 17,215. $11\frac{3}{4}$. only are cultivated, giving 10,160. 2. $6\frac{1}{4}$. being on the gross quantity of the cirkar cultivated land, 4. 7. per cent. and on the rent of the cirkar cultivated land, 4. $11\frac{3}{8}$ per cent.

126. The enaums thus noted on, are, exclusive of the villages in enaum to the pagodas, which will be noted hereafter ; and whether taken in their most extended or most confined view on their accounts, are submitted to your board, as most moderate.

127. These explanations, may perhaps not be thought to have been necessary in this place ; but as the display of all the resources of revenue here, may make your board more decisive on what is ultimately to be fixed, I thought it necessary to show all, notwithstanding I have not added these items to the fixed barizes. Part of the assumed enaums, and those added into the jumma, are the Woolija enaums ; these, comprehending the sibbendy, public and private, of the village, are under the directions of the board of revenue, solely responsible for the assessment of the zemindarry.

128. The remainder of the assumed enaums, are those given by the heads of villages, or by aumildars and renters to dancing girls, poets, musicians, heroes and others, contributing to the pleasure of their immediate employers, and which never having had positive claims on the cirkar, have generally been assumed and formed part of the extra revenue account, although they have been distinguished separately in account, that, under reference to the board, an ultimate decision might be obtained on them.

129. To these enaums clandestinely bestowed, are to be added usurpations and alienations of the poligars for the cawel ; those as heretofore obtaining, are under the orders of the board of revenue, added to the zemindarry estates ; and though the increase is small, to each respectively, the measure has certainly given the final blow to poligar authority, and promises, under the future police, safety to the ryot, and the traveller.

130. The cawellies of Gollupanaig, Gopianaig, and Poojamynaig, were assumed with their pollams ; but have always been kept distinct in account. The proceeds from them, have hitherto always been entered in the extra revenue account. Those lands entered under the name of Amanaigur, are recovered usurpations of that poligar, from an original alienation of Connivandy from the

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lands of Autoor ; the income of this also has heretofore, since recovery, been carried to the extra revenue account.

131. These description of enaums assumed, viz. the Wooliga enaum, the sundry (chiller) enaums and cawelly, amount wholly to 33,081. $1\frac{1}{2}$ giving the estimated value of 19,303. $8\frac{1}{4}$. [764] being on the gross number of sirkar goontahs, 2. $14\frac{1}{3}$. per cent. and value being 4. $7\frac{1}{8}$ per cent. on the gross estimated value of the sirkar cultivable land.

132. The reference to the cultivation is far greater in its rating, than in the enaums proposed to be let go, the cultivated of the whole being 28,018. $5\frac{1}{4}$. giving on the sirkar cultivated land, a quantity equal to 7. $3\frac{1}{2}$. per cent. and in real value, 16,633. 4. being on the sirkar rents, for its cultivated lands, 7. $11\frac{5}{16}$. per cent.

133. Of the amount quantity of total enaum lands, viz. 68,254. $5\frac{1}{2}$. it appears that the land proposed to be permitted to remain with the present incumbents, viz. 35,173. 4 equals 51. $8\frac{2}{16}$. per cent. of the total, and the amount proposed to be assumed and added to the estate, viz. 53,081. $1\frac{1}{2}$. equals 48. $7\frac{7}{16}$. of the total, both giving the amount 68,254. $5\frac{1}{2}$.

134. Included in the above 35,173. 4. proposed to be free, but deducted in the total value, because belonging to sounardyem, are those which pay a fixed tribute of 92. 3. 8. pooroopa to the respective zemindarries ; these enaums, it is reported, were originally free-gift by the Gentoo and Mysore governments, but after the war with Chundah Saheb, and about 50 years ago, the present pooroopa was assessed by the aumildars and renters and remained so until this day. These deductions, in value 92. 3. 8. thus made from the total value of the cultivated land before noted, there remains with the enaumdar, 10,067. 8. $14\frac{1}{4}$. which bears 4. $10\frac{3}{8}$. per cent. on the total fixed bariz of Fusly 1214.

135. Thus, these severally previously noted additions of assumed lands, enaums to the sirkar jumma on the lands, give a total for Fusly 1214, of 2,33,323. 2. 15. or str. pags. 1,41,408. 2 46.

136. The taxes that are derivable by the proprietor of the land, and belonging to the branch of revenue known in these districts under the name of Sounardyem, literally gold collection, because they are not subject to any charge under an aumeeny management, are wholly shown opposite each zemindarry to which they respectively belong.

137. In the particular statement, your board will observe, the different heads under which this revenue is derived. The poncando, literally hill fields, contain a number of spots of land, called corookums ; these are cultivated by the Momooly billbook and richaxe ; no settled measurement is given for the rent, but several corookums, are cultivated at the will of the labourers, and paid for by an usage rent as cultivated.

138. The tax on topes is assessed according to the produce of the trees, which chiefly is affected by their age and situation ; there are sixteen sorts which are usually productive to the sirkar, the assessment on which is noted in the detail on each sort specifically.

132. The poroopo, 92. 3. 8. before noted, deducted in the enaum statement, is by usage added to the sounardem ; the detail of this also is entered on the statement, explanatory of this kind of revenue.

140. The total hence arising from what under this head belongs to the zemindarries, equalling 2,383. $5\frac{1}{4}$. or str. pags 1,444. 24. 34. to which must be added the sounardyem of the cawelly, arising from a tax on topes, and equalling 14. 2. or 8. 27. 33. with the former, making a total of 2,397. $7\frac{1}{4}$. or str. pags. 1,453. 6. 57. is added to the former total, making, as the revenue of the district, specially explained, the sum of CC. 2,35,720. 9. $15\frac{1}{4}$. or str. pags. 1,42,861. 9. 23.



141. Having thus brought forward the soundardiem belonging to the cirkar exclusively; that which belongs to the enaums proposed to be left with their possessors, stands next for explanation. This your board will perceive, on reference, to be entirely made up from taxes on topes, amounting to 344. 7. 15. which sum, added to 10,067. 8. 14 $\frac{1}{4}$. gives to the enaumders the total amount of 10,412. 6. 13 $\frac{1}{4}$.

142. The taxes in this statement, I deem to be such as do not, under the orders for the formation of the permanent settlement, belong to the land, but that, as being wholly professional, are retainable by government, and subject to such future alterations, as its judgment may choose to make.

143. The number of shops are noted, and the taxes thereon. They are regularly fixed, in proportion to the estimated value of the trade each individual carries on.

144. The house tax is improperly so called, as it is in fact a sort of shop tax, levied in manner similar to that called the shop tax. The customary mode of settlement is by estimate, on the probable trade of individuals; viz. the wurtucks, or manufacturer who carries on his trade at home, is fixed on the proportion to this trade and profit; the dyers and silversmiths, in proportion to their income derived from their trade; the anicoody, or people who work in trade as common workmen, in proportion to their respective estimated income.

145. The loom tax is assessed by long usage on the produce of the loom, rather than on the loom itself. Thus, those weavers who have three or four people in a family, put out more work from the loom than those who have a lesser number, and the number of pieces, as well as quality, determine the rate of assessment.

146. In other instances, the looms of the dhans are taxed, in proportion to the time they work at their looms, and the produce of their time; since, in the months of cultivation, they leave their craft to attend on that particular business. Hence, by so much the less as they may in proportion with other weavers, appear to pay for their looms, they by a much greater proportion assist the revenue of the cirkar in cultivation.

147. The tax on oil mills is fixed on the proportionate estimate at the mills. The tax on iron-founders is fixed on the furnace, according to the labour of the founders, in bringing the ore from different distances; and that on the indigo makers, is levied in proportion to the labour, in bringing the leaves of the vippal trees, the produce of the vats. [765]

148. The puller worry is a tax which has its rise in the aumeeny management, but which has been improperly continued as part of the soundardiem, even after the lands have been held in rent. It is settled and collected on the pullers of the nunjee villages, as a prescriptive and to the cirkar, from the privilege they have, of dividing the men of different fees they get in reaping, and threshing the crops in the fields.

149. The honey-rent, or gootoo, is a licence by custom paid for as much of that article and the wax of bees, as may be found by the renter, in particular jungles or mountains.

150. The tax on the Patna Chitty and Bogamy, has its rise from the custom of the right and left hand cast, each having an head or chief. The one of the right hand cast, was called the Patna Chitty, and of the left, Bogamy. Each respectively by prescription collected from their cast, certain impositions authorized by the servants of government.

151. The office of each, was that of censor on their respective casts and dependents; and the tax was originally supposed to have been gratuitous, and in compensation to them for their trouble.

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152. The Mussulman government destroyed partly the power of these people, which was very dangerous, inasmuch as they swayed their casts to their inclination, and ever were the sentiments of the right and left hand casts generally; the assembly of each being always under them, and influenced by their advice, which in many instances stayed not at murder.

153. On my arrival at Dindigul, in Sept. 1796, several tumultuous assemblies were made which determined me to suppress the power of the chiefs of these sections; and as my appointment gave me the power of judging, I thought it right the casts should continue the payment to the cirkar they had before made to the Patna Chitty and Bogamy.

154. The ghee goota is a sort of village monopoly; the renter has the exclusive right of buying and selling ghee in retail; and, on the computed profit of this monopoly, the tax is levied.

155. The tax on carriage bullocks is levied, on the proportion of income to the owner derived from their use those working in and near the residence are said to be less profitable, but that may be from the mode of barter among the natives, whence real profit is neither so easily defined or so minutely settled; but for those going far, the profit is easily known from the general regulations for hire; and, on the estimated union of these different modes of labour, the tax is fixed.

156. These several taxes, amount to 8,330 5. 9. or star pags. 5,048. 37. 12. and though belonging to the jumma of the district, do not for the reasons before stated, belong to the zemindar. To these also must be added the sounardyem of the enaumdar, proposed to be permitted to enjoy their enaums amount to 64. 4. 6. or star pags. 39. 3. 3. 51. making *in toto*, 8,394. 9. 15. or star pags 5,087. 39. 43. These, as assumptions of privilege by the enaumdar, I have entered with taxes that belong exclusively to the cirkar; conceiving, under the present orders, that the enaumdar are not to have the privilege of bringing taxes so properly derived to the zemindars.

157. This statement will exhibit to your board at one view, the increase in land brought forward by the survey; and from the inaccuracy of the curnum accounts, prove the necessity of the measure. In justice however to the ryot. it is proper to remark, that those places in which the difference is very enormous, have been very generally desolate, from either the unhealthiness of the climate, the frequent inroads of banditti, or the rapacity and deception of former managers.

158. The total increase appears to be 109. $9\frac{9\frac{1}{2}}{16}$ per cent. on the ain cultivable land; the decrease in baltalagointa, I have not been able to account for; the increase in the tersey of 141. $9\frac{1\frac{1}{2}}{16}$ is enormous, more in quantity than the total amount of the number of goontahs given in by the curnums on the ain cirkar land.

159. The accounts of the curnums were delivered in at the cutcheree, as the survey proceeded; and the falsity of them was proved before the village. In what manner, the accounts were made up by the curnums, or on what measurement, I cannot find out; but the survey has restored order, and the accounts now with the curnums, are those made by the survey.

160. The increase in the cultivated lands in several zemindarries, appears very large. This arises from the actual increase on survey, and from the deceit of the nautumcars and curnums in concealing and fabricating accounts, which, though highly culpable in itself, was the only means they had of combating the extortions of the venal servants of the cirkar.



161. Hence arose an irregularity of assessment, and great inequality of rent. Those ryots who were able to interest the curnums, held their lands for almost nominal rent; whilst those who were not so fortunate, although possessing lands equally productive, were under-sold in the markets, and ultimately ruined. Their lands were taken into the general cultivation of the village by the curnum; but usually entered as waste in the accounts given to the cirkar; and so long as the spoils derived from this conduct were equally distributed, the act was not noticed. On this assumption, it will appear, that the general increase equalling $67\frac{3}{4}$ per cent. does not press hard on the ryots.

162. In bringing the increase of land before your board, I must advert to the report of Nov. 24th 1795, on the Dindigul district, by Mr. Wynch, and extract his reported measurement [766] of the ayacret, or total cultivable land, exclusive of enaum, of what in the schedules now sent composes the Toddicomboo zemindarry, as follows:

				Chucs,	Mr. Wynch's Report.	Curnum's Account previous to Survey.	Present Measurement.
Toddicomboo Village.	Poonjee	...	...	...	12,020 11	17,221 3	21,473 14
	Nunjee	...	...	119 $\frac{5}{16}$	479 12	740 6	1,060 154
					12,500 7	17,961 9	22,534 13 $\frac{1}{2}$
	Poonjee	...	...	...	2,427 5 $\frac{1}{2}$	2,520 — $\frac{1}{2}$	4,726 5 $\frac{1}{2}$
	Nunjee	...	...	5 $\frac{14}{16}$	23 10	33 11	38 12 $\frac{1}{2}$
					2,450 15 $\frac{1}{2}$	2,553 11 $\frac{1}{2}$	4,765 2
TOTAL Zemindarry				...	14,951 6 $\frac{1}{2}$	20,515 4 $\frac{1}{2}$	27,299 15 $\frac{1}{2}$

163. From this, it will be easily seen that his account was incorrect; first, in being less than the curnums account by $37.3\frac{1}{2}$ per cent.; and secondly, less than the present measurement by $82.9\frac{1}{2}$ per cent. which is an increase of $33.1\frac{2}{5}$ per cent. on the former accounts of the curnums.

164. By the incorrectness, in the first instance, is shown the proof of what has been previously urged in respect to the deceit of the nautamcars and curnums, and of their fabrication of the village accounts which was partially corrected by my promulgating the intention to survey, as the work was commenced on.

165. I do not mean by this, so much to condemn the sources of information on which Mr. Wynch's report of 24 November 1795, was founded, as to endeavour to show that the general great increase observable in the statement of the curnums account, arose more from their own fabrication of them, with the view of procuring means to satisfy venality, than from the ignorance of the actual extent of lands, and its positive increase on their accounts by survey.