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THE BARAMAHAL RECORDS.

SECTION XVIII—EXPENSE.

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THE BARAMAHAL RECORDS.

SECTION XVIII.

EXPENSE.

I

From—Lieut.—Col. ALEXANDER READ, Superintendent and Collector, Baramahal and Salem.

To—EDWARD SAUNDERS, Esq., President, etc., Members, Revenue Board, Fort St. George.

Dated—Tiruppattur, 25th October 1798.

1. Apprehending there is no example on your records of a Collector's having postponed the furnishing his estimates of charges till the year they were for had elapsed, I am sensible of your indulgence in having dispensed with mine for last fasli till this late period. Conscious, however, that the delay has proceeded from a general and unremitting attention to every branch of my department, with the view of forming the whole into system, such an attempt will be admitted, it is hoped, by whoever will consider it, as a sufficient excuse for the consequence it has entailed.

2. I was furnished with my assistants' estimates for last year at an early period but a material change in all our establishments taking place, on our finishing the survey, a thorough examination of them became necessary, which, as you will find in the letter to my assistants annexed, I entered upon with the design of reducing them to a standard and of deducing general principles by which charges collection might be much better judged of than by the rules in use. As you will find on a cursory view that design led into some abstract and difficult questions, when my attention being drawn to business of a very different nature, I deemed it expedient to circulate the letter just mentioned, unfinished, till a more convenient opportunity for prosecuting my enquiry.

3. Similar causes have produced this effect in other instances, and it is what must be expected from stepping beyond the ordinary routine of office. Though I was obliged to relinquish, in part, what I undertook in this business and present avocations will not admit of my returning to it now, what I did was of use by bringing several things of importance in revenue management into discussion and directing many alterations, with an eye to uniformity and economy, that have since been made in our establishments.

4. Wishing to compensate for the irregularity just accounted for, I now submit to your Board our estimates for last year, fasli 1207, and the current year, 1208, and as they compose a volume, I shall here take such a review of them as I propose shall obviate the necessity of your entering the detail. To render this the more practicable and easy, I have brought the whole into the three general abstracts, on the left, to which my remarks will chiefly apply and if occasion require, I shall refer to the particular estimates that follow, but the urgency of your other demands upon me at present will oblige me to pass over many things I wished to bring here under notice.

5. The two first abstracts are of the charges last year, A* being a comparison of the estimates [in] 1207, with the actual disbursements in 1206 and B* a comparison of the actual disbursements in those two years. The other abstract,

C,* is a comparison of the estimates for the current year, with the actual disbursements [in] 1207. I shall first inspect the charges of last year.

6. As many things are crudely conceived before experience discovers them in their true light, I, and probably all my assistants, thought that our extra establishments of servants would be unnecessary after all the districts were surveyed, but when that was done, or in the course of our progress, we found there would always be occasion for some of them, to serve as checks upon the village karnams in ascertaining the occupancy of the land, while it is proposed that government shall benefit by every increase of cultivation. I therefore ordered the proportions of them required for that purpose to be transferred to the regular establishments, in order to bring them to a standard, which was accordingly done. To judge, therefore, of the consequent increase of the one and decrease of the other requires the comparing them together.

PROVINCIAL CHARGES—1207.

	PAGES.	RS.	C.
7. As exhibited in the Abstract A, the estimated regular provincial establishment [in] 1207 amounted to ...	4,083	17	68
the actual disbursements of that establishment [in] 1206 were	2,416	17	51
and the proposed increase was therefore	1,667	0	17
But the actual disbursements of the extra establishment in 1206 amounted, as in the 33rd paragraph, to ...	5,969	19	8
and the estimated amount of them in 1207 was, as in A ...	3,678	3	60
which was a proposed reduction of	2,291	15	28
So that deducting pagodas	1,667	0	17
it appears there was an expected aggregate decrease of	624	15	11
8. As appears in the Abstract B, the actual disbursements of the regular establishments in 1206 amounted to	2,416	17	51
and those of the extra establishment, as in para. 33 to	5,969	19	8
Total in 1206	8,386	0	59
In 1207 those of the regular establishment amounted to... ..	4,229	35	20
and those of the extra establishment (see para. 33) to.	3,492	42	25
Total in 1207	7,723	5	45

Aggregate decrease of the two establishments 662 31 14

The regular establishment of servants may be nearly sufficient for the present purposes of superintendence and will admit of a reduction in the Sadr ward, as the Europe stationery used for the registers of the survey should have all been included in the extra establishment, which may be more reduced when the registers are finished, as several English writers may then be discharged and the stationery furnished upon indent will then be adequate to the expenditure.

DIVISION CHARGES—1207.

	PAGES.	RS.	C.
9. The Southern Division cutcherry establishment [of] 1207 was estimated as entered in the Abstract A at	7,019	13	16
its amount in 1206 was	4,566	0	17
the expected increase was therefore	2,453	12	79

* Also printed at the end.

EXPENSE

3

	PAGE.	RS.	C.
which was to be the consequence of the proposed augmentation, by transferring such of the surveyors as were required from the extra establishment. That establishment in 1206 amounted, as in the 34th para., to	4,063	14	33
and was to be reduced in 1207 to	1,109	29	68
which was to make the decrease	2,953	20	45
The above	2,453	12	79
being deducted, gives	500	7	46
for the expected aggregate decrease of the two establishments			
10. The actual disbursements of the regular establishment amounted in 1206, as in B, to	4,566	0	17
and those of the extraestablishment, as in the 34th paragraph, to	4,063	14	33
Total in 1206 to	8,629	14	50
In 1207 those of the regular establishment amounted to	6,904	7	34
and those of the extra establishment to	1,119	42	73
Total in 1207	8,024	14	32

Aggregate decrease of the two establishments has therefore been 605 0 18 which is a trifle more than was expected, and it would have been greater, had not Captain Macleod discharged so many of his surveyors in 1206, that only the number of them required for ascertaining the occupancy of the land remained when the new arrangement took place.

	PAGE.	RS.	C.
11. The expense of the Centre Division catcherry [in] 1207 was estimated, as in the Abstract A, at	5,417	15	19
in 1206 it was, as in para. 35	4,517	0	40
the expected increase therefore was	900	14	59
The extra establishment having cost in 1206	4,517	0	40
and being estimated in 1207 at	2,905	7	12
the expected decrease was	1,611	29	28
and consequently the aggregate decrease was to be	711	13	49
12. The actual disbursements of the regular establishment in 1206, as in B, amounted to	3,827	21	27
and those of the extra establishment, as in para. 35, to	4,517	0	40
Total in 1206	8,344	21	67
In 1207 the regular establishment cost... ..	4,502	33	46
and the extra establishment	2,730	1	27
Total in 1207	7,232	34	73

The aggregate decrease of the two establishments was therefore 1,111 22 74 It will be more as Capt. Munro retained several people in the service that will not be required after the completion of the survey.

	PAGE.	RS.	C.
13. The Northern Division catcherry [in] 1207 was estimated, as appears in the Abstract A, at	4,901	27	18
Its expense in 1206 was	5,101	35	7

	PAGS.	RS.	C.
Its expected decrease	200	7	69
The extra establishment cost in 1206 (see para. 36) ...	5,101	35	7
and in 1207 it was estimated at	2,013	11	54
therefore the expected decrease was	3,088	23	33
and the aggregate decrease was to be	3,288	31	22
14. The actual expense of the regular establishment in 1206 having been, as in B	3,727	17	62
and that of the extra establishment, as in para. 36 ...	5,101	35	7
The total in 1206 was	8,829	16	69
In 1207 the regular establishment amounted to	5,006	9	13
and the extra establishment to	1,605	38	53
Total in 1207	6,612	11	71

Consequently the aggregate decrease of the two establishments has been: 2,217 4 78

15. The correctness of the abstracts from which the foregoing statements are taken may be seen by comparison of the sums in them with the totals of the particular estimates annexed and my accounts of disbursements in the two years. As shown by those statements, the regular division establishments have been necessarily augmented, and the extra establishments reduced in a greater proportion, but the showing that in one point of view, from our actual disbursements, may be more satisfactory.

Divisions.	Both establishments.		Reduction.
	1206.	1207.	
Southern	8,629 14 50	8,024 14 32	605 0 18
Centre	8,344 31 47	7,283 34 78	1,111 22 74
Northern	8,829 16 69	6,612 11 71	2,217 4 78
Total	25,803 17 26	21,869 25 16	3,933 28 10

Captain Macleod having retained no more surveyors in 1206 than were required for the regular establishments, no other reduction of them is to be expected in the Southern Division, but as Captain Munro has stated in No. 48, a few people of that description in the Centre were to be discharged in the course of the year 1207 and as Captain Graham mentions in No. 63, some were entertained in the Northern Division to survey the Mallappadi Jaghir, whose pay was estimated to be 213, and have since been discharged. A further reduction of 900 pagodas may therefore be expected in 1208.

DISTRICT CHARGES—1207.

16. The alterations proposed in these charges [of] 1207 being immaterial and such as have taken place tending mostly to a decrease of expense, it may be sufficient to state them generally. I shall first compare the amounts of the estimates [of] 1207 with the actual disbursements in 1206 from the Abstract A composed of the totals of the particular estimates.

Divisions.	Disbursements—1206.	Estimates—1207.	Increase—1207.	Decrease—1207.
Southern	11,537 14 63	11,820 17 20	283 2 28	
Centre	8,884 17 29	7,476 38 36		1,407 19 78
Northern	6,208 20 40	5,829 0 0		384 20 40
Total	26,629 16 51	25,126 14 56		1,489 1 75

As appears by my assistants, answers to my first audit of their estimates [of] 1207 making Nos. 10, 37 and 53 the proposed alterations in the charges of the Southern Division have been made to equalize them, on the principle of allowing 5 per cent for district charges collection and those in the other two divisions have been the consequence of removing certain mutsaddis from the district to the division or police establishments and the discharge of others.

17. I shall now compare the actual disbursements of the two years taken from the Abstract B which is drawn up from my accounts.

Divisions.	Disbursements— 1206.	Disbursements— 1207.	Increase.	Decrease.
Southern	11,537 14 63	11,474 24 18	...	62 26 44
Centre	8,884 17 29	7,477 37 63	...	1,406 25 47
Northern	6,203 20 40	5,895 32 38	...	307 24 7
Total	26,625 16 51	24,848 12 38	...	1,777 4 18

This decrease may be considered as a real one, because all the establishments to which any transfers have been made from the district establishments have been examined and reductions found to have taken place in them all.

VILLAGE CHARGES—1207.

18. It has been the constant practice, anciently, in all countries, to give *inam lands* or benefices and *rusums* or privileges upon the money rents, lands and imposts, in fee, for the performance of religious, judicial, civil, military, revenue and even for domestic services, and when either is alienated or rented out, the grants of them are commonly *exclusive of inams and rusums*, the surplus only being considered the due of the Sirkar, or public revenue. Thus the produce of the country is divided into public and private property and the expenses of Government are half in land and half in money. I am convinced that no native prince was ever acquainted with all the the resources of his country and application of them, because they cannot be ascertained but by an actual survey or very detailed accounts of the actual produce and because private interest must always have been exerted to conceal them and the portions of them enjoyed by individuals for real or pretended services.

19. This system has had its rise in rude times and is continued from the ignorance of Governments and the fraudulent practices of their servants. It prevails throughout India and in Europe there are still some remains of it, colleges and monasteries having their *inams* or foundations, and the clergy their *rusums* or tithes, but it has generally terminated there, in giving the people a property in the land by a transmutation of the services anciently required of them for a land tax, and defraying all the expenses of Government from the exchequer. The expense of revenue must always be according to the proportion that the rental is of the gross produce. It has been proposed first to show all the sources of revenue and next the entire appropriation of them, by bringing the whole of every head of receipt and disbursement into *one account* and afterwards showing how much of the former must be relinquished to give the inhabitants a property in the soil and how much the public expense may of consequence be reduced.

20. If Government will afford the inhabitants the means, they will defray all *village* and *religious* charges, construct *tanks* and carry on *cultivation* without its assistance. Its incurring those expenses is the effect of their poverty and that is the consequence of its oppression. From the causes just cited it has been, as your Board observed, "the immemorial usage of Hindustan to defray the establishments of village servants by small allotments of land" and that usage obtains in these districts, but consistently with the plan of showing all the charges collection they have been inserted in our cash accounts and of consequence added to the *jamabandi*.

21. Correspondent with your Board's idea of this measure expressed in your audit of the 27th January 1797, this is merely to show the value of the lands and privileges enjoyed by the village servants, no part of the amount being received into, or disbursed from the revenue treasury; consequently it does not, as apprehended in your letter of the 4th instant, create a certain established charge on the treasury in war or bad seasons, nor does it weaken the local attachment of the village servants, because their inams are not actually resumed, but continued to them, not, in my conception, as free and perpetual inheritances, but as stipends or fees granted and held on condition of their performing particular services. While those services are performed for Government there is an evident propriety in having their amount ascertained and kept under such restrictions as your Board or the Collector may think proper, but when the property in the land may be given away to the principal inhabitants, those services will then be performed for them, and the distribution of the inams will no longer be the province of public officers. As appears by the Abstract A the amounts of *tirwa* or ground rents of those stipendiary lands in the three divisions [in] 1206 and 1207 were as follows:—

Divisions.	Tirwa—1206.	Tirwa—1207.	Increase.	Decrease.
Southern	13,504 41 11	13,954 41 11	450 0 0	...
Centre	14,766 2 35	13,647 5 54	...	1,118 32 62
Northern	9,572 32 29	11,413 14 21	1,840 17 72	...
Total ...	37,844 30 75	39,015 25 6	1,171 21 11	...

22. These charges varying from 5 to 14 per cent of the settlements of particular districts according to the extent of patelships or village collections, I suggested to my assistants that a great reform might be introduced in them and though there was not time for it last year, I requested, in the 31st paragraph of my letter to them [II], to be informed in how many districts they had been regulated under their present variety of extent and of the rules by which that had been done. They have not however been sufficiently explicit in their answers Nos. 10, 37 and 55 to enable me to account for the above increase in the Southern or decrease in the Centre Division, but the increase in the Northern Division was owing, as noted in No. 60, to the inam lands having been rated at three-quarters of the full rent in 1206 and at the full rates in 1207.

♦ 23. As stated in the Abstract B, these charges have fallen short of the estimates.

Divisions.	1206.	1207.	Increase.	Decrease.
Southern	13,505 5 11	12,847 12 40	...	657 28 51
Centre	14,766 29 35	13,647 32 54	...	1,118 32 61
Northern	9,572 32 29	9,963 24 35	330 28 6	...
Total ...	37,844 30 75	36,398 33 49	...	1,445 33 23

This shows there has been a decrease of 1445 in place of an increase of 1171 pagodas, as expected, and having no official intimation whence it proceeds, I conclude it is from casualties that happened in the course of the year.

CHARGES COLLECTION IN GENERAL.

24. As stated in our discussions of the subject, my assistants and I are generally of opinion that charges collection should be regulated by the *land, population* and *revenue* of districts, also by the *detail* of revenue management, but if practicable, the rules which might be deduced from all those considerations are

not yet fixt and thence I conclude there is still great room for a reform in our present establishments. Some alterations were to take place this year, 1208, but having the actual disbursements of 1207, which are probably nearer the *standard* than the estimates will be for the current year, they may be considered as such for the present. Though they cannot be correctly judged of from the proportions they may severally be of the settlements, I shall subjoin the proportions which the actual disbursements in 1207 make of them, as in B, whence the provincial charges are calculated on the total settlement of the year, the division, district, and village charges on those of divisions.

Charges.	Southern Division.		Centre Division.		Northern Division.		Averages.	
Provincial	3	0	2	18/16	4	9/16	0	8/4
Division	4	11/16	4	9/16	4	15/16	3	1/16
District	5	1/4	3	1/8	3	1/8	4	11/16
Village	5	1/4	3	1/8	3	1/8	6	15/16
Total ...	12	15/16	15	11/16	17	11/16	15	9/16

When considered how much pains have been taken these three years past to reduce the charges collection in these districts, your Board may be convinced that the various percentages of the several denominations, on the settlements, are the natural result of attention to economy and of the circumstances of the country. I might show here, likewise, how much they severally are *per mile* and *per individual*, but though such charges could certainly be regulated, I think, by the territory and population; the rules thence deducible could not be applied but by a total change in division, district and village collections which I apprehend will never be attempted, and in that case they would not be of use.

EXTRA CHARGES—1207.

25. A reference to the charges of preceding years being clearly of use in determining establishments of every description, your Board may likewise think one of all contingent charges whatever so. I have therefore entered them all in the preceding abstracts for the convenience of comparison and shall take them severally thence, that I may add such remarks as appear necessary for your information, taking the estimates of them from A and the disbursements of them from B.

PENSIONS—1207.

26. These may be considered of three descriptions—1st *jaghirdars and other inamdars* who hold landed estates granted for their maintenancē, for life or in perpetuity, paying a quit rent or rent free. 2nd *rusumdars, varttanadars or magamaidars* who have privileges upon the collections of land rent or *sayar*, for life or in perpetuity. 3rd: *yeomiadars or rosinadars* whose pensions are for life or hereditary and defrayed from the treasury. The landed estates are continued to their incumbents, but all the others are included in our cash accounts and estimates.—viz.—

	Divisions.	1206.	1207.	Increase.	Decrease.
Estimates.	Southern	189 28 78	193 0 57	3 12 59	...
	Centre	384 17 20	337 8 44	...	47 8 56
	Northern	518 12 24	593 28 4	115 16 60	...
	Total ...	1,092 17 40	1,164 2 25	71 29 65	...
Disbursements.	Southern	189 28 76	183 9 38	...	6 14 38
	Centre	384 17 20	337 26 44	...	46 26 56
	Northern	518 12 24	592 0 4	73 23 60	...
	Total ...	1,092 17 40	1,113 0 6	20 18 46	...

The decrease in the disbursements of the Southern Division was probably owing to a reduction of the number of paupers who, as appears by No. 26, are the only pensioners in that division. As stated in No. 46, the decrease 46-26-56 in the Centre Division is owing to Tatar Khan, one of the pensioners, being struck off the list. I request your Board's attention to Captain Munro's notes at the bottom of that number. I refer also to the five last pensioners on the list No. 61 for the particulars of the proposed increase 115-16-60 which, as appears by the disbursements, has been much less than was expected.

PAGODA FEES—1207.

27. The establishment of great pagodas have heretofore been maintained partly by *inams* and *rusums*, as before mentioned, and partly by pecuniary allowances and as cash accounts only are commonly required for the information of Government, it can seldom or ever have known how much of their expense has been defrayed by the produce of the lands attached to them. Pursuant therefore of my intention to show the total of every expense, I directed that the rents of all pagoda inams and rusums should be carried into our estimates and cash accounts and consequently added to our jamabandi of 1207, which was accordingly done.

28. As further preparatory to the general policy I have in view of giving the inhabitants a property in the soil by a reduction of the rental and thereby removing the necessity of Government's supporting these establishments, I also directed their inams to be resumed and the expense of their establishments to be disbursed from the treasury. This last measure was induced by a proposition of Captain Macleod's and his arguments in favour of it. These you will find at full length between the 33rd and 45th paragraphs of my circular letter [11] and were inserted there for the purpose of obtaining the sentiments of my other assistants in charge of divisions, as to the expediency of the resumption. The arguments for it are briefly these—the inadequacy of the funds to the expense of the pagodas some years from the fluctuation of agriculture which occasions an interruption to their ceremonies, the Brahmans not being allowed now, as formerly, to levy contributions for supplying deficiencies in bad years, because they would produce defalcations of rent—the inability of the Brahmans to attend sufficiently to the business of cultivation—the reasonableness of Government's bearing the expenses of religion, under the present mode of management, and making their rents the limits of demand upon the ryots—the probability that the allowances to pagodas are not a third, at present, of what they were formerly. Captain Graham having approved of the measure and Captain Munro having offered no objection, it has been generally adopted.

29. I grant that, as your Board has observed, "it creates established charges on the treasury while in war or bad seasons the produce from the resumed lands may prove inadequate thereto", but Government's supporting any establishment whatever must proceed from motives of necessity or policy; neither of these can, I imagine, be weakened by misfortunes and it appears to me more consistent with the wisdom and liberality of Government to continue than to withdraw its support, in times of distress, from any description of its subjects who may be thought deserving of it in times of plenty. Besides, all it can possibly suffer from extending its bounty to those who are dependent upon it for their subsistence will bear no comparison with the loss it may sustain from withholding it and were it deemed advisable, all allowances to pagodas might be struck off, or reduced, at the commencement of hostilities.

30. The tendency of the measure in question to strengthen local attachment is one of the arguments adduced by Capt. Macleod in favour of it, for the funds proving inadequate to the expense of the establishments in bad seasons, made it necessary for the Brahmans to reduce them, which cannot necessarily be the case when the funds are always the same. It may also be observed that the Brahmans

not being, as Captain Macleod asserts, sufficiently attentive to cultivation, there is at least an equal chance of their lands being cultivated when in charge of the patels and karnams and as the Brahmans commonly let them out at lower rates, that they will probably be more productive as Sirkar than they were as inam lands. I have said so much on this subject in compliance with your desire but my policy is ultimately to enable the inhabitants themselves to defray their religious ceremonies and permit them to regulate their contributions for the purpose as they please.

31. As appears in Nos. 27, 47 and 62, the rents of resumed lands amounted to Pag^{rs}. 6,503-32-43 in the Southern, to 4,477-22-40 in the Centre, and to 1,509-34-66 in the Northern Division. To facilitate a comparison of the estimates [of] 1207 with the disbursements [of] 1206 in the Abstract A, and of the disbursements [of] 1207 with the disbursements [of] 1206 in the Abstract B, I shall add the above sums to the disbursements in 1206.

		Divisions.	1206.	1207.	Increase.	Decrease.
Estimates.	Superintendent		6 7 40	6 7 40	.....	...
	Southern Division		7,154 2 47	7,855 29 17	201 26 50	...
	Centre		5,395 20 89	5,691 1 33	495 16 74	...
	Northern		2,650 6 3	2,829 39 62	178 33 59	...
	Total		15,206 0 49	16,082 5 72	876 5 23	...
Disbursements.	Superintendent		6 7 40	11 0 0	4 28 40	...
	Southern Division		7,154 2 47	7,264 7 34	180 4 67	...
	Centre		5,395 20 89	5,662 2 31	266 17 72	...
	Northern		2,650 6 3	2,740 11 65	90 5 62	...
	Total		15,206 0 49	15,697 21 50	491 21 1	...

The rule commonly observed of making *estimates* rather more than the probable *disbursements* may be a reason for the difference between them in 1207, viz., 876-5-23 and the difference between the actual disbursements of the two years, 491-21-1, may have been owing to greater allowances for drawing the swami coaches, or rain, as those charges will always fluctuate. It appears the amounts of the several charges are $2\frac{1}{4}$, $3\frac{1}{4}$, and $2\frac{1}{4}$ on the settlements of the three divisions respectively and the total $2\frac{1}{4}$ per cent upon the total settlements of the districts, so that there is no great disproportion among them.

The entry of the rents of the small allotments of land, for the support of swami houses in our cash accounts is yet wanting to show the whole expense of religion borne by Government, but that may be ascertained hereafter by the registers of the survey.

CHARGES EXTRAORDINARY.

32. As appears in the 45th paragraph of my circular letter [II], these may properly be considered as appertaining to Revenue, or Police, but as material to the comparisons that have been made in the 6, 7, 8, 9, 10, 11, 12, 13 and 14th paragraphs I shall divide them into *establishments of servants* for the joint purpose of revenue and police, *buildings* such as catcheries and choultries, and *sundries* consisting of donations for apprehending thieves, their subsistence, rewards for killing tigers, etc. The totals of the estimates will be found to correspond with the Nos. 5, 28, 48, 63 and A, the totals of the disbursements with the abstracts of July and B.

33. The provincial charges of these descriptions are :—

By the Superintendent.		1206.	1207.	Increase.	Decrease.
Estimates.	Establishments	5,969 19 8	3,075 8 60	...	2,891 16 28
	Buildings ... ..	...	...	...	...
	Sundries	100 18 69	600 0 0	499 81 11	...
	Total ...	6,069 38 77	3,675 8 60	...	2,391 80 17
Disbursements.	Establishments	5,969 19 8	3,492 42 25	...	2,476 21 68
	Buildings ... ..	...	...	...	...
	Sundries	100 18 69	1,098 29 18	992 (P) 15 29	...
	Total ...	6,069 38 77	4,591 26 43	...	1,478 7 84

The principal cause of the actual disbursements having exceeded the estimates is my having entered the expense of the prisoners at Tirupattur in my charges extraordinary in place of my plantation accounts since October in consequence of having formed my opinion that it would not be eligible for Government to continue that establishment. Their amount thus brought to account was of their expense from the 31st October to the 11th July and amounts to 977—16—48.

34. The extra charges in the Southern Division are :—

By Capt. Macleod.		1206.	1207.	Increase.	Decrease.
Estimates.	Establishments	4,083 14 33	1,109 29 68	...	2,953 29 45
	Buildings	64 18 85	2,241 0 0	2,176 81 45	...
	Sundries	607 41 82	275 0 0	...	331 41 82
	Total ...	4,735 24 20	3,626 29 68	...	1,108 39 32
Disbursements.	Establishments	4,083 14 33	1,119 42 78	...	2,948 16 85
	Buildings	64 18 85	252 29 58	188 16 23	...
	Sundries	607 41 82	299 34 45	...	308 6 67
	Total ...	4,735 24 20	1,672 17 21	...	3,068 6 79

The disbursements having been so much less than estimated is chiefly by reason of the cutcherries and choultries that are the subjects of Nos. 29 and 30 not being charged. Captain Macleod having represented how extremely necessary the cutcherries in particular were, I was induced to authorize them and take the risk of bearing the expense of them myself and of consequence he has begun them. He likewise brought his disbursements to account, but as they could not be admitted without the sanction of your Board, I was obliged to erase them, whereon he stated again the absolute necessity of them in his letter No. 85, to which I beg leave to call your attention when you audit our estimates for the current year, in which he has included them.

35. The extra charges in the Centre Division are :—

By Capt. Munro.		1206.	1207.	Increase.	Decrease.
Estimates.	Establishments	4,517 0 40	2,905 7 12	...	1,611 88 28
	Buildings	0 15 20	1,100 0 0	1,099 29 60	...
	Sundries	441 5 83	804 0 0	362 89 47	...
	Total ...	4,958 21 13	4,809 7 12	...	149 14 1
Disbursements.	Establishments	4,517 0 40	2,780 1 27	...	1,736 44 13
	Buildings	0 15 20	17 36 73	17 21 53	...
	Sundries	441 5 83	591 30 12	150 24 59	...
	Total ...	4,958 21 13	3,389 28 32	...	1,518 42 61

As evident on comparing the disbursements with the estimates, the former falling short of the latter is owing principally to the intended buildings not having been erected.

36. The extra charges in the Northern Division were:—

By Capt. Graham.		1206.	1207.	Increase.	Decrease.
Estimates	Establishments	5,101 35 7	2,013 11 54	...	3,088 23 33
	Buildings	15 23 28	...	...	15 23 28
	Sundries	1,259 8 70	1,418 5 44	159 41 54	...
	Total	6,376 23 25	3,431 17 18	...	2,945 5 7
Disbursements.	Establishments	5,101 35 7	1,605 38 58	...	3,495 41 29
	Buildings	15 23 28	23 35 37	8 12 9	...
	Sundries	1,259 8 70	1,322 33 77	563 25 7	...
	Total	6,376 23 25	3,452 13 12	...	2,924 4 13

The expense of the establishment having fallen 400 pagodas short and the sundries having exceeded the estimates by 300 are only what may be expected in such fluctuating charges.

37. It may be satisfactory to show the whole disbursements of these descriptions and their differences collectively.

Outcherries.	1206.	1207.	Increase.	Decrease.
Provincial	6,069 33 77	4,591 23 43	...	1,478 7 34
Southern Division	4,735 24 20	1,672 17 21	...	3,063 6 79
Centre Division	4,958 21 18	3,339 23 32	...	1,618 42 61
Northern Division	6,376 23 25	3,452 13 12	...	2,924 4 13
Total	22,140 29 55	13,056 13 28	...	9,084 25 27

As already shown, the decrease is partly owing to the removal of some of the surveyors to the regular establishments and it is in part to the discharge of the remainder as the survey was completed.

TANK REPAIRS AND CULTIVATION—1207.

38. The inability of the inhabitants in general to construct tanks and keep them in repair is no doubt the reason of Government's being at that expense and of its making advances for carrying on cultivation, but I have ascribed that inability to its exacting the cultivators' rental in place of the farmers' whose profits should, as in other countries, be adequate to all the expenses of cultivation. I have further considered that while the avidity of Government involves the necessity of its furnishing such aid and its directing in a manner the affairs of agriculture, its servants should carefully consider the situation of the ground where they propose to construct tanks and the number of hands they may expect to cultivate them on which must depend the utility of such works. This matter and defraying the expense of tank repairs by an additional tax upon the lands watered by them are subjects of discussion in my circular letter [II] and may be thought of general importance.

39. The Abstract A contains a comparison of their estimates [of] 1207 with the disbursements in 1206 but comparisons of establishments only being of use, I shall here show the estimates and the disbursements for repairs in 1207 as in A and B:—

Divisions.	Estimates—1207.		Disbursements—1207.	
	Recoverable.	Irrecoverable.	Recoverable.	Irrecoverable.
Southern Division	16,895 0 0	4,200 0 0	11,319 25 75	2,889 27 87
Centre Division	11,400 0 0	1,480 0 0	7,896 9 21	1,817 25 22
Northern Division	4,112 0 0	2,300 0 0	4,410 0 0	714 11 11
Total	32,407 0 0	7,980 0 0	23,725 35 16	4,721 27 70

As the recoveries of advances in the course of the year amount to 22,180-14-66 it appears very little more than that of sums *recoverable* has been disbursed and trusting to the judgment of my assistants, there can be no doubt in my opinion as to Government's being amply compensated for the small sums *irrecoverable* and laid out on tanks with the view of increasing cultivation or preventing a diminution of it.

PLANTATIONS.

40. The same thing that makes reservoirs for carrying on cultivation the care of Government should extend it to plantations, though neither plantations nor manufactures will ever be so well conducted by it, as by individuals, whose reward solely depends on their industry. Under present circumstances, I approved of a suggestion of Capⁿ. Macleod's for establishing gardens in every district and intended, as stated in a postscript to my circular letter [II], to desire my other assistants would consider of the measure, and prepare estimates of the expense of it to be submitted to your Board. Other matters however have prevented my communicating on the subject.

41. As in regard to other charges, comparisons of which answer no purpose, I shall here insert the amounts of our several estimates and disbursements on account of plantations and cochineal in 1207.

Cutocherries.	Estimates.	Disbursements.
Superintendent	897 25 76	6,979 10 65
Southern Division	805 31 76	542 30 69
Centre Division ... ..	...	874 11 32
Northern Division ... ..	...	1,822 10 65
Total	1,703 31 72	10,028 27 71

The great difference between my estimates and disbursements is owing to my having included in the former the monthly servants only, as appears in Nos. 6, 7 and 8 and my having brought two years' disbursements (in which the prisoners and guards over them were included) to account at once, which was authorised by Government. The other differences are evident.

GENERAL VIEW OF REVENUE CHARGES.

42. I am led by the occasion to take a complete view of the expenses of revenue, and claims upon it. These multiply in their number and amount with the proportion which the rental of Government may be of the gross produce, but as the cultivators of the soil must be fed and the expense of cultivation defrayed, that rental, and consequently the demands upon it, have their limits. As all those which are paid in money have been stated, it remains to show those which are paid in land. These making portions of the ground rental, which, as before noticed, are always deducted from it in forming the settlements of Governments and never brought into cash accounts, I shall subjoin a

statement of the lands in cultivation last year, exhibiting the entire appropriation of it, exclusive of my disbursements of cash.

43: Lands, it must be previously observed, are *Sirkar* or Government and *inam* or alienated. The rents of *Sirkar* lands are in part alienated or remitted as encouragement to agriculture and part of the rents of *inam* lands are exacted as public revenue. Hence the distinctions in the statement, of Government revenue from *alienated* lands, and *alienated* revenue from Government lands.

Occupancy of the lands.		Government revenue.	Alienated revenue.	Total of the ground rental.
		F. P. C.	F. P. C.	F. P. C.
Government and alienated lands.	Cultivators for all the year	421,041 21 18	.....	421,041 21 18
	Cultivators for half the year	940 28 8	212 7 78	1,173 31 1
	Farmers	10,674 34 0	2,136 7 55	13,311 5 55
	Aliens	1,299 25 68	635 82 8	1,985 21 68
	Planters	11 17 56	110 31 25	122 13 1
	Total—Plains	433,965 18 60	4,096 7 1	438,084 20 61
	Hills	12,033 6 27	.....	12,033 6 27
	Total—Plains and hills	446,021 20 7	4,096 7 1	450,117 27 8
	Imposts	56,214 23 7	.....	56,214 23 7
	Total—Lands and imposts	472,235 7 14	4,096 7 1	506,332 14 15
Alienated lands.	Greater estates	6,839 0 74	17,806 29 4	24,645 29 78
	Lesser estates	14,945 17 71	64,944 21 17	79,860 3 8
	Church benefices	1,148 31 3	13,341 3 14	14,489 34 21
	Village servants	422 14 16	25,322 15 32	25,754 29 48
	Tank inams	39 19 58	3,566 35 25	3,605 19 8
	Total	23,405 11 67	125,281 32 11	148,687 7 78
Total.	Land rent	469,559 26 4	128,715 9 16	598,274 35 20
	Imposts	56,281 28 77	2,062 29 76	58,344 23 73
	Grand total	525,641 19 1	129,578 3 12	655,019 22 13

The right hand column contains the whole of the *full rents* or those paid by the cultivators of the soil to their immediate landlords; the middle column the portions of those rents alienated from the sovereign or original proprietor and the left hand column the rents demanded for Government which compose the *jamabandi*.

44. The following is a statement of all the expenses of revenue and claims upon it, specifying which are paid in land as in the middle column of the above statement and which in money, as in the Abstract B and my cash accounts, with the proportions which the totals are of the *whole rental* 655,019 and which those in money are of the *jamabandi* or settlement for the year, viz., 525,641.

Heads of expense.	Paid in land.	Paid in money	Total—lands and money.	Per cent.	
				Whole rental	Jama.
	F. P. C.	F. P. C.	F. P. C.		
Provincial establishment	.....	4,229 35 20	4,229 35 20	20	11
Division do.	.....	16,418 14 13	16,418 14 13	24	3
District do.	.....	24,848 12 33	24,848 12 33	38	3
Village do.	25,322 15 32	36,398 38 49	61,721 13 1	94	6
Collector's commission and salary	.....	24,158 6 79	24,158 6 79	37	4
Total—Charges collection	25,322 15 32	104,043 30 34	131,365 9 66	20	20
Greater estates	17,806 29 4	.....	17,806 29 4	24	1
Lesser estates	64,944 21 17	.....	64,944 21 17	99	1
Pensions	.....	1,113 0 6	1,113 0 6	2	1
Great pagoda fees	1,402 5 67	15,037 21 50	17,039 27 37	26	3
Little pagoda fees	11,938 33 26	.....	11,938 33 26	18	1
Charges extraordinary	.....	13,056 13 23	13,056 13 23	20	1
Tanks	.....	4,721 27 70	4,721 27 70	7	1
Remissions	4,096 7 1	.....	4,096 7 1	6	1
Total	129,578 3 12	140,632 21 23	270,010 24 40	41	26
Net revenue	.....	385,008 33 53	385,008 33 53	58	73
Grand total of settlements	.....	525,641 19 1	655,019 22 13	100	100

The greater estates are *zamindaris* and *jaghirs*, the lesser ones *agraharams* *skrotriyams* and other donation lands. Lands are allotted for keeping some tanks in repair, and the expense of others is defrayed from the treasury. Remissions of the full rent are only to Brahmans or persons who cannot hold the plough themselves and engage in agriculture. I have not included the disbursements for plantations, or advances for cultivation, because the plantations are no longer to be continued at the expense of Government, advances are always recovered, and those heads being excluded, the demands on the collections and the net current revenue will be every year nearly as above. The extra collection 19,270—13—16 being added to 385,008—33—53 makes the total net revenue in 1207 amount to 404,279—10—69.

45. The net revenue resulting from the usual mode of calculating it appears to be Pags. 428,236—0—36 but I consider that only *net revenue* which being divested of all claims whatever on the score of revenue may be applied to other purposes. The above being deducted from the *whole* of the gross rental, the demands upon it in *land* and *money* included, it may be satisfactory to show the result will be the same if the charges in *money only* be deducted from the jamabandi, as in my cash accounts.

Example.

Jamabandi or Settlement	...	...	...	...	...	525,641	19	1
Extra revenue	...	...	...	...	...	19,270	13	16
Total gross collection						...	544,911	32	17
Charges collection	...	...	...	...	...	81,890	23	35
Commission & salaries.	...	...	...	...	...	24,153	6	79
Pagoda fees	...	...	...	...	...	15,697	21	50
Pensions	...	...	...	...	...	1,113	0	6
Charges	{	Those so termed.	12,707	0	56	}	18,056	13	28
extra-		Regular sepoy.	331	8	67				
ordinary.		Profit and loss	18	3	65				
Tank repairs	...	...	...	...	...	4,721	27	70
							140,632	21	28
							404,279	10	69

As the jamabandi was lower than usual from the want of rain last year and the extra charges will admit of further diminution, I think it may be set down as a certainty that while it may be deemed expedient to continue the present mode of management, the net revenue will never be less than four lakhs, and may fluctuate between that and five lakhs. -

46. It will appear from the foregoing statement of charges that, contrary to my maxim of having the whole of every charge entered in one account, village establishments amounting to 25,322—15—32 and greatpagoda fees amounting to 1,402—5—67 have not yet been entered, as intended, in my cash accounts; but those are the rents of lands allotted to the maintenance of those establishments in zamindaris and jaghirs whose management is left to their proprietors. It will likewise appear that tank repairs are still defrayed by money and lands but that is because the incumbents of the lands that have been granted for that purpose have a right to them, while they perform their engagements of keeping the tanks in repair.

47. It may likewise be noticed that the greater and lesser estates being *heritable lands*, they cannot, with propriety, be included with the expenses of the public revenue, or as claims upon it; but if the sovereign be the proprietor of the soil, which is generally admitted all over Hindustan, the whole ground rental, or that paid by the cultivators, may be considered as entirely at his disposal. But if those estates were all granted away for the subsistence of their incumbents, the portions of their rental allotted for that purpose may be considered the same as *pensions* paid from the treasury, both coming out of the same fund and originally intended for the very same purpose.

48. These arguments hold, and with still greater force, in respect to such lands as are held in benefice or fee for the performance of particular services. It is certain that an idea of hereditary property is always attached to the occupancy of lands held in fee and all landed property at this day in England is derived from that source; but escheats were common there while services were required of the incumbents, and both being common in this country, I conclude that the holders of such lands may be deprived of them without injustice when Government has no longer occasion for the services anciently required; and that while those services are required, such fees may be commuted, with propriety, into monthly pay, unless when the establishing fixt charges or the removal of local attachment is the consequence. With these ideas, all the above are included as demands upon the public revenue.

49. Pursuant of my plan in all revenue disquisitions, I have here stated the whole of the highest rental or that which the cultivators of the soil could have afforded to pay their immediate landlords, under the actual state of agriculture last year, and all the demands upon it or, in other words, the utmost value of the soil to whoever has the greatest property in it and all the deductions that rights and services require to be made from it, before it reaches the public treasury. This however is only done to present you with a *whole*, because nothing can be competently judged of what is only viewed in *parts*; and to demonstrate that while native princes have established their right to the rental of the cultivator, they have alienated so much of their property in it as to involve the necessity of exertions that, I believe, are without example, to procure even 58 per cent of it for Government, a proportion of the lands (perhaps a sixth) paying nothing or a very low quit rent, and the rest a full rent, which, as I shall show in my report upon the survey and lease settlements, is more than should be exacted for Government.

50. The demand of that rental for Government prevents the farmers increasing their stock, and that makes it necessary to retail out the lands to them from year to year (which is incompatible with lease settlements), to assist them with the means of carrying on cultivation, to defray the expense of their religious ceremonies and even to maintain their barbers and washermen. Hence the numerous and heavy demands upon what is considered at present the public revenue, which demands cannot be reduced till Government surrender to the inhabitants a portion of its assumed property in the soil. This can be done by remitting a part of the rental of Sirkar lands or by raising the quit-rent of inam lands. The reducing them both to the same rates of assessment would greatly tend to the encouragement of industry in general, it would obviate all revenue charges but provincial or division establishments, abridge accounts and render the business of revenue as simple in this, as in other countries where the land tax is so low that government has no occasion to interfere in private affairs, or the conduct of agriculture.

51. The foregoing may serve to show sufficiently the nature and extent of *revenue charges* without entering upon the more abstract questions discussed in my circular letter [II], or the proposed modification of the present rental, which will more properly be a subject of my report on the survey and settlements in lease. I shall therefore proceed to make a few notes on my *estimates* [of] 1208 with a reference to the abstract comparison of them [in] C, with my *disbursements* [in] 1207 and occasionally to the particulars.

ESTIMATES—1208.

52. It is intended the proposed reduction of the *provincial charges*, 411—18—48, shall be made by carrying so much of my disbursements for Europe stationery into my charges extraordinary as will keep the Sadrwarid of my regular establishment at its probable level. Should the supply by indent prove adequate to the expenditure, of course none will be purchased, for all that has heretofore been bought up of merchants has been solely to prevent a stop to the business of my office.

53. The proposed increase of division charges, 80-30-42, is principally owing, it appears—No. 75—to a quantity of Europe stationery Captain Macleod had found necessary to provide before the quantity furnished upon indent had arrived, and that of 959-0-31 to be occasioned by the removal of six surveyors from the extra to the fixt establishment, Centre Division, as mentioned in No. 94. The latter being compensated by a reduction of Captain Muuro's extra charges, it is consequently no increase of expense. The decrease of 368-1-4-13 in the Northern Division is owing to a reduction of the regular establishment and, all the charges taken together, that may be considered the decrease of *the whole*, as that in the Southern Division was only casual and should have been carried into charges extraordinary.

54. The causes of the intended decrease of district charges, Southern Division, amounting to 378-34-46, are not assigned in the particular estimates No. 76. An increase of 227-37-16 might be expected in the Centre Division from Nos. 94 and 95, which is from Captain Munro's having compared his estimates [of] 1208 with his estimates [of] 1207, but on comparing the former with his actual disbursements in 1207, as in C, it appears there will probably be a decrease of 147-7-6. Owing to the same thing having been done in the Northern Division, a decrease of 13 pagodas only might be expected from Nos. 110 and 111, instead of 69-32-33 as in the Abstract C.

55. There appears a considerable increase of village charges amounting in C to 1,950-16-66, but, as remarked in No. 78, that in the Southern Division is only proposed "in the event of an increase of revenue and not otherwise" and that in the Northern Division is only an apparent increase, for, as stated in No. 113, no real one is intended, the estimates of this being the same as the estimates of last year and the estimates commonly exceeding the disbursements.

56. On the whole, then, I apprehend that, notwithstanding Captain Munro's transfer from his extra establishment and Captain Macleod's stationery, the total *charges collection* will be less than last year.

57. The seemingly proposed increase of pensions is not a real one, the estimates of them for the Southern Division being the same as No. 26 for last year, and those of the Northern Division less than last year's estimate No. 61 by 55 pagodas.

58. It appears an increase of 81-27-53 may be expected in the *pagoda fees* of the Southern Division, but the estimate is only 10 pagodas more than the estimate of last year No. 27.

59. The same may be observed of the *pagoda fees* in the Centre Division, but the estimate is only 1-9-20 more than the estimate No. 47 for last year.

60. The proposed reduction of this head in the Northern Division may pass without inquiry, but I recommend to your notice the several *tusdiks*, or establishments, as they have been regulated by Captain Graham, which compose No. 116 and are a proof of his attention to them.

61. The decrease of 751-1-6 in the Superintendent's charges extraordinary is chiefly owing, as stated in No. 71, to his having reduced his tent allowance from 92-26-32 to 50 pagodas per month, which he finds is sufficient for himself and cutcherry and to his having removed the prisoners from Tiruppattur to Krishnagiri, in consequence of which their expense is now defrayed by Captain Graham. The decrease would be greater were it not necessary for him to entertain a draughtsman to assist Mr. Mather in copying his maps of the districts.

62. The estimates of charges extraordinary, Southern Division, give an increase to the extent of 1858-12-47, but that only proceeds from the buildings proposed not having been erected. The estimate of them this year, No. 81, is the same as the estimate last year, No. 28, excepting 96 pagodas for choultries which are now omitted. The first article in these estimates is the tent allowance which, I proposed to all my assistants, should be reduced to an half, having conceived that they might have about half the people to accommodate in their

usual circuits that they had with them during the survey. They have represented, however, that they will always have occasion for their present complement of tents, and I refer you to No. 82 for Captain Macleod's answer. The next two articles in his (Captain Macleod's) estimate of extra charges are cutcherries at Salem and Atur for which there is a particular estimate No. 84, and the great occasion for which is strongly urged in No. 85, a letter he has lately addressed me on the subject.

63. The proposed increase of 573-2-75 in the charges extraordinary, Centre Division, appears to be chiefly the amount of buildings included in the estimates N^o. 49 and 100 (Sic) and brought to account, of which N^o. 102 and 103 (Sic) are the particulars. The cutcherries are absolutely necessary. I refer to No. 101 for Captain Munro's answer regarding the tent allowance.

64. The difference, 910-1-52, between the estimates of this and disbursements of charges extraordinary last year in the Northern Division is chiefly owing, it appears from a comparison of N^o. 117 and 63, to the removal of prisoners as before mentioned, their expense alone being estimated at 1120 Pag^a. No. 118 is referred to for Captain Graham's answer respecting the tent allowance.

65. The *tank repairs* [estimated for the Southern Division this year and composing No. 86 appearing the same as those estimated for last year and composing No. 32, I apprehend that if those for last year be authorised it will be sufficient, as including the current year's estimate; but if there be no apprehension of Government objecting to the amount, I wish both estimates to be passed for its authority.

66. Judging from a comparison of N^o. 51 and 104, it appears they are both estimates of repairs to tanks that have been damaged in the Centre Division, 1207 and 1208, and some of them repaired, consequently that it is necessary to sanction them both.

67. The estimates of tank repairs for both years in the Northern Division, N^o. 119 and 65, likewise require to be both sanctioned, for the former is of a single tank not included in the latter.

68. As may be observed in the Abstract C, it is proposed the *advances for cultivation* in the Southern Division shall be 5,000 pagodas, less, those in the Centre 700 more, and those in the Northern 300 less, consequently 4,000 less, on the whole, than the actual disbursements last year, but the greater such advances, the better for the country, while revenue cannot sustain any loss from them, unless in the case of an invasion.

69. The Superintendent's estimate of *plantation* disbursements, 694-28-12, is only their amount to the 20th August when all the people employed on the plantations at Tiruppattur were discharged.

70. Agreeable to what has been observed, the apparent *increase* of charges 1208, proceeds principally from the practice of keeping estimates rather above, than below, the probable disbursements so that they may be expected to fall within what they are stated; and from the same reason, it may be expected that the *decrease* of charges will be greater than the statements of them. It is a fair conclusion, from those circumstances alone, that if all the estimates for the current year meet with your approbation and sanction the total disbursements will be less than last year.

71. As your Board has already been informed by a copy of my letter to the Right Hon'ble the Governor, dated the 3rd instant, I have lately interdicted all advances for cultivation and other extra disbursements with the view of defraying all the expenses of these districts from their own resources, under the existing probability of the public funds of this presidency being inadequate to the heavy demands upon them, and as expressed in his Lordship's reply, dated the 10th instant, he thinks it would be imprudent to issue any considerable sum on account of tank repairs or takavi.

72. From this I conclude that it is probable none of my estimates for buildings, tank repairs, or takavi [for] the current year will be authorised, but confident of every reasonable support from your Board, I shall hope that, if necessary, to lay all my estimates for last year before Government, you will recommend that they may be passed, as well on the ground of their being regulated with every possible attention to economy as that of their amount being nearly disbursed; for, as in the Abstract A, the grand total of them is 160,457-12-12 and, as in B and C, the actual disbursements of them amount to 151,029-14-33, so that the difference is only 9,467-33-39 and, as stated in Nos. 85 and 106, Captain Macleod has built the cutcherries so much wanted at Atur and Salem by this time and Captain Munro has issued pagodas 703-7-69 in 1207 which have not been included in the accounts of that, or admitted in this, year's accounts. Nor has Captain Graham brought to account all his disbursements of tank repairs last year.

73. Uncommon pains having now been taken to ascertain, to class and to reduce the expenses of my department as much as possible, and all those which, like establishments of Revenue and Police, Pensions and Pagoda Fees, will admit of regularity and permanency having now attained both, I conceive the estimates of the current year with such alterations as your Board may think proper, or the disbursements of them, might be taken for their standards in future; that 1 per cent of the settlements might be fixt as the limit of disbursements for tank repairs required for preventing a diminution of cultivation and 5 per cent as the limit of other advances for that purpose. Stated allowances might likewise be fixt on for all other charges, however uncertain or fluctuating they may be. This would save all the time required in making out and auditing annual estimates and Government would be equally secure, as now, from unnecessary expense, because every charge would be as much limited by such an arrangement being once approved of as if it were submitted every year for approval. It might not answer where the same trouble has not been taken to regulate them as in these districts, but it might be adopted here with the greatest surety of their being now brought to their level. I recommend it because the contents of this volume have alone occupied a month or five weeks of my time and circumstances will not admit of my allowing it any more without a risk of its not being in my power to complete other branches of my department of much greater consequence to revenue.

74. If the rules of office will not admit of your dispensing with such estimates every year, I wish much they could be reduced in the detail and, so far as can be done, in their number. It appears also necessary to prescribe whether the *estimates* of the current year should be compared with the *estimates* or with the *disbursements* of the preceding year. The always comparing them with the estimates or disbursements of some particular year when it may be supposed all charges have attained their standard or level would be the most effectual way to prevent their rising.

75. The length and tediousness of this letter either marks the necessity of abridging this branch of a Collector's business or my mistake in bestowing so much of my time upon it. In either case, if my endeavours be satisfactory to your Board, they will be highly so to me.

II

*Circular letter from—*Lieut.-Col. ALEXANDER READ, Superintendent and Collector.
*To—*The Assistant Collectors, Baramahal and Salem districts.

Conceiving that rules may be devised for conducting every branch of our department and wishing to make every step I possibly can towards a final arrangement, I have deferred my examination of your estimates for the current year till I could give them due consideration when I hoped that, from the experience we have had of the means required for carrying on the present mode of management, we should be able to determine our respective establishments of servants and total

charges collection in future. The transmission of our estimates has of consequence been delayed, but that will only occasion some difference between them and our disbursements the first four or five months of the current year, should any alterations in them appear necessary, and the Board will expect to see, now the survey is finished, that our charges as well as our collections are reduced to some kind of system and certain limits. In order to effect this, I shall consider charges collection under different heads and some appearing to be principal that were thought to be only secondary ones in our last discussion of the subject, I request your sentiments on each; for, rules of any kind cannot be safely followed that have not undergone the test of examination.

1. COLLECTION.

2. The more compact [the] collections and central the residence of Collectors, the more convenient for all the purposes of management and for the same reason, they ought not, whatever their revenue, to exceed a determinate extent. These observations apply equally to tahsildaris and with still more force, because the inhabitants have more frequent occasion to attend at the tahsildar's than at the Collector's cutcherries. Supposing my remarks to be just and these countries to be properly divided into three Collectorships, it appears, now the geographical survey is nearly finished, that their several contents, though determined by guess, are nearly what they would be according to the rule of equality, but that is far from being the case with the tahsildaris, as obvious in the table subjoined. The first column of figures in it shows what their several contents would be and the second their average contents in square miles were there 8 districts in each division (and reckoning the Zamindari of Kangundi one) because the divisions are nearly equal and 24 their actual number; the third column shows how much larger, and the fourth how much less, they are than they ought to be according to the said averages:—

Division.	Districts.	Contents.	Average.	Plus.	Minus.
Southern	Salem	242	268	...	26
	Chennagiri	128	268	...	140
	Belur	376	268	108	...
	Atur	214	268	...	54
	Viraganur	830	268	562	...
	Sendamangalam	358	268	90	...
	Rasipuram	88	268	...	180
	Namakal	271	268	3	...
Paramati	188	268	...	180	
	Total ...	2,145	...	...	...
Central	Dharmapuri	304	270	34	...
	Pennaguram	160	270	...	110
	Tenkarakottai	664	270	394	...
	Omair	236	270	...	34
	Nangavalli	130	270	...	140
	Sankaridrug	284	270	...	14
	Edappadi	170	270	...	100
Tiruchengodu	175	270	...	95	
	Total ...	2,163	...	...	...
Northern	Krishnagiri	412	285	...	127
	Vaiyambadi	308	285	23	...
	Tirupattur	625	285	340	...
	Kannattur	259	285	...	26
	Virahadrug	220	285	14	65
	Kambayanallur	299	285	...	114
Kangundi	288	285	...	3	
	Total ...	2,279	...	...	...
	Grand total ...	6,597	...	...	...

Though the equal division of a country may be the general rule for collections or tahsildaris, no doubt the intersection of it by hills settled in the gross and other local circumstances would require deviations from it in almost every instance.

The very great disparity, however, in the tahsildaris under us, the very scattered situations of several, and that of the Centre Division in general, demand a new arrangement of them; but as we have so much other business on hand at present, I shall be satisfied with having pointed out the reasons for its being made, when more convenient; and tura to our

2. CHARGES COLLECTION.

3. These being commonly judged of by their proportion of the gross settlements, I shall enter on this head by a comparison of our charges according to our estimates [of] the current year with our settlements of last year, yours with the settlement of your respective divisions and mine with that of all the districts. It may be observed that our settlement being of the rental paid generally by the cultivators and our charges including the whole expense of collecting it from them (which is not the case in other countries), our collections and our charges are of consequence greater than common in the same extent of country equally fertile, but the proportion of the latter to the former may be nearly the same as where the settlements are made with a second or third class of farmers and only a part of our rental is procured for Government.

Cutcheries.	Revenue—1206.		Establishments—1207.				For cent on settle-ments.
	In St. Page.	Provin-cial.	Division.	District.	Village.	Totals.	
Superintendent	566,798	3,786	...	...	...	3,786	P. F. C. 0 30 4
Southern Division	251,499	...	7,019	11,820	13,955	32,794	13 1 61
Centre do.	185,368	...	6,138	8,079	14,766	28,983	15 28 48
Northern do.	129,936	...	6,018	7,065	10,466	23,549	18 5 44
Total	566,798	3,786	19,175	26,964	39,187	89,112	15 32 39
Percentage ... ..	...	0 30 4	8 17 18	4 34 60	...	15 32 39	...

The percentage of the divisions in the column to the right is calculated upon your respective settlements, and that of all the establishments in the bottom line upon the total settlement of all the districts.

4. It was found from our enquiry into the expense of collection last year that it must depend much upon the extent as well as on the value of a country. Your several divisions as already shown are nearly equal in extent, but a third of the Centre and only a quarter of the Southern and Northern are cultivated; the Centre is half, and the Southern twice, as productive as the Northern Division. The charges collection must be a very different proportion of the revenue in countries so very differently circumstanced and it seems not improbable that in one very thinly inhabited they might be twice as much as in one very populous if, as throughout these districts, the value of money be nearly the same in both. These considerations showing that such charges cannot be fairly judged of by the proportion they bear to the revenue, let us see what proportion they bear to the land.

Cutcheries.	Contents.		Establishment.				Rates.	
	In Miles.	Provincial.	Division.	District.	Village.	Total.	Per Mile	
Superintendent	6,587	3,786	...	...	...	3,786	0 25 69
Southern Division	2,145	...	7,019	11,820	13,955	32,795	15 12 71	
Centre do.	2,168	...	6,138	8,079	14,766	28,983	13 28 11	
Northern do.	2,279	...	6,015	7,065	10,466	23,549	10 14 72	
Total	6,587	3,786	19,178	26,964	39,187	89,112	13 23 62	
Rates per mile ... ..	...	0 25 69	3 41 0	4 4 17	5 42 56	13 23 62	...

The rates of the divisions to the right are calculated upon their contents respectively and those of the establishments in the bottom line upon the total contents of all the districts.

5. On comparing the *rates* in the right hand columns of the two last statements, it appears the establishments of the Southern amount to nearly half as much more than those of the Northern in proportion to the *territory*, but that the establishments of the Northern amount to a third more than those of the Southern in proportion to the *revenue*, and that the establishments of the Centre are equally near the average in both calculations. By the first of the statements the charges of the Northern Division appear, as they did to the Board last year, when compared with those of the Southern, very exorbitant, but taking the other and the charges of the Southern Division appear still more so when compared with those of the Northern Division. This sufficiently proves that charges collection cannot be judged of by the proportion they bear to the settlements alone, and that equal regard must be paid to the value and the extent of collections which may be further demonstrated by showing how different our charges would be if entirely regulated by the one or by the other and how nearly the aggregates are to those resulting from experience.

6. I shall first suppose our establishments are in general so justly regulated by attention to local circumstances and economy that *their amount*, Pag^a. 89,112, is exactly what it ought to be and deducting 3,786, the expense of my own catcherry, from that sum, which will leave 85,236, I shall calculate what parts of that would fall to the share of each division in proportion to their *extent* and their *revenue*, respectively, and shall then oppose the aggregate of both calculations to our estimates or actual establishments, in order to compare the effects of such modes with one another and the result of attention to circumstances.

Cutocherries.	Contents in square miles.	Gross settlements in 1206	Charges collection.				Effects of regulating them by the three modes.						
			Calculated by the land.	Calculated by the revenue.	Aggregate of land and revenue.	Estimate of 1207.	By the land.		By the revenue.		By the aggregate of land and revenue.		
								Plus.	Minus.	Plus.	Minus.	Plus.	Minus.
Superintendent.	...	5,66,798	3,786	3,786	3,786	3,786	...	...	...	...	...	...	...
Southern Division	2,145	2,51,489	27,786	37,562	32,824	32,795	...	5,009	5,067	...	29	...	...
Centre do.	2,163	1,85,362	28,019	27,904	27,982	28,993	...	964	...	1,079	...	1,621	...
Northern do.	2,279	1,29,936	29,621	19,580	24,540	23,518	5,973	...	...	3,988	962	...	...
Total	4,567	5,66,798	89,112	89,112	89,112	89,112	5,973	5,973	5,067	5,067	1,021	1,021	...

Here it appears that were 13-23-62, the rate which our total charges make per mile, generally allowed for defraying all our different establishments, the Southern Division would have 5,009 and the Centre 964 too little, while the Northern Division would have 5,973 more than is found necessary according to our present estimates. It also appears that were 15-32-39, the rate which our total charges make per cent of our settlements, generally allowed, the Southern would have 5067 more and the other two divisions as much less than the amount of their establishments. Again, you will observe that if the aggregates of the sums so found be allowed, they would approach our estimates or the result of experience. These effects demonstrate how erroneous it was to fix on 5 per cent for the district establishments everywhere the first year of our management (tho' unacquainted with the value or extent of districts, we could not perhaps have done better) and how mistaken I was last year in directing you to regulate all your establishments by the revenue only.

They likewise suggest that, if practicable, the aggregate as the medium between two extremes might be found a good way to regulate or to judge of such charges.

7. These conclusions are so far satisfactory and useful that they enable me to account for the very different proportions that your several charges make of your respective settlements, the objection the Board had to our estimates [of] 1205; but they do not determine the proportion which the charges ought to bear to the territory and revenue, distinctly or together, according to local circumstances, unless our present estimates be admitted as the standard for all establishments of the same descriptions in these or other districts, and in that case it appears difficult to determine how establishments making very different rates upon the land and revenue could be exactly judged of by such comparisons of which the subjoined may be taken as an example.

Catcheries.	Con- tents.	Settle- ments.	Prod. per mile.	Charges.	Charges per mile.	Charges per cent.	Total of the rates.	Aggregate of rates.
Superintendent	6,687	566,798	...	8,786	0 25 69	0 80 4	1 10 73	0 27 76
Southern Division	2,145	251,499	117 11 16	82,704	15 12 78	13 1 61	28 14 59	14 7 29
Centre do.	2,168	185,383	85 31 29	28,983	18 28 0	15 28 48	39 1 46	14 28 24
Northern do.	2,279	129,936	57 0 52	23,549	10 14 78	18 5 44	28 20 4	14 10 2
Total	6,687	566,798	86 2 12	89,112	18 23 62	15 32 89	29 11 21	14 28 10

The Centre Division being half and the Southern twice as productive as the Northern, probably a greater disparity in value will scarce be found between any countries whose value has been ascertained as in these districts and as the total, or the aggregate, rates so nearly correspond in them all, I think it may be thence inferred that charges collection may be fairly judged of in this manner and that the land and revenue aggregates of provincial, division, district and village charges ought not to exceed fifteen pagodas in any country where the value of money is nearly the same as in these districts. It is, however, more obvious and certain that this combination of the land and revenue affords the means of discovering any inequality in your estimates of establishments and that is the use I shall make of it in my examination of each description.

8. 3. DIVISION CHARGES.

Heads.	Southern Division.	Centre Division.	Northern Division.
Monthly pay	524 42 28	469 32 53	471 38 63
Sadr ward	80 0 0	41 31 5	80 28 18
Total monthly charges	584 42 28	511 18 58	551 20 1
Total annual charges	7,019 18 16	6,138 44 60	6,017 15 12
Rates of annual charges per mile	3 12 20	3 37 54	3 28 65
Rates of percentage	2 35 47	3 18 78	4 28 17
Aggregate rates	3 1 33	3 3 28	3 18 41

The correspondence of the above with what has been said of the opposite rise and fall in the land and revenue rates precludes any other observations on the differences than that the establishment of the Northern Division is apparently, by the aggregates, greater than the others, and that the very great increase in them all and my own catchery [in] the current year demands inspection.

9.

Catcheries.	1206.	1207.	Increase.
Southern Division	4,588 32 55	7,019 13 16	2,430 16 41
Centre do.	3,827 21 27	6,138 44 60	2,309 23 33
Northern do.	3,724 8 72	6,017 15 12	2,293 6 20
Superintendent's	2,418 11 41	3,765 35 53	1,372 24 12
Total	14,553 23 35	22,959 15 61	8,405 25 26

This increase of 8,405-25-26 being the consequence of entering such parts of our establishments of surveyors as have been deemed necessary to retain for

ascertaining the occupancy of the land upon our regular establishments, it will be necessary to show the aggregate decrease that has taken place by the reduction of the survey establishments. To do that, their several amounts in the course of last year must be previously ascertained and are found to be as follows:—

Survey establishments.	1206.	1207.	Increase.	Decrease.
Superintendent's	4,648 31 64	1,446 7 4	...	3,162 24 60
Southern Division	2,094 33 67	...	...	2,094 33 67
Centre do.	2,759 24 33	...	...	2,759 24 33
Northern do.	3,763 34 76	...	...	3,763 34 76
Total	13,267 17 0	1,496 7 4	...	11,771 9 76

Deduct the increase of the regular establishments ... 8,405 25 26

Aggregate decrease 3,365 29 50

It would be much more than this were I to take the survey establishments in 1205 when they were complete, for several parties of the surveyors were discharged at different times and all of them before the close of the year. It must, however, be observed that though sensible of the necessity there is, while we retail out the lands to the cultivators as at present, for the proposed increase of the ordinary or regular establishment and that otherwise the village servants would conceal more cultivation than would amount to double or quadruple the increase. I did not expect it to be so considerable and that as the Revenue Board objected to every proposed augmentation of our establishments last year there is reason to believe it will be much surprised at the additions to them this [year.] It behoves us therefore to give the subject the more particular examination.

10. I shall first, for the sake of comparison, suppose, as I did of the total charges, that our division establishments being the result of experience and attention to economy, their amount, Pagodas 19,175, is exactly what it ought to be, and calculating what that would give to each division by the aggregate of the land and revenue, it will thence appear which has the greatest, and which has the least, share of it according to the rule adopted.

Cutcheries.	Contents.	Settle-ments.	Charges collection				Estimate.	
			By the land.	By the settle-ment.	By the aggregate.	By the estimate.	More than aggre-gates.	Less than aggre-gates.
Southern Division ...	2,145	251,499	6,244	8,507	7,375	7,019	...	358
Centre do. ...	2,168	185,363	6,297	6,272	6,285	6,139	...	147
Northern do. ...	2 279	129,936	6,634	4,306	5,515	6,018	508	...
Total ...	◆ 6,587	566,798	19,175	19,175	19,175	19,175	508	508

Here, as was discovered by comparison of the rates, the estimate in the Northern Division exceeds its aggregate almost 11 per cent and the estimates of the other two divisions are together as much below theirs.

11. The cause of this will probably appear on a comparison of the numbers and individual pay of the different descriptions of servants in your several cutcheries.

Descriptions.	Numbers.			Monthly pay.		
	S.	C.	N.	S.D.	C.D.	N.D.
Peshkars or head servants	1	1	1	88 7 68	F. R. C. 60 0 0	70 0 0
Sarishtadars or head accountants	2	1	1	58 43 84	60 0 0	28 7 48
				to		
				42 40 13		
Their gumastas or assistants	19	12	3	9 2 11	9 0 0	8 20 22
				to		
				8 27 69	5 0 0	
Directors of the survey ... ..	...	...	6	...	...	6 0 0
Surveyors ... ..	...	4	...	...	...	5 28 10
Survey accountants ... ..	...	...	13	...	...	7 1 12
Khanwasul or examiners of gross collections ... ..	...	...	2	...	...	10 0 0
Their deputies ... ..	...	...	2	...	...	4 0 0
Examiners of karnams' accounts	20	...	...	10 0 0	...	...
				to		
				8 27 69		
Examiners of extra collections ... ..	...	6	...	...	4 0 0	...
Do. accounts ... ..	...	7	...	...	5 28 10	...
Cadjan writers	2	...	...	8 0 57	...	1 18 80
Flag bearers ... ..	...	...	6	...	...	...
Chain bearers ... ..	...	8	...	...	1 18 80	...
Jawabnavises or letter writers	2	1	4	16 26 86	0 12 0	8 20 22
				to		
				11 7 12		5 28 42
Nagadi sarishtadars or cash accountants.	2	...	1	7 24 28	...	11 12 2
				to		
				6 1 85		...
Their assistants ... ..	...	...	1	...	...	8 20 22
Shroffs or assayers	2	2	1	4 28 46	6 0 0	8 20 22
				to		
				3 0 57	3 0 0	...
Gollars or money carriers	1	2	2	1 22 68	2 5 0	1 18 80
English writers	6	4	5	20 0 0	7 0 0	19 86 60
				to		
				10 0 0	12 0 0	5 0 0
Ink makers	1	1	1	1 9 22	1 22 40	2 11 20
Daroga ... ..	...	...	1	...	...	7 1 40
Head peons	2	2	1	2 18 46	2 5 0	1 81 4
				to		
				1 35 84		...
Peons	41	80	80	1 22 63	1 22 40	1 18 80
				to		
				1 16 5	1 0 0	...
Masalchis	2	3	1	1 9 23	1 11 20	1 5 57
Sweepers	1	1	1	1 9 23	1 11 20	1 5 57
Total monthly pay	104	64	94	524 42 28	469 32 53	470 33 66
Sadr ward ... ..	...	...	...	60 0 0	41 81 5	30 28 16

12. On examining the above, one would imagine there were no directors of the survey, survey accountants, examiners of gross collections, flag bearers, or daroga, in the Centre or Southern Divisions; no surveyors, examiners of extra collections, examiners of extra accounts, or chain bearers in the Northern or Southern Divisions and no examiners of karnams' accounts or cadjan writers in the Centre and Northern Divisions. The same business being carried on by all the divisions [of] your catcheries, it is clear, from the dispensing with those several denominations in two of the three, that they can very well be reduced and certainly the fewer the better. I therefore propose the following to be adopted. Peshkars—Sarishtadars—Surveyors—Flag bearers—Chain bearers—Jawabnavises—Shroffs—Cash accountants—Gollars—English writers—Ink makers—Darogas—Head peons—Masalchis—Sweepers. That will reduce their number from 26 to 16 and, as I suppose, they will be sufficient. The Board having been at a loss in auditing our estimates [of] 1205 how to distinguish descriptions, designations and individual pay, I likewise request that the functions allotted by you severally to each description of mutsaddis may be particularly explained for its information.

13. As they stand in the foregoing list I apprehend that whatever branches be allotted to particular persons, the whole business of investigation, accounts and

correspondence is carried on (excluding flag and chain bearers) by the first fifteen descriptions of it and there being 48 in the Southern, 32 in the Centre and 33 of them in the Northern Division, it appears that if business be conducted with the same particularity throughout there must be too few in the centre and Northern or too many in the Southern Division, for the land being more valuable in the Southern and less valuable in the Northern than in the Centre, it does not (one would suppose) require more trouble to investigate or keep account of the produce in one than in another.

14. The dispensing with flag bearers and chain bearers in the Southern, with the latter description in the Centre and with cash accountants in the Centre and Southern Divisions can be accounted for by Captains Munro and Macleod. The Southern Division being nearly equal and the number of villages in it smaller than in the other divisions, it may be supposed that the number of peons in it, which is a third more than in either of the other two divisions, would also admit of a reduction. If that cannot be admitted, the occasion for so many must be owing to some local causes and accounted for.

15. The present variety of appellations given to your mutsaddis almost precluding a comparison of their individual pay, it can only be done by examining those of denominations corresponding and doing that, no great disparity can be pointed out, unless in the Peshkars and Sarishtadars where it appears that Captain Macleod has divided the increased pay allowed by the Board among three in place of two, which is unobjectionable. Fewer jawabnavises might serve, it appears, in the Northern Division. The pay of the inferior servants seems to be pretty nearly the same in all the three cutcherries. In fine, the result of this comparison of your descriptions and numbers being contrary to what might have been expected according to the aggregates of charges in the 10th paragraph, I request you to account as well as you can for the differences that have appeared in them both, and that every possible reduction may be made.

16. As very opportune, I shall here give you my ideas of the business that should be allotted to the people now transferred from the survey to our division establishments of servants. I apprehend they are only necessary to ascertain the *occupancy* and not the *produce* of the land. This opinion is founded on our having ascertained the value of every field composing the *putkut nilam* or lands occupied the year of the survey and the intention of taking the average rates of villages for the assessment of the *Nagari nilam* or lands not occupied at that time, circumstances that seem to preclude any future valuation. I therefore consider the ascertainment of the occupancy of the *putkut*, together with the occupancy and quantity of the *Nagari*, as the only business of the servants now entered in our establishments as surveyors.

17. There may be two objections given to the restricting their employ to measurement. One is, there being lands in some villages formerly very productive that were purposely left fallow at the time of the survey to prevent their being assessed as they ought and with the intention of occupying them afterwards when they might be got at rates much below their intrinsic value, the giving which at the average rate of the village they are in would be a loss, it may be said, to revenue. I conceive that is only the objection of a penurious landlord who begrudges every trifling advantage to his tenants that he possibly can secure to himself. The dues of Government being sufficiently ascertained, it is time to fix our rates of assessment and to let the inhabitants pursue their own advantages. The more we pry into them, the deceits that have resulted from the old mode of management will be practiced to elude enquiry, and for the same reason, I wish to see a more liberal system than the present adopted, when the measurement of the land also may be dispensed with and the retailing it to the cultivators will be left to the farmers whose province it is.

18. The second objection is that the *Nagari nilam* being, as we may suppose, the refuse of the lands, it will be over-rated if the average rates are generally taken for its assessment and great tracts of it will be so considerably over-rated as to prevent its being cultivated. That is another objection to Government's

retailing the land, for its rates should vary according to its fertility, the demand for it and the condition of the cultivator, which cannot be so well known to any as to the farmer. But the rates of Government must necessarily be fixed and that being done, if freedom be allowed to the cultivator, he will choose for himself, and accommodate himself better, probably, than with our assistance. These being points the generally understanding which I conceive of great importance, I request to be favoured with your sentiments particularly upon them, and the more because the Board will be surprised at finding that we intend always to have an establishment of surveyors on foot after having been informed that the survey was completed. I proceed to examine the estimates of your

19.

4. DISTRICT CHARGES.

Heads.	Southern Division.	Centre Division.	Northern Division.
Monthly pay	946 22 26	658 9 52	578 34 08
Sadr ward	38 44 9	20 0 0	15 0 0
Total monthly charges ...	985 1 35	678 9 52	593 34 28
Total annual charges ...	11,820 17 20	8,078 25 64	7,065 7 16
Rates of annual charges per mile	5 22 77	3 33 5	8 4 40
Rates of percentage	4 31 40	4 16 10	5 19 5½
Aggregate rates	5 4 58	4 2 8	4 12 7

Mark, again, the alternate rise and fall of the land and revenue. Here it appears by their aggregate rates that the charges of the Southern are higher in proportion to them than those of the other two divisions. Before I compare them with your establishments last year, I shall suppose, as has been done of our division charges, that their amount, Pag^s. 26964—14—20 is exactly what it ought to be, and calculating what that would give to each district by the aggregate of its land and revenue their several proportions of it.

Cutcheries.	Contents.	Settlements.	Charges collection.									
			By the land.	By the revenue.	By aggregate of land and revenue.	By the estimates.	Estimates.		Rates per mile.	Rates per cent.	Aggregate rates.	
							Plus.	Minus.				
Salem	242	27,255	991	1,297	1,144	1,514	370	...	6 11 42	5 24 77	5 40 59	
Chennagiri	128	22,066	524	1,049	787	997	210	...	7 35 40	4 23 25	6 6 72	
Belur	376	31,803	1,539	1,489	1,514	1,118	...	401	2 43 16	3 25 0	3 11 48	
Atur	214	22,676	876	1,079	977	1,381	364	...	6 9 70	5 39 10	6 2 0	
Viraganur	330	21,139	1,351	1,005	1,178	1,077	...	101	3 11 69	5 4 21	3 16 10	
Sendamangalam	358	37,401	1,465	1,779	1,822	1,517	...	105	4 10 54	4 2 41	4 6 47	
Basipattur	88	24,271	360	1,155	758	1,264	506	...	14 19 29	5 9 20	9 35 24	
Namakal	271	37,514	1,110	1,785	1,447	1,717	270	...	6 15 8	4 25 77	5 20 42	
Paramati	138	27,874	565	1,326	945	1,590	345	...	9 15 52	4 28 4	6 44 28	
Total S.D.	2,145	2,51,499	8,781	11,964	10,372	11,820	1,448	...	5 22 77	4 31 39	5 4 58	
Dharmapuri	304	20,890	1,245	994	1,120	1,175	55	...	3 38 74	5 28 8	4 32 41	
Pennagaram	160	9,305	654	438	546	597	51	...	3 32 72	6 21 68	5 4 70	
Tonkaraikottai	664	13,233	2,718	629	1,673	875	...	797	1 14 29	6 27 71	3 43 10	
Omalur	335	38,249	986	1,820	1,393	1,306	...	87	5 24 2	3 18 60	4 21 31	
Nangavalli	190	13,198	776	627	708	1,022	319	...	5 17 4	7 33 41	6 25 40	
Sankaridrug	264	42,897	1,081	2,031	1,566	1,449	...	107	5 21 79	3 17 50	4 19 64	
Yedappadi	170	21,709	696	1,633	804	844	...	20	4 43 32	3 39 76	4 19 14	
Tiruchengodu	175	26,184	716	1,246	981	810	...	171	5 1 20	3 3 86	4 2 43	
Total C.D.	2,163	1,85,863	8,854	8,818	8,836	8,079	...	767	3 38 6	4 16 10	4 2 8	
Krishnagiri	285	20,784	1,165	988	1,077	1,184	57	...	4 14 67	5 30 42	4 40 14	
Vaniyambadi	308	20,386	1,261	968	1,115	1,120	5	...	3 28 49	5 22 60	4 25 54	
Tirupattur	625	22,248	2,559	1,054	1,806	1,407	...	399	2 11 24	6 15 70	4 13 47	
Kannattur	259	20,649	1,061	983	1,022	1,110	98	...	4 12 68	5 16 70	4 37 23	
Virabhadradrug	220	16,150	901	768	635	1,180	325	...	5 10 18	7 8 17	6 9 17	
Kambayanallur	299	23,038	1,224	1,098	1,161	1,124	...	27	3 35 53	4 41 2	4 15 67	
Kangundi	233	6,761	1,158	323	740	...	...	740	...	...	...
Total N.D.	2,279	1,29,936	9,329	6,182	7,766	7,065	...	691	3 4 40	5 19 55	4 12 7	
Grand Total	5,587	566,798	26,964	26,964	26,964	26,964	1,443	1,448	4 4 16	4 24 6	4 19 11	

Taking this method of judging, it appears the estimates of the Southern Division are nearly 14 per cent more and those of the Centre and Northern 9 per cent less, than they ought to be. That is to say, more and less of the whole sum allowed for the maintenance of your district cutcherries with a regard to the aggregate of their land and revenue. And by the same rule, it appears, the estimates of your several districts bear the following proportion to their respective aggregates:—

PLUS.		MINUS.	
	PER CENT.		PER CENT.
Salem	32	Belur	27
Chennagiri	26	Viraganur	9
Atur	36	Sendamangalam	7
Rasipuram	66	Tenkaraikottai	48
Namakkal	18	Omalur	7
Paramati	36	Sankaridrug	7
Dharmapuri	5	Edappadi	8
Pennagaram	9	Tiruchengodu	18
Nangavalli	45	Tiruppattur	23
Krishnagiri	5	Kambayanallur	8
Vaniyambadi	6/10 ^{ths}	Kangundi	0
Kunnattur	8		
Virabhadradrug	39		

20. These statements may serve as an index whereby to judge of the due proportions which the several establishments ought to be of the general fund. It may be objected that every cutcherry must have a tahsildar, sarishtadar and shroff, however small or large their districts, which must occasion the expense of some being above and that of others being below the average. These objections are admitted, but they proceed from the inequality of districts as is generally observable in comparing the *plus* and *minus* of their estimates in the last statements with the *minus* and *plus* of the size of collections in the second paragraph and show that an equalization of their extent would be conducive to a reduction of our charges collection, and till that be carried into execution, it is certain that inequalities will appear in the different establishments when compared with the aggregates found from the extent and value of districts. There may be other objections to this kind of comparison existing in local causes, all of which I wish you to point out, for a general rule is sought which when found must be deviated from as circumstances require.

21. Having called your attention to these matters, I proceed to a comparison of the numbers and individual pay of the different descriptions in your several district cutcherries taken collectively.

Descriptions.	Numbers.	Monthly pay.		
		S.	R.	P.
Tahsildars or Sub-Collectors	10 8 6	31 0 0	30 0 0	28 0 0
		to 24 0 0	to 19 30 75	
Tahsildars' gumastas or Deputy	1 3 0	7 31 6	5 23 10	...
		to 2 36 45	to ...	
Karkuns' do.	0 0 19	...	...	5 0 0
		to 8 22 40	to ...	
Monigars' do.	3 0 0	6 1 35	...	...
		to 1 9 22	to ...	
Sarishtadars or head accountants	10 8 7	11 27 40	10 16 23	...
		to 6 21 68	to 8 19 55	
Sarishtadars' gumastas or assistants	10 8 7	6 21 68	2 0 0	14 0 0
		to ...	to ...	
Rayasams' do.	0 6 0	...	...	...
		to 1 9 23	to ...	
Cargooary karnams	1 0 0	1 9 23	...	...
		to 7 24 28	to ...	
Inspector of tank repairs	1 0 0	7 24 28	...	...
		to ...	to ...	
Seyar accountants	0 7 0	...	1 23 40	1 30 0
		to ...	to ...	
Saguvalli gumastas	0 0 13	...	...	0 40 8
		to ...	to ...	
				5 23 40
				5 0 0

Description.	Numbers.	Monthly pay.		
	S. G. N.			
Superintendent's gumastas	0 8 0	...	12 0 0 to 8 0 0	...
Munshis	14 0 6	3 10 71 to 2 5 0	...	2 8 80 to 2 0 0 to 3 0 0
Shroffs	9 8 6	1 43 17	1 22 40 to 1 18 23 1 22 40	2 0 0 to 2 0 0
Gollars	9 8 0	1 16 5	to 1 11 20	...
Daftarbands	1 0 0	0 20 28 0 40 57	...	...
Neraunees	2 0 0	to 0 27 12 2 35 42	...	...
Head revenue peons	32 1 6	to 1 17 61 2 11 28	1 18 28	1 22 40
Revenue peons	243 188 127	to 1 2 40 1 22 68	0 44 23	1 0 0
Grain karnams	2 0 0	to 0 40 57	...	...
Grain measurers	1 0 0	0 27 12	...	...
Grain peons	1 0 0	0 27 12 3 14 23	2 26 46	...
Kotwals	5 3 2	to 1 36 34	2 11 20	1 30 0
Kotwals' karnams	1 1 0	1 9 23	2 0 0	...
Kotwals' peons	22 13 0	1 2 40 to 0 20 29 1 0 0	0 44 23	...
Talaiyaris	11 1 0	to 0 23 60	1 5 50	...
Head hangam peons	1 2 0	1 16 5	1 24 49	...
Hangam peons	11 12 0	1 2 40	1 5 40	...
Total monthly pay	446 293 101	946 2 26	653 9 52	573 34 28
Sadr ward ... ..	...	38 44 9	20 0 0	15 0 0
Monthly ... ..	...	985 1 35	673 9 52	588 34 28

22. I imagine that tahsildars' gumastas, karkuns and monigars are tahsildars' deputies or assistants and may be termed so; also that Sarishtadar's gumastas and rayasams may be called sarishtadars' assistants, the karnam at Cargoory must likewise be an assistant of the sarishtadar or tahsildar, and if not, he must be a village servant, in which case he should be included in the village establishment. I think there should be particular persons appointed inspectors of tanks in all the three divisions. Since I investigated the sayar, I doubt much the use of the sayar karnams, for they can only ascertain the imports and exports of particular *mandis* which is of no consequence, and if we have any business with the sayar farmer's collections he will take care that we never shall get a true account of them. The saguvali gumastas in the Northern Division being, as I apprehend, for ascertaining the progress of cultivation, they ought, it appears, to have been entered as directed among the division servants, that being frequently removed from district to district they may the better serve as checks upon the village and district servants. The Superintendents' gumastas in the Centre Division being for the same purpose, they ought also to have been entered as directed in the establishment of division servants. It may be asked what occasion there is for munshis in the Southern and Northern Divisions or how they can be dispensed with in the Centre Division. If the amani tanks in the Southern be let for money rents, I apprehend that grain karnams and measurers must be employed in keeping accounts of amani grain on hand. All karnams, talaiyaris and neraunies or conductors of water should, I think, be entered in the village establishment. The Southern and Centre Divisions being so much infested by thieves accounts for the hangam peons in them. I shall now examine numbers.

23. On the removal of the 12 saguvali gumastas in the Northern and the Superintendent's gumastas in the Centre Division catcheries, their numbers will

be 45 in the Northern and 35 in the Centre Division. That will bring them more upon a par with the Southern Division which has 48 mutsaddis for its division cutcherry.

24. It is different, however, with revenue peons because they can be divided and duly proportioned to the extent of districts or number of villages. There being 275 peons in the Southern, 188 in the Centre and 127 in the Northern Division, 580 in all, that would be, were an equal partition of them to be made, 202 for each of the Southern and Centre Divisions and (deducting Kangundi) 176 for the Northern Division, but 127 or 21 per district being sufficient in the Northern Division and being pretty sure now as to the numbers of inhabitants territorial extent and quantities of arable land, it must be inferred either that there are 20 in the Centre and 86 in the Southern Division over the compliment, or that the affairs of those divisions are carried on more in detail than those of the Northern Division, which indeed appears in the numbers of farms, there being by last year's jamabandi 41,440 in the Southern, 25,781 in the Centre and only 10,977 in the Northern Division. But supposing that to be the case, the territorial extent and number of villages (exclusive of Kangundi) being nearly the same in all the three divisions, the cause of the disparity in the number of peons does not appear. This requires an account of the mode in which your several tahsildars make their collections of the monigars, patels or village collectors that the Board may be satisfied on this head in case circumstances will not admit of a reduction of their numbers.

25. As to the individual pay, that of descriptions nearly corresponding, it appears to be in general much the same in all your divisions, but the amounts are very different and as experience shows, they always must make very different proportions of the settlements, the great cause of this investigation. It appears that were the districts equalized to admit of striking off the 9 surplus mutsaddis in the Southern Division and should circumstances admit of reducing the 86 surplus peons in it, that would reduce the district charges in it to those found by the aggregates; for, reckoning the pay of the mutsaddis at only 5 pagodas per month and the peons at 1 each, the annual amount is 1,572, which would bring the total estimates within the aggregate, the difference between them being only 1,448 pagodas. The totals of the different descriptions of inferior servants in the three divisions, exclusive of the mutsaddis before mentioned, being 397 in the Southern, 253 in the Centre and 158 in the Northern Division, the differences of which may be partly ascribed to Captains Munro and Graham having been pressed to regulate their establishments [in] 1205 by their settlements, it appears that were they to bring them again nearly upon a par with the establishment of the Southern Division, by a due regard to circumstances, it would raise them to the aggregates, the differences between them and the estimates being only 757 and 691 pagodas.

26. I had drawn my conclusion, from all these considerations, that the portion which the public may be of the private revenue depending on the particularity with which settlements are made and thence the number of people employed in them or establishments of servants always rising and falling upon the land and revenue in opposite ratios to the settlements, the foregoing aggregate land and revenue rates, which by the deductions in the 8th and 19th paragraphs are 3—7—60 for division and 4—21—39 for district charges per mile, might serve as a standard whereby to judge of charges collection, whatever the amount of settlements or particularity with which they might be made, but reflecting that were the charges fixt and the revenue to rise to double or fall to half of what it is at present, the rates per mile would remain as they are while the percentage would alter, it is plain that these rates will not serve as a standard for future comparisons with estimates and if so, the absolute propriety of those which have been made may be doubted. Facts, however, demonstrate that the principles adopted are true, though the same difficulty that has been found throughout in this research remains as to the application of them. Not to lose more time in their pursuit at present, I shall proceed to a comparison of your estimates with your disbursements last year.

27.

Division.	Cutcherry.	Fasli 12 (6.	Fasli 1207.	Increase—1207.	Decrease—1207.
Southern.	Salem	1,506 88 9	1,514 19 76	7 81 67	...
	Chennagiri	941 14 38	998 89 88	55 25 0	...
	Belur	1,002 80 60	1,118 9 60	110 24 0	...
	Atur	1,274 82 42	1,880 87 40	56 4 78	...
	Viragaur	1,039 27 18	1,076 42 72	87 15 54	...
	Sendamangalam	1,537 13 50	1,516 48 76	...	20 14 54
	Basiporam	1,253 17 56	1,284 12 24	10 89 48	...
	Namakkal	1,629 2 56	1,716 41 68	87 89 12	...
	Paramati	1,847 40 55	1,289 89 48	...	58 1 7
	9	11,532 82 62	11,820 17 20	287 20 88	...
Centre.	Dharmapuri	1,851 6 0	1,175 11 44	...	175 89 86
	Fennagaram	689 42 12	598 86 86	...	78 5 56
	Tenkaraihattai	1,068 8 68	875 86 60	...	192 48 8
	Omalur	1,506 25 28	1,805 25 28	...	201 0 0
	Nangavalli	756 8 20	1,021 80 60	265 22 40	...
	Sankaridrug	1,757 28 4	1,449 14 32	...	308 13 52
	Edappadi	918 42 12	843 42 12	...	75 0 0
	Tiruchengodu	890 11 8	810 8 32	...	80 2 56
8	8,918 86 72	8,078 25 64	...	840 11 8	
Northern.	Krishnagiri	1,198 0 0	1,124 0 0	...	64 0 0
	Vaniyambadi	984 0 0	1,120 7 16	136 7 16	...
	Tirupattur	1,018 0 0	1,407 0 0	389 0 0	...
	Kannattur	984 0 0	1,110 0 0	126 0 0	...
	Virabhadradrug	1,016 0 0	1,160 0 0	144 0 0	...
	Kambayanallur	1,008 0 0	1,134 0 0	126 0 0	...
6	6,208 0 0	7,065 7 16	857 7 16	...	
	26,554 83 54	26,984 14 20	309 16 46	...	

Expecting the Board will very unwillingly admit of any increase, I regret that the having mislaid Captain Macleod's letter which accompanied his estimates deprives me of the reasons for the increase in his districts. It is requested that he enter them now in his columns for remarks. Captain Munro not being sure that the karkuns he has discharged can be dispensed with, he should have continued them in his estimates that they might eventually be entertained again without application for authority. The removal of the Nangavalli gumastas to his division cutcherry will obviate the principal increase in his establishment. Captain Graham's removal of the Saguvai gumastas will reduce a great part of his increase.

Believing the aggregates are the best guide we can have for finding inequalities in estimates of any one year, I shall insert the following statement of your

28.

5. VILLAGE CHARGES.

Heads.	S. Division.	O. Division.	N. Division.
Total charges	13,955	14,766	10,466
Rates per mile	6 22 61	6 27 15	4 26 52
Do. cent	5 24 58	7 43 37	8 2 37
Aggregate rates	6 1 19	7 17 66	6 14 49

The average of the sums in the last line is 6-26-18 and their differences are correspondent with the differences in the subjoined—

Divisions.	Districts.	Contents.	Gross settlements.	Charges collections.		
				By land.	By revenue.	Aggregate of land and revenue.
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Southern.	Salem	242	27,355	1,440	1,383	1,661
	Chennagiri... ..	138	22,066	762	1,526	1,144
	Belur	376	31,808	2,337	2,164	2,301
	Atur	214	23,676	1,273	1,568	1,420
	Viraganur	380	31,139	1,968	1,463	1,713
	Sendamangalam	368	37,401	2,130	2,566	2,368
	Rasipuram	68	24,271	523	1,076	1,101
	Namakkal	271	37,514	1,612	2,594	2,108
	Paramati	188	27,374	821	1,227	1,374
	9	2,145	251,469	13,761	17,389	15,075
Centre.	Dharmapuri	304	20,890	1,809	1,444	1,627
	Ponnagaram	160	9,205	652	638	794
	Tenkarakottai	664	18,233	3,951	916	2,433
	Omalur	236	38,749	1,404	2,344	2,024
	Nangavalli... ..	190	13,198	1,181	912	1,022
	Sankaridrug	284	42,697	1,670	2,952	2,281
	Edappadi	170	21,709	1,040	1,501	1,270
	Tiruchengodu	175	26,184	1,011	1,810	1,410
	8	2,163	185,363	12,868	12,314	12,341
Northern.	Krishnagiri	285	20,784	1,695	1,437	1,666
	Vaniyambadi	309	20,398	1,332	1,406	1,619
	Tiruppattur	625	22,148	3,718	1,531	2,385
	Kannattur... ..	259	20,649	1,541	1,428	1,485
	Virabhadradrug	220	16,160	1,309	1,117	1,213
	Kambayanallur	299	23,088	1,779	1,596	1,687
	Kangundi	283	6,731	1,634	469	1,076
7	2,279	129,936	13,558	8,984	11,271	
24	6,537	569,798	39,187	39,187	39,187	

Divisions.	Districts.	Estimates.					
		Amount.	More than aggregate.	Less than aggregate.	Rates per mile.	Rates per cent.	Aggregate rates.
		(8)	(9)	(10)	(11)	(12)	(13)
Southern.	Salem	1,808	...	58	6 28 6	5 39 53	6 11 29
	Chennagiri... ..	1,208	64	...	9 29 55	5 21 29	7 25 42
	Belur	1,876	...	325	4 44 42	5 44 54	5 22 8
	Atur	1,316	...	102	6 6 59	5 86 12	5 43 75
	Viraganur	1,059	...	654	3 9 32	5 0 55	4 4 73
	Sendamangalam	2,672	214	...	7 3 23	6 39 36	7 1 29
	Rasipuram... ..	1,521	420	...	17 12 22	6 12 0	11 34 27
	Namakkal	1,938	...	165	7 4 62	5 7 38	6 7 10
	Paramati	860	...	514	6 10 33	3 3 67	4 29 50
	9	13,955	...	1,120	6 22 60	5 24 6	6 0 73
Centre.	Dharmapuri	2,150	523	...	7 3 20	10 13 11	8 30 55
	Ponnagaram	754	...	40	4 32 5	8 3 48	6 20 26
	Tenkarakottai	1,680	...	753	2 23 62	12 31 24	7 27 43
	Omalur	2,759	735	...	11 12 1	7 9 47	9 10 65
	Nangavalli... ..	891	...	181	4 31 2	6 33 67	5 32 34
	Sankaridrug	3,098	665	...	11 32 53	7 13 6	9 22 72
	Edappadi	1,433	133	...	8 18 37	6 27 3	7 32 60
	Tiruchengodu	2,003	593	...	11 20 4	7 29 18	9 24 51
	8	14,763	1,925	...	6 37 10	7 42 74	7 17 44
Northern.	Krishnagiri	2,225	659	...	7 41 4	10 33 18	9 17 11
	Vaniyambadi	1,432	...	137	4 36 42	7 12 75	6 3 17
	Tiruppattur	1,123	...	1,499	1 36 5	5 3 62	3 19 73
	Kannattur... ..	1,345	...	139	5 8 69	6 23 26	3 38 47
	Virabhadradrug	2,703	1,490	...	12 13 77	1 30 7	6 44 2
	Kambayanallur	1,594	...	103	5 13 4	6 38 62	6 3 33
	Kangundi ... ..	...	...	...	...	...	...
7	10,466	269	...	4 28 52	8 1 65	6 14 13	
24	39,187	...	...	5 42 56	6 41 9	6 19 32	

As showing by a common measure how much more and less the estimates are than the aggregates and giving a clearer idea of the proportions they are of the general fund I shall insert the following:—

The estimates are—

PLUS.		MINUS.	
Chennagiri ...	5 per cent.	Salem ...	4 per cent.
Sendamangalam ...	38 "	Belur ...	10 "
Rasipuram ...	38 "	Atur ...	8 "
Dharmapuri ...	32 "	Viraganur ...	38 "
Sankaridrug ...	36 "	Namakal ...	8 "
Edappadi ...	12 "	Paramati ...	29 "
Tiruchengodu ...	42 "	Pennagaram ...	6 "
Krishnagiri ...	44 "	Tenkaraikottai ...	31 "
Virabhadradrug ...	122 "	Omakur ...	36 "
		Nangavalli ...	18 "
		Vaniyambadi ...	9 "
		Tiruppattur ...	57 "
		Kunnattur ...	10 "
		Kambayanallur ...	7 "

29. As previously observed of tahsildaris and we have all found in our endeavours to regulate the allowances of village servants, they must necessarily be a greater proportion of the revenue the smaller the patelships or collections are, though their amounts be comparatively less, and a less proportion of the revenue the greater collections are, though their amounts be comparatively greater, as exemplified in the first of the forms accompanying my regulations for village servants where it appears the expense of village establishments may be as much as 10 per cent in very small collections, and gradually less, in proportion as they increase, till it be no more than $3\frac{1}{2}$ per cent, which I have supposed sufficient for villages or collections of 2,000 pagodas.

30. This confirms the opinion already given as to the equalization of collections, whether village, district or division, and conceiving they should all be regulated by the land chiefly I wish you to favour me with your ideas respectively as to the extent of village and district collections. I think myself that, were they all so enlarged as to contain the quantity of land which two people, the patel and karnam, could properly superintend, a distribution of the present fund, 39,000 pagodas, which are near $6\frac{1}{2}$ per cent of the settlement, would afford those two descriptions such allowances as would make their situations very desirable. At present they are less so than they ever were, because their jurisdictions are almost confined to letting out the lands on the part of the Sirkar, and the collecting its rents, while they are deprived of all the emoluments they formerly enjoyed from extra cultivation and private assessments or the difference between their own and the Sirkar settlements; on which accounts, and the responsibility of their situations, they often decline them now.

31. Considering these matters I am neither surprised or concerned at the increase of their allowances the current year, for I wish to see all ranks put on a proper footing.

Divisions.	Cutcheries.	Fasli 1206.	Fasli 1207.	Increase.	Decrease.
Southern.	Salem	1,603	1,608	...	...
	Chennagiri	1,208	1,208	...	...
	Belur	1,876	1,876	...	...
	Atur	1,818	1,818	...	...
	Viraganur	1,059	1,059	...	...
	Sendamangalam	2,422	2,572	150 0 0	...
	Rasipuram	1,521	1,521	...	...
	Namakal	1,238	1,238	100 0 0	...
	Paramati	660	860	200 0 0	...
			13,605	13,955	450 0 0

Divisions.	Cutcheries.	Faali 1206.	Faali 1207.	Increase.	Decrease.
Centre.	Dharmapuri	2,150	2,150	...	...
	Pennagaram	754	754	...	...
	Tenkaraikottai	1,680	1,680	...	...
	Omair	2,759	2,759	...	...
	Nangavalli	891	891	...	...
	Sankaridrug	3,096	3,096	...	...
	Edappadi	1,433	1,433	...	...
	Tiruchengodu	2,003	2,003	...	...
	8	14,708	14,766	...	...
Northern.	Krishnagiri	1,943	2,225	282 0 0	...
	Vaniyambadi	1,482	1,482	...	...
	Tirappattar	1,126	1,126	...	...
	Kunnattar	1,346	1,346	...	...
	Virabhadradrug	1,346	2,703	1,357 0 0	...
	Kambayanallur	2,390	1,584	...	746 0 0
	6	9,573	10,466	893 0 0	...
		27,844	39,187	1,243 0 0	...

As the equal partition of divisions into tahsildaris and the latter into patelships cannot be done this year, if ever it be undertaken I request to know in how many districts they have been regulated under their present variety of extent, and the rules by which that has been done.

6. PENSIONS.

32. These forming an establishment, it is proper to make a comparison between those of the current and preceding years.

Divisions.	Numbers.	Faali 1206.	Numbers.	Faali 1207.	Increase.	Decrease.
Southern	70	198 0 57	70	193 0 57	...	...
Centre	18	284 8 20	12	337 8 44	...	46 44 56
Northern	29	553 0 24	84	633 29 4	80 29 60 (sic)	...
Total ... ..	...	1,180 9 21	...	1,163 39 25	88 30 0 (sic)	...

The establishing *larger khans* for feeding the indiscriminate poor is doubtless impolitic as encouraging idleness and beggary, but the affording some relief to reduced families appears to me laudable and worthy our attention. I suppose that the aged, lame and blind composing the pension list in the Southern Division to consist of such objects. I observe the reduction of the Centre Division to be Totarkhaun. It should be mentioned that the mulberry plantations are debited for the rent of the inam of Yekinsah No. 29 in the Northern Division. The entering persons on the pension list who had grants upon the Customs and abolishing their privileges, as in the cases 11, 12 and 13 in the Centre and 33 in the Northern Division, is highly proper and I hope has been done wherever our system has involved similar measures. It must be here observed that the Board will expect copies of all our pension sanads this year and that I delay the transmission of those for the Centre till I receive those for the Northern Division. They must be accompanied by translations.

7. PAGODA FEES.

33. These being also establishments, comparisons of them are necessary.

Division.	Faali 1206.	Faali 1207.	Increase.	Decrease.
Southern	851 41 4	851 41 4	...	...
Centre	1,018 28 78	1,018 28 78	...	...
Northern	1,138 7 17	1,319 4 78	181 (sic) 42 59	...
Totals	2,008 27 14	2,184 24 78	181 42 59 (sic)	...

The increase in the Northern Division is generally accounted for by Captain Graham in his note at the bottom of his estimate, but if other avocations will possibly admit of it, I wish that, for the Board's satisfaction, you would state particular purposes to which all these allowances are applied and that in doing so you would refer to the explanations I gave of them in 1204 which you will find in the notes to my general statement of that year (copies of which were sent in circulation) as containing my arrangement of all our disbursements. In doing this I wish you to supply the defects in my information.

34. Captain Macleod having lately made a proposition which is entirely correspondent with my own opinion that all allowances granted for the support of pagodas, mosques, and other purposes of religion and police should be brought into one account and not half in a cash and half in a land account, I shall here quote what he has said on the subject and request Captains Graham and Munro will favour me with their sentiments on the measure—

“The time for making out the jamabandi being at hand I am induced to submit to your consideration the expediency of making this year the allowances to great pagodas on permanent principles, so that their establishments may have fixed allowances instead of being liable to annual fluctuations according to the state of agriculture of the particular lands allotted as funds for their support.”

35. “This may be done by resuming their inams and considering them as Sirkar lands; giving them the amount of their *moyen zaubitas* in money which might be made about the equivalent of their lands.”

36. “It often occurs that from various causes a very great portion of the lands of a pagoda is left uncultivated which reduces in an equal proportion the funds of the pagoda and thereby renders them inadequate to the purpose for which they had been designed; consequently there must ensue some interruption in the usual religious ceremonies unless there be some mode of providing for the deficiencies.”

37. “Such deficiencies were under former governments made up by private contributions collected from the farmers which under the present mode of management are entirely exploded for the purpose of securing the farmers against all contingent charges and reducing all the items of collection into, simply, the Sirkar rent. For if a monigar now attempts to collect anything beyond the rent of individuals he subjects himself to be fined and removed from his situation.”

38. “The inams to pagodas are often scattered over a district. The people who are attached to the pagodas cannot attend to the cultivation of them without neglecting their religious duties.”

39. “As it is incumbent on every government through motives of policy to support the religious ceremonies of its subjects, it cannot be considered as an unreasonable or expensive proposal that all the *devasthanams* should get the equivalent of their lands in money to the extent of their necessities and not more, whether or not their lands may happen to be cultivated. This measure seems to me necessary under the obtaining mode of management which, as already observed, restricts all private collections whatever.”

40. “It will be readily admitted that every farmer should know exactly the sum he has to pay as rent and, for very good reasons, that he should be exempted from all demands for contingent expenses.”

41. “As our mode has deprived the *devasthanams* of the means of getting private contributions, it appears fair that their allowances should be made certain and that upon the whole the allowances should not be much less liberal under our government than they had been under some of the former governments.”

42. “Here it may not be improper to remark that the inams to pagodas, as they now stand, are much less than they had been during Haidar's government and probably not one-third of what they had been during Hindu governments, notwithstanding exclusive contributions for the *devasthanams* during all those periods were sanctioned for making up deficiencies or defraying contingent expenses.”

43. "The government, on an average, is not likely to lose by this arrangement. I therefore request your permission to add this year in the jamabandi all the rent of devasthanam lands to Government rent and to deduct the amount of all the moyen zaubitas from the gross Government rent of each district which will show money as inams—not lands."

44. "The amount of the moyen zaubitas may be paid quarterly in each cutcherry and vouchers, if required, could be forwarded annually to the accountant, corresponding with the amount deducted from the gross revenue." I approve much of the plan and if no material objections occur, it might be carried into execution by the end of the year.

8. CHARGES EXTRAORDINARY.

45. Desirous of giving all our disbursements some arrangement I shall class these into two principal heads—*Revenue* and *Police*—entering under each all that you have severally included in your estimates and such others as occur.

Annual Charges.	S. D.	C. D.	N. D.
REVENUE CHARGES.			
1. Tent equipage	1,109 29 68	1,111 1 68	1,109 19 69
2. Building cutcherries	1,200 0 0	...	...
3. Repairing old ones	96 0 0	...	80 0 0
4. Tables, chairs and trunks for English writers and scribes.	...	...	...
5. Lamps, baskets, mats, etc. for Hinduwi scribes.	...	...	...
6. Rewards for secret information ... ..	...	...	400 0 0
7. Cooly hire for carrying the cutcherry baggage ... ..	...	...	50 0 0
8. Batta to ryots summoned to assist in revenue enquiries	...	...	...
9. Tapal peons posted between the Assistant Collector and the Superintendent and the military stations when on a circuit of the districts.	...	...	...
10. Postage of public letters ... ..	...	...	24 0 0
11. Extra peons at each station for communicating with the tahsildars.	...	...	48 0 0
12. Batta to regular sepoy employed as guards over the treasury or escorts.	...	...	80 0 0
13. Pay of district servants discharged since the 12th July.	...	...	56 16 69
14. Dividing palmyra topes ... ..	...	...	300 0 0
POLICE CHARGES.			
1. Kotwals' choultries ... ..	...	...	...
2. Kotwals ... ..	...	...	...
3. Kotwals' karnams ... ..	...	...	...
4. Kotwals' peons ... ..	...	...	...
5. Batta to ryots summoned to form panchayats or attend as evidences.	...	...	...
6. Choultries for the accommodation of travellers	945 0 0	...	...
7. Pakhalis for watering the young trees on the new roads.	...	...	...
8. Mile stones upon the new roads ... ..	...	...	...
9. Hangam or police peons ... ..	...	168 24 32	...
10. Peons over the prisoners ... ..	...	...	150 0 0
11. Frisoes, irons, crumblers and maintenance ... ..	...	...	...
12. Donations for apprehending robbers	72 0 0	230 0 0	...
13. Tom-toms in narrow passes frequented by tigers ... ..	...	...	96 0 0
14. Donations for killing tigers	166 0 0	280 0 0	300 0 0
15. Milch cows ... ..	...	...	60 0 0

The dividing these charges into so many heads may appear rather trivial than useful, but as, together with our establishments of servants, etc., they make up the whole expense of revenue and police, it is proper that they should be all classed and the proper place of each determined. Accordingly, let them all be arranged as above both in your estimates and accounts in future.

46. It is probable that, as last year, Government will not authorize any considerable disbursements upon *cutcherries* from the demands at present upon the treasury, but I think estimates of those required in each division should be given in every year till approved of, for great inconvenience is felt from the want of them in almost every district. The furniture for the cutcherries may appear to be provided for in the estimates for sadr ward, but the articles entered above are not required every year.

Batta to the ryots who assist in revenue enquiries is entered here to signify that a day's attendance should never be required without a compensation. The *extra peons* at each station in the Northern Division for communicating with the tahsildars appearing to be permanent, they ought to be included either in the division or district establishment of servants. The *division of the palmyra topes into fields* I suppose to be a work that will be soon performed when the mut-saddis may be discharged.

47. *Houses for the kotwals*, guards and confining prisoners being necessary at large places, they ought to be provided for at a moderate expense.

I think that as we are classing matters the expense of police should be entirely separated from revenue charges; therefore recommend that all the *kotwals*, their *karnams*, *peons*, and *talaiyaris*, likewise all the hangam peons entered in the district establishment (vide 21st paragraph), be transferred to your charges extraordinary in which the peons employed in the Centre Division under Captain Irton are included. The *batta to evidences* are brought forward here for the reason given respecting ryots summoned for revenue purposes. I think that where so great a portion of the private income is exacted for Government as in these districts, it is its peculiar province to provide for the accommodation of travellers, and Captain Macleod has furnished estimates every year for *choultries*. As the pioneers are moving on to the southward, you had better all include *pakhalis* and *mile stones* in your estimates. Though confinement be a punishment very inadequate to the crimes of most of the prisoners, they should be secured against the weather and *cumbles* in the monsoon or cold weather are a small indulgence. All the charges extraordinary are so very different every year that any comparison of your estimated charges [for] the current year with your disbursements of that denomination last appears quite unnecessary.

9. TANK REPAIRS.

48. According to present usage these are divided into *recoverable* and *irrecoverable* and yet it seems to have been intended by the forms prescribed to us that the former should be included in one account headed "Advances for cultivation and repairs"; also that the latter should make a separate account headed "Tank repairs." I think, however, they should make two separate accounts distinct from advances and that, as Captain Macleod has always done, there should be separate estimates of them submitted to the Board in the same forms as his; I shall accordingly adopt them here to be followed where it may be proper to construct such works at the expense of the inhabitants or Government.

"Recoverable."

Districts.	Situations and descriptions.	Estimated amount.	Periods of reimbursement.			Estimated increase to revenue.
			1st year.	2nd year.	3rd year.	
		PAG.				
Salem --	For repairing the tank or water-course of Kumaraswampatti, etc.	10,896 0 0	1,775 0 0	2,190 0 0	1,981 0 0	2,640 0 0

"N.B.—These repairs are to be made at the expense of the inhabitants who agree to reimburse Government the whole sum advanced."

" Irrecoverable."

Balance.	Estimate of value and non-convertible.	Estimated interest.	Remarks.
Unpaid	The bank of Pader, etc.	1,000 0 0	This statement to be made annually or the expense of Government pertains to the lands being reserved for military needs.

" 51. B.—Then under our colonial system, which have always been such, under the Company's management in those districts. They can now all be paid in many instances; yet it is proposed to put them in a separate class of expense on the public expense because they are such charges."

49. This is a fitting opportunity to have a matter cleared up on which I have long intended to request information, that is, "what are the circumstances which make it proper to award some reserves at the expense of the inhabitants and others at the expense of Government?" That your answer may be the more to the point, I shall first state a few general positions to which they must necessarily refer. By the rules circulated for the survey, which you have all assumed not have been followed by your respective collectors, the rates of assessment were prescribed for lands watered by running streams and common water-courses, by tanks regularly and irregularly supplied, by wells worked by two, three or more yokes and, in short, *strictly* according to the labour, expense and other circumstances of cultivation, but *loosely* in respect to the cultivator. That is to say, it was intended to leave the cultivators sufficient for their own maintenance and carrying on cultivation and to demand for Government exactly what they could fairly afford in every situation and no more or less.

50. If the assessments thus made have left the husbandmen a sufficiency for their own maintenance and for defraying all the expenses of cultivation, reserves included, they can all afford to reimburse Government the whole of the same laid out on such works. If the assessments leave them only a sufficiency for themselves and the expense of cultivation, exclusive of reserves, some of them can afford to bear the expense of those works.

The natural inference appears to be these:—

1st.—If the inhabitants ought to defray the expense of constructing or repairing some tanks and water-courses and Government the expense of others, the assessments of the lands under them must be different. 2nd.—If their assessments have all been made by the same rules, it must either be proper or improper to require all the inhabitants to defray the said expense. 3rd.—If the assessments of the lands be all the same, it cannot be right to require a part of the inhabitants only to defray it. 4th.—If Government defray the expense of some tanks or others, its assessment, including that expense, must be proportionably higher. 5th.—If the inhabitants defray that expense, their share of the produce, including in it their assessment, must be proportionably lower. 6th.—In the 4th case Government gets more and in the 5th case less of the produce as rent while its net rent and the inhabitants' net proceeds are the same in both. 7th.—Both being a business of account merely, is it best to conduct such works upon one uniform plan, or let it remain optional with the Collector to adopt which may appear best according to circumstances?

51. All these remarks apply to a plan offered last year by Captain Macleod with the view of forming some general arrangement for the repairs of tanks so as to keep them constantly in complete order without incurring heavy or unforeseen charges from the treasury or relying entirely on the Collector. It consists of the following articles:—

First—"That a tax of 6 per cent be imposed on the revenue of every tank of which the rent may exceed 100 pagodas to be disbursed on the particular tank from which it may have been levied.

Second—"That the assessment for repairs be only collected from lands whereof the crop may not have failed."

Third "That the assessments for repairs be collected at the end of every official year, that the fund of each tank be kept separate in the tahsildar's cutcherry of each district, that no disbursements be made from the funds without special directions from the Collector, that at the close of each year particular accounts should be drawn out exhibiting the collections, disbursements and balances in hand together with a certificate for each tank signed by the monigar, kanakupillai and chief ryots and expressing the amount of collection and disbursements."

Fourth "That to prevent unnecessary collections of taxes for repairs being made from the ryots, the tax should not be exacted for any tank when its fund should exceed 18 per cent of its annual rent."

Fifth "That each Collectorship should have one, two or more overseers of tank repairs to report to the Collector and receive his instructions."

Sixth. "That as water-courses cut from rivers are not so subject to decay as tanks, 3 per cent would be a sufficient tax on the rents of lands watered by cuts from rivers, and that no collections of it should be made when the balances in hand of the funds might amount to 10 per cent of the revenue."

"A regulation established on similar principles to the foregoing plan would ease the Government of heavy and often unexpected charges as well as accomplish every important object by keeping all tanks in constant repair and thereby obviating a decline in agriculture from the decay of tanks."

"The farmers seldom think of taking any means to have their tanks repaired until the decay may be so great as to occasion the loss of a crop or two and their application for a remission of rent."

52. This plan was laid before the Revenue Board in March last and as the Board would expect my remarks upon it which were as follows:—"I submit to your consideration extract of a letter from Captain Macleod addressed to me last year on tank repairs which probably I did not forward before. He there candidly states the motive that a Collector has to procrastinate repairs and the abuses committed in them which it is not possible effectually to help. As a means of preventing them, he there proposes the establishing a fund by a collection of rusums from wet lands as practised in other countries; to be 6 per cent upon those watered by tanks and 3 per cent upon those watered by anicuts. He does not pointedly say whether these rusums shall be out of the ryot's or the Sirkar's share of the produce or equally from both, but it may be inferred from his 4th article that he means it should be from the ryot's share. It is first to be observed thereon that all lands, wet or dry, in these districts are now valued and as much of the produce required for Government as the cultivators, it is thought, can afford. In that case the rusum cannot be demanded of them and must be deducted from the Sirkar's share, which is from the rent those lands actually pay. In this case Government would not be relieved, as proposed, of that expense. But it may be said that the ryots could afford this rusum, i.e., that they could pay an additional tax of 6 per cent. In that case their assessment is actually under-rated, but I believe he has been sufficiently careful to make that improbable and cannot, therefore, recommend the laying any additional tax on their lands. If then the 6 per cent of their public revenue were to be sequestered for the repairs of their tanks, I see not what additional security Government would have against embezzlement, because the ryots would not care any more about the frugal application of the fund than they do now about the appropriation of the advances made from the treasury for tank repairs. If, qualifying the present assessment for such a plan by reducing it 6 per cent, they were given an interest in keeping the fund below 18 per cent of the annual rent, I grant that some of them who are disposed to remain always in the same situation might be a little more attentive to repairs at first and afterwards to the state of their tanks, but few of them have so much foresight or dependence on the continuance of any plan that may be adopted as to hope for benefiting by the state of the fund and they are in general so errant that they would rather expect their successors than themselves to benefit by their economy or honesty and would easily form collusions to procure an immediate advantage. In fine, I apprehend that while

the inhabitants remain so poor by Government's exacting so great a portion of the produce for its share as to render the necessity of its keeping up the repairs of tanks and choultries, any scheme to prevent abuses in them will prove to be, in the common phrase, *as broad as it is long* and ineffectual. If any would answer, the keeping a number of men in pay, like the pioneers, regularly paid and mustered, whose labours should be directed by surveyors for the purpose would probably answer the best. One corps of 500 in the Baramahal and two more such in the southern districts would doubtless do much essential service which might not be exceeded by the expense. Objections may, however, be found against any plan that can be proposed, and notwithstanding those I have hinted against Captain Macleod's, your Board may think it worthy of a trial."

53. "His next estimate is for repairing and constructing tanks, water-courses and anicuts, the disbursements for which, he states, are to be recovered of the inhabitants. The increase of revenue from the construction and repairs of such works is either brought to account as *recoveries* of money lent or increase of rent. If the ryots pay back the disbursements for repairs, they pay the less rent; if their rent be raised in proportion to the increase of cultivation, they cannot afford to reimburse Government otherwise. Both ways are the same to Government as to the first expense; and the advances being made to the inhabitants for carrying on repairs, or the amount being demanded of them for repairs carried on by the Collector may interest them in the work and induce its being better executed than when they are not concerned about it. But the objection to that is, the casualties that happen among the inhabitants, before the advances are all recovered, when the deficiency is levied from the securities or, as I have known it, whoever are present are obliged to pay for the absentees, for it seldom happens that the Sirkar is a loser, as evident from the few applications that have been made for remission of advances to insolvents or defuncts." These extracts are inserted that I may be favoured with your several opinions on the plan and on my objections to it that as materially importing to revenue it may be adopted or not as may appear from facts to be most expedient.

54. The opinion that "converting the dry lands of any country, whatever its situation, into wet is of the greatest advantage" is so generally received that the doubting it may be thought extraordinary. The prevalence of a supposed fact does not, however, entitle it to implicit belief where there are reasons to doubt it and there are some against the expediency of constructing tanks in all situations where water may be collected that have long ago determined me to make it a subject of particular enquiry and till then, what I can say on it *may not* appear to be very solid or pertinent, but I wish to draw it into discussion, as some of you may have turned it in your minds. The objections are chiefly to such tanks as are only supplied by the water that falls in the adjacent fields and not from nullahs or rivers. 1st.—Many of them are so seldom filled that the fields under them lie waste three or four, five and even seven years, which might yield a crop of dry grain every year. 2nd.—Wet lands are so much more profitable than the dry when productive that the ryots are tempted to quit the latter and enter on the cultivation of the former, on getting half the quantity of water required, in the hope of their tanks being afterwards filled, and they are often disappointed when they lose all their labour and seed, likewise the dry crop which they would otherwise have raised. 3rd.—Fifty ploughs or labourers can cultivate, say, 4,000 dry acres, which would yield 2,000 candies, amounting to 3,000 pagodas and they could cultivate perhaps only 1,000 acres yielding 1,400 candies, amounting to 2,200 pagodas, from which it appears that a specific number of inhabitants can be employed to greater advantage in cultivating dry grains than in cultivating wet. 4th.—A tank may not, owing to the scantiness of its supply, the small tract it waters, or the want of hands, defray the expense of its construction in twenty years. 5th.—The promised increase to revenue from such works is not always realized, depending on the attention of the Collector or person employed to bring the lands watered by them into cultivation, the zeal, activity or the lives of the inhabitants who engage to do it. 6th.—The promised increase is only one of the rent of a particular village, which occasions a proportionable or greater reduction

in the rent of other villages by drawing hands away from them and not any increase to the revenue of the district.

55. There are answers to all these objections:—

(1) There is so much more land than the inhabitants can cultivate that if the portion of it intended for wet lie several years in fallow it is no loss to agriculture, because the inhabitants will cultivate dry lands till opportunities offer of cultivating the others.

(2) The cultivators overtrade sometimes, but the production of wet crops depending on the water collected, they are much more certain than dry crops which depend on the rains.

(3) A thousand wet acres will yield, say, 1,400 candies amounting to 2,200 pagodas, whereas a 1,000 dry acres would yield only 500 candies amounting to 750 pagodas, from which it appears that a specific quantity of wet is three or four times more productive than an equal quantity of dry land.

(4) A man should be sure that the area of supply and the tract to be watered are sufficient, that hands can be procured and that the produce will amply repay the expense of any work, before it be undertaken.

(5) The execution of every work of the kind must certainly depend on the undertaker.

(6) The increase is only partial, it is true, but wet lands, wherever they are, afford employ to a great proportion of the inhabitants and their cattle many months in the year when they would have nothing to do; produce where the dry crops fail altogether, yield subsistence to the cultivator when he would be destitute and give permanence to revenue.

56. These pros and cons will at least show that new works of the kind should be very warily undertaken. Many farmers who are very active, industrious and able, are strong advocates for constructing tanks and cutting canals without regard to the objections I have stated, because all they want is to treble or quadruple the produce of their own farms though that of others should of consequence be diminished, but a Collector ought to keep in his mind all the combinations of population, agriculture and revenue and only do what will promote the general interests. I regret that other avocations will not permit at this time my taking a fuller view of the subject that I might be thence enabled to form a decided opinion on the expediency or inexpediency of constructing tanks, etc., in particular situations and on the propriety of keeping them in repair or suffering them to go to decay. What has been said evinces, I think, the great use of employing particular persons as inspectors of tanks, which I recommend to Captains Graham and Munro. I wish Captain Graham to get the tank mentioned in his letter of 21st October surveyed, and to be furnished with a particular estimate of its expense and produce on one or other of the forms proposed.

10. ADVANCES FOR CULTIVATION AND REPAIRS.

57.

Divisions.	Cultivation.	Repairs.	Totals.
Southern	6,000 0 0	...	6,000 0 0
Centre	11,400 0 0	...	11,400 0 0
Northern	5,840 0 0	1,171 0 0	7,011 0 0
Totals ...	23,240 0 0	1,171 0 0	24,411 0 0

Captain Graham informs that his estimate of advances for cultivation is 5 per cent of the settlements and though of no great moment, the Board may like to know by what rule the estimates for the advances in the other two divisions are formed. Captain Graham states that his above estimate of repairs is 1 per cent of his settlements and that they are not intended for an increase but for preventing a diminution of revenue. As they are to be recovered of the

inhabitants, it must be supposed that, according to the 5th inference from my premises in the 40th [50th] paragraph, *the expense of repairs is included in their share of the produce*. I am entirely of opinion it ought to be so, for the rent of Government, which should be only a tax or portion of the rent ought to be so moderate as to have the whole expense of cultivation included in their share. It is the rent of Government having always been so great a share of the produce as not to leave the cultivators sufficient for carrying on such works themselves that has made it necessary for Government to carry them on. Our present system involves that necessity in a much greater degree, because the jurisdiction of patels was formerly very extensive, farms were much larger, the profits of patels and other farmers proportionably greater, than at present, consequently they were able to undertake such works at their own expense and having more reason to remain stationary, they or their children enjoyed the advantages accruing from them so far as an oppressive government would permit; but now the jurisdiction of patels is done away, farms are much smaller, the profits of farming reduced; consequently they are less able to undertake such works at their own expense and though what property they have be now secured to them, removals are more frequent and they cannot propose to themselves the same advantage from improvements as formerly.

58. For these reasons it will generally happen that the farmers who come after those who paid for repairs will benefit the most by them, and the expense of them being but a small percentage of the revenue, I think the whole expense of them should be defrayed by Government while the present system of farming is continued. Seeing that I have been misunderstood in former communications of this kind, it must be here observed that I don't mean there are more farms than formerly, but that there are more tenants *in capite* and perhaps there are twenty or thirty to one more than there ever were under any former government. I wish Captain Munro to give in estimates of the repairs required to the tanks he mentioned in his letter dated the 23rd September. The necessity for advances for cultivation to the ryots, their means of obtaining them and the consequences not having been yet subjects of our correspondence, I shall take this occasion of introducing them as matters highly deserving our consideration.

59. No advances were ever made in this quarter from the treasury during the late government, the balances outstanding at the end of the year being commonly written off as *takavi*, so that the principal or intermediate classes of farmers were under the necessity of subsisting the needy cultivators or petty farmers and of providing them with the means of carrying on cultivation from their own funds. In Chittarai, Vaikasi and Ani, or from the middle of April to the middle of July, they furnished them with grain for food, money for clothes, cattle, ploughs and seed and when an able hand stood out for better terms wherewith to defray the expense of his marriage. In Adi, Avani and Purattasi, or from the middle of July to the middle of October, they assisted them further in the same way and grain commonly getting scarce in those months, they bought it up when their own stock was expended and distributed it among them to pay their extra coolies occasionally entertained for the purpose of weeding, reaping, etc. From the same motives they accommodated them all the rest of the year in proportion as they valued their services.

60. Settlements being then made in farms of several villages in some and of single mauzas with their patts or hamlets attached in other districts, it was so much their interest to secure tenants and set them to work that they either supplied all their wants as moderately as they could, or avoided specifying their terms during the above periods, especially the first three months, and they were very seldom committed to writing or securities required. The farmers here assure me they only demanded at harvest a quarter or half as much more grain as they gave and from 1 to 3 *falmy* annas monthly or from 6 to 19 per cent annual interest on their advances in cash, but that when obliged to borrow they of course required the rates they paid themselves to sowcars and something additional to indemnify them against losses. We know, however, from the numerous complaints against them the first year of our management that availing themselves of the

extraordinary powers they had over their tenants and of their ignorance in accounts how much they oppressed them. They were indeed driven to it sometimes, their *mahi kharch*, *dewal-kharch*, *dharm kharch* and *gram kharch*, or contributions for cutcherries, pagodas, pujas and other matters included, often exceeding their profits of farming or the difference between their and the sirkar rental which made their coming upon their sub-renters for contributions over and above their stipulated rents and other agreements. I nevertheless think that the great interest they had in procuring hands, in setting them to work, in administering to all their real necessities and keeping them in good humour the first six months of the year was much in favour of cultivation, a circumstance that makes this retrospect appear worthy of your consideration.

61. Our settlements being made generally with the cultivators or petty farmers, and of consequence the head farmers ousted, Government may now be said to have assumed their place, for we retail or let out the lands to the cultivators as the head farmers did and all their profits are secured for Government. How well or ill the other necessary functions of head farmers can be performed by Collectors or their delegates is not the present question, but as no material change has taken place in the condition of the cultivators, the subsisting the needy among them and providing them with the means of cultivation, which have always been understood to be the peculiar care of Government in this country, are now really become so and in a much greater degree than ever.

62. Accordingly, advances are now made during the season of cultivation (in this division all the months of Vaikasi, Ani, Adi and Avani) for the purpose from the treasury. To make the recovery practicable of such an immense number of small advances averaging, by Captain Macleod's accounts in March '95, eight rupees and amounting as they did that year to 40,000 pagodas, certain forms and security are necessary. All who desire advances are therefore directed to give joint security to make their applications through their patel and karnam to their tahsildar, and money is commonly deposited with the tahsildars for distribution. The securities cannot be dispensed with and less form cannot, it appears, be required in making such disbursements. It is very difficult for many of the ryots to form joint security, poor people especially having little dependence on one another. When they succeed, they hie away to the tahsildar, thinking that enough and make their demand. Seeing they have come without their patel or karnam, he orders them back to their village to bring them and along with them some *moitabar ryots* or ostensible person to join in their security. The patel and karnam postpone on account of a marriage, a feast or some pretended business when the true cause of their not going is their being required to join in the security required. At length they are brought to the cutcherry, the *muchilkas* are signed, delivered, and the money paid. But it often happens that all the money allotted for the purpose is disbursed and that till then the tahsildar neglects his application for more. In the interim other ryots having surmounted the first obstacles, they are told by the tahsildar that intimation of their demands shall be given to the *huzur* and they must wait for an answer. He forgets or neglects to write and in the multiplicity of business at the Collector's cutcherry an answer is delayed till other business permit. The money arrives at last, the party who had been tired of waiting and gone back to their village are sent for and the money paid into the hands of the patel or karnam. It may in common pass instantly into the hands of the applicant, but part is often intercepted, the patel or karnam pretending a very urgent occasion for it and promising to repay it in a few days or weeks which never elapse and the poor ryots are held answerable for the amount of their receipts at the dates of instalments.

63. Thus the process of procuring advances is often so difficult, tedious, and vexatious that many who apply get them too late for the desired purpose, some give up the pursuit if their request is not immediately granted and others tired out in waiting for it, apply to sowcars, tailees or wartaks, who are always ready to supply their wants when they can only show cattle or other effects that may be worth nearly as much as the sum demanded. There are also many of the poorer

ryots who unable to find security have no other means of procuring any aid whatever than through such means. This may appear an exaggerated account, but it is only a recital of daily transactions in this very place and from the natural causes recited, which cannot perhaps be entirely prevented while the present system obtains, it is more or less true in every district. Indeed to suppose it otherwise would imply that public business is carried on in these districts in a very uncommon way and that our cutcherry servants are unlike official people in every other part of the world. But a short statement of facts may be more satisfactory as to the proportion of the farmers who benefit by our advances

64. According to our accounts the number of inhabitants in these districts is 5,46,163 and three districts in this quarter contain 95,082 of whom 61,265 are cultivators and 33,817 merchants and other descriptions. Taking that proportion, there must be about 3,52,000 cultivators in all the districts. If one quarter only of these be farmers there must be 88,000 and by our jamabandi there are 78,248 of them who hold their pattas immediately of Government. Our advances these last five years amount to Pagodas 1,28,282, that is at an average 25,652, which at 331 per cent is 84,908 rupees. That has been distributed in small sums of which, as before mentioned, 8 is the average. From these data it appears that one year with another, 10,613, which is rather more than a seventh part of the farmers actually holding pattas of Government and less than an eighth of the whole, have received any advances. But all accounts furnished by the karnams, whether of the inhabitants, of farmers, or cultivation, being under-rated, I believe the population, including the troops[?], to be nearer six lakhs than they make it, that two-thirds nearly, by the foregoing proportion, being cultivators, there must be about 4,00,000 and of them about 1,00,000 petty farmers; consequently, that about one in ten only ever receives advances from us. The poverty of the inhabitants in general and the variety of misfortunes to which they are incident considered, I cannot but suppose that more than half stand in need of pecuniary aid to provide themselves with stock at the beginning of the year and that many of them are in want of subsistence; consequently, that 40 or 50,000 of them are obliged every year to borrow both money and grain. We know they deal that way among themselves, but in all probability 30 or 40,000 of them must have recourse to sowcars and other usurers. That being sufficiently proved, let us see how they deal with them.

65. The ryots who have recourse to them in May, June, July and August, during which advances are made from the treasury in this division, must be those who having applied to their tahsildar have not had patience or perseverance to persist in their application; till their money could be got for them, those who cannot find security, or those who are careless as to the terms on which they get money to supply their present wants. All who are in want the other eight months in the year must of necessity have recourse to them or to other ryots. The ryots commonly stipulate to pay what they borrow in grain when they have crops on the ground, but having more in the early months of the year, they are obliged during that time if their credit be good they can deposit a pledge to pay between 2 & 3 per cent monthly, and if not good, proportionably more, sometimes as high as 6 per cent per mensem[?]. The former rates are commonly paid upon sums above and the latter upon sums under twenty pagodas. From May to December, they engage to pay the equivalent of the money or grain they borrow and a third or half as much more as *tullawassy* (interest paid in goods) in six or twelve months which is from 38 to 50 per cent, if the price of grain be the same at the time of payment, and proportionably more or less as it rises or falls. When such engagements are not fulfilled within the twelve months, double *talwassy* is demanded. The collections being made between November and July and the value of money greater on that account the seven intermediate months, double the quantity of grain delivered, or if money be paid, double the quantity it is worth in four months is demanded, but if the harvest be nearer proportionably less. The *tulwassy* is then apparently 100 per cent but it is less in proportion to the fall in the price of grain between the time the bargain is made and harvest. Of course neither money or grain is

ever borrowed on these terms by the substantial or by the prudent when they can help it, nor ever by any but the poor, the unfortunate, or the spendthrift.

66. Such being the hard conditions on which stock is procured, and the poorer ryots finding it impossible to procure it at all, it is very certain that were it possible to reduce the terms it would greatly contribute to the increase of cultivation. As they must proceed from political institutions, or from the state of agriculture and trade, the devising means for bringing about any alteration in them, soon or late, must require a knowledge of all the landed, moneyed and trading interests in the country. That constituting an occult and difficult science which very few are well acquainted with, I readily acknowledge my inability to show clearly how what is so desirable could be effected. I have not, however, started the subject without an intention of giving such ideas as I have upon it nor without hope of being enabled by your assistance to remedy in some degree the evils pointed out. In this attempt I shall state the circumstances which occur to me, from reading or observation, as the probable causes of the present high rates of interest.

67. *The poverty of the inhabitants or the smallness of their quantity of stock and capital in proportion to their number and the extent of the country* appears to be the principal cause, for their wants, also the means of supplying them (the source of trade or barter), being in that proportion, the consequences are that every merchant finding vent for but a small quantity of goods, his profits must be greater than would be necessary on a large quantity to procure him a livelihood and money being like other commodities the compensation required for the use of it is always in proportion to the profits of trade. If then we can increase the stock or capital of the country, merchants will sell more goods, smaller profits will suffice and the rates of interest will fall in the same proportion. That I conceive can only be done by introducing a taste for refinements and industry, the culture and manufacture of valuable products. The introduction of the sugar, silk and cochineal manufactories may prove one, and that of establishing plantations of different native trees and plants, as hereafter proposed, another step towards it. But the progress of such improvements are slow, and their effects on the general stock or wealth of the country, or on the compensation required for the use of it, may not be visible for many ages.

68. *The making capital active and productive by means of circulation* is no doubt next of importance to the augmentation of it, for by lying at rest it is literally *dead stock*, but being put in motion it creates profit or income to whoever receives it and passes it on to another. A merchant being thus enabled to sell a greater quantity of goods than formerly in a specific time, smaller profits serve to maintain him and the demand for stock diminishing as it accumulates, the interest of money falls in proportion. The security of property now, the abolishing monopolies, and the road customs upon grain are much in favour of circulation and the abolition of all duties and customs whatever on export commodities would be further conducive to it. The excellent roads we shall shortly have throughout the districts must likewise facilitate the transit of goods from one place to another and the Kaveri it is hoped will hereafter become useful in transporting goods to the coast. Still, the effects of all these will be slow on the accumulation of capital or reduction of interest, and some speedy method is required to furnish capital for carrying on both trade and cultivation. In Europe banks have been found the most effectual means of promoting circulation, but they are established on *private, mercantile or public credit*. Private credit is established there on mortgages of lands or other effects, mercantile credit on opinion of individual integrity, ability and knowledge of trade; public credit on confidence in the state. In this poor country there is actually no property in the *Sirkar* lands, the profits of farming being almost wholly absorbed in the rent to Government, and of consequence, they are no security or ever received in mortgage. *Inam* lands, indeed, which pay no tax or a small proportion of the produce as *jodi, shermi* or quit rent to Government, are often given in *bhogyam* or mortgage for money borrowed, when the lender has the usufruct thereof, in lieu of interest till such time as the proprietors redeem them by repayment of the principal, sometimes of both

principal and interest, and such lands having been known to sell, though very seldom, for ten and even twelve years' purchase, they would no doubt form a good security; but those which are not held on condition of some service or other being very few and their proprietors seldom engaged in commercial concerns, they could not be formed into a trading company. I believe there is scarce a farmer worth five hundred or a merchant worth a thousand pagodas in the districts. All the inhabitants being so poor and the profits of trade, though very high comparing the sale and purchase prices, yet so very low as to afford a maintenance to the dealer and pay the exorbitant rates of interest only, of course the *mercantile* is not so good as the *private* credit and both are so low as seems to make it very difficult to form any association to constitute a circulating bank. The instability of every Government in India and the little faith to be put in any other but the Company's seems equally to preclude the practicability of establishing a bank on *public* credit, if one were desired. As banks were established, however, in this country formerly, I shall here give the best account I can of their transactions, as, notwithstanding their mischievous effects upon the public revenue, they tended greatly to circulation, one natural effect of which is the present object.

69. The ends Haidar Ali proposed in employing banking houses or sowcars were the realization of his settlements and the command of money when he wanted it for carrying on a war or discharging his stipulations with the Mahrattas at concluding a peace. The enabling them to answer those purposes requiring it, they were permitted to have gumastas in every district who were authorized to negotiate all loans desired by the monigars, who at that time were farmers of several villages, to facilitate the payment of their rents and the amildars were directed to receive their *hundis*, *tips* or bills of exchange for their amount. The collections were then made all the year round from the monigars but they were usually remitted in three equal kists during the lunar months *Asvin*, *Jyeshtha* and *Tai* corresponding every four years with October, June and January. The first kist was generally collected by the amildars from the monigars eight or nine-tenths in money and the rest in grain and the last two kists by the sowcars who had *sibbandi* for the purpose and gave the amildars tips from time to time for different sums as they negotiated them with the monigars who paid their rents through them or not as they thought it most convenient. They commonly preferred the former, though able to do it without their aid, lest being suspected of ability to pay higher rents they should be called upon for additional assessments. In that case the difference between the bazaar and the revenue rates of exchange in the coins the sowcars received from the monigars and paid to the amildar was all they got by the transaction. When the monigars were distressed for rent they applied to the gumasta for assistance agreeing, for example, to pay 300 pagodas down in ready money, 100 in grain, and in a month 100 more in money or grain for which he offered his *tamassuk* or note of hand and his tenants for security. Sometimes the gumasta would be satisfied with that security, but he generally required the amildar to stand bondsman and in either case he demanded 2, 3 or 4 per cent as *sud* or interest as much for *nanevatta* or allowance for light coins, and the same for *munnivutta* or fees for negotiating the bill. The *sud* only, increasing monthly, that was, if we suppose the highest terms of each denomination 12 per cent for the first, 16 for the second month and 44 per cent annually. These matters being settled the monigar got his tip or receipt and delivered it to the amildar and bills were negotiated daily in the same manner till the next kist became due or an order was received to make a remittance when the gumasta took up all the receipts he had given since the preceding remittance and gave a tip upon his *munie* or principal for the amount payable within 40 or 60 days after sight, or more properly after its being entered in the revenue books at Seringapatam.

70. While collections were made in this manner, this sowcars or their gumastas were vested with amildari jurisdiction, whole districts were often assigned to them and they were suffered to treat the ryots in their debt with the utmost severity, also to extort *batta* from them to maintain the instruments of their oppression, in addition to the other charges they extorted from them. In

making up their accounts they always placed their first collection to account as *interest*, difference of exchange or fees and their collections after those charges were defrayed as *principal*, so that reckoning the principal 10,000, the interest 9,800, the loss by exchange 100 and the fees 100, if their collections amounted to only 10,000, they wrote the whole off as *charges* and the balance due as the *principal*. On the contrary, the ryots naturally considered their first payments in discharge of the principal and the balance to be due on account of interest, etc., etc.

71. About half the net collections being remitted in tips and half in specie, the exchequer accounts were necessarily of two kinds, the one being *nayadi* or cash and the other *hawala* or exchange. Besides the time allowed by the tenor of the bills payment was not always demanded when they became due, so that the sowcars never paid any before they received advice from their gumastas of their having received the amount of the principal, which by their reckoning could not be paid before the charges; consequently, they received interest, etc., for sums which in place of having lent had commonly been many weeks or months in their possession and sometimes double their amount. Though pressed sometimes to pay up all the bills at Seringapatam that had fallen due, they still adhered to their maxim of keeping the Sirkar out of their debt, by paying those of which they had not received the full amount, with the money they had received on account of others and they often procured a remission of balances due to them, so that the employing them added nothing to the certainty of realizing the settlements of the Sirkar lands.

72. Those of *peshkash* and *chandona* or stipulations of tribute and subsidy were, however, more certainly realized by their means, for the poligars were under the necessity of furnishing Haidar security for their balances and of satisfying the sowcars by deposits of jewels, mortgaging the rents of a district for a time specified and sometimes by granting a part in *Dumbala* or free *inam* which is total alienation. His payment of *chauth* and *nalbandi* or tribute and compositions to the Mahrattas was likewise greatly facilitated by the interposition of the sowcars, for he negotiated bills upon them and they settled the payment with the sowcars at Poona with whom some of them were left at times as hostages. In such transactions they always received a part in specie but depended on Haidar's good faith for reimbursement of the balance and never, I understand, required any part of his country in mortgage though, at the beginning of his reign or rather at the close of the Rajas', many villages were sold to them in discharge of a considerable loan at that time, some of which may still retain the denomination of *cray-gong* or alienated villages. In such transactions the poligars paid the sowcars all the charges usually paid by the ryots. Haidar paid the *asal* and *hundawan* or principal and premium to his own sowcars and the Mahratta sowcars the *sud*, *nanevatta* and *munnavutta*, or interest, loss by exchange, and fees of office.

73. Exclusive of these great concerns the sowcars negotiated private bills upon one another or their gumastas payable at any part of the country on which they required their *hundawan* or premium which was one, two or three per cent according to times and circumstances. They likewise lent money to merchants at so low an interest, I am told, as 8 per cent upon jewels, bullion, merchandize, or other good security and at 16 per cent upon personal security. It was very common for them to make advances without any security but at higher rates and they exacted in such cases double the rates of farmers they did of merchants, from which it appears they thought cultivation much more speculative than trade. No property being perfectly secure under the native governments, especially that of Sirkar servants who could only acquire wealth by speculation, most of the amildars and others who held lucrative situations lodged their money with the sowcars by way of securing it to themselves or children. It seems they were never allowed interest for it and often dying without leaving any bond or voucher, it frequently happened their heirs benefited nothing by their precaution.

74. Tippu having discovered that his revenue could be collected and brought into his treasury without the interposition of sowcars, that all their charges were

in reality deductions from it and that consigning the ryots who were in their debt over to the sowcars' gumastas was subjecting them to great oppression, he resolved when he came to the masnad not to employ them, demanded payment of all their tips whether due or not and insisted on their refunding all the *sud*, *nanevatta*, *munnavutta*, *batta*, &c., they had received during his fathers' life-time as charges to which they were not justly entitled because they were for advances that had never been made to the Sirkar. He consented to give them credit for all such balances as the monigars might acknowledge to be due, but he prohibited the influence of their gumastas and left the investigation and collection of them to his amildars. All the charges of the sowcars being disallowed, whoever had paid up the principal was considered as out of their debt and they were debited for whatever had been paid over and above the principal. No credit was allowed them for balances due from defuncts, absentees, or insolvents. Their accounts being made up in this manner, they were debited for three-fourths perhaps of the principal due and all their exorbitant charges which amounted to about twenty lakhs. Unable to answer such a demand, all their effects were seized, they were thrown into prison where most of them died, and some of them were put to death. This business and similar treatment of the sowcars under other native governments appears to have nearly extinguished public credit throughout India.

75. This is to be sure a long digression, but it is singularly apposite to the present purpose. It shows us that (though with extraordinary means) banks of circulation and deposit have been established in this country on all the three kinds of credit, i.e., private, public and mercantile. Their rates of interest for sums lent to pay up rents were most exorbitant, but they were owing:—1st—to anticipation of the crops, the first kist amounting to one-third of the jamabandi being demanded two months before our first kist which is only a quarter or a fifth and the other kists being equally too soon; 2nd—The importunity of the amildars which proceeded from the double motive of enforcing the regulations of the Sirkar and serving the sowcars, for, pressing the ryots obliged them to have recourse to those usurers when they might have dispensed with it, had more time been given them; 3rd—The power vested in the amildars of raising rents and exacting mulcts at pleasure which made it policy for the ryots to feign poverty and often borrow without occasion. It seems the like extravagant rates were paid for all other loans on the public account, and from much the same cause, their originating in necessity, but we see that private persons were supplied on moderate terms or the market rate of interest. You may allow that in times of public exigency the sowcars' command of money was a great convenience to Government, but you may say that the trade they drove was the cause which involved the necessity of Government's having recourse to them. All their great profits from loans made on the public account were most certainly deductions from the public revenue, but, barring the measure of permitting them to collect their own debts which was committing the ryots to the mercy of rapacious claimants, the portion they got of the produce was of more service to the State than if it had been conveyed into the public treasury. They answered the great purposes of circulation:—1st by granting tips on Seringapatam and keeping money in the remote districts that would have been drained by remittances in specie—2nd by furnishing merchants at Seringapatam with tips on their gumastas for money which enabled them to pay those drawn upon themselves—3rd by advances to the farmers which enabled them to replace their stock and carry on cultivation—4th by supplying merchants and artisans with capitals to carry on trade and manufactures. These are the very objects of the present inquiry.

N.B.—The intervention of other business obliged the breaking off this letter here and prevented afterwards the continuance of the subject entered on above to which it was intended to add the following.

11. PLANTATIONS.

Whether the circumstances that make it necessary for Government to carry on works of expense could or ever will be removed by introducing a different

system of policy, it must be acknowledged they exist and that may be adduced in favour of its establishing plantations, whether of native or exotic productions if more valuable or useful than are generally cultivated. Government and the Revenue Board having encouraged the undertaking them and enjoined the culture of some plants, we may hope that any proposals of the kind on our part will be much approved of. As no disbursements can be admitted in our accounts without previous authority, I recommend your giving in estimates of them as Captain Macleod has already done. Being all advised of Government's wish to introduce the culture of the mulberry, the Mauritius cotton and the nopal, these will of course meet with your attention, and I farther recommend that, agreeable to a proposal of Captain Macleod's, it extend to the culture of the cocoa, arrack, betel, mango, tamarind, banyan and margosa. Fruits being very scarce, doubtless every kind of them might also be cultivated.

Captain Macleod proposes a Sirkar garden in every tahsildari and the following establishment for each:—

2 head gardeners—1 pagoda per month	2 0 0
7 cooly gardeners—38 fanams	4 16 0
Contingent expenses for repairs of wells, the purchase of tools & seeds, extra cooly hire, etc.	2 0 0
Total monthly	8 16 0
Annual expense	100 12 0

He informs me this has been lately done in the jaghir for the purpose of introducing the culture of useful trees and plants among the inhabitants and the example is highly worthy of our imitation.

Captain Macleod has included in his estimates 480 pagodas for purchasing cochineal, and the same should be done by Captains Munro and Graham if they expect to purchase any. I have to observe in respect to this article that, not being a good judge of it, I never buy up any without sending a sample of every parcel offered for sale to Dr. Berry and requesting his report of it. This precaution appears necessary from having learned that a quantity had been sent to the Board which had either been adulterated or was originally of a very inferior quality.

III

1. ESTIMATES—FASLI 1207.

No. 1.

Monthly comparison between the list of servants employed by the Superintendent of the Ceded Countries for fasli 1206 in his cutcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Fasli 1206.	Fasli 1207.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
				Monthly.	Monthly.	Increase.	Decrease.	
1	1	Peahkar	Muhammad Musesa ...	90 0 0	90 0 0	...	...
...	1	Sarishtedar	Naranappa ... ..	...	90 0 0	90 0 0	...	A.
2	2	Hinduwinavis	Venkata Rao	8 9 89	8 9 89	...	...
...	2	Gumastas	Paranjoti Mudali ...	5 21 46	5 21 46	...	...
...	2	Gumastas	Hanumanta Rao ... ..	...	12 0 0	12 0 0	...	A.
...	2	Gumastas	Siva Rao ... ..	...	9 0 0	9 0 0	...	A.
...	2	Gumastas	Venkata Rao	21 41 24	21 41 24	...	...
2	4	English writers	Ramaswami	13 0 0	13 0 0	...	...
...	4	English writers	Venkatabari ... ..	...	6 0 0	6 0 0	...	B.
...	4	English writers	Kondala Rao ... ..	...	6 0 0	6 0 0	...	B.
1	1	Muehi	Sadayappa	5 21 46	5 21 46	...	...
1	1	Ink-master	Vira	1 28 77	1 28 77	...	...
1	1	Dafdar-band	Karraiya	1 16 51	1 16 51	...	...
4	4	Maslichis	Kada etc.	6 5 16	6 5 16	...	...
17	10	Maiders	at 1-16-61 each ...	25 24 67	15 37 30	...	9 32 37	C.
				178 34 76	800 2 39	118 12 43	...	...

A. Removed from charges *extraordinary* from its appearing that while a Superintendent may be continued in these districts they will be necessary for assisting in his occasional investigations.

B. These are likewise removed to the ordinary establishment of being necessary for accounts and correspondence.

C. A reduction of 6, who are removed to charges *extraordinary*, ten being sufficient for the ordinary establishment.

No. 2.

Abstract of monthly and annual comparison between the list of servants employed by the Superintendent of the Ceded Countries for fasli 1206 in his outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Months.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annual.	Monthly.	Annual.	Increase.	Decrease.	
1797.							
July—1d. ...	116 7 35	}	183 19 0	}			
August ...	175 34 3		290 10 39				
September ...	177 5 54		290 10 39				
October ...	177 5 54		290 10 39				
November ...	177 5 54		290 10 39				
December ...	171 28 78		290 10 39				
1798.							
January ...	177 28 43	} 2,110 29 50	290 10 39	} 3,493 17 68	1,372 24 12		
February ...	177 21 30		290 10 39				
March ...	174 41 8		290 10 39				
April ...	174 41 8		290 10 39				
May ...	174 41 8		290 10 39				
June ...	174 41 8		290 10 39				
July—1d. ...	58 41 74		96 27 39				

No. 3.

Monthly and annual comparison between the Sadr ward of the Superintendent of the Ceded Districts for fasli 1206 in his own outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Months.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annual.	Monthly.	Annual.	Increase.	Decrease.	
1797.							
July—1d. ...	9 36 46	}	38 0 0	}			
August ...	15 3 10		50 0 0				
September ...	15 10 40		50 0 0				
October ...	27 18 0		50 0 0				
November ...	16 13 0		50 0 0				
December ...	11 42 18		50 0 0				
1798.							
January ...	18 25 70	} 305 28 75	50 0 0	} 600 0 0	294 12 5		
February ...	18 3 70		50 0 0				
March ...	19 25 0		50 0 0				
April ...	21 16 40		50 0 0				
May ...	113 11 16		50 0 0				
June ...	19 18 0		50 0 0				
July—1d. ...	2 42 10		17 0 0				

No. 4.

Estimate of Pagoda Fees by the Superintendent of the Ceded Districts for fasli 1207.

	Annual.
Celebrating the Dasara feast—for the daftars ...	6 7 40
F. E.	

Monthly and annual comparison between the extra establishment of servants employed by the Superintendent of the Ceded Countries in fasli 1206 in his own outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Fasli 1206.	Fasli 1207.	Description	Names.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
				Monthly.	Annual.	Monthly.	Annual.	Increase— Annual.	Decrease— Annual.	
				Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	
1	...	Serishtadar	Naranappa	90 0 0	1,080 0 0	...	...	...	1,080 0 0	Removed to regular establishment, 12th July 1797.
2	...	Gumastas	Hanumanta Rao, etc.	24 0 0	288 0 0	...	...	...	288 0 0	One removed to regular establishment and one to O. Division, 12th July.
2	...	Do.	Subba Rao, etc.	20 0 0	240 0 0	...	...	...	240 0 0	Removed to Southern Division, 12th July 1797.
1	...	Do.	Siva Rao	9 0 0	108 0 0	...	...	...	108 0 0	Removed to regular establishment, 12th July 1797.
8	...	Do.	Sama Rao, etc.	24 0 0	288 0 0	...	...	...	288 0 0	2 removed to Centre Division establishment and one to S. Division, 12th July 1797.
2	...	Do.	Ramaswami, etc.	14 0 0	168 0 0	...	...	...	168 0 0	Discharged, 15th June 1797.
1	...	Do.	Gopalayya	6 0 0	72 0 0	...	...	...	72 0 0	Removed to the Division establishment.
1	...	Do.	Gunna Sam Rao	5 0 0	60 0 0	...	...	...	60 0 0	Northern Division, 12th July.
11	...	Do.	.....	38 38 0	404 36 0	...	...	...	404 36 0	Discharged, 15th June 1797.
8	3	Do.	Sama Rao	8 2 67	98 28 4	9 0 0	108 0 0	9 16 76	...	} Discharged, 1st September 1797.
			Venkatakrishnayya	8 9 67	98 28 4	10 0 0	120 0 0	21 16 76	...	
			Bhujanga Rao	6 38 17	82 8 44	7 0 0	84 0 0	1 36 36	...	
1	1	Surveyor	John Mather	60 0 0	600 0 0	50 0 0	600 0 0	...	...
			William Smith	15 0 0	180 0 0	15 0 0	180 0 0	...	...
			John Smith	10 0 0	120 0 0	...	...	...	120 0 0	
			John Mackay	15 0 0	180 0 0	...	...	...	180 0 0	
			Sawyer	...	...	13 0 0	156 0 0	156 0 0	...	
			Venkata Subbayya	6 0 0	72 0 0	6 0 0	72 0 0	...	...
			Ramaswami	6 0 0	72 0 0	...	...	...	72 0 0	
			Casoo	6 0 0	72 0 0	6 0 0	72 0 0	...	...
			Ohinnayya	5 21 46	65 33 72	5 21 46	65 33 72	...	...
			Venkatahari	6 0 0	72 0 0	...	...	...	72 0 0	
			Kondala Rao	6 0 0	72 0 0	...	...	...	72 0 0	
5	5	Tapal peons	Venkatanarayan, etc.	6 40 15	82 32 20	6 40 15	82 32 20	...	...	Removed to regular establishment, 12th July 1797. Do. do. 1st October.
...	2	Maldars	at 1—18—51 each	...	...	2 33 22	33 39 24	23 39 24	...	Removed from regular establishment, 12th July 1797.
2	2	Boarding the apprentices—Depening and	.....	6 0 0	72 0 0	6 0 0	72 0 0	...	...
...	...	Burk	.....	3 22 40	...	...	...	...	...
...	...	Sadr ward	.....	...	...	...	...	...	...
				387 17 52	4,648 31 64	170 5 23	1,845 15 36	...	3,003 16 28	

THE BAKARHAL RECORDS

No. 6.

Monthly and annual comparison between the list of servants generally employed on the plantations of Tiruppattur and general charges for 1796-7 and the proposed establishment for it submitted to the Board of Revenue for 1797-8.

1796-7.	1797-8.	Description.	Names.	1796-7 or from 1st October 1796 to 31st October 1797.		1797-8 or from 1st October 1797 to 31st October 1798.		1797-8.	
				Monthly.	Annually.	Monthly.	Annually.	Increase Annually.	Decrease Annually.
				P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Overseer ...	E. W. Lyte ...	20 0 0	240 0 0	20 0 0	240 0 0	...	...
1	...	Bricklayer ...	Krishna ...	8 0 0	86 0 0	...	...	...	86 0 0
2	2	Bullock-boys ...	...	1 9 0	14 22 0	1 9 0	14 22 0	...	...
1	...	Distiller ...	I. Eddy ...	5 0 0	60 0 0	...	...	...	60 0 0
1	1	Bullock Maistri.	Parasurama ...	1 0 0	12 0 0	1 0 0	12 0 0	...	...
1	1	Do. ...	Hussain ...	1 0 0	12 0 0	1 0 0	12 0 0	...	...
2	2	Do. ...	at 24 fs. each ...	1 5 0	18 17 0	1 5 0	18 17 0	...	...
1	1	Handy-man ...	Hupi ...	1 12 0	15 15 0	1 12 0	15 15 0	...	...
2	...	Sawyers ...	at 1-12-0 each ...	2 24 0	30 30 0	...	...	...	30 30 0
2	2	Watchmen ...	at 1-10-0 each ...	2 22 0	30 6 0	2 22 0	30 6 0	...	...
4	...	Blacksmiths ...	at 1-36-0 each ...	7 15 0	88 8 0	...	...	...	88 8 0
1	...	Hammerman ...	Venkatachalam ...	1 6 0	18 22 0	...	...	...	18 22 0
1	...	Bellows-boy ...	...	0 30 0	8 16 0	...	...	...	8 16 0
1	1	Cattle and feed- ings ...	...	3 21 57	42 2 44	3 21 57	42 2 44	...	...
2	...	Artificers' pay ...	...	5 83 61	70 85 12	...	...	...	70 85 12
3	...	Batta for prisoners ...	...	17 30 0	212 16 0	...	...	...	212 16 0
4	...	Grain for sub- sistence of 200 prisoners ...	...	28 12 55	339 23 20	...	...	...	339 23 20
5	...	Prisoners' guard.	...	35 6 77	421 40 44	...	...	...	421 40 44
6	...	Prison servants and sepoyn's batta ...	...	1 24 38	19 16 32	...	...	...	19 16 32
7	...	Prison ...	...	2 12 46	27 21 72	...	...	...	27 21 72
8	...	Granary ...	...	3 9 10	38 23 40	...	...	...	38 23 40
9	...	Charges extra- ordinary ...	...	15 9 29	182 26 28	...	...	...	182 26 28
10	...	Charges extra- ordinary on account of the prisoners ...	...	3 30 69	44 26 28	...	...	...	44 26 28
				164 20 40	1,973 31 0	31 26 57	379 19 44	...	1,594 11 38

No. 7.

Monthly and annual comparison between mulberry plantations at Tiruppattur for 1796-7 and the proposed establishment for them submitted to the Board of Revenue for 1797-8.

1796-7.	1797-8.	Description.	Names.	1796-7 or from 1st October 1796 to 31st October 1797.		1797-8 or from 31st [1st] October 1797 to 31st October 1798.		1798-9.	
				Monthly.	Annual.	Monthly.	Annual.	Increase annually.	Decrease annually.
				P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Daroga ...	Muhammedariff.	10 0 0	120 0 0	10 0 0	120 0 0	...	...
			Jamaat Khan ...	1 85 0	21 38 0	1 85 0	21 38 0	...	...
			Bamaswami ...	1 85 0	21 38 0	1 85 0	21 38 0	...	...
5	5	Custanets	Subbaraya ...	0 89 0	10 28 0	0 89 0	10 28 0	...	...
			Kalahaati ...	1 85 0	21 38 0	1 85 0	21 38 0	...	...
			Wali Muhammad.	0 89 0	10 28 0	0 89 0	10 28 0	...	...
			Venkatapati ...	1 22 0	18 6 0	...	...	...	18 6 0
2	...	Maldars	Saiyid Muhammad.	1 0 0	12 0 0	...	...	...	12 0 0
1	1	Watchman ...	Nanja ...	1 22 0	18 6 0	1 22 0	18 6 0	...	...
2	2	Labourers	Munayya ...	0 26 0	7 11 0	0 26 0	7 11 0	...	...
			Saiyid Muhammad.	0 22 0	6 6 0	0 22 0	6 6 0	...	...
			Vira ...	0 40 0	11 7 0	...	...	...	11 7 0
2	2	Do.	Ananda ...	0 32 40	9 3 0	...	...	...	9 3 0
2	...	Boys ...	Moy, etc., at 26 fs. each.	0 26 0	7 11 0	...	...	...	7 11 0
2	...	Labourers	Chella Saiyid Muhammad.	0 22 0	6 6 0	...	...	...	6 6 0
...	...	Holling ...	...	0 27 7	7 24 4	...	...	...	7 24 4
...	...	Cutting ...	...	8 39 72	107 5 64	...	...	...	107 5 64
...	...	Watering ...	...	0 2 20	0 27 0	...	...	...	0 27 0
...	...	Manuring ...	...	0 25 75	7 10 20	...	...	...	7 10 20
...	...	Weeding ...	...	0 40 28	11 11 16	...	...	...	11 11 16
...	...	Worm house ...	...	0 16 46	4 26 72	...	...	...	4 26 72
...	...	Filature ...	...	0 19 39	5 18 68	0 19 39	5 18 68	...	...
...	...	Charges extra ...	...	6 3 67	78 3 4	4 0 0	48 0 0	...	25 7 74
				48 11 74	519 14 8	24 14 39	292 1 68	...	227 13 20

No. 8.

Monthly and annual comparison between cochineal plantations at Tiruppattur for 1796-7 and the proposed establishment for them submitted to the Board of Revenue for 1797-8.

1796-7.	1797-8.	Description.	Names.	1796-7 or from 1st October 1796 to 31st October 1797.		1797-8 or from 1st October 1797 to 31st October 1798.		1797-8.	
				Monthly.	Annual.	Monthly.	Annual.	Increase annually.	Decrease annually.
...	...	Charges extra-ordinary.	...	0 5 86	1 22 22	0 5 96	1 22 22	...	...
...	...	Firewood	...	0 0 56	0 8 22	0 0 56	0 8 22	...	...
...	...	Purchasing cochineal.	...	14 30 23	176 19 26	14 30 23	176 19 26	...	...
...	...	Nopahy	...	1 42 62	23 10 24	1 42 62	23 10 24	...	...
1	1	Maistri	Munayya	2 0 0	24 0 0	2 0 0	24 0 0	...	...
		Total	...	18 26 17	226 4 44	18 26 17	226 4 44	...	...

ABSTRACT.									
List of servants	...	...	...	164 20 40	1972 21 0	21 26 57	279 19 44	...	1594 11 26
Mulberry	...	...	...	43 11 74	519 14 8	24 14 29	222 1 68	...	227 12 20
Cochineal	...	...	...	18 26 17	226 4 44	18 26 17	226 4 44	...	...
				226 28 51	2710 4 52	74 22 28	507 25 76	...	1821 23 56

No. 9.

From—Captain MACLEOD, Assistant Collector.
To—Lieut-Colonel READ, Superintendent.
Dated—Salem, 31st December 1797.

The alterations which you directed to be made in the forms of some of the estimates being complied with, I have the pleasure to return them to you. I also forward a copy of my letter which accompanied them when first transmitted.

Your letter of audit regarding our estimates for the current year, and containing 75 paragraphs comprehends so many points to be considered upon; that I am obliged to defer replying to it for the present, rather than lose any more time in returning the estimates which no doubt you are anxious to forward to the Board without further delay.

I think that the expense for division, district and village servants must depend more on the amount of revenue than the extent of territory, although local circumstances will frequently occur to cause an increase in those charges, when calculated on the revenue and compared with the expenses of compact, fertile or populous districts.

In respect to district servants, I have always considered there was sufficient attention to economy if this article be limited to 5 per cent on the settlements. But should it be judged expedient to reduce the district charges of the Southern Division that may be done by reducing one of the tahsildaris.

You observe that there are more peons in the Southern Division than its proportion ought to be. The district peons are nearly at the rate of one to every thousand pagodas, and if the revenue be considered, the Centre and Northern have the same proportions. In the Southern Division 7,000 pagodas are collected from hills which require more peons than five times its amount on the plains, because those who are employed in the collections from the hills are generally taken ill and often die of fevers. In the Southern Division peons, not regular sepoy, escort money from the districts to the division treasury.

There are at an average 30 peons in each district and I shall suppose the following distribution of them may happen frequently in the course of a year.

As a fixed guard either in the cutcherry or escorting money to the division treasury ten, sick three, overseeing the repairs of tanks two, and employed in the collection fifteen. In the division cutcherry there are 43 peons, of whom 18 will be at once despatched, 2 to each district, along with an equal number of surveyors, to examine the karnams' accounts of the jamabandi; of the remaining 25, 9 may be at once sent with orders to the tahsildars; and if one in the ten should be sick, only twelve would remain to be attached to myself and the rest of the servants who sometimes happen to be divided into two or three parties.

I observe the comparison you have made is with the disbursements, not with the estimates, of last year, by which means if the same sums be always estimated and the disbursements happen to be less than had been estimated as they generally, I think, ought to be, the estimates of every year must appear greater than the disbursements of the preceding year. To judge fairly of estimates, I think it would be an improvement on the forms to insert the estimates of the last as well as the current years.

The estimates of the Southern Division for fasli 1206 which were approved for district charges amounted to Pagodas 12,094-0-12. But the disbursements were only Pagodas 11,532-32-62. The estimates for fasli 1207 amount to 11,820-17-20 which, it is true, are Pagodas 287-29-38 more than the disbursements of 1206. Yet as the estimates of 1207 are less by Pagodas 273-27-72 than those of 1206, I imagine no objection will appear against those of the current year, especially when I have the satisfaction to assure you that I expect the disbursements of the current year will also be a few hundred pagodas within the estimates. If estimates be not approved because they may happen to exceed the disbursements of the preceding year, it would thence follow as a necessary rule for economy to disburse the full amount of estimates in preference to a part. For it is evident from the form of the estimates that had the district charges of the Southern Division been in 1206 Pagodas 12,094, as estimated, instead of 11,532-32-62, as actually disbursed, the estimates for 1207 would exhibit a decrease of 273-27-72 in place of an increase, as they now show, of 287-29-38.

The persons entertained for the sale of the amani grain of the Namakkal district are to be discharged in January and likewise the karnam of Cargoorie.

I beg leave again to request of you to call the attention of the Government and Board of Revenue to the necessity there is of constructing two cutcherries one at Atur and another at Salem, at both which places the huts wherein business is transacted are not only unfit for the purpose but in such a ruinous condition as to have rendered it unsafe to enter them and in the course of last monsoon to have damaged a considerable portion of records. I presume that if Government were to consider the utility of those buildings and that the expense of them is only $\frac{1}{2}$ per cent on the revenues of the Southern Division, the proposed disbursements would meet with approbation.

No. 9-A.

From—Captain MACLEOD, Assistant Collector.
To—Lieut.-Colonel READ, Superintendent.
Dated—Salem, 31st August 1797.

I have the honour to transmit to you the estimates for the Southern Division for fasli 1207 with comparisons, with the estimates and disbursements of fasli 1206.

You will please to observe that the district sibbandy is proposed to be Pagodas 273 less than the amount estimated for 1206—but the disbursements will

be greater probably in 1207, although within the estimate because an increase which was made in 1206 in the number of peons and in the pay of some of the tahsildars did not take place till towards the close of the year.

The increase in the expense of the Division servants list, is entirely in consequence of a transfer to it of servants from the list of surveyors and three additional English Writers. The retaining a proportion of the surveyors in the service is indispensably necessary as checks on the village karnams, who without such checks would conceal more cultivation in their accounts of it, than the additional expense of keeping up those checks can amount to. With this increase the Division list and Sadr ward will be about 3 ½ cent on the jammabandy, and the district servants and Sadr ward will be about 5 ½ cent on it reckoning the jamma of 1207 the same as that of 1206 which probably may not be the case, as this season is particularly unfavourable from want of rain.

The other articles which come under the head of Charges Collection as charity, pensions, pagoda allowances, batta to regular sepoys and charges extraordinary together amount to Pagodas 4671-26-49 or about 2 ½ cent, although in charges extra there are estimates included for constructing two cutcherries and choultries on the principal public roads in the Southern Division. Those articles were estimated without success for the last two years, and having stated the necessity of constructing those buildings on former occasions nothing remains now for me to add but to request you will be pleased to represent the extreme necessity there is to have those buildings erected. When it is considered that the proper expense amounts to only Pagodas 2145 or about 2 ½ cent on the *net* revenue of the Division, I cannot suppose the Government or Revenue Board will withhold their approbation of a disbursement comparatively so inconsiderable and of such indispensable public utility.

No. 10.

From—Captain MACLEOD, Assistant Collector.
To—Lieut-Colonel READ, Superintendent.
Dated—Salem, 19th March 1798.

1. On my return here on the 20th December, I received your letter of audit respecting our estimates for the current year. As it is probable you may expect it, I shall make some observations that occur to me on the several subjects you have touched upon, marking my paragraphs with the number of yours to which they apply.

2. I readily admit that the more compact that Collectorships are, the more convenient, and that both Collectorships and tahsildaris ought not to exceed a certain extent; also that there is a considerable convenience in the residence of a Collector or tahsildar being central as to the charge of each. But the residence of both ought to be in one of the principal towns or villages within their authority respectively for the accommodation and convenience of their followers and the various classes of inhabitants who are constantly resorting to them on business. A Collector's residence should not only be a populous place but also at or near that from whence his revenue is chiefly thrown into circulation. If a Collector is often moving about in his districts, as he ought, the situation of the chief place of his residence becomes but a secondary object.

The inequality of tahsildaris as to extent has been partly occasioned by our having attended in the distribution of them more to the ancient divisions of the country than to geographical principles, but chiefly by the nature of the country being such that some tahsildaris must necessarily have great tracts of mountains, rocks and woods attached to them while others may be composed of plains. In districts like these abounding with mountains it is impossible to make all

tahsildaris equal in extent or even nearly so, nor is the inequality of much importance.

3. The proportion of charges collection to the gross revenue must, as to amount, depend on the population, the fertility and chiefly on the detail with which revenue may be managed—the two former circumstances tend to reduce the proportion of expense and the latter to increase it. Much detail, although expensive in appearance, has the advantage of procuring more revenue, of there being fewer losses sustained and of obtaining minuter information than a mode which is more in the gross. The more detail there may be the more the expense and the more the settlements may be made in the gross the less the expense, but it should be remembered that entering into detail obtains more additional revenue than is necessary for defraying the additional expense of carrying it on. Let it be supposed that the present gross revenue of the Ceded Districts be 5,00,000 under a detail management and that its ordinary charges may be exclusive of village sibbandi (which I believe had never been in any other situation carried entirely to account) 70,000 pagodas, there would remain 4,30,000 pagodas net revenue. But if the country was given in the gross to amils or zamindars, the settlements would certainly not exceed 4,00,000; the charges might be 30,000 instead of 70,000 and the net revenue 3,70,000 instead of 4,30,000 pagodas. The net receipts would sustain a diminution of 60,000 pagodas; notwithstanding, it would appear that the charges under the gross management might be 40,000 pagodas less than under the detail management. So that if both modes are fairly viewed, it would be a quibble to say that the gross management is the most economic. For the same reason just comparison can be drawn between the charges collection of gross and detail management; under the one a part only of the collections and disbursements are made to appear, under the other the whole of those two each must appear.

The total of our estimates for division and district servants for fasli 1207 amounts to about $9\frac{1}{2}$ per cent of the jamabandi of 1206, exclusive of the village sibbandi. I think that less than 8 per cent will seldom be found sufficient for those two articles and that they should not exceed 10 per cent.

4. I think with you that the Collector's district and village charges together ought always to be within 15 per cent of the amount of gross collections. In calculating the area of cultivation in the Northern and Southern Divisions, I imagine you have reckoned the hills in the uncultivated portions, although in the Northern Division the hill of Javadi must contain a considerable quantity of cultivation and in the Southern Division the hills of Sherwamallie [Shevaroy's], Pachamalai, Munmalai, Anjurmali, Munurmali, Kollimalai, etc., must contain, I think, about an eighth of the whole cultivation—notwithstanding the revenue they yield is only six thousand and odd pagodas.

5. By calculating the expenses of collection per square mile, productive situations will always appear more expensive than those which are less productive. The Centre Division must naturally be the medium, because its revenue and establishment are less than those of the Southern and greater than those of the Northern, although the extent of each is nearly equal. The expense of collections will always have a relation to the amount of revenue, the extent of the country and the mode of management. Economy is proper in all cases, but I think it cannot be reduced to a system of rules except that, in general terms, it may be limited to a specific proportion, which the Board of Revenue can, under most circumstances, point out and determine upon.

6. Although 5 per cent for the district establishments, as you at first directed should be the limit of district charges, is now found in the Centre and Northern Divisions to be insufficient for reasons which you have fully explained, I still think that proportion may be sufficient in many situations, especially if the detail be not lower than villages, nor do I still conceive that any better rule can be devised for keeping down the district sibbandi than to keep as near as possible to 5 per cent on the jamabandi. I admit that forming an average from the amount.

of revenue and the number of square miles may occasionally approach nearly to what it ought to be than if it was formed from the jamabandi alone. Yet I imagine the amount of revenue ought to have a greater weight generally than the extent of country in determining it. I do not perceive that the directions you gave last year in regard to the establishments being regulated by the revenue were objectionable because a considerable reduction of charges took place in consequence of those directions and probably without any prejudice to the public service.

7. It would doubtless be of consequence if the amount of charges collection could be regulated by specific proportions of the jamabandi or by a certain sum per square mile, or by both. The great objection against a restriction of such a nature would be that different persons have generally different ideas regarding the propriety or necessity of limiting or extending revenue expenses. Every individual being in some degree prejudiced in favour of his own plans or arrangement would generally adduce arguments in their support which being formed from partial circumstances might not easily be controverted by those whose province it may be to judge of them.

If the amount of division (or Collector's), district and village charges be divided into fourteen parts, I imagine that the following distribution could, in many situations, be made to answer for the respective establishments, viz.—

For Collector's servants	...	...	...	3
District do.	...	...	...	5
Village do.	...	...	...	6

If the amount of those charges should depend on the revenue, I think that from 12 to 15 per cent ought to be sufficient; but if it was to depend on the revenue and extent of territory together, some general rule might possibly be devised for determining it. Suppose for example that 8 per cent on the revenue and 6 pagodas per square mile be allowed in the Ceded Districts for the amount of those three articles of revenue charges.

The result would be thus:—

	8 per cent on jama. of 1206	6 pagas. per mile.	Total.
For the Southern Division	20,120 0 0	12,870 0 0	32,990 0 0
Centre	14,826 0 0	12,978 0 0	27,804 0 0
Northern	10,394 0 0	13,674 0 0	24,068 0 0
			84,862 0 0

	Southern Division.	Centre Division.	Northern Division.	Total.
Allowed as above for charges	32,990 0 0	27,804 0 0	24,068 0 0	84,862 0 0
Estimates for fasli 1207	32,795 0 0	28,963 0 0	28,548 0 0	85,326 0 0
Do. do. less than allowed.	195 0 0	...	520 0 0	715 0 0
Do. do. more than allowed	...	1,179 0 0	...	1,179 0 0

If the village sibandhi of the Centre Division was reduced to what it is in the Southern Division the charges of the Centre would be within 300 pagodas of the amount of allowance by the foregoing rates.

8th, 9th, 10th. The expense for division Sadr ward is considerably increased by the maintaining of prisoners who are confined for murder, robbery or theft, etc. The proportion of Sadr ward disbursed for this single article generally amounts to one-half of it. The number has been increasing annually because

there is in these districts no other mode of punishing capital offences excepting confinement.

The increase on account of division servants for investigating the state of cultivation annually is absolutely necessary to check the accounts of the karnams, because the jamabandi is made out from their report of the cultivation and unless there be perpetual checks employed to compare those accounts there could be no cause of apprehension for concealing a great part of the cultivation. The additional expense of having those checks being in the whole districts only eight thousand and odd pagodas is but a small object in comparison to the abuse which it suppresses.

12th. 13th. 14th. 15th. The arrangement you directed of the descriptions of servants has been attended to in the lists already forwarded. The following explanations of their employments is made agreeably to your desire:—

- | | | |
|--------------|--------|---|
| Peshkar | ... .. | Has charge of the cash chest and generally is fixed at Salem for the convenience of receiving and issuing cash and is occasionally employed in investigating the conduct of public servants accused of mismanagement. |
| Sarishtadars | | There are two—one a Mahratta and the other a Canarese Brahman. Their accounts are separate in each of those languages as well as their gumastas' or assistants'. From the office of each a set of accounts is dictated and taken in the language of the other, so that there may be a complete set in both languages of every account or transaction in the office of either the Mahratta or Canarese Sarishtadar. Their being in different languages is a chance, but Canarese accountants are rather more common in these districts than such as write Hinduwi. The motives for having two head accountants are to keep up emulation, to prevent an individual from possessing too great an ascendancy, to act as checks on each other and to have one person always ready to superintend the accounts in the event of the other's sickness or misconduct.
Their employment is to keep the abstracts and details of rent paid by every individual in the districts in such a manner that the fluctuation of each separate item of rent, however small, is annually recorded in every village register. They make out the jamabandi from the reports of the karnams and all statements formed from the details of revenue, &c., &c. |
| Surveyors | ... .. | Their employment is to compare the actual cultivation with the karnams' accounts if it and to examine if the receipts given by the monigars to the farmers correspond with their amounts of their individual rents. They are also employed in measuring out waste lands to such as may be candidates for them, in ascertaining the portions of lands sometimes returned to be overflowed by tanks, rivers or water-courses. |
| Jawabnavises | ... .. | Are letter writers for the purpose of corresponding with the several districts in the Hinduwi, Canarese and Malabar languages. |
| Shroffis | ... .. | For sorting and examining money two are necessary, that one may be always present at the treasury in the event of another being dispatched for the delivering over treasure. |

Gollar	...	...	A peon of a particular caste who is considered as trustworthy and employed in carrying or removing money.
Cash accountants	...		Their business is to keep particular accounts of all sums or coins received or issued and to write in Hinduwi and Canarese the receipts given to the tahsildars for all sums and coins received into the treasury. They are attached to the peshkar and the treasury at Salem.
Chain-bearers flag-bearers.	and		Both these descriptions are dispensed with because they may be hired whenever required and there is not constant occasion to keep them in monthly pay.
Darogas	...	...	There is none in the Southern Division because it is not found necessary. The letter writers keep the accounts of all disbursements for Sadr ward and charges extraordinary.

The employment of the other descriptions of servants are well enough known to render an explanation of them unnecessary.

In regard to there being a greater number of mutsaddis in the Southern than the Centre and Northern Divisions, I should imagine that more are required generally to keep the accounts of a large sum of revenue than a small sum, notwithstanding both may be collected from an equal extent of territory. It is possible that more detail is carried on in particular branches in the Southern than may be judged requisite in either the Centre or Northern Divisions. But while the proportion of the jamabandi required to pay the establishment of the Southern Division is less than that of the Centre or Northern and the amount of the established monthly pay may be within 40 or 50 pagodas in the Southern of what it is in the other two divisions, I think the difference is unimportant; unless that difference should militate against some general rule adopted for determining the number of servants and the amount of their pay without leaving any latitude to those under whom they immediately act.

The establishment for collecting revenue must depend on a variety of circumstances which may be local, but much more so on the opinions and arrangements of Collectors who may vary in their conceptions on certain points and ought not rigidly to be opposed in small matters; because different persons have often different modes of doing the same thing. This diversity in opinion may have contributed towards there being a greater number of mutsaddis and peons in the cutcherry of the Southern Division than in those of the Centre or Northern Divisions and towards there being 800 pagodas in the Centre more than in the Southern Division for village charges, although the extent of both is nearly the same, and the revenue of the Southern is the greatest.

To account for the number of peons in the division cutcherry, I insert a paragraph from my letter on estimates, dated the 31st December last. "In the division cutcherry there are 43 peons, of whom 18 will be at once dispatched (2 to each district) along with an equal number of surveyors, to examine the karnams' accounts of the jamabandi. Of the remaining 25, nine may be at once sent with orders to the tahsildars, and if one in ten should be sick, only twelve would remain to be attached to myself and the rest of the servants who sometimes happen to be divided into two or three parties."

It does not appear to me that any reduction can be made in the number of servants in the division cutcherry without causing an inconvenience.

16th, 17th, 18th. The employment of surveyors is adverted to in former paragraphs. They cannot be dispensed with so long as the jamabandi may depend in amount on the extent of cultivation for reasons already stated. They will have nothing to do with the produce of land. The ascertaining the occupancy of lands is doubtless the principal branch of their business and that alone would be full employment for them.

I think it is the best plan to value all lands of whatever description, as offers may be made for occupying them, in preference to taking the average rents as the rates of assessments, because the ryots having the option of relinquishing or occupying any particular lands could, by giving up all the higher assessed lands and occupying lands at the average rates, reduce the rents of any district, where there may be a great proportion of fallow and waste lands, to two-thirds or one-half without diminishing the extent of cultivation. This will not appear extraordinary when it is recollected that, in general, two-thirds of the rent of any village may happen to be the assessments of one-third of the whole cultivation, and one-third of the rents may be the assessment of two-thirds of the extent of cultivation. It will always be found that more than half the rents is collected from lands which are valued above the average of villages respectively. If the ryots could be prevailed upon not to relinquish the lands they occupied at the survey, there could be no objection whatever against giving lands at the average rates, or even at half the average rates, because in that case all lands taken up after the survey would be, as it were, additional revenue or clear gain.

I have not found the ryots object to getting lands from the Sirkar instead of the monigars; they can accommodate themselves sufficiently, as the first candidate for any unoccupied field always gets it in preference to any other. The keeping up an establishment of surveyors seems to be indispensable while a detail system of revenue may obtain in preference to a gross system of zamindari or amildari managements; and it is not to be supposed but the additional expense of paying them is reimbursed several fold to the public by their labours in the prevention of frauds.

19th, 20th. I have heretofore considered that if the district charges be within 5 per cent of the jamabandi any further restriction in regard to economy was not expected or required. The reduction of district charges in the Centre and Northern Divisions was made in consequence of your special orders. You did not order any general reduction of charges in the Southern Division, nor did I think it necessary, while they did not exceed 5 per cent, to suggest any mode of reducing them; and still, I think as you formerly did, leaving necessity out of the question, that the allowances to district servants should not be much less than 5 per cent on the jamabandi. We must consider that the revenue servants under us have no opportunities of receiving bribes or fees of any kind, at least to the utmost of our endeavours which I think are pretty successful in detecting and preventing such emoluments from being received.

Of the inferior classes of revenue servants, there are not more in the Southern Division than I have found to be absolutely necessary; and so far from supposing that you would expect a reduction of the district charges, that I had it in contemplation to propose to you that the amount of what they might be any year below 5 per cent on the jamabandi should be distributed among the tahsildars and sarishtadars, so as that the pay of those descriptions might be made to vary every year with the jamabandis of their respective districts, making a fixed specific pay for each tahsildari and the surplus, when the revenue might afford it, on the principle already stated, might be called extra pay which must rise and fall with the jamabandi or the collections.

As to the inequalities which exist in the tahsildaris, I consider them as a secondary object. The nature of the country is often the cause of such inequality, and the natives are somewhat partial to the ancient divisions of districts not being separated.

If it be judged requisite to reduce the district charges of the Southern Division that might be done by reducing the nine tahsildaris into eight.

21st, 22nd. The district servants have been classed in the estimates agreeably to your directions; since forwarding the first estimates, I have discharged from the Atur district six talaiyaris, from Sendamangalam one munshi, one head peon and one Cargoorie karnam, from Rasipuram one head peon and eleven peons, which had been placed as a guard in the pass leading from that district to Atur, and from Namakkal four grain-measurers, which altogether makes a reduction of 26 pagodas per month.

I have always thought, as you do, that there is no advantage in having sayar karnams. Therefore I never employed any.

In the Centre Division the munshis are probably called rayasams, tahsildar's gumastas, or some other description.

The grain-measurers and karnams were employed for the sale of amani grain of fasli 1205; all are discharged because the grain has been sold and there are not now any lands farmed for waram.

The talaiyaris which appear in the moyen-zabitas of the Southern Division are attached to the kasbas and the tahsildars.

The neeraries which are upon the lists cannot well be called village servants because the water-courses to which they are attached water the fields of several villages.

23rd, 24th. There appears to be in the Southern Division a greater proportion of peons than in the other two divisions. It has 30 per district while the Centre has no more than 23 and the Northern 22, or rather they have between them 322 which is 23 per district. If only the latter number be allowed for the districts of the Southern Division it ought to have only 207 which is 68 more than the present establishment. Salem, Viraganur and Sendamangalam require each 10 peons more than they would otherwise do if no part of the revenue was collected from hills. Namakkal requires additional peons on account of Kattuputtur being separated from the rest of that district by the Trichinopoly country, which surrounds it. And Salem requires further additional peons on account of the factory being established there. But besides those reasons the Southern Division would require more peons in proportion to the number of its tahsildars, if it consists of a greater number of monigaris than the other divisions. No regular sepoy are employed in the Southern Division for escorting or guarding treasure except when treasure may be sent out of the division and if the disbursements for sepoy's batta be greater in the Centre and Northern Divisions, it should be reckoned in the scale of comparing charges. In the Southern Division there is one peon to every 900 pagodas, and there is exactly the same proportion in the Centre and Northern, if seven peons were added to the latter on account of the peshkash of Kangundi, for the collection of which no district peons are considered in the establishment of the Northern Division. I shall endeavour by degrees to reduce the mutsaddis in their number, as you seem to wish it, notwithstanding the proportion which their pay in the Southern Division bears to the jamabandi is not greater than the average of the amount of that article in the Centre and Northern Divisions. I apprehend that a smaller proportion than a peon to 900 pagodas will seldom be found sufficient in situations where no regular sepoy are employed and I imagine the number of peons must generally depend more on the amount of revenue than the extent of territory. But should you, after the reasons I have given, be still disposed to think that fewer peons might answer in the Southern Division I shall lose no time to reduce their number. I should suppose that a district of 200 square miles and producing 40,000 pagodas of revenue would require more peons than one of the same extent which yielded only a revenue of Pagodas 20,000 provided the detail composing the latter sum be not on a more diffuse scale than the former.

To account for the number of district peons, I make the following quotation from my letter to you of the 31st December last.

"There are at an average 30 peons in each district and I shall suppose the following distribution of them may happen frequently in the course of a year. As a fixed guard either in the catcherry or escorting money to the division treasury 10, sick 3, overseeing the repairs of tanks 2, and employed in the collection etc., 15."

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"I observe the comparison you have made is with the disbursements, not with the estimates of last year, by which means, if the same sums be always estimated and the disbursements happen to be less than had been estimated, as they generally I think ought to be, the estimates of every year must appear

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greater than the disbursements of the preceding year. To judge fairly of estimates I think it would be an improvement on the forms to insert the estimates of the last as well as the current year's.

"The estimates of the Southern Division for fasli 1206 which were approved of for district charges amounted to Pagodas 12,094—0—12, but the disbursements were only Pagodas 11,532—32—62. The estimates for fasli 1207 amount to Pagodas 11,820—17—20 which it is true are Pagodas 287—29—38 more than the disbursements of 1206; yet, as the estimates of 1207 are less by Pagodas 273—27—72 than those of 1206, I imagine no objection will appear against those of the current year, especially when I have the satisfaction to assure you that I expect the disbursements of the current year will also be a few hundred pagodas within the estimates.

"If estimates be not approved because they may happen to exceed the disbursements of the preceding year, it would thence follow as a necessary rule for economy to disburse the full amount of estimates in preference to a part. For it is evident from the form of the estimates that had the district charges of the Southern Division been in 1206 Pagodas 12,094 as estimated, instead of 11,532—32—62 as actually disbursed, the estimates for 1207 would exhibit a decrease of Pagodas 273—27—72 in place of an increase, as they now show, of Pagodas 287—29—38."

28th, 29th. I think that from 6 to 7 per cent on the revenue ought to be sufficient for village sibbandi. In comparing the charges collection of the Ceded Districts since the village sibbandi has been entered into them it should be remembered that this item had scarcely ever been carried to account in any other part of the country; and that consequently to compare our charges fairly with those in other situations, the village sibbandi should first be deducted, because the fund from which it came is added to our jamabandi.

30th, 31st. The villages, or rather monigaris, as well as districts might be equalized, but I do not perceive any material advantage which could result from it. I would not think it eligible to consolidate the monigaris, because I find frequent applications from the ryots of villages whereof two or more compose a monigari to separate particular villages and make them independent of others. I seldom refuse such requests, because I think it good policy to encourage the independence of all classes of the inhabitants in respect to each other, although it involves additional trouble to the Collector. I admit that the situation of head farmers is not so profitable as it had been, but I maintain they now are rather more comfortable in the aggregate, because a great proportion of the most substantial among them commonly had passed a considerable part of their time in irons that they might be compelled to surrender not only their profits but their whole property.

The inequality of districts is to be accounted for by the not dividing ancient subdivisions of districts and by the natural bounds which mountains prescribe; that of monigaris is owing to large and populous villages being great in comparison to smaller monigaris composed of one or more hamlets thinly inhabited and in a sequestered situation.

32. The pensions in the Southern Division are the amount of cash given to subsist lame, blind and aged persons. Their number must annually decrease, as I have directed no additional individuals to be admitted on the lists. Those who benefit by this charity have no relations to support them.

33. The pagoda fees entered as such in the Southern Division are entirely the disbursements necessary for drawing the swami coaches.

45. The hire of carrying daftars from one district to another and postage for official letters I enter into the Sadr ward account. Batta to regular sepoy is a separate head of revenue charges and by the regulations should be entered as such instead of in charges extraordinary.

47. It will be time enough to make estimates for mile-stones and watering avenues in the Southern Division when the pioneers shall have begun to make roads.

48 to 56. On tanks—You ask “What are the circumstances which make it proper to construct some reservoirs at the expense of the inhabitants and others at the expense of Government?” I conceive that in particular new works planned by the Collector, if the produce arising from it in one year should not promise to defray its expense, ought to be constructed at the expense of Government because it would be unfair to oblige the inhabitants to pay for such a work when there was a chance of its not answering the purpose expected and its advantages might seem to be a mere speculation. It is in their constitutions to doubt of the success of almost all undertakings before they see the completion. In the Southern Division all the watercourses of Paramati, Namakkal and Kattuputtur and nearly all the tanks in those three districts together with Sendamangalam and Rasipuram had been during the former Governments rented for waram or a proportion of produce; it was commonly the custom for the Government to pay for the repairs of those works. Respecting the tanks and watercourses of those five districts* we have been obliged heretofore also to repair them at the public expense; otherwise we could not in all probability have succeeded as we did in settling for money rents the lands attached to them, a regulation which I cannot trace to have obtained at any former period. Besides, it had been agreed upon with the ryots to put them in a good state of repair at the public expense, when they consented to pay money rents. In the other districts, Salem, Chennagiri, Belur, Atur and Viraganur, all the repairs are made at the expense of the inhabitants; in one, two or three years they repay advances made from the treasury for repairs, because it had usually been the practice to have repairs made at the expense of the ryots in those districts. By way of explanation I shall mention two or three cases of works made at the ryots' expense.

In the village of Gangavalli, Viraganur district, it was proposed by the inhabitants, when I had been there on the spot, to construct a dam across the river at their own expense, rather than that it should not be done, if advances were made to them, which they agreed to repay on condition that any additional rent accruing from the conversion of dry land then under cultivation or of lands at that time waste, into wet lands be not exacted till the expiration of the terms of repayment, which was fixed at three years. Those terms seemed to be favourable; the advances were immediately made and the dam constructed for about 2,500 rupees. It has fully answered every expectation. One half of the advances has been already recovered and the rent of the village will be improved 300 pagodas by the work. A new small tank was constructed three years ago at Pettampatti in the Chennagiri district on the same terms at the ryots' expense, the advances for which have been realized. Several repairs which cost from one hundred to a thousand rupees have been made in different situations at the ryots' expense which probably would not have been done at all, if the ryots had not agreed to it or proposed it. The amount of disbursements approved of for the year cannot be exceeded without particular permission which may not be easily obtained without a considerable lapse of time and satisfactory explanations. When a Collector is dubious of the advantages to be derived from repairs made at Government expense, or of the necessity of them, his diffidence of the expediency must operate against his proposing or consenting that such disbursements should be made. The case is different with regard to repairs or improvements that may be made either wholly or in part at the expense of inhabitants and with their concurrence. The Collector then is pretty confident that there either is an immediate necessity for the work or that future advantages will be derived from it. He does not hesitate to make advances when they are to be repaired, as he ought to do in respect to disbursements at the public expense. There is a much less chance of useless expenditure being made, together with a greater probability of proper economy being observed and of fraud being detected, in disbursements made by individuals than if made by the public. Besides, was it admitted as a right which the farmers are to expect that Government must keep their tanks, etc., in constant repair, it would be impracticable to comply with their demands for repairs and it would generally be impossible to check abuse so completely in respect to public expenses of that nature as it might be in regard to such as concerned a community.

* Kattuputtur is not now a district but part of Namakkal.

In your 50th paragraph you state arguments by which it is made to appear that all repairs ought to be made on an uniform plan, either at the Government's expense or that of the ryots. And I have mentioned cases which are exceptions to either mode, although the assessments are designed to be on the same scale throughout. In your conclusion you declare your opinion to be "that repairs should be made on an uniform plan or let it remain optional with the Collector to adopt which may appear best according to circumstances."

Its being optional with the Collector will not always be found to answer the purpose from the variety of obstacles which would occur on experience—such as, the Government might not approve of estimates, either because there might be in their opinion more urgent occasion for money or they might have some diffidence in the Collector's judgment in regard to its appropriation; the Collector may be averse to making disbursements which may diminish his income without affording a future prospect of augmenting it; his diffidence as to the propriety of the works or his indolence may likewise operate in preventing his entering into measures which cause immediate expenses. Such objections do not occur against disbursements which are limited in their amount every year and under all Collectors, and at the same time have a direct connection with the property of individuals, for it is by establishing such a connection that unprofitable expenditures for constructing and repairing tanks can be best guarded against.

In my letter to which you allude, wherein I proposed six per cent on the cultivation of tanks to be formed into a fund for keeping them in constant repair, I did not give my opinion whether the whole or a part should be taken from the ryots, because that was a point on which my superiors could determine and it would be time enough to advance it, after being demanded.

The fund might be made up at Government's expense by deducting 6 per cent from the lands watered by tanks; it might be formed partly at the expense of Government and the ryots by deducting 3 per cent from the assessments and collecting 6 per cent from the ryots. Or it might be entirely at the ryots' expense by collecting 6 per cent from them without making any deduction at all. Although the last mode will seem the most exceptionable because it is an additional tax on the ryots, yet I am persuaded it would be better for them even to pay this additional tax than that there should be no provision made for generally preventing their tanks from falling into decay, independent of the casual vigilance of Collectors and the necessities of Government which will ever be inconstant though the expediency of repairing tanks must be perpetual.

In your 52nd paragraph you say—"That all lands wet or dry in these districts are now valued and as much of the produce required for Government as the cultivators, it is thought, can afford. In that case the rsum cannot be demanded of them and must be deducted from the Sirkar's share which is from the rents those lands actually pay. In this case Government would not be relieved, as proposed, of that expense. But it may be said that the ryots could afford this rsum, i.e., that they could pay an additional tax of 6 per cent. In that case their assessment is underrated, but I believe he has been sufficiently careful to make that improbable and cannot therefore recommend the laying any additional tax on their lands."

In regard to this position it is true that the lands are assessed at as much as it is thought the farmers can afford, but it is to be remembered that in assessing wet lands more regard is always paid to the appearance or state of tanks respectively in regard to the chances of being well or ill supplied with water than the fertility of the land attached to them. The lands of a strong deep tank of which the crop is not generally known to fail from want of water are assessed at a much higher rate than the lands of a decayed shallow tank which fail in the crop every second or third year when the season may happen to be unfavourable for its being repeatedly supplied with water which it would require to bring its crop to maturity. If a tank of this last description be so thoroughly repaired as to furnish regular supplies of water in ordinary years, the Government share of its crop or its equivalent in money would be greater than it was reckoned to be at the survey when the chances of regular

crops were more precarious. But, as it is a principle not to raise the rents of lands after the survey while they may continue in the same class they were then in, it may be a question worthy of attention to decide whether the inhabitants should contribute towards repairs of this nature, both because they derive an advantage from them and because it would tend to prevent useless disbursements for repairs by making the ryots concerned in the expenses attending them.

You mention that "the errant disposition of the ryots is such that they would rather expect their successors to benefit by their economy or honesty, &c." I have not found this disposition by any means so prevalent as to operate against any plan that might be adopted for keeping tanks in constant repair. And in respect to "any scheme to prevent abuses proving ineffectual" I think we ought to persevere in either preventing abuse or in endeavouring to discover the mode by which abuses can be least practised and the mode by which the country can be most improved without relying on partial incidents. The chief objection which appears against your plan of keeping up a corps of pioneers or oddars are these. They might be employed in situations that advantages adequate to their expense might not result from their labours. They would often be employed in partial works, so that many tanks would not in the course of ten or fifteen years get any repair however much they might stand in need of being repaired. They would certainly not be so industrious when in the pay of Government as they are when paid by contract per the cube fathom or by daily hire. And in the rainy season they could not be employed by the Government, although when left to themselves they earn a livelihood in rainy weather by selling firewood or by other labour.

But notwithstanding the objections I have stated against keeping up a fixed establishment, as you proposed, I still think it would be better to adopt that mode than that none at all should be adopted on general principles.

Although my ideas of what those general principles should be have already been given, I repeat them again.

First.—There should be either a certain portion of the revenue of wet lands set aside for keeping tanks, etc., in constant repair or there should be a fund established for the purpose so that there may be no impediment to repairs being always attended to. For where impediments exist, tanks must decay.

Second.—The mode of making repairs should involve the private interest of the ryots, in respect to expense, to be a check on the public servants who may have the superintendence of the works and the disbursements attending them. Otherwise, the ryots would have but little concern in the advantages of the undertaking and none at all in the expenditure of public money.

Third.—As all tanks require to be repaired once in two or three years the system for repairs should be such as to give the ryots of tanks respectively a right to demand a certain proportion, when necessary, of the fund set aside or allowed for repairs for the purpose of preventing partial or useless repairs in particular situations when necessary repairs in other places might be entirely neglected. In the 8th position of your 54th paragraph you have supposed "that a specific number of inhabitants can be employed to greater advantage in cultivating dry grains than in cultivating wet". From my inquiries on that point I am induced to believe that a specific number of cattle and men will rear more grain in wet than in dry cultivation and that the result of their labour in regard to the rents accruing to Government is very nearly equal in both, but if there be any difference it may be in favour of the wet. I conceive as you do that the profit of the ryot is greater in the wet.

All your other observations and arguments for and against tanks appear to apply to some situation or other, and the general conclusion to be drawn from them is that the disbursing large sums of money on tanks to the greatest advantage requires a considerable degree of judgment acquired rather from experience than theory; and for this reason all the money disbursed on tanks in the Southern Division since the commencement of our Government has been laid out on repairing or enlarging tanks or newly constructing tanks in situations known to be favourable because tanks had stood there before. I am

convinced in my own mind that to give all the tanks in the three divisions a complete repair (I mean such as are now more or less productive) would require from 80,000 to 1,00,000 pagodas. I am also of opinion that a disbursement of nearly that amount would tend greatly to improve the condition of the ryots and towards increasing the revenue.

It is not to be supposed but there appeared an expediency of making larger disbursements for tanks than we have made since we were in possession of these districts. We limited our estimates to ensure their being approved of, rather than risk a disapproval from their seeming to be extravagant or of greater amounts than might be judged proper to be spared from the finances of Government. In the Southern Division, from faali 1201 to 1205 inclusive, the repairs or new works of tanks and watercourses have amounted to 14,283 pagodas at the expense of Government. The revenue collected in the same period has been about 11,50,000 pagodas, so that the expense for repairs has been nearly $1\frac{1}{4}$ per cent of the collections. This is not only moderate but I confess more penurious than a liberal attention to the improvement of the country would require, notwithstanding a new watercourse from the Kaveri has been constructed and the tanks of Namakkal, Sendamangalam, Rasipuram and Paramati are now in better repair than they have been as far as I can learn at any period within the last thirty years.

The expense of keeping tanks in repair may be reduced to a system formed from ascertaining the revenue arising from cultivation watered by tanks, as a proportion of that revenue may be allowed for repairs. On this principle I shall make the estimates of the Southern Division for 1208 unless some new mode or arrangement should intervene to prevent it. Works *entirely* new must necessarily be independent of any restriction formed from cultivation preceding their construction.

57. I observe you omitted in this paragraph the amount estimated in the Southern Division for repairs, viz., Pagodas 10,895. The sum of Pagodas 6,000 has been supposed, from judging by the applications of former years, to be sufficient for advances for cultivation, that is, for the purposes of purchasing seed and cattle.

Advances for digging wells are included under the head of advances for repairs.

In regard to ordinary repairs, that is, the keeping up the repair of tanks after being once judiciously and substantially made, I think the assessments are everywhere so moderate as to enable the ryots to do it at their own expense. In other situations where tanks may be nearly all filled up with mud, or the banks so much decayed as to require to be rebuilt from the foundation in consequence of a successive neglect for perhaps forty or fifty years, some aid from the Government is necessary to complete it.

You observe "it is the rent of Government being always so great a share of the produce as not to leave to the cultivators sufficient for carrying on such works themselves that has made it necessary for Government to carry them on, etc."

Excepting the tanks rented in amani it was always the custom in the Southern Division that the ryots paid for their repairs; at least so it was understood. New tanks were constructed generally at Government's expense, directly with the sanction of Government or indirectly by amildars and head farmers to perpetuate their memory with a portion of the public money which they had opportunities to embezzle.

I do not think that the decay of tanks, or a Government occasionally finding it requisite to repair tanks, is so much owing to the poverty of the inhabitants as the want of some regular system to prevent their decaying. But the poverty of the farmers may accumulate as the tanks may fall into decay, and I suppose the neglect of tanks tends more to their poverty than their poverty to the neglect of tanks. *The proverb "*what is every man's interest is no man's concern*" applies here. I have observed that even the tanks of inams were often as much in need of repairs as those of the highest assessed lands and I imagine that, were the

*This implies a contradiction "interest should be "business" and "concerns" should be "care."

assessments reduced one-half in any part of the country where the lands are distributed among many individuals, the tanks would still be found to require the interference of Government or of its revenue officers to be kept in repair. I am inclined to think that the removals of ryots from one village to another are less frequent now than under the late government. Strangers found an encouragement in changing the places of their residence which is not now held out. Ryots could more easily evade paying their rents by migration than they can at present. It is true that at the survey many of the ryots have moved to neighbouring districts or villages but they generally return and give up the idea of migration on finding there is no advantage in it.

58. The sons generally occupy the lands of the fathers; there will be many exceptions, but perhaps not a greater proportion than of the heirs of freehold estates in other countries who don't always occupy the lands of their fathers.

I don't see any objection against the repairs being made at Government expense except on the principle I have stated already, or rather that the ryots should have an interest in the expense and durability of repairs. The principle should be uniform and impartial to render its advantages general. Considering the different points which have already been noticed on the subject, I would myself prefer making the expense of repairs equal between the Sirkar and the ryot, which would at all times give the ryots a right to demand the Sirkar's share whenever they might see the necessity of disbursing their own. The ryots' share might be either collected annually or subsequent to repairs being made; in the latter case, the ryots' share would be disbursed under the head of takavi. In the first case it would be disbursed from the fund. The collecting annually appears to be the easiest mode for the farmers; it would be least felt and, the most likely to ensure regularity in repairs. Two or three per cent on the cultivation of each year would be sufficient for the ryots' share. The estimates for the Government's share might be perpetually at 2 or 3 per cent on the rent collected the preceding year from lands watered by tanks. Works entirely new would of course be distinct from this arrangement.

59, 60. The class of people alluded to in those two paragraphs as being supported by the head farmers I suppose to be the servants or labourers of head farmers. Monigars who rented often many villages had sometimes the means of assisting ryots and no doubt did often assist them, but their means were precarious as also their inclinations. I imagine that by much the majority of those who required assistance got grain and money rather from their friends and relations than from the particular persons who might chance to be monigars. The settlements were undefined and it is a question whether or not their unfair exactions through necessity, prejudice or avarice did not counterbalance the advantages derived from their aid towards some individuals.

The interest which you observe the monigars had formerly in being active in procuring hands and forwarding cultivation might, I think, still be in a great measure introduced by allowing the monigars and karnams a specific percentage, in all situations, on their jamabandis, to rise and fall with the rents and to be more liberal than at present.

61. The good policy you advert to regarding advances to the cultivators by the Government is obviously expedient under any mode of management. The advances for takavi might be made specific, that is, not to exceed from 5 to 10 per cent on the revenue derived from cultivation. No village should be allowed to get more than its proportion unless a balance should remain not taken up after every village had got its proportion or as much of it as might be wanted.

62. It is but justice to the ryots to observe of them that they are very liberal to one another in agreeing to be either separate or joint securities for each other. I have not known above five or six instances of a want of security being an impediment against the receipt of takavi and in some of the cases I have, notwithstanding that difficulty, made the advances required on being satisfied as to the good character of individuals. The delays and difficulties which you state may sometimes occur in some degree. But where is the system free from any defect? In regard to the delay you observe to exist at the Collector's office in not answering the tahsildar's letters, I beg to remark of myself that I have never yet to the best of my recollection delayed to reply thirty-six hours to any,

tahsildar's letter I may have received unless I might receive it when travelling or when it may have contained a subject requiring references to papers not immediately at hand. I do not exaggerate when I say that nineteen out of twenty letters are replied to on the day they are received.

What you notice respecting monigars and karnams persuading ryots to give up to them the cash advanced them as takavi had at first occurred in several instances in each district; but that abuse was always detected upon the repayment being demanded of the individuals who received the advances. It is now very rare because the ryots become daily more sensible of their independence of the monigars and karnams.

63. It has frequently happened that ryots on meeting with delays or difficulties in the districts have come to the division cutcherry and received the sums they wanted, sealed and directed to the tahsildar that it might be entered into the district accounts.

64, 65. I believe with you that the population of these districts is about 600,000. I conjecture the number of families to be 120,000 or five persons to each—that about two-thirds hold lands directly from Government, and that the rest subsist by other trades or ordinary labour. The proportion of the farmers who may be obliged to borrow money from sowcars or others is, I suppose, much smaller than you think. It would be impossible to ascertain it—the lenders would underrate it and the borrowers would exaggerate. What may be done in the way of loans to the ryots is at all events on a very small scale. I imagine there are few parts of India in which usurers have so little advantage.

66, 67, 68, 69. The high rates of interest in India in comparison with those of Europe are probably occasioned by the insecurity of property, the frequent revolutions of governments and the limited operations of commerce in inland countries which are destitute of that great benefit, water carriage, so essential in promoting wealth. Trade cannot be either very profitable or extensive in districts removed 150 or 200 miles from water carriage. Commerce is supposed to tend to reduce the interest of money because the laws of commercial nations are the best calculated for the security of property. This insecurity of property and the general difficulty of recovering loans of money under most Indian governments renders it a greater speculation in India than in Europe to advance money for trading, so that a great proportion of the specie is hoarded in preference to being risked in circulation, which must naturally raise the value or the interest of the circulating portion of it. The variety of governments and of systems and the prejudices of the inhabitants seem to operate strongly against the establishing general regulations for limiting the interest of money. I conceive that the most certain mode of reducing the rates of interest and improving the condition of the inhabitants would be to hold out every possible encouragement for rearing or manufacturing articles for exportation as cloth, cotton, sugar, turmeric, tobacco, etc.

Good roads are much wanted south of Toppur and not less so substantial choultries to accommodate the trader and his goods and protect him against the inclemency of the weather, which not unfrequently from a want of cover damages his property and deprives him of the profits of his trade.

The advantages of banks or paper currency are evident, but as I am myself so little conversant in the subject I confess I am incompetent to venture any opinion on either the propriety or possibility of establishing one. Besides the motives you mention which Haidar had for setting up public houses of agency through the several parts of his dominions, viz., the realisation of his settlements and the command of money, another not less powerful motive which may have led him to that measure is the attaching the monied part of his subjects to the prosperity of his government.

70 to 75. I have no remark to offer on those paragraphs except that I understand the interest of money has fallen since we got possession of these districts, in consequence of trade being carried on with less risk and fewer impediments than formerly. The same causes have tended to increase the trade and rather, I am told, to reduce its profits a natural consequence of competition.

No. 11.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his own or the division catchery and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.	
			Monthly.	Monthly.	Increase.	Decrease.
1	Peahkar ...	Saiyid Ahmad ...	88 7 68	88 7 68	...	...
1	Hinduwi—Sarvotama Rao ...	1 Hinduwi—Sarvotama Rao ...	58 48 84	58 48 84	...	...
2	Head Barishtadars.	1 Canarese—Venkatesayya ...	42 40 12	42 40 12	...	...
		Babu Rao ...	6 1 35	6 1 35	...	...
		Annaji Rao ...	6 1 35	6 1 35	...	...
		Samayya ...	6 1 35	6 1 35	...	...
		Venkatesayya ...	6 1 35	6 1 35	...	...
		Jivan Rao ...	6 1 35	6 1 35	...	...
		Raggawont Rao ...	4 28 46	4 28 46	...	...
		Appa Rao ...	4 28 46	4 28 46	...	...
		Setu Rao ...	4 28 46	4 28 46	...	...
19	Assistant Barishtadars.	Narayana Rao ...	4 28 46	4 28 46	...	4 28 46
		Sitaram ...	...	6 1 35	6 1 35	...
		Venkataram ...	...	8 0 57	8 0 57	...
		Seehayya ...	...	4 28 46	4 28 46	...
		Sama Rao ...	...	4 28 46	4 28 46	...
		Subbayya ...	...	8 27 69	8 27 69	...
		Banga Rao ...	...	8 27 69	8 27 69	...
		Anantayya ...	...	4 28 46	4 28 46	...
		Venkata Rao ...	...	6 1 35	6 1 35	...
		Babu Rao ...	...	8 0 57	8 0 57	...
		Subbayya ...	...	8 27 69	8 27 69	...
		Arnachalam ...	...	8 0 57	8 0 57	...
		Virappayyan ...	...	8 0 57	8 0 57	...
		Muhammed Miran ...	...	6 1 35	6 1 35	...
		Agniswara Pillai ...	...	8 27 69	8 27 69	...
		Kuttiyan ...	...	8 27 69	8 27 69	...
		Pasupati ...	...	8 27 69	8 27 69	...
		Venkatesubbayya ...	...	8 27 69	8 27 69	...
		Venkata Rao ...	...	8 27 69	8 27 69	...
		Ananda Rao ...	...	8 27 69	8 27 69	...
		Govinde Pillai ...	...	8 27 69	8 27 69	...
22	Surveyors ...	Arnachalam Mudali ...	...	8 27 69	8 27 69	...
		Rama Pillai ...	...	8 27 69	8 27 69	...
		Kappayyan ...	...	8 27 69	8 27 69	...
		Subrahmanya Pillai ...	...	8 27 69	8 27 69	...
		Pylana Anbari ...	...	8 27 69	8 27 69	...
		Subbayya ...	...	8 27 69	8 27 69	...
		Adi Narayana Mudali ...	...	8 27 69	8 27 69	...
		Rangayya ...	...	8 27 69	8 27 69	...
		Lakshmi Narayan ...	...	8 27 69	8 27 69	...
		Perma Pillai ...	...	8 27 69	8 27 69	...
		Subba Rao ...	...	10 0 0	10 0 0	...
		Seehagiri Rao ...	...	7 0 0	7 0 0	...
		John Tycho ...	20 0 0	20 0 0	...	...
		Rameswami ...	17 0 0	17 0 0	...	...
6	English Writers ...	James Trinder ...	15 0 0	15 0 0	...	...
		William Delmont ...	15 0 0	15 0 0	...	...
		John Wright ...	10 0 0	10 0 0	...	...
		Venkatayyulu ...	10 0 0	10 0 0	...	...
2	Jawabnavises ...	1 Hinduwi—Venkata Rao ...	18 26 86	18 26 86	...	...
		1 Canarese—Samayya ...	11 7 12	11 7 12	...	...
2	Cash accountants.	Venkatakuppsya ...	6 1 35	6 1 35	...	...
		Annaji Rao ...	7 24 28	7 24 28	...	...
2	Shroffs ...	Basava Chetti ...	4 28 46	4 28 46	...	...
		Narayana Chetti ...	8 0 57	8 0 57	...	...
1	Gollar ...	Hobly ...	8 27 69	8 27 69	...	...
2	Masalohis ...	Murda ...	1 22 68	1 22 68	...	...
		Tandava ...	1 22 68	1 22 68	...	...
1	Ink-maker ...	Venkatesahalam ...	1 9 23	1 9 23	...	...
1	Sweeper ...	Kuppa ...	1 9 23	1 9 23	...	...
2	Head peons ...	Iwarayya ...	1 36 84	1 36 84	...	...
		Shahih Jahangir ...	2 18 46	2 18 46	...	...
41	Peons ...	8 @ 1 18 5 ...	24 32 58	24 32 58	...	...
		1 @ 11 22 68 ...	...	86 8 56	86 8 56	...
		24 @ 1 22 68 ...	...	...	...	...
			380 7 7	524 42 28	164 85 21	...

SALAM,
18th July 1797.

WILLIAM MACLEOD,
Assistant Collector.

No. 12.

Comparison between the establishment of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.	
1796.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
July—19 days ...	214 43 5		249 43 19				
August ...	322 19 28		524 42 28				
September ...	322 19 28		524 42 28				
October ...	322 19 28		524 42 28				
November ...	295 40 3		524 42 28				
December ...	320 28 42		524 42 28				
1797.		4,040 82 30		6,299 13 16	2,258 25 66	...	
January ...	325 28 43		524 42 28				
February ...	358 29 19		524 42 28				
March ...	358 29 19		524 42 28				
April ...	358 29 19		524 42 28				
May ...	360 7 7		524 42 28				
June ...	360 7 7		524 42 28				
July—12 days ...	120 2 23		174 44 9				

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 13.

Comparison between the Sadr ward of the Assistant Collector in the Southern Division of the Ceded countries for fasli 1206 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.	
1796.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
July—19 days ...	23 0 45		40 0 0				
August ...	67 9 2		60 0 0				
September ...	46 3 5		60 0 0				
October ...	31 23 76		60 0 0				
November ...	31 1 65		60 0 0				
December ...	49 15 64		60 0 0				
1797.		548 0 25		720 0 0	171 44 55	...	
January ...	31 39 75		60 0 0				
February ...	30 1 4		60 0 0				
March ...	34 35 71		60 0 0				
April ...	35 10 49		60 0 0				
May ...	43 34 79		60 0 0				
June ...	46 18 30		60 0 0				
July—12 days ...	57 30 20		20 0 0				

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 14.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcheries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Salem.							
Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Saiyid Ahmad ...	28 0 0	28 0 0	...	...
1	Sarishtadar ...	Seeharam ...	11 27 40	11 27 40	...	...
		Lakshmayya ...	4 80 29	4 80 29	...	...
		Srinivasa Rao ...	3 27 69	3 27 69	...	...
5	Assistants ...	Sehaya ...	2 5 0	2 5 0	...	...
		Ramayya ...	2 5 0	2 5 0	...	...
		Rangadhama ...	2 5 0	2 5 0	...	...
2	Munshis ...	Chinnaya Mudali ...	2 5 0	2 5 0	...	...
		Subrahmanya Mudali ...	2 5 0	2 5 0	...	...
1	Shroff ...	Kulandai Chetti ...	1 43 17	1 43 17	...	...
1	Gollar ...	Ella ...	1 16 5	1 16 5	...	...
9	Head peons ...	@ P. F. C. ...	12 24 69	12 24 69	...	...
30	Peons ...	@ 1 2 40 ...	31 80 0	31 80 0	...	...
1	Maslohi ...	Perumal ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Tylie ...	0 27 12	0 27 12	...	...
1	Kotwal ...	Kamal Khan ...	3 14 23	3 14 23	...	...
1	Do. karnam ...	Ramayya ...	1-9 23	1-9 23	...	...
9	Do. peons ...	@ 1 2 40 each ...	9 22 40	9 22 40	...	...
		Total ...	121 23 64	121 23 64	...	...

SALEM,
18th July 1797.

E.E.

WILLIAM MACLEOD,

A.C.

No. 15.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcheries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Chennagiri.							
Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Annaji Rao ...	24 0 0	24 0 0	...	...
2	Sarishtadars ...	Appu Rao ...	9 2 11	9 2 11	...	...
		Rama Rao ...	6 21 68	6 21 68	...	...
		Annaji Rao ...	3 14 22	3 14 22	...	...
3	Assistants ..	Subbaya ...	2 18 46	2 18 46	...	...
		Venkataramayya ...	2 18 46	2 18 46	...	...
1	Munshi ...	Subbaya ...	2 5 0	2 5 0	...	...
1	Shroff ...	Ram Chetti ...	1 43 17	1 43 17	...	...
1	Gollar ...	Venkataram ...	1 16 5	1 16 5	...	...
1	Head peon ...	Murthi Nayak ...	1 17 61	1 17 61	...	...
22	Peons ...	@ P. F. C. ...	23 10 0	23 10 0	...	...
1	Maslohi ...	Vira ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Nanja ...	0 27 12	0 27 12	...	...
		Total ...	79 10 20	79 10 20	...	...

SALEM,
18th July 1797.

E.E.

WILLIAM MACLEOD,

A.C.

No. 16.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Belur.

Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Muhammad Khan ...	30 0 0	30 0 0	...	...
1	Sarishtadar ...	Dasappa ...	9 2 12	9 2 12	...	...
		Bama Rao ...	8 27 69	8 27 69	...	...
4	Assistants ...	Venkataramayya ...	8 27 69	8 27 69	...	...
		Annayya ...	8 27 69	8 27 69	...	...
		Narayan Rao ...	8 27 69	8 27 69	...	...
1	Munshi ...	Arunachalam Mudali ...	2 5 0	2 5 0	...	...
1	Shroff ...	Arunmugam Chetti ...	1 48 17	1 48 17	...	...
1	Gollar ...	Mausty ...	1 18 5	1 16 5	...	...
8	Head peons ...	Pa. @ 1 17 61 ...	4 8 28	4 8 28	...	...
28	Peons ...	@ 1 2 40 ...	24 12 40	24 12 40	...	...
1	Masalohi ...	Timma ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Kaveri... ..	0 27 12	0 27 12	...	...
		Total ...	88 41 42	88 41 42	...	...

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 17.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Atar.

Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Mukunda Rao ...	28 0 0	28 0 0	...	...
1	Sarishtadar ...	Dasappa ...	11 27 49	11 27 49	...	...
		Gopala Rao ...	4 30 29	4 30 29	...	...
4	Assistants ...	Govinda Rao ...	4 3 17	4 3 17	...	...
		Samayya ...	2 18 48	2 18 48	...	...
		Venkatagiri Ayyan ...	2 18 48	2 18 48	...	...
2	Munshis ...	Samayya ...	3 10 71	3 10 71	...	...
		Venkataramayya ...	1 9 23	1 9 23	...	...
1	Shroff ...	Kalyani Chetti ...	1 43 17	1 43 17	...	...
1	Gollar ...	Appu Konda ...	1 16 5	1 16 5	...	...
3	Head peons ...	Pa. P. C. @ 1 17 61 each ...	4 8 28	4 8 28	...	...
27	Peons ...	Pa. P. C. { 3 @ 1 9 23— 8 27 69 24 ... 1 2 40— 25 15 0 } ...	28 43 69	28 43 69	...	...
1	Masalohi ...	Nallan ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Muttan ...	0 27 12	0 27 12	...	...
1	Kotwal ...	Feroz Khan ...	2 18 48	2 18 48	...	...
4	Do. peons ...	@ 1 2 40 ...	4 10 0	4 10 0	...	...
6	Talaiyaris ...	@ 1 0 0 ...	6 0 0	6 0 0	...	...
		Total ...	106 10 21	106 10 21	...	...

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 18.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Viraganur.							
Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Bhujanga Rao ...	24 0 0	24 0 0	...	...
1	Sarishtadar ...	Subba Rao ...	11 27 40	11 27 40	...	...
4	Assistants...	Ramayya ...	5 19 28	5 19 28	...	...
		Krishnayya ...	3 27 69	3 27 69	...	...
		Nanjayya ...	2 32 12	2 32 12	...	...
		Ananda Rao ...	2 18 46	2 18 46	...	...
1	Munshi ...	Kuppayya ...	2 5 0	2 5 0	...	...
1	Shroff ...	Saptarishi Chetti ...	1 48 17	1 48 17	...	...
1	Gollar ...	Venkatapati ...	1 16 5	1 16 5	...	...
2	Head peons ...	@ 1 17 61 each ...	2 35 42	2 35 42	...	...
24	Peons ...	@ 1 2 40 ...	25 15 0	25 15 0	...	...
1	Masalohi ...	Konna ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Alaga ...	0 27 12	0 27 12	...	...
2	Talsiyaris ...	@ fs. 23-60 ...	1 2 40	1 2 40	...	...
			85 40 48	85 40 48	...	...

SALEM,
18th July 1797.

E. E.

WILLIAM MACLEOD,
A. C.

No. 19.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Sendamangalam.							
Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Saiyid Miran ...	31 0 0	31 0 0	...	...
1	Assistant ...	Muhammad Tippu ...	7 31 6	7 31 6	...	...
1	Sarishtadar ...	Banga Rao ...	11 27 40	11 27 40	...	...
6	Assistants ...	Rama Rao ...	3 27 69	3 27 69	...	...
		Kuppachari ...	3 27 69	3 27 69	...	...
		Malla Rao ...	3 27 69	3 27 69	...	...
		Kuppayya ...	2 5 0	2 5 0	...	...
		Iyanayya ...	2 5 0	2 5 0	...	...
		Venkatachalam ...	2 5 0	2 5 0	...	...
2	Munshis ...	Venkatakrishnayya ...	2 5 0	2 5 0	...	...
1	Shroff ...	Sivagiri Pillai ...	2 5 0	2 5 0	...	...
1	Gollar ...	Palani Chetti ...	1 48 17	1 48 17	...	...
1	Gollar ...	Butohi Nayak ...	1 16 5	1 16 5	...	...
4	Head peons ...	@ 1 17 61 ...	5 26 4	5 26 4	...	...
29	Peons ...	@ 1 2 40 ...	30 27 40	30 27 40	...	...
1	Masalohi ...	Anka ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Pioba ...	0 20 28	0 20 28	...	...
1	Daftarband ...	Gopala ...	0 20 28	0 20 28	...	...
1	Karnam of Cargoory ...	Ganapati ...	1 9 28	1 9 28	...	...
1	Talsiyari ...	Anna Mudra ...	0 27 12	0 27 12	...	...
1	Kotwal ...	Shaikh Hussain ...	2 28 55	2 28 55	...	...
5	Do. peons ...	@ fs. 40-57=3 27 68	4 10 0	4 10 0	...	...
		1 0 27 12	0 27 12	...	...
			121 26 42	121 26 42	...	...

SALEM,
18th July 1797.

E. E.

WILLIAM MACLEOD,
A. C.

No. 20.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district cutcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Rasipuram.							
Number	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		
			Monthly.	Monthly.	Increase.	Decrease.	
			P. R. C.	P. R. C.	P. R. C.	P. R. C.	
1	Tahsildar ...	Krishna Rao ...	28 0 0	28 0 0	...	...
1	Sarishtadar ...	Annaji Rao ...	11 27 40	11 27 40	...	...
		Narayan Rao ...	4 23 46	...	...	4 23 46
5	Assistants ...	Bhujanga Rao ...	3 41 34	3 41 34	...	...
		Venkata Rao ...	3 0 57	3 0 57	...	...
		Venkataramanaya ...	3 0 57	3 0 57	...	...
		Krishnaya ...	3 7 40	3 7 40	...	...
1	Munshi ...	Ranganatha Mudali ...	2 25 28	2 25 28	...	...
1	Shroff ...	Palani Chetti ...	1 43 17	1 43 17	...	...
1	Gollar ...	Kombalu ...	1 16 5	1 16 5	...	...
2	Head peons ...	@ Pa. 1-17-61 ...	2 35 42	2 35 42	...	...
23	Peons ...	@ 1-2-40 ...	24 12 40	24 12 40	...	...
1	Masalchi ...	Kuppa ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Kulandai ...	0 40 57	0 40 57	...	...
2	Talaiyaris ...	@ fs. 23-60 ...	1 2 40	1 2 40	...	...
		Guard at Hanumantharaya's Pass.					
1	Head peon ...	Papa Nayak ...	1 16 5	1 16 5	...	...
11	Peons ...	@ 1-2-40 ...	11 27 40	11 27 40	...	...
			106 1 45	101 23 79	...	4 23 46	

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 21.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district cutcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Namakkal.							
Number	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		
			Monthly.	Monthly.	Increase.	Decrease.	
			P. R. C.	P. R. C.	P. R. C.	P. R. C.	
1	Tahsildar ...	Rama Rao ...	31 0 0	31 0 0	...	...
1	Sarishtadar ...	Annaji Rao ...	11 27 40	11 27 40	...	...
		Subbaya ...	4 10 0	4 10 0	...	...
5	Assistants ...	Krishna Rao ...	3 27 69	3 27 69	...	...
		Rangayya ...	3 27 69	3 27 69	...	...
		Rama Rao ...	3 0 57	3 0 57	...	...
		Rama Pillai ...	1 43 17	1 43 17	...	...
2	Munshis ...	Rayappa ...	2 25 28	2 25 28	...	...
		Arumngiri Pillai ...	2 25 28	2 25 28	...	...
1	Shroff ...	Karpa Pillai ...	1 43 17	1 43 17	...	...
1	Gollar ...	Tirumal Nayak ...	1 16 5	1 16 5	...	...
5	Head peons ...	@ Pa. 1-17-61 ...	6 43 65	6 43 65	...	...
31	Peons ...	@ 1-2-40 ...	32 32 40	32 32 40	...	...
1	Masalchi ...	Mutar Shah ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Perundeivi ...	0 27 12	0 27 12	...	...
1	Inspector of tank repairs.	Niamatullah ...	7 24 28	7 24 28	...	...
1	Kattuputtar monigar ...	Naranayyengar ...	6 1 35	6 1 35	...	...
1	Do. peons ...	@ Pa. 1-2-40 ...	6 15 0	6 15 0	...	...
1	Kotwal ...	Hussaini Sharif ...	2 25 28	2 25 28	...	...
2	Do. peons ...	1 ...	0 20 28	0 20 28	0 20 28	...	
		1 ...	...	...	...	...
1	New watercourse moni- gar.	Sigayya ...	1 9 22	1 9 22	...	...
1	Neerani ...	Murda ...	0 27 12	0 27 12	...	...
		For selling the grain of Kattuputtar.					
2	Karnams ...	1 ... 1-22-68	2 18 45	2 18 45	...	...
		1 ... 0-40-57	...	...	...	...
1	Peon ...	Kamal Khan ...	0 27 12	0 27 12	...	...
1	Messurer ...	...	0 27 12	0 27 12	...	...
			127 2 6	137 23 34	0 20 28	...	

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 22.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Tahsildari of Paramati.							
Number.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.		
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Tahsildar ...	Rama Rao ...	81 0 0	81 0 0	...	...
1	Sarishtadar ...	Ramayya ...	11 27 40	11 27 40	...	...
3	Assistants ...	Shama I. en ...	4 30 29	4 30 29	...	...
		Srinivasa Rao ...	4 28 46	4 28 46	...	...
		Gopalakrishnayya ...	2 18 48	2 18 48	...	...
2	Munshis ...	Krishnayya ...	2 5 0	2 5 0	...	...
		Virammalla Pillai ...	2 5 0	2 5 0	...	...
1	Shroff ...	Arumugam Chetti ...	1 48 17	1 48 17	...	...
1	Gollar ...	Venkatapati ...	1 16 5	1 16 5	...	...
3	Head peons ...	@ Pa. 1-17-01 ...	4 8 23	4 8 23	...	...
28	Peons ...	@ „ 1-2-40 ...	29 25 0	29 25 0	...	...
1	Masalchi ...	Ranga ...	0 40 57	0 40 57	...	...
1	Sweeper ...	Kodanda ...	0 27 12	0 27 12	...	...
1	Watercourse monigar ...	Gopala ...	1 48 17	1 48 17	...	...
1	Neerani ...	Narayan ...	0 40 57	0 40 57	...	...
1	Kotwal ...	Guli Khan ...	1 36 34	1 36 34	...	...
3	Do. peons ...	1 @ 1-2-40.	1 48 18	1 48 18	...	...
		2 @ fa. 20-22-40-58.					
			108 29 1	108 29 1	...	...

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 23.

Comparison between the establishment of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishments for them submitted to the Revenue Board for fasli 1207.

Districts.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem ...	120 39 71½	1,450 28 61	121 23 64	1,468 15 48	7 31 67	...
Chennagiri ...	74 28 73½	895 8 0	79 10 20	950 33 0	55 25 0	...
Belur ...	76 32 2	958 24 24	36 41 43	1,037 3 24	110 24 0	...
Atur ...	101 24 87½	1,213 23 14	108 10 21	1,274 33 12	56 4 78	...
Viraganur ...	82 35 38½	998 20 62	85 40 48	1,030 38 38	37 15 54	...
Sendamangalam ...	128 12 59½	1,479 17 73	121 28 42	1,469 3 34	...	20 14 54
Rasipuram ...	100 27 15	1,207 11 30	101 22 79	1,218 5 68	10 39 48	...
Namakkal ...	130 7 73	1,562 4 76	137 22 34	1,649 44 8	87 39 12	...
Paramati ...	108 21 43½	1,301 34 19	108 29 1	1,248 33 12	...	58 1 7
	922 3 49½	11,064 43 84	946 2 26	11,352 27 72	287 28 38	...

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 24.

Comparison between the Sadr ward of the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in the district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem	4 30 29	56 4 28	4 30 29	56 4 28	...	...
Chennagiri	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Belur	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Atur	4 30 29	56 4 28	4 30 29	56 4 28	...	...
Viraganur	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Bendamangalam	4 37 11	57 40 52	4 37 11	57 40 52	...	...
Rasipuram	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Namakkal	5 26 5	68 42 60	5 26 5	68 42 60	...	...
Paramati	3 38 3	46 6 36	3 38 3	46 6 36	...	...
	38 44 9	467 34 28	38 44 9	467 34 28	...	...

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 25.

Comparison between the establishment of Uligamaniyam or village servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1206 in the village outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1207.

Districts.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem	138 26 46½	1,608 4 1	138 26 46½	1,608 4 1	...	...
Chennagiri	100 28 69½	1,207 31 89	100 28 69½	1,207 31 89	...	...
Belur	156 15 76½	1,876 11 42	156 15 76½	1,876 11 42	...	...
Atur	109 37 34½	1,317 44 16	109 37 34½	1,317 44 16	...	...
Viraganur	88 10 32½	1,058 34 71	88 10 32½	1,058 34 71	...	...
Bendamangalam	201 38 71	2,422 16 52	214 18 31	2,573 16 52	150 0 0	...
Rasipuram	128 32 77½	1,520 35 45	128 32 77½	1,520 35 45	...	...
Namakkal	153 6 32½	1,837 31 69	161 21 32½	1,937 31 69	100 0 0	...
Paramati	55 0 72½	660 10 75	71 30 72½	860 10 75	200 0 0	...
	1,125 18 94½	13,504 41 11	1,162 40 74½	13,954 41 11	450 0 0	...

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 26.

Estimate of pensions in the three following districts in the Southern Division of the Ceded Districts submitted to the Revenue Board for the fasli year 1207.

	Annual amount.	Remarks.
To Salem for 365 days @ ½ Pr. Rs. per day	Ponds. rs. 274	These pensions are allowed to lame, blind and other infirm objects who are destitute of relations to support them and are incapable of earning any livelihood—the allowance to each individual is about a quarter of a Raja Gopali fanam for a day—E. G. fs. 20-8½ per star pagoda.
To Bendamangalam for 365 days @ ½ Pr. Rs. per day	183	
To Namakkal for 365 days @ ½ Pr. Rs. per day	183	
Page	193 0 57	

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 27.

Estimate of pagoda and mosque allowances, etc., in the Southern Division for fasli 1207.

		Salem.	Chennagiri.	Belur.	Atur.	Viraganur.	Sendamangalam.	Rasipuram.	Namakkal.	Paramatl.	Total.	Grand total.
To the Roman Catholic Church at Kakkaveri.		...	...	...	...	...	...	12 40 14	...	...	12 40 14	12 40 14
Hindu.	Jettara or swami cash.	82 28 84	28 87 11	...	60 14 28	24 5 57	102 24 22	55 88 67	147 21 84	115 22 68	322 8 88	
	Sibbandi, etc., of pagoda.	928 18 70	280 48 81	1,249 80 87	764 84 8	442 38 78	942 8 60	872 88 1	977 18 72	544 44 15	6,508 82 48	
												7,125 40 79
Ceremonies.	To the panchangi at Vyasa puja.	1 29 51	...	...	1 29 51	...	1 29 51	...	1 29 51	1 29 51	8 18 15	
	To the Brahmins at Kartika Pournami.	6 1 84	...	...	6 1 84	...	6 1 84	...	6 1 84	...	24 5 56	
	To the panchangi at Vinsyaka Chavithi.	2 18 45	...	...	...	...	...	...	...	...	2 18 45	
	To abhishekam or ceremonies for rain.	...	...	...	...	...	...	...	...	...	168 15 1	198 7 87
Moorish.	Mosques.	3 0 58	...	...	0 40 58	...	0 40 58	...	0 40 58	0 40 58	6 28 50	
		...	...	...	...	...	...	...	...	...	7 87 72	
		...	...	...	...	...	...	...	...	...	9 9 5	28 80 47
											Total Pa.	7,855 29 17

The estimate transmitted in August contained all the items in this estimate excepting the amount of the funds—Pagodas 6,508-82-48—which had usually been collected and disbursed in the districts and therefore had not formerly been included in the estimates. The lands producing those funds are now resumed and the equivalent in money is proposed to be paid to their several establishments as being a more equitable and simple a mode than the former for keeping up their public worship without interruption.

SALAM,
24th May 1797.

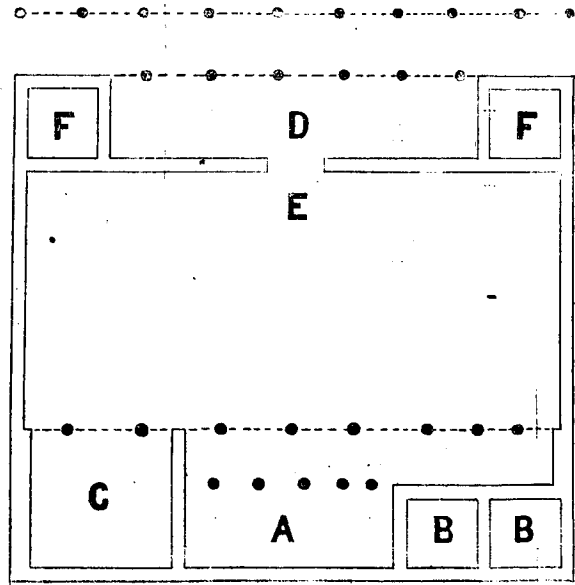
E. E.

WILLIAM MACLEOD,
A.C.

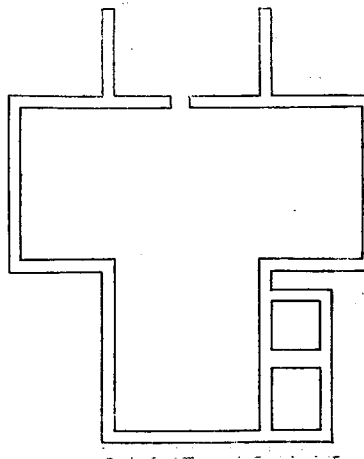
MS. No. 27

17

SALEM CUTCHERRY



ATUR CUTCHERRY



No. 28.

Estimate of charges extraordinary in the Southern Division of the Ceded Districts for the fasli year 1207.

	Monthly.			Annually.		
	P.	F.	C.	P.	F.	C.
Tent allowance	@92	21	19	1,109	29	68
To building two outcherries at Salem and Atur ...	100	0	0	1,200	0	0
Repairing old outcherries	8	0	0	96	0	0
Building choultries	78	33	60	945	0	0
Killing tigers	13	0	0	156	0	0
For apprehending thieves	6	0	0	72	0	0
For sundries	4	0	0	48	0	0
	<u>302</u>	<u>9</u>	<u>79</u>	<u>3,626</u>	<u>29</u>	<u>68</u>

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 29.

Estimate of the expense of building one outcherry at Salem and another at Atur in the course of the fasli year 1207.

	P.	F.	C.	Remarks.
To building a division and district outcherry at Salem.	900	0	0	The division outcherry to consist of a hall A 60 feet long and 20 feet broad with a veranda 20 feet wide. Two rooms BB each to be 20 feet long and 17 feet broad with a veranda 10 feet wide. The district outcherry C to be 36 feet broad with a veranda 10 feet wide. A choultry D to be in front of the outcherry 105 feet long and 17 feet broad with a veranda of 6 feet wide and a door at E as the entrance of the outcherry; and two rooms FF for the purpose of keeping books, etc. The building CABB to be built of bricks pointed and plastered with chunam, the floor to be raised two feet from the ground. The roofs to be palmyra, flat tiles, etc. The rooms FF to have brick walls, etc. The choultry D to be raised on wooden pillars with a mud wall and Malabar tiled roof.
To building a outcherry at Atur.	300	0	0	To consist of a hall 36 feet long and 20 feet broad with a veranda 10 feet wide with two closets at one end for keeping the books and treasure—walls of bricks and plastered with chunam—roof of palmyras with flat tiles, etc. A choultry at each side and one in front with mud walls and Malabar tiled roof.
Pags. ...	<u>1,200</u>	<u>0</u>	<u>0</u>	

SALEM,
13th July 1797.

E. E.

WILLIAM MACLEOD,
A.C.

No. 30.

Estimate of disbursements for building and repairing choultries for accommodating travellers in the Southern Division of the Ceded Districts for fasli 1207.

		P.	P.	C.	P.	P.	C.
Great roads.	For building a choultry 12 miles east from Atur on the Tygar road.	30	0	0			
	Do. in the Pettah of Atur ...	40	0	0			
	Do. at Valappadi on the Salem road 15 miles from Atur.	50	0	0			
	Do. at Mettupatti on the Salem road 24 miles from Atur.	30	0	0			
	Do. at Kiraippatti on the Salem road 29 miles from Atur.	30	0	0			
	Do. at Ayodhyapatnam on the Salem road 32 miles from Atur.	30	0	0			
	Do. in the Great Pettah of Salem.	50	0	0			
	Do. at Uttamasolapuram on the road to Shenkledroog.	40	0	0			
	Do. at Moonecheorie half-way between Salem and Namakkal.	50	0	0			
	Do. at Pallipalayam on the road between Namakkal and Trichinopoly.	40	0	0			
	Do. at Valavandi on the road between Namakkal and Trichinopoly.	40	0	0			
	Do. at Vellalappatti on the road between Salem and Toppur.	30	0	0			
	Do. at Pannappatti on the road between Salem and Toppur.	30	0	0			
						490	0	0
Cross roads.	For building a choultry between Namakkal and Paramati.	30	0	0			
	Do. between Namakkal and Mogganoor.	30	0	0			
	Do. between Namakkal and Kattuputtur.	30	0	0			
	Do. in the Hanumantaraya's Pass between Rasipuram and Atur.	20	0	0			
	Do. at Ayalpatti between Rasipuram and Atur.	20	0	0			
	Do. at Isvaramurtipalayam between Rasipuram and Atur.	20	0	0			
	Do. at Malikarai between Rasipuram and Atur.	20	0	0			
	Do. at Kiripatti between Rasipuram and Atur.	20	0	0			
	Do. in the village of Kattuputtur.	30	0	0			

No. 30—cont.

Estimate of disbursements for building and repairing choultryes for accommodating travellers in the Southern Division of the Ceded Districts for fasli 1207—cont.

		P.	R.	G.	P.	R.	C.
Cross roads.	For building a choultry in the village of Mogga- noor (Namakkal).	80	0	0			
	Do. in the village of Velur (Paramati).	30	0	0			
	Do. in the village of Pudu- palaian (Paramati).	30	0	0			
	Do. in the village of Eriar (Paramati).	25	0	0			
	Do. in the village of Ellur (Sendamangalam).	25	0	0			
	Do. in the village of Tiru- malagiri (Salem).	25	0	0			
	Do. in the village of Anna- poor (Belur).	25	0	0			
	Do. in the village of Natta- mangalam (Belur).	25	0	0			
	Do. in the village of Gooru- malla (Viraganur).	20	0	0	455	0	0

SALEM,
13th July 1797.

Pags. ... 945 0 0

E. E.

W. MACLEOD,
A.C.

No. 31.

General statement of estimates for repairs and cultivation to be reimbursed by the inhabitants and of disbursements for repairing and constructing amani tanks and watercourses at the expense of Government in the Southern Division of the Ceded Districts for fasli 1207.

	Pagodas.	Panams.	Cash.	Remarks.
Estimated amount for repairs as per No. 1.	10,895	...	...	To be made at the expense of the inhabi- tants who agree to reimburse Government the whole sum advanced, vizt. 1st year ... Rs. 5,775 2nd year ... 3,180 3rd year ... 1,980 Rs. 10,895
Amount of advances for carrying on culti- vation—No. 2.	6,000	...	...	The whole to be paid back within twelve months after the periods of advance.
Amount for repairing or constructing tanks or watercourses for watering amani lands as per No. 3.	4,200	...	...	This disbursement to be made entirely at the expense of Government previous to the lands being farmed for money rent.
Total ...	21,095	...	...

SALEM,
13th July 1797.

E. E.

W. MACLEOD,
A.C.

No. 32.

Estimate of disbursements for repairing and constructing tanks, watercourses & anicuts in the Southern Division of the Ceded Districts for fasli 1207 to be ultimately paid by the inhabitants.

(No. 1.)

Districts.	Situations & descriptions of the works.	Total estimated amount	Periods of reimbursement to which the inhabitants agree.				Estimate of the annual increase of revenue resulting from the works.
			1st year.	2nd year.	3rd year.		
		P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Salom.	For repairing the tank and watercourse of Comarsampatty.	500 0 0	250 0 0	250 0 0	...	400 0 0	
	For repairing the tank of Periyeri.	400 0 0	200 0 0	200 0 0	...	150 0 0	
	For repairing the tank of Panampatti.	250 0 0	100 0 0	150 0 0	...	100 0 0	
	For repairing the tank of Suvndapur.	50 0 0	50 0 0	...	...	...
	For repairing the tank of Delavaypatti.	30 0 0	30 0 0	...	...	...
	For repairing the tank of Moordaris.	30 0 0	30 0 0	...	...	...
	For repairing the tank of Kondampatti.	25 0 0	25 0 0	...	...	...
	For repairing the tank of Kamalapur.	150 0 0	150 0 0	...	...	150 0 0
	For sundry tanks	600 0 0	600 0 0	...	...	...
			2,085 0 0	1,435 0 0	600 0 0	...	800 0 0
Chennachri.	For repairing the tanks and watercourse of Akkarai-patti.	200 0 0	200 0 0	...	...	50 0 0
	For repairing the tank of Virapandi.	100 0 0	100 0 0	...	...	...
	For repairing the tank of Chennagiri.	80 0 0	80 0 0	...	...	80 0 0
	For repairing the tank of Attayampatti.	100 0 0	100 0 0	...	...	80 0 0
	For repairing the tank of Pettampatti.	100 0 0	50 0 0	50 0 0	...	40 0 0	
	For repairing the tank of Mallur.	150 0 0	80 0 0	70 0 0	...	80 0 0	
	For sundry tanks	200 0 0	200 0 0	...	...	...
			930 0 0	610 0 0	120 0 0	...	280 0 0
Belur.	For repairing the anicut of Nattamangalam.	100 0 0	100 0 0	...	...	...
	For constructing a new tank of Pallipatti.	2,500 0 0	500 0 0	1,000 0 0	1,000 0 0	500 0 0	
	For repairing the anicut in Belur.	150 0 0	80 0 0	70 0 0	...	50 0 0	
	For sundry tanks	400 0 0	400 0 0	...	...	...
		3,150 0 0	1,080 0 0	1,070 0 0	1,000 0 0	550 0 0	
Atur.	For repairing the anicut of the Kasba Atur.	800 0 0	250 0 0	300 0 0	250 0 0	200 0 0	
	For repairing the tank of Sattappadi.	30 0 0	30 0 0	...	...	...
	For repairing the tank of Kumara.	80 0 0	80 0 0	...	...	80 0 0
	For repairing the tank of Aragalur.	150 0 0	70 0 0	80 0 0	...	60 0 0	
	For repairing the tank of Mumudi.	60 0 0	30 0 0	30 0 0	...	...
	For repairing the anicut of Kirippatti.	40 0 0	20 0 0	20 0 0	...	20 0 0	
	For repairing the tank of Mangalapur.	20 0 0	20 0 0	...	...	20 0 0
	Sundry other tanks	200 0 0	200 0 0	...	...	...
		1,880 0 0	700 0 0	480 0 0	250 0 0	330 0 0	

No. 32—cont.

Estimate of disbursements for repairing and constructing tanks, watercourses & anicuts in the Southern Division of the Ceded Districts for fasli 1207 to be ultimately paid by the inhabitants—cont.

(No. 1)—cont.

Districts.	Situations & descriptions of the works.	Total estimated amount.	Periods of reimbursement to which the inhabitants agree.			Estimate of the annual increase of revenue resulting from the works.
			1st year.	2nd year.	3rd year.	
Viragaour.	For repairing the anicut and watercourse of Viragaour.	800 0 0	200 0 0	300 0 0	300 0 0	250 0 0
	For constructing a new tank at Courpanna.	800 0 0	50 0 0	100 0 0	150 0 0	80 0 0
	For constructing a new anicut & watercourse at Naduvair.	350 0 0	60 0 0	120 0 0	170 0 0	120 0 0
	For repairing the anicut of Gangavalli.	150 0 0	150 0 0	...	...	...
	For repairing the tank & watercourse of Kondajampalli.	120 0 0	50 0 0	70 0 0	...	80 0 0
	For repairing the anicut of Sendarappatti.	260 0 0	150 0 0	110 0 0	...	50 0 0
	For repairing the tank of Pagadappadi.	40 0 0	40 0 0	...	...	30 0 0
	For constructing a new tank at Pinnaur.	150 0 0	80 0 0	60 0 0	60 0 0	40 0 0
	For repairing the tank of Goorumallie.	280 0 0	120 0 0	130 0 0	...	80 0 0
	Sundry tanks...	400 0 0	400 0 0	...	...	...
		2,830 0 0	1,260 0 0	890 0 0	680 0 0	780 0 0
Rasipuram.	For repairing the tank of Patanam.	100 0 0	100 0 0	...	...	...
	For repairing the tank of Vadugam.	80 0 0	80 0 0	...	...	...
	For repairing the tank of Sirappalli.	80 0 0	80 0 0	...	...	...
	For repairing the tank of Pudupatti.	60 0 0	60 0 0	...	...	...
	For repairing the tank of Konerippatti.	150 0 0	70 0 0	80 0 0	...	...
	Sundry other repairs	100 0 0	100 0 0	...	...	...
		570 0 0	490 0 0	80 0 0	...	...

Abstract.

Talukdars.	Total estimated amount—Fasli 1206.	Periods of reimbursement.			Estimate of annual increase to revenue.
		1st year.	2nd year.	3rd year.	
Salem	2,085 0 0	1,485 0 0	600 0 0	...	800 0 0
Chennagiri	930 0 0	810 0 0	120 0 0	...	230 0 0
Belur... ..	3,160 0 0	1,080 0 0	1,070 0 0	1,000 0 0	550 0 0
Atur... ..	1,380 0 0	700 0 0	480 0 0	250 0 0	330 0 0
Viragaour	2,830 0 0	1,260 0 0	890 0 0	680 0 0	730 0 0
Rasipuram	570 0 0	490 0 0	80 0 0	...	...
	10,895 0 0	5,775 0 0	3,160 0 0	1,990 0 0	2,640 0 0

SALEM,
13th July 1797.

E.H. WILLIAM MACLEOD,
A.C.

No. 33.

Estimate of advances to the inhabitants for carrying on cultivation in the Southern
Division of the Ceded Districts for fasli 1207.

(No. 2.)

		Pags.	rs.	c.
Tahsildaris. ...	Salem	800	0	0
	Chennagiri	550	0	0
	Belur	550	0	0
	Atur	550	0	0
	Viraganur	400	0	0
	Sendamangalam	1,000	0	0
	Rasipuram	600	0	0
	Namakkal	900	0	0
	Paramati	650	0	0
Pagodas ...		6,000	0	0

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 34.

Estimate of expected disbursements for repairing amani tanks and water courses
in the Southern Division during the fasli 1207.

(No. 3.)

Districts.	Situation of tanks and watercourses.	Estimated amount of repairs.	Remarks.
Sendamangalam.	The tank of Puttur	500 0 0	
	Navani		
	Tattaiyangarpatti		
	Elur		
	Keliyani		
	Mahadevi		
	Pavittiram		
	Belukurichi		
	Modakkuppatti		
	Great tank		
Rasipuram.	Ponnarkulam	500 0 0	
	Bommasamudram		
	Annah		
	Kasba Rasipuram		
	Singalandapuram		
	Toppappatti		
Namakkal.	Sirappalli	800 0 0	
	Konerippatti		
	Worgum		
	The tank of Pudukkottai or Erachikulam.		
	Pallipalayam		
	Tooshoor		
	Arur		
	Visanam		
	New watercourse		
	Pirandagam		
Tolur			
Kudachcheri			
Muttanchetti			
Melsattambur			
Moosheree			
Barugur			
Mohanur watercourse			
Valavandi			

These tanks are called
amani tanks because
they had always been
such before the Com-
pany's government
commenced in these
districts. They are
now all rented for
money settlements;
yet it is proposed to
put them in a com-
plete state of repair at
the public expense
because they had been
much decayed.

No. 34.—cont.

Estimates of expected disbursements for repairing amani tanks and watercourses in the Southern Division during the fasli 1207—cont.
(No. 3)—cont.

Districts.	Situation of tanks and watercourses.	Estimated amount of repairs.		Remarks.
Namakkal—cont.	Gonur	}		
	Kilsattambur			
	Polloor			
	Vettambadi			
	Kirambur			
	Kodur tank			
	Naravalur			
	Kattuputtur watercourse			
	Anticut of Carwouttar			
Bank and sluice of a reservoir tank		1,200 0 0		
Paramati.	Erumbu tank	1,400 0 0		
	Siroul	}		
	Mavarkadi			
	Kolaram			
	Watercourse	300 0 0		
A well in the kasba		1,700 0 0		
	Pags. ...		4,200 0 0	

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 35.

Estimate for purchasing cochineal in the Southern Division of the Ceded Districts for the year fasli 1207.

	Fasli 1207.	
	Monthly.	Annually.
To amount for purchasing cochineal—estimate ...	40 0 0	480 0 0

N.B.—There had not been any disbursements under this head until July 1797.

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 36.

Estimate of disbursements for opuntia plantation in the Southern Division for the year fasli 1207.

	Monthly.			Annually.		
	P.	F.	C.	P.	F.	C.
Salem	8	0	57	36	8	44
Chennagiri	8	0	57	36	8	44
Belur	8	0	57	36	8	44
Atur	8	0	57	36	8	44
Viraganur	8	0	57	36	8	44
Sendamangalam	8	0	57	36	8	44
Rasipuram	8	0	57	36	8	44
Namakkal	8	0	57	36	8	44
Paramati	8	0	57	36	8	44
	27	6	89	325	81	76

SALEM,
13th July 1797.

E.E.

WILLIAM MACLEOD,
A.C.

No. 37.

From—T. MUNRO, Esq., Assistant Collector.

To—Lieut.-Col. ALEXANDER READ, Collector of the Baramahal, etc.

Dated—Dharmapuri, 6th January 1798.

I shall now offer a few remarks on such parts of your unfinished letter without a date on the subject of estimates, etc., as seem to require a more immediate answer than the rest.

Paras. 1 to 8.—The proper division of a country into tahsildaris depends on so many circumstances that it is not easy to lay down any general rule, but there is no doubt but that it should be chiefly regulated by an attention to the three points of revenue, extent and population; of the three, revenue is perhaps that which ought to have the least influence; it ought, however, to have some, in order to prevent the charges from becoming too high a proportion of the collections. Limitation of extent is an important consideration, because the case of the inhabitants should be consulted and as they must all frequently visit the kasba, both on account of their rents and of their dealings and disputes with each other, all of them, if possible, should be within a day's journey of it. Population must also be considered because though of two tahsildaris the more populous may yield the smaller revenue, yet it is probable that revenue will be then more in detail, that there will be more farmers, and of course more accounts, and that as there will be more inhabitants to make applications about rents and private litigations with each other, there will be more business for the tahsildar. It may be said that there is no necessity for making distinction between revenue and population, because they will most commonly be in the same proportion to each other. This may be true in different parts of the same district, but it is very far from being so in different districts, as may be seen by comparing those north with those south of Toppur. Dharmapuri, for instance, is more populous than Sankaridrug though it does not yield one half the revenue. Were population therefore included in the calculations which you have already made of revenue and extent, it might afford a more just average for determining the size of tahsildaris, or at least for showing where any material inequalities exist in the charges collection. It appears by the subjoined table that in the aggregates resulting from this mode of calculation, the differences are not great except in Tenkarakottai and Nangavalli. They are to be ascribed in the first to the large tracts of mountains and waste which it contains and in the second to the expense of your three extra gumastas who have since been transferred to division charges.

Tahsildaris.	Contents.	Settlements.	Population.	Charges collection.											
				By the land.	By the revenue.	By the population.	By the aggregate.	By the estimates.	Estimates.		Rates per mile.	Rates per cent.	Rates per cent of population.	Aggregate rates.	
									More.	Less.					
Dharmapuri ...	304	20,890	33,252	1,186	910	1,392	1,146	1,175	29	...	3 38 74	5 28 8	3 24 1	4 15 28	
Pennagaram ...	180	9,205	14,515	598	401	607	535	597	62	...	3 32 72	6 21 68	4 5 6	4 34 76	
Tenkarakottai ...	664	13,238	24,429	2,480	577	1,023	1,360	876	...	484	1 14 29	6 27 71	3 26 29	3 37 69	
Omalur ...	238	33,249	34,684	881	1,867	1,452	1,332	1,306	...	27	5 24 2	3 18 60	3 34 36	4 10 59	
Nangavalli ...	190	13,196	16,312	710	575	683	656	1,022	366	...	5 17 4	7 33 41	6 11 75	6 20 07	
Sankaridrug ...	264	42,697	29,630	956	1,862	1,240	1,363	1,449	86	...	5 21 79	3 17 50	4 40 5	4 26 44	
Edappadi ...	170	21,709	20,830	635	946	872	818	844	26	...	4 43 32	3 39 76	4 2 28	4 13 45	
Tiruchengodu ...	175	26,184	19,341	652	1,141	810	868	810	...	59	5 1 20	3 3 68	4 8 27	4 4 41	
Total ...	2,133	1,85,363	1,92,992	8,079	8,079	8,079	8,079	8,079	569	569	3 23 6	4 16 10	4 8 20	4 4 15	

I think that the tahsildaris should be so formed that no village should be more than 15 or 20 miles from the kasba. This, in an open country, where they might be newly [square] would give them a great extent, for if the kasbas

were nearly central they might in general contain 800 or 1,000 square miles, but in a country like the Baramahal, everywhere bounded and intersected by hills, where their length is often necessarily double their breadth and the kasbas as frequently near one of the extremities as the centre, they can hardly, if this rule be observed, contain more than 400 square miles, and where the country is much broken they must sometimes be much smaller. But making allowance for cases of this sort, the eight tahsildaris of the Centre Division may be easily reduced to six. I have long thought of doing this, but have deferred it, waiting for the completion of the geographical survey and the map to guide me. They must now remain as they are till the end of the current fasli, because as the collections are begun no alteration could be made without producing great confusion in accounts and it is of the less consequence because the consolidation of the districts would occasion no material diminution of expense as it would be necessary to add most of the savings arising from it to the pay of the principal servants of the enlarged districts, for though the extent of tahsildaris ought not to be regulated by revenue alone, yet it appears but fair that, as the responsibility of tahsildars and sarishtadars increases with their collections, their allowances should also bear some proportion to them.

It is more easy to fix what ought to be the extent of tahsildaris than what proportion the charges collection ought to bear to the revenue, territory and population, in the aggregate or to any one of them. The aggregates, however, enable us to calculate nearly what ought to be the charges of each tahsildari, if it is allowed that the charges of the whole are just what they should be. If this is admitted it may also be affirmed that district charges should nowhere, on equal territory, however high the revenue, exceed those of the Baramahal, because here, both the detail in which the settlements are made with the farmers and the rugged nature of the country necessarily increase the number of tahsildaris beyond what they need to be in provinces less mountainous and having fewer farmers holding immediately of Government. The district charges now established are the result of a good deal of experience and attention to the subject, and as long as the present system of detail which requires so many accountants shall continue, I do not see how they can be much lowered, and even if it were changed for one of less detail it would not occasion any great saving, because a part of it would be applied to the increase of the pay of some of the tahsildars and of all the sarishtadars.

Paras. 8 to 12.—The amount of division charges does not depend so much as that of district charges on the extent or revenue of the division, for nearly the same number of people are required for the management of a division of one lakh as for one of three lakhs of pagodas. The only difference is that two or three more gumastas are required in the larger division, if there be a greater detail of accounts in it than in the smaller, for otherwise they are not necessary, and that the head servants should have a little additional pay in some proportion to the revenue. The number and allowances of division servants were originally too small and though additions have been made from time to time they were still insufficient. This was however attended with no inconvenience during the survey because a few accountants could always be taken from that establishment to bring up the ordinary arrears, but as this assistance must now cease it is necessary that some addition should be made to the division cutcherry. The only additions which I have made to the estimate of last year are three examiners of gross and extra collections, who will be employed in investigating all improper assessments, applications for remissions, cultivation of lands not included in rents, etc., 2 gumastas to assist the cash accountants and 2 surveyors. If to this be added ten pagodas more to each of the two head servants authorised by the Board but never yet disbursed, the division charges may be considered as finally fixed. Two surveyors are sufficient because there are in every village many fields already measured but uncultivated which will in general be occupied before the waste and it is not likely that so much of the waste will be taken as to render it necessary to employ a greater number. The remaining surveyors and extra accountants are transferred to the charges extra because all of them will be

discharged whenever all the accounts connected with the survey are completed. I have also by your directions included your three gumastas employed in Nangavalli among the division servants, but I do not consider them as fixed because they can be of no use after the finishing the business in which they are now engaged.

Paras. 12 to 27.—The Centre Division has cash accountants. The number is four but as they are taken from the gumastas of the peshkar and sarishtadar they are entered among the gumastas. Flag-bearers are not necessary in measuring single fields; neither is there any occasion for chain-bearers, because, as there will scarcely ever be more than two or three fields measured in the course of the year in any one village, it can be no hardship on the totis to carry the chains.

Paras. 17-18. Uncultivated lands, good and bad, must certainly all be given at the same rate, and this rate should be below the average of the village; should it, for instance, be only $\frac{2}{3}$ th of it, I am of opinion that the cultivated lands must also at last be reduced to the same standard, and that in the same village all lands whether good or bad, cultivated or uncultivated, must, without exception, be assessed by Government at the same rate, as long as the system of small farms is followed, for it will be impossible for any number of revenue servants to preserve the present detail of fields, with all their numberless valuations, free from confusion. Government must continue to retail the lands to the cultivators as long as they demand the present rental. If they leave it to be done by the head farmers, the revenue will decrease, because the head farmers or renters of villages containing large tracts of waste will, by holding out favourable terms, draw away the cultivators from the more populous villages and diminish their produce so as to render them incapable of paying their rents. If it is wished that the lands should be retailed by the farmers it would be necessary, in order to ensure a permanent revenue from each village, that the present assessment should be so much reduced as to counterbalance every probable chance of loss from emigration and other accidents. To answer this purpose the reduction could not well be less than one-third of the lease settlements. It would also be necessary to give away the whole of the waste lands clear of rent to the farmers and to fix the land rent of Government so that it should never rise in future, however flourishing the country might be. Were this done, villages might be given away to one or five or ten farmers according to the size of the village or the demands of the farmers. It would then rarely happen that any farm or village would be unable to pay its rent, but when such a case occurred, the land if saleable might be sold in order to make up the balance or, if not saleable, the balance might be collected by an extra assessment from the rest of the district. It is not likely that villages would often apply for remission without cause and if they did, it would either be discovered by the neighbouring farmers or it might be done by sending a person to the spot, who, as the average rent had been previously fixed for all lands, could easily ascertain if the produce were sufficient to discharge the public assessment.

Para. 21.—I reduced most of the sayar karnams last year and retained only those at the principal stations. Their accounts are far from being accurate but still they are nearer the truth than those of the custom farmers. Imperfect as they are, [they are] almost the only materials we have for forming any judgment of the trade of the country and they sometimes enable us to get a higher rent for the customs than could have been otherwise obtained.

Inspectors of tanks appear to me to be useless; any business of this kind may be done by the tahsildars who, though they can derive no benefit from it, must be more interested in its success than any other revenue servant. If any suspicion is entertained of negligence or incapacity, one of the surveyors or examiners of gross collections might be employed. The Nangavalli gumastas were entered among the district servants by your own order.

Para. 24.—Six or seven division peons are usually detached with the surveyors and examiners but the scattered situation of the Centre Division is the principal cause of its having more peons than either of the other two, for, whether

the cutcherry be at Sankaridrug or Dharmapuri one half of the districts are at the distance of sixty miles and separated from it by the Toppur jungles.

Paras. 28 to 31.—I have already given my opinion on the extent of tahsildaris. I made village collections in general as large as I thought a karnam could manage, varying from 500 to 1,500 pagodas rent, villages under 500 pagodas usually included in the village nearest to them unless prevented by some local circumstance. I found from the great detail of accounts arising from the survey that few karnams could write more than 1,500 pagodas and I therefore endeavoured as much as possible to let none have more but to allow on an average one to a thousand pagodas, falling below this sum where the extent of the village was great and exceeding it where the extent was small. The portion of land under each karnam is in general about nine square miles, more when the population is thin and less where it is great. Some do not contain five others contain fifteen. It is sufficient to keep some general standard of rent and extent in view without attempting to make a rigid equalization, for there are many obstacles in the way of such a measure and even if effected, it would be of no great use. Wherever inequality existed it would be necessary to transfer whole villages, because any division of them would require a new survey. The nearest village might be too large. It might be the head village and the residence of the karnam and patel of another collection and might present a variety of objections to an incorporation. The collection of a patel should never be larger than that of a karnam, but it may and indeed must often be smaller from the difficulty of finding men willing or qualified to undertake the charge of an extensive collection. If proper men could be found, it would be more convenient that there should be only one collector-patel to each karnam, but as this cannot be done, it will be best, I think, to let every single small village be a patelship, as at present, and let every patel, according as he may desire it, have one, two or more villages not exceeding the whole number contained in the *gram* or karnamship. In some places it is difficult to find a man willing to act as a patel, and in others there are numerous candidates who all wish to have the management of their own particular villages and will rather quit them than remain under another patel. It might be therefore expedient to have small patelships, as well as large, in order to suit the humours and capacities of the farmers. The total amount of their inams will remain fixed but the shares will fluctuate among themselves according to the number of villages each may hold; should Government, however, grant any considerable abatement of the present assessment, so many farmers would offer themselves as patels that I think the whole of their inams might be resumed, for they would not then require any reward to make them accept of the employment. As I have not seen the particulars of village charges in the other two divisions, I am ignorant from what heads the excess in the Centre chiefly arises. The patels had no inams under the former government, but a few of the leading men among them had advantages greater than the total of the inams now enjoyed by the whole body. The karnams also had nominally no inams, being paid in money, but the value of the lands which they held either entirely free or at a very low rent exceeded the amount of their present inams. I endeavoured as nearly as possible to make the inams of the karnams and patels 3 per cent of the settlements, and by enlarging their collections when it could be conveniently done I have this year somewhat reduced the charges. The detail of village inams is as follows:—

Patels	...	...	...	...	...	...	4,298	27	41
Karnams	...	...	...	...	...	...	4,154	10	61
Tandkars or Holkars	...	...	...	...	...	...	885	20	60
Shroffs or Notkars	...	...	...	...	...	...	427	31	40
Totis	...	...	...	...	...	...	3,881	10	12
Total	...	...	...	...	...	...	13,648	82	54

The Holkars and Notkars, though they had no avowed inams, either held land privately, clear of rent, or were paid by assessment on the inhabitants. I explained in my letter of the nature of their respective employments.

The amount of the totis is apparently great, but they do not receive one-half of what is entered here, because though a great part of their lands are waste they are all entered at the average rates of the village to which they belong. I neither gave nor took away but left them as I found them. The resumption of waste though it would have nominally reduced the charges collection would have added nothing to revenue and I also considered that, if long and uninterrupted possession constitute right, that the totis had a better claim to their lands than any set of inams in the country.

Paras. 34 to 50.—I have included the pagoda allowances arising from lands formerly set apart for this purpose in the estimates, but not that of the mosques, because there are objections to several of them not yet cleared up.

I shall defer what I have to say on takavi, tank repairs, etc., till I receive the remaining part of your letter on the subject.

No. 38.

From—T. MUNRO, Esq., Assistant Collector.

To—Lieut-Col. ALEXR. READ, Collector of the Baramahal, etc.

Dated—Dharmapuri, 23rd January 1798.

I now transmit you a second set of estimates for 1207. The reductions in some instances and transfers in others of servants from one head to another have rendered it almost impossible to give a distinct individual comparison, but the totals will, I hope, appear sufficiently plain from the monthly and annual abstracts.

No. 39.

Comparison between the list of servants employed by the Assistant Collector in the Centre-Division of the Ceded Countries for fasli 1206 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Division Outcherry.

1206 (1)	1207 (2)	Descriptions. (3)	Names. (4)	Fasli 1206.		Fasli 1207.		Fasli 1207.		Fasli 1207.	
				Monthly pay. (5)		Monthly pay. (6)		Increase. (7)		Decrease. (8)	
				P.	R.	P.	R.	P.	R.	P.	R.
1	1	Peekkar ...	Eriehna Rao ...	80	0 0	60	0 0	...	...	...	...
1	1	Sarihtadar ...	Venkata Rao ...	80	0 0	60	0 0	80	0 0*	...	...
			Subba Rao ...	9	0 0	9	0 0	...	...	...	...
			Krishna Rao ...	9	0 0	9	0 0	...	...	...	...
			Ramachandra Rao ...	7	22 40	7	22 40	...	...	...	...
			Ranga Rao ...	7	22 40	7	22 40	...	...	...	...
			Rama Rao ...	7	22 40	7	22 40	...	...	...	...
			Appu Rao ...	7	22 40	7	22 40	...	...	...	...
10	12	Gumastas ...	Subba Rao ...	7	22 40	7	22 40	...	...	...	...
			Govinda Rao ...	7	22 40	7	22 40	...	...	...	...
			Narasinga Rao ...	7	22 40	7	22 40	...	...	...	...
			Subba Rao ...	7	22 40	7	22 40	...	...	...	...
			Srinivasa Rao ...	...	...	5	0 0	5	0 0	†	...
			Ranga Rao ...	...	...	5	0 0	5	0 0	†	...
			Subba Rao ...	...	...	12	0 0	12	0 0	†	...
...	3	Examiners of extra collections.	Narsyana Rao ...	...	...	12	0 0	12	0 0	†	...
			...	...	...	4	0 0	4	0 0	†	...
1	1	Jawabnavis ...	Babu Rao ...	12	0 0	12	0 0	...	...	...	...
2	2	English writers ...	Raghunatha Rao ...	17	0 0	17	0 0	...	...	...	...
			Venkatarayanappa ...	12	0 0	12	0 0	...	...	...	...

* The Board authorised him as one of the two head servants by letter dated to receive 70 pagas monthly and as his allowance as survey register is now struck off and several of his relation surveyors discharged, the present addition is made.

† Necessary for the ordinary accounts of the outcherry now more in detail than formerly in consequence of the survey.

‡ Transferred from charges extra to investigate extra collections, unfounded applications for remissions, lands not entered in accounts and other abuses in the districts.

No. 39—cont.

1206.	1207.	Descriptions.	Names.	Paali 1206.	Paali 1207.	Paali 1207.	Paali 1207.
				Monthly pay.	Monthly pay.	Increase.	Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2	2	Shroffs ...	Muttu Chetti ...	4 0 0	6 0 0	...	...
			Palani Chetti ...	3 0 0	3 0 0	...	...
2	2	Gollars ...	Dasi ...	2 5 0	2 5 0	...	...
2	2	Head revenue peons.	Kuppa ...	2 5 0	2 5 0	...	...
			Konda ...	2 5 0	2 5 0	...	...
			Saiyid Muhammad ...	2 5 0	2 5 0	...	...
30	30	Revenue peons	.....	45 0 0	45 0 0	...	...
2	2	Masalchis ...	.....	3 0 0	3 0 0	...	...
1	1	Ink-maker ...	.....	1 22 40	1 22 40	...	...
1	1	Sweepor ...	.....	1 11 20	1 11 20	...	...
	2	Surveyors ...	Sankarajya ...	...	5 28 10	5 28 10	...
			Jivan Rao ...	...	5 28 10	5 28 10	...
			Kuppu Rao ...	...	12 0 0	12 0 0	...
	8	Gumastae ...	Sama Rao ...	...	8 0 0	8 0 0	...
			Venkata Rao ...	...	8 0 0	8 0 0	...
	2	Peons ...	.....	...	3 0 0	3 0 0	...
55	67	.....	.....	277 8 60	387 20 0	110 11 20	...

§ Transferred from charges extra to survey the waste lands which may be occasionally taken by the ryots.
 || Employed by the Superintendent in settling Nangavalli according to the system adopted by himself at Tirupattur.

The above is the fixed establishment for the year, but the following though paid some months with the division servants are not now included because they have been either discharged or transferred, viz. :—

	P. P. O.
1 Examiner of gross collections—discharged 10th December 1797.	11 11 20
2 Surveyors—discharged 30th December 1797	11 11 20
7 Survey accountants—transferred to charges extra 30th November 1797.	40 35 13
8 Chain-bearers—discharged 31st December 1797	11 11 20
	74 23 73

This extra sum of 74-23-73 will therefore appear in the accounts of division servants till the 31st December except Pags. 40-35-13 which are transferred on the 30th November 1797.

The monthly disbursements in 1205 were Star Pags. 256-22-40 but the servants having been always paid in rupees, the alteration of the exchange of that coin from 355½ to 331-9 per 100 star pagodas occasioned diminution in their pay which is made up to them in 1206 by increasing the S. Ps. to 277-8-60.

T. MUNRO,
A.C.

No. 40.

Comparison between the establishment of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1206 in his own or division catcherry and the proposed establishments for it submitted to the Revenue Board for fasli 1207.

Months.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.	
1786.							
July—for 20 days.	158 40 38		245 28 28		91 82 65		The loss sustained by the division servants who were formerly paid in rupees by the alteration of the exchange from 355½ to 381-9 per cent having been made up to them in July 1206 is the cause of the greatness of the disbursements in that month. In 1207 the disbursements to the 1st December are according to the accounts and from that period they are exactly what they will be after making the alterations specified in the individual comparison and my letter of 6th January 1788.
August ...	256 22 40		409 17 14		152 89 54		
September ...	256 22 40		409 17 14		152 89 54		
October ...	256 22 40		409 17 14		152 89 54		
November ...	255 25 5		385 14 29		100 84 24		
December ...	256 22 40		385 28 21		109 15 61		
1787.							
January ...	256 22 40	3,327 8 48	387 20 0	4,917 2 35	180 42 40	...	
February ...	256 22 40		387 20 0		180 42 40		
March ...	256 22 40		387 20 0		180 42 40		
April ...	256 22 40		387 20 0		180 42 40		
May ...	256 22 40		387 20 0		180 42 40		
June ...	256 22 40		387 20 0		180 42 40		
July for 11 days.	350 42 0		387 20 0		86 23 0		
	3,325 17 48		4,917 2 35		1,591 29 72		

Difference of exchange between 45 or 86 fs. ... 1 27 0

Total per abstract. 3,327 8 48

T. MUNRO,
A.C.

No. 41.

Comparison between the Sadr ward of the Assistant Collector in the Centre Division of the Ceded Districts for fasli 1206 in his own or division catcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1207.

Months.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.	
1786.							
July—for 20 days	24 23 79		27 35 59		3 11 60	...	
August ...	64 37 87		41 31 5		...	18 6 62	
September ...	35 14 10		41 31 5		6 16 75	...	
October ...	52 13 58		41 31 5		...	10 27 53	
November ...	48 26 28		41 31 5		...	6 40 23	
December ...	34 1 34		41 31 5		7 29 51	...	
1787.							
January ...	41 41 77	500 12 64	41 31 5	500 12 64	...	0 10 72	
February ...	46 33 55		41 31 5		...	5 2 60	
March ...	32 13 7		41 31 5		9 17 78	...	
April ...	25 4 10		41 31 5		18 28 75	...	
May ...	23 10 69		41 31 5		18 20 16	...	
June ...	60 28 28		41 31 5		...	18 42 21	
July ...	19 15 24		13 40 80		...	5 19 74	

T. MUNRO,
A.C.

No. 42.

Comparison between the establishments of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishments for them submitted to the Revenue Board for fasli 1207.

DISTRICT OUTCHERRIES.

1206.	1207.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.	
				Monthly pay.	Monthly pay.	Increase.	Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Dharmaguri.</i>							
				P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Tahsildar ...	Reghavayya ...	24 0 0	24 0 0	...	...
2	2	Do. gumastar.	...	7 1 33	7 1 33	...	...
1	1	Sarishtadar ...	Kesava Rao ...	10 0 0	10 0 0	...	...
1	1	Do. gumasta.	Krishna Rao ...	3 22 40	4 0 0	0 22 40	...
4	...	Karkuns ...	Ramayya ...	3 0 0	...	...	3 0 0
			Vasudevayya ...	3 0 0	...	...	3 0 0
			Ramayya ...	3 0 0	...	...	3 0 0
			Venkataramanayya ...	3 0 0	...	...	3 0 0
2	1	Shroffs ...	Krishnama Chetti ...	1 18 23	1 38 60	0 15 37	...
			Ram Chetti ...	1 18 23	...	...	1 18 23
2	1	Gollars ...	Narasimha ...	1 22 40	1 22 40	...	1 22 40
2	2	Sayar karnams ...	Narasimha ...	1 22 40	1 22 40	...	...
1	...	Kotwal ...	Appavayya ...	1 22 40	1 22 40	...	...
6	...	Police peons ...	Aba Muhammad ...	2 11 20	...	...	2 11 20
1	...	Head revenue peons.	...	5 40 63	...	...	5 40 63
2	2	Head revenue peons.	...	2 36 46	2 36 46	...	...
16	18	Revenue peons ...	...	17 32 27	17 32 27	...	...
1	...	Head police peon of Toppar Pass ...	...	1 24 49	...	...	1 24 49
12	...	Police peons Do. ...	...	13 22 40	...	...	13 22 40
2	2	Sweepers ...	...	0 18 79	0 18 79	...	...
57	81			109 22 43	73 10 45	0 37 77	38 4 75
<i>Pennagaram.</i>							
1	1	Tahsildar ...	Koneri Rao ...	19 30 75	19 30 75	...	...
1	1	Sarishtadar ...	Venkataramanayya ...	8 19 55	8 19 55	...	...
2	...	Karkuns ...	Venkatappa ...	3 0 0	...	...	3 0 0
			Dasayya ...	3 0 0	...	...	3 0 0
1	1	Shroff ...	Tamma Chetti ...	1 18 23	1 38 60	0 15 37	...
1	1	Sayar karnam ...	Hariappa ...	1 22 40	1 22 40	...	...
1	...	Kotwal ...	Viraswami ...	2 11 20	...	...	2 11 20
3	...	Police peons ...	...	2 42 71	...	...	2 42 71
1	1	Head revenue peon.	...	1 18 23	1 18 23	...	...
9	9	Revenue peons ...	...	8 38 53	8 38 53	...	...
1	1	Gollar ...	...	1 22 40	1 11 20	...	0 11 20
1	1	Sweeper ...	...	0 6 26	0 6 26	...	...
22	16			54 6 26	48 1 32	0 15 37	11 20 31
<i>Tenkerakottai.</i>							
1	1	Tahsildar ...	Tirumal Rao ...	22 22 40	19 30 75	...	2 36 45
1	1	Sarishtadar ...	Seshagiri Rao ...	10 0 0	10 0 0	...	...
1	1	Do. gumasta.	Srinivasa Rao ...	3 22 40	4 0 0	0 22 40	...
3	...	Karkuns ...	Narasayappa ...	3 0 0	...	...	3 0 0
			Ramayya ...	3 0 0	...	...	3 0 0
			Annayya ...	3 0 0	...	...	3 0 0
2	1	Shroffs ...	Billi Chetti ...	1 18 23	...	...	1 18 23
			Subbi Chetti ...	1 18 23	1 38 60	0 15 37	...
1	1	Gollar ...	Nanjappa ...	1 22 40	1 11 20	...	0 11 20
2	2	Sayar karnams ...	Venkataramanayya ...	1 22 40	1 22 40	...	...
3	3	Head revenue peons.	Tippeyya ...	1 22 40	1 22 40	...	...
			Gurava Nayak ...	1 18 23	1 18 23	...	...
			Nathar Khan ...	1 18 23	1 18 23	...	...
			Gori Khan ...	1 18 23	1 18 23	...	...
29	27	Revenue peons ...	...	23 24 48	26 28 1	...	1 43 47
48	37			85 3 43	70 31 65	0 37 77	15 19 53

No. 42—cont.

Comparison between the establishments of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1206 in his district outcherries and the proposed establishments for them submitted to the Revenue Board for fasli 1207—cont.

DISTRICT CUTOCHERRIES—cont.

1206.	1207.	Description.	Names.	Fasli 1206.		Fasli 1207.	
				Monthly pay.	Monthly pay.	Increase.	Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<i>Omalur.</i>							
				P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Tahsildar ...	Nanjappa ...	26 0 0	26 0 0	...	...
1	1	Do. gumasta.	Tammayya ...	5 28 10	5 28 10	...	...
1	1	Sarishtadar ...	Nanjundayya ...	10 18 22	10 18 22	...	...
2	2	Gumastas ...	Deva Rao ...	4 9 68	4 9 68	...	...
1	1	Rayasam ...	Madhava Rao ...	4 9 68	4 9 68	...	...
			Gopalayya ...	2 0 0	2 0 0	...	...
			Venkataramanayya...	3 0 0	...	...	3 0 0
4	...	Karkuns ...	Aktanayya ...	3 0 0	...	...	3 0 0
			Annayya ...	3 0 0	...	...	3 0 0
			Subbayya ...	3 0 0	...	...	3 0 0
1	1	Shroff ...	Krishna Chetti ...	2 11 20	2 22 40	0 11 20	...
1	1	Gollar ...	Hobly ...	1 22 40	1 22 40	...	...
1	1	Sayar karnam ...	Baghavayya ...	1 22 40	1 22 40	...	...
			Shaikh Husain ...	1 18 28	1 18 28	...	...
2	2	Head Revenue peons.	Sriranga ...	1 18 28	1 18 28	...	...
			Narasimha Nayak ...	1 18 28	...	...	1 18 28
30	28	Revenue peons	...	29 28 78	27 25 26	...	1 43 47
1	...	Head revenue peon of	Toppur pass	1 24 47	...	...	1 24 47
12	...	Police peons do.	...	18 22 42	...	...	18 22 42
1	1	Maslohi ...	...	0 44 22	0 44 22	...	...
1	1	Sweeper ...	...	0 18 74	0 18 74	...	...
61	41			119 41 89	89 38 60	0 11 20	30 18 79
<i>No. gavalli.</i>							
1	1	Tahsildar ...	Putappa ...	22 22 40	22 22 40	...	...
1	1	Sarishtadar ...	Srinivasa Rao ...	8 19 55	8 19 55	...	...
1	1	Gumasta ...	Pattabhiramayya ...	3 22 40	4 0 0	0 22 40	...
2	...	Karkuns ...	Subbayya ...	3 0 0	...	...	3 0 0
			Devayya ...	3 0 0	...	...	3 0 0
1	1	Rayasam ...	...	2 0 0	2 0 0	...	...
1	1	Shroff ...	Kodandarama ...	1 18 23	1 23 60	0 15 37	...
1	1	Gollar ...	Nalla ...	1 22 40	1 11 30	...	0 11 20
1	1	Sayar karnam ...	Kuppayya ...	1 22 40	1 22 40	...	...
1	1	Head revenue peon.	Papa Nayak ...	1 18 28	1 18 23	...	...
12	12	Revenue peons	...	11 38 44	11 38 44	...	...
1	1	Maslohi ...	Venkata ...	0 44 23	0 44 23	...	...
23	21			61 2 8	55 28 66	0 27 77	6 11 20
<i>Sankaridrug.</i>							
1	1	Tahsildar ...	Ghulam Husain ...	30 0 0	30 0 0	...	...
1	1	Sarishtadar ...	Sama Rao ...	10 0 0	10 0 0	...	...
2	2	Do. gumasta.	Sanjiva Rao...	3 22 40	4 9 67	0 32 27	...
			Subba Rao ...	3 22 40	4 9 68	0 32 28	...
2	1	Shroffs ...	Singara Chetti ...	1 30 76	2 22 40	0 36 45	...
			Muttukumara ...	1 30 76	...	...	1 30 76
2	1	Gollars ...	Venkatadad ...	1 22 40	1 22 40	...	...
1	...	Kotwal ...	Kuppa ...	1 22 40	...	...	1 22 40
1	...	Do. karnam ...	Abdul Qadir ...	2 36 45	...	...	2 36 45
4	...	Do. police peons.	Venkataramanayya...	3 0 0	...	...	3 0 0
1	...	Talairyari ...	...	3 42 15	...	...	3 42 15
			...	1 5 50	...	...	1 5 50
3	2	Rayasams ...	Venkatasubbayya ...	2 22 72	2 0 0	...	0 22 72
			Perumain ...	2 0 0	2 0 0	...	...
			Tiruvengada Pillai ...	2 0 0	...	...	2 0 0
			Gopal Nayak ...	1 18 28	1 18 23	...	...
			Khan Muhammad ...	1 18 28	1 18 23	...	...
5	4	Head revenue peons.	Shaikh Husain ...	1 18 28	1 18 23	...	...
			Fatah Muhammad ...	1 18 28	1 18 23	...	...
			Channama Nayak ...	1 18 28	...	...	1 18 23
50	44	Revenue peons	...	49 9 67	48 14 5	...	5 40 62

No. 42—cont.

Comparison between the establishments of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1206 in his district cutcherries and the proposed establishments for them submitted to the Revenue Board for fasli 1207—cont.

DISTRICT CUTCHERRIES—cont.

1206.	1207.	Description.	Names.	Fasli 1206.		Fasli 1207.		Fasli 1207.							
				Monthly pay.	Monthly pay.	Increase.	Decrease.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)						
		<i>Bankaridrug—cont.</i>		P.	R.	C.	P.	R.	C.						
4	...	Karkuns ...	Appaji ... Veukaramayya ... Krishnayya ... Krishnayya ...	3	0	0	...	...	...	3	0	0			
2	1	Masalobis ...	Nanja ... Ranga ...	0	44	28	0	44	28	...	0	44	28		
2	1	Sweepers ...	Manga ... Vella ...	0	25	25	0	24	81	...	0	0	74		
81	68			140	37	77	106	40	46	2	11	20	86	8	51
		<i>Madappadi.</i>													
1	1	Tahildar ...	Nanjappa ...	22	22	40	22	22	40	...	...	...	...	...	...
1	1	Do. gumasta ...	Kuppanayya ...	2	36	45	3	36	45	...	...	...	...	...	...
1	1	Sarishtedar ...	Ananda Rao ...	10	0	0	10	0	0	...	...	...	...	...	...
1	1	Do. gumasta ...	Sakeji ...	3	22	40	4	0	0	0	22	40	...	...	...
2	...	Karkuns ...	Kuppayya ... Krishnayya ...	3	0	0	...	...	...	...	3	0	0	...	...
1	1	Bayasam ...	Wumala ...	2	0	0	2	0	0	...	...	...	...	...	...
1	1	Shroff ...	Mutta Chetti ...	1	30	75	2	0	0	0	14	5	...	...	...
1	1	Gollar ...	Gurva ...	1	22	40	1	11	20	...	...	...	0	11	20
2	2	Head revenue peons.	Shaikh Muhammad ... Mutta Nayak ...	1	18	28	1	18	28	...	...	...	...	...	...
20	20	Revenue peons ...	...	19	30	75	19	30	75	...	...	...	...	...	...
1	1	Masalohi ...	...	0	44	28	0	44	28	...	...	...	...	...	...
1	1	Sweeper ...	...	0	12	52	0	12	52	...	...	...	...	...	...
38	31			78	34	86	68	14	61	0	86	45	6	11	20
		<i>Tiruchengodu.</i>													
1	1	Tahildar ...	Nanjappa ...	22	22	40	22	22	40	...	...	...	...	...	...
1	1	Sarishtedar ...	Tirumal Rao ...	10	0	0	10	0	0	...	...	...	...	...	...
1	1	Gumasta ...	Saina Rao ...	3	22	40	4	0	0	0	22	40	...	...	...
1	1	Bayasam ...	...	2	0	0	2	0	0	...	...	...	...	...	...
2	...	Karkuns ...	Anantamayyan ... Krishna Rao ...	3	0	0	...	...	...	...	3	0	0	...	...
1	1	Shroff ...	Gurva Chetti ...	1	30	75	2	0	0	0	14	5	...	...	...
1	1	Gollar ...	Obinna Dasi ...	1	22	40	1	11	20	...	...	...	0	11	20
2	2	Head revenue peons.	Khan Muhammad ... Saiyid Madar ...	1	18	28	1	18	28	...	...	...	...	...	...
21	20	Revenue peons ...	...	19	30	75	19	30	75	...	...	...	0	44	28
1	1	Masalohi ...	...	0	44	28	0	44	28	...	...	...	...	...	...
1	1	Sweeper ...	...	0	12	52	0	12	52	...	...	...	...	...	...
33	30			71	42	14	65	28	16	0	86	45	7	10	48
358	265		Grand Total ...	716	10	46	571	39	70	3	44	78	151	15	54

The alterations which have taken place since the beginning of the year making an individual monthly comparison in the present form inaccurate, it is necessary to observe that in order to correct it to the total monthly amount of 1207 there should be added Ps. 81—14—62 being the amount of the pay of kotwals, police peons and three of the superintendents in Nangavalli which [who] were transferred on that date from the district to the division and extra servants and are not included in the above. The greatest part of the decrease of this year is occasioned by reducing the karkuns. It is their duty to go round to every village and compare the karkuns' accounts of the collections with the reports of the ryots on the spot; and were this properly done, every malversation would be

instantly detected, but I have found them so negligent that I have dismissed the whole of them for the current year; as they however gave some assistance to the sarishtadars in the district accounts, I am not sure until the experiment be made that it will be possible to dispense with the whole of them in future without much inconvenience. It is to supply in part their loss that the examiners of gross collections are included in the division establishment.

T. MUNRO,
A.C.

No. 43.

Comparison between the establishment of servants employed by the Assistant Collector in the Centre Division of the Ceded Districts for fasli 1206 in his district cutcherries and the proposed establishments for them submitted to the Revenue Board for fasli 1207.

Districts.	Fasli 1206.		Fasli 1207.		Fasli 1207.		Remarks.
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.	
Dharmapuri ...	109 22 43	1,314 0 86	72 10 45	973 24 67	...	340 20 49	The pay of kotwals & their peons, kotwals' karnams & peons in Toppar Pass and 3 Superintendents' gumbastes in Nangavalli are included above in the annual column till the 30th November when they were transferred to division and extra servants. The total of the annual column therefore exceeds that of the monthly column multiplied by 12 by the sum issued to these peoles from the 12th July to the 30th Novr. 1797 or Sar. Fa. 374-4-76.
Pennageram ...	54 6 26	649 30 72	43 1 32	540 13 67	...	109 17 5	
Tenkaraihattai ...	85 3 43	1,020 42 86	70 21 65	845 36 60	...	175 5 56	
Omalur ...	119 41 39	1,439 2 68	89 33 60	1,143 9 56	...	292 38 12	
Nangavalli ...	61 2 8	732 25 16	55 28 65	796 21 60	63 41 44	...	
Santhaidrug ...	140 37 77	1,690 5 44	106 40 48	1,528 11 2	...	361 39 42	
Edappadi ...	73 34 36	885 8 32	68 14 61	819 42 12	...	65 11 20	
Tiruchengodu ...	71 42 14	863 11 8	65 23 16	786 8 32	...	77 2 56	
Total ...	716 10 46	8,594 36 72	671 39 70	7,286 38 36	63 41 44	1,422 0 0	

T. MUNRO,
A.C.

No. 44.

Comparison between the Sadr ward of the Assistant Collector of the Centre Division of the Ceded Countries for fasli 1206 in his district cutcherries and the proposed establishments for it submitted to the Revenue Board for fasli 1207.

Tahsildaris.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri ...	3 4 17	37 5 44	2 22 40	30 0 0	...	7 5 44
Pennageram ...	1 30 75	20 11 20	1 22 40	18 0 0	...	2 11 20
Tenkaraihattai ...	3 42 16	47 11 32	2 22 40	30 0 0	...	17 11 32
Omalur ...	5 28 10	7 22 40	4 0 0	48 0 0	...	19 22 40
Nangavalli ...	1 43 47	23 28 4	1 22 40	18 0 0	...	5 28 4
Santhaidrug ...	5 28 10	67 22 40	4 0 0	48 0 0	...	19 22 40
Edappadi ...	2 36 45	38 33 6	2 0 0	24 0 0	...	9 33 60
Tiruchengodu ...	2 11 20	27 0 0	2 0 0	24 0 0	...	3 0 0
	27 0 0	324 0 0	20 0 0	240 0 0	...	84 0 0

T. MUNRO,
A.C.

No. 45.

Estimate of village sibbandi in the Centre Division for fasli 1207.

Districts.	Fasli 1206.			Fasli 1207.			Increase—1207.			Decrease—1207.			Remarks.
	F.	P.	C.	F.	P.	C.	F.	P.	C.	F.	P.	C.	
Dharmapuri	2,150	11	35	2,148	14	35	...	...	...	1	42	0	
Pennagaram	753	27	0	752	21	0	...	...	...	1	6	0	
Tenkarakottai	1,680	6	0	1,675	3	60	...	...	...	5	2	20	
Omair	2,758	38	0	2,014	28	20	...	...	...	744	6	60	
Nangavalli	890	30	60	861	21	79	70	86	19	...	...	...
Sankaridrug	3,096	17	20	2,921	18	60	...	...	...	174	48	40	
Madappadi	1,433	0	0	1,298	80	0	...	...	...	166	15	0	
Tiruchengodu	2,008	12	0	1,807	4	40	...	...	...	86	7	40	
Total	14,766	2	35	13,647	5	54	70	86	19	1,189	88	0	

T. MUNRO,
A.C.

No. 46.

List and report of pensions submitted to the Board by the Assistant Collector of the Centre Division—Fasli 1207.

Names of pensions.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.	Remarks.
1. Mir Akrim ...	His first sanad was granted by Tipu in 1782-3 for ten Cantary pags. per month; his 2nd sanad was also given by Tipu in 1788-7 for 6 Cantary pags.	...	...	89 8 36	The inamdar is 76 years of age; his first sanad was given for the services of his father who was killed in the Carnatic in 1782. Tipu on his accession having resumed all inams to investigate their nature on issuing a new sanad reduced the allowance of this pensioner one half.
2. Mir Munawwar Ali	His first sanad was given by Tipu in 1782-3 for fifteen Cantary pags. per month; his second sanad was also given by Tipu in 1786-7 for 6 Cantary pags. per month.	...	...	46 44 58	The inamdar is 29 years of age; his first sanad was given for the services of his father who was killed in the Carnatic; his pension was resumed by Tipu as above and reduced on issuing the second sanad—he has been banished from Pennagaram for criminal connection with the daughter of his father's second wife; one half of the pension is paid to his mother, a very old woman, and the other half to the second wife and her son who is 16 years of age.
3. Husain Khan ...	Both his sanads were granted by Tipu, the first in 1785-4 for Cantary Pags. 4-9-12, the second in 1785-6 for Cantary Pags. 2-4-6 per month.	...	...	15 9 24	His first sanad was given for the services of his son who was killed at Mangalore. The second sanad reduced his allowance one half. He is blind from age, his wife is also very old and they have no children.
4. Kistnajee Ohandy.	Both his sanads were given by Tipu, the first in 1782-3 for Cantary Pags. 2-5-0 and the second in 1785-6 for the same sum.	...	...	19 28 64	His first sanad was given for the services of his father who was killed in Tanjore in 1782—the smallness of the allowance prevented its being reduced in the second sanad—he is 17 years of age and lives with his mother at Pennagaram.
5. Sayid Husain ...	His first and only sanad was given by Tipu for Cantary Pags. 4-1-12 per month in 1780-1.	...	...	85 12 24	An old man, formerly a reader of the Koran in Haider's army along with Tipu who sent him to Pennagaram to teach children the Koran gratis.

No. 46—cont.

List and report of pensions submitted to the Board by the Assistant Collector of the Centre Division—Fasli 1207—cont.

Names of pensions.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.	Remarks.
6. Mir Abbas Ali ...	Mir Abbas Ali's sanads both given by Tipu, the first for 4 rupees per day and the second for one rupee or 8 Cantary fs. per day in 1785-6.	...	...	90 0 0	The father Mir Husain Ali who received the first sanad in 1781-2 was sent by Tipu from the Carnatic. The pension was given on account of the sanctity of his life and his being a Pir sada. It was reduced to one half on his death and Mir Abbas Ali who also follows a religious life resides at Seringapatam—his brother at Pennagaram receives the pension.
7. Narasimha Joshi.	Given by Tipu, dated 1794 of the Heglars.	Hereditary.	...	10 0 0	He is panchangi of Dharmapuri.
8. Kasi of Pennagaram.	No sanad	Do.	...	10 0 0	The pension was given to his father in consequence of an order from Tipu fixing the allowances of kasis at different stations.
9. Kazi of Omalur ..	His sanad by Tipu, dated 1785-6.	Do.	...	15 0 0	As above.
10. Chungal Shash...	No sanad	Do.	...	12 0 0	This allowance was originally given by Tipu's amildar who ordered the merchants in the year 1780-1 to pay an addition of one and two annas per gunny on different articles for this purpose. The produce is now included in the jama and the estimated equivalent given as a pension.
11. Sayid Abdul Hasan.	His sanad by Tipu, dated 1777-8.	Do.	...	86 0 0	As above on the customs now included in the jama.
12. Hussan Ali Shah.	His sanad by Tipu, dated 1782-3.	Do.	...	8 0 0	As above on the customs now included in the jama.
Totals...				887 8 44	

The pensions given to the relations of men who have fallen in the service are usually discontinued when they arrive of an age to provide for themselves. Twenty years seems to be sufficient and Tipu had accordingly directed that before this age they should all be sent to him. In No. 2 therefore one half of the pension might be continued during the life of the first wife and the other half stop on the son of the second wife coming of age. No. 3 might be continued for life. No. 4 till the pensioner comes of age. No. 5 might be continued for life. No. 6 is usually hereditary but not always so. No. 7 is always hereditary. Nos. 8 and 9 are usually hereditary unless forfeited by misbehaviour or incapacity. Nos. 10, 11 and 12.—even though they have no sanads, if they have been long in possession are generally permitted to transmit the pension to their children or disciples. Tatar Khan who received last year a pension of Rs. 44-58 being 28 years of age is now struck off.

EXPENSE

99

No. 47.

Estimate of pagoda and mosque allowances, etc., in the Centre Division for fasli 1207.

Denominations.		Dharmapuri	Pennagaram.	Tenkarai-kottai.	Naugavalli.	Omalur.
(1)		(2)	(3)	(4)	(5)	(6)
Hindu ceremonies.	Great pagodas	340 24 30	820 37 40	484 11 20	814 15 0	925 8 35
	Toppur chatram ... ..	...	...	...	...	400 0 0
	Gauri and Gansah	4 35 18	1 43 47	1 43 48	1 43 48	2 23 72
	Dasara feast	3 16 70	1 43 47	3 16 70	1 30 75	3 4 18
	New panhangam	1 18 22	...	...	...	...
	Holi feast ... ..	...	...	...	...	...
	Vyasa puja	3 42 15	...	3 29 42	...	2 11 20
	Bath or swami's coach	95 28 10	26 25 25	101 11 20	33 28 60	137 26 45
	Anavrihti abhisekam or ceremony for rain	23 23 60	16 39 20	66 11 20	28 5 50	64 30 75
	Mosque ceremonies.	Ramsan and Bakr-id	1 5 50
Romish missionary	12 0 0	...	...	...	...	...
		496 24 30	878 2 30	650 33 60	879 33 73	1,538 16 70

Denominations.		Sankaridrug.	Edappadi.	Tiruchengodu.	Division outcherry.	Totals.
(1)		(7)	(8)	(9)	(10)	(11)
Hindu ceremonies.	Great pagodas	1,907 26 20	149 37 40	934 42 15	...	4,477 23 40
	Toppur chatram ... ..	...	...	...	...	400 0 0
	Gauri and Gansah	4 25 12	1 43 48	2 23 72	1 13 22	23 40 64
	Dasara feast	6 8 26	1 43 47	2 23 72	23 23 10	47 36 45
	New panhangam	1 18 22	...	...	1 13 23	4 9 67
	Holi feast ... ..	...	...	...	8 19 55	8 19 55
	Vyasa puja	7 26 53	...	...	...	17 19 55
	Bath or swami's coach	92 26 45	8 19 55	56 11 20	...	562 23 40
	Anavrihti abhisekam or ceremony for rain	53 19 55	...	56 11 20	...	209 16 70
	Mosque ceremonies.	Ramsan and Bakr-id	21 4 17	2 36 45	...	...	27 37 77
Romish missionary ... ..	...	...	...	...	12 0 0	
		1,194 40 26	165 0 75	1,052 23 39	24 39 30	5,891 1 33

The only actual addition to the estimates of last year's is the allowance to the Romish missionary. The sum of 4,477-23-40 is the amount of the rents of lands heretofore attached to the great pagodas which are this year transferred from pagoda inams and included in the Sirkar land rent. The disbursements at the Toppur chatram are for rice issued daily to travellers and pilgrims. The lands from whence the funds appropriated to this purpose arose are now resumed.

T. MUNRO,
A.O

No. 48.

Estimate of charges extra in the Centre Division for fasli 1207.

(1) Number.	Descriptions. (2)	Fasli 1207.		Remarks. (5)
		Monthly. (3)	Annual. (4)	
REVENUE CHARGES.				
<i>Tent equipage.</i>				
1	Field officer's marquee	38 0 0	...	
1	Captain's marquee	21 0 0	...	
2	Private's tents	20 0 0	...	
1	Sepoy tent	10 0 0	...	
1	Necessary	4 0 0	...	
1	Pakhal driver's pay	1 29 40	...	
...	Do. batta at 2 fs. per day	1 15 0	...	
...	Bullock and bag	1 28 72	...	
		92 26 32	1,111 1 64	
1	Examiner of gross collections	12 0 0	144 0 0	To be discharged before the end of the year.
1	English writer	15 0 0	180 0 0	To be discharged whenever all the accounts connected with the survey are finished.
7	Survey accountants	40 35 13	446 11 24	Calculated only for 8 months because entered the first 4 months in division servants.
...	Oil, paper, ink, lamps, etc.	5 0 0	60 0 0	
		72 35 13	710 11 24	
...	Pay to district servants discharged from the 12th to the 31st July 1797	58 16 69	58 16 69	
...	Dividing palmyra topes into fields	50 0 0	300 0 0	To prevent the farmers from taking the produce of more trees than they pay for.
...	Building entocheries ... ..	...	400 0 0	
...	Repairing old ones ... ..	...	50 0 0	
		...	450 0 0	
...	Cooly hire of entocherry baggage	6 0 0	72 0 0	
...	Postage of revenue letters	3 0 0	36 0 0	
...	Batta to regular sepoy	8 0 0	96 0 0	
		17 0 0	204 0 0	
	Totals of Revenue charges ...	288 34 24	2,881 29 77	
POLICE CHARGES.				
3	Kotwals	7 14 8	58 32 40	} Calculated for only 8 months because entered 4 months in district charges.
1	Kotwal's karnau	12 35 69	102 16 72	
18	Kotwal's peons	2 0 0	16 0 0	
27	Peons under Capt. Irton	25 37 0	309 38 79	} Calculated for 8 months as above.
26	Peons as a guard in the Toppar pass	30 4 18	240 33 64	
...	Choultries for the accommodation of travellers per estimate ... ..	...	650 0 0	
...	Pakhais for watering the young trees on the new roads	10 0 0	120 0 0	
...	Donations for apprehending thieves	2 0 0	24 0 0	
...	Subsistence of prisoners	20 0 0	240 0 0	
...	Rewards for killing tigers	10 0 0	120 0 0	
...	Milch-cows to Commandants	8 0 0	96 0 0	
	Total Police Charges ...	128 1 12	1,977 22 15	
	Total Revenue and Police Charges ...	416 35 36	4,809 7 12	

T. MUNRO,
A.C.

No. 49.

Estimate of building and repairs of cutcherries in the Centre Division—Fasli 1207.

	Expense
1 New cutcherry at Tiruchengodu	200 0 0
1 Do. at Edappadi	200 0 0
Repairing different cutcherries	50 0 0
	<u>450 0 0</u>

Both cutcherries to be of the same dimensions, viz., 20 yards by 8—The walls to be mud—The pillars and beams teak or black wood.

T. MUNRO,
A.C.

No. 50.

Estimate of choultries required for the accommodation of travellers in the Centre Division—Fasli 1207.

	No.	Amount.
		RS. P. C.
Dharmapuri	1	200 0 0
Omalar	1	150 0 0
Edappadi	1	150 0 0
Sankaridrug	1	150 0 0
	4	<u>650 0 0</u>

The choultries to be all of the same size, viz., 30 feet by 18—The materials brick and chunam.

T. MUNRO,
A.C.

No. 51.

Estimate of necessary advances for repairs in the Centre Division for fasli 1207 to prevent a diminution of cultivation and at the expense of Government.

Districts.	Names and situations of tanks, etc.	Amount.	Remarks.
Pennagaram	Indur	29 0 0	All these are small tanks which were either damaged or broken down by the late heavy monsoon and have been repaired to prevent loss of cultivation.
	Dalavayhalli	80 0 0	
	Kasba	10 0 0	
	Satyanathapuram	10 0 0	
	Divehillie	8 0 0	
	Adigappadi	15 0 0	
	Errappalli	25 0 0	
	Billyanur	15 0 0	
		<u>142 0 0</u>	
Tenkaraikottai	Harur	15 0 0	Repaired as above.
	Arapoor	23 0 0	
	Tenkaraikottai	18 0 0	
		<u>56 0 0</u>	
Sankaridrug	Mallasamudram	9 0 0	Now repairing.
	Samudram	8 0 0	
	Paruttippalli	63 0 0	
		<u>80 0 0</u>	
Omalar	Darapuram	600 0 0	Do.
Dharmapuri	Indamangalam	81 0 0	The first six sums for repairs of damages done by the monsoon—The last sum of 450 is for stone work which will be required if the pioneers make the new road along the bank as is proposed. There will be little increase of cultivation but the thickening of the bank will save the expense of annual repairs made in consequence of its always giving way after heavy rains.
	Iohchappedi	81 0 0	
	Appasamudram	18 0 0	
	Madamangalam	30 0 0	
	Kadagattur	112 0 0	
	Kasba	81 0 0	
		<u>450 0 0</u>	
		<u>708 0 0</u>	
	Grand Totals ...	1,481 0 0	

T. MUNRO,
A.C.

No. 52.

Estimate of advances for cultivation in the Centre Division submitted to the Revenue Board for fasli 1207.

Districts.	Amount.		
	P.	F.	C.
Dharmapuri	1,600	0	0
Pennagaram	700	0	0
Tenkaraikottai	1,200	0	0
Nangavalli	800	0	0
Omair	2,300	0	0
Sankaridrug	2,500	0	0
Edappadi	1,000	0	0
Tiruchengodu	1,300	0	0
	11,400	0	0

T. MUNRO,
A.C.

No. 53.

From—J. G. GRAHAM, Esq., Assistant Collector.

To—Lieutenant-Col. ALEX. READ, etc.

Dated—Daulatabad, 3rd May 1798.

I now return the estimates of the Northern Division for the current fasli with a few alterations and subjoin some remarks on each head of disbursement for the purpose of explanation.

Division Cutcherry—1. It appears, from a comparison of the last with present year's establishment of servants, that there is an *increase* in the latter of Pags. 105—15—54 monthly or Pags. 1,264—8—8 annually; this arises from having transferred 12 survey accountants from the *extraordinary* to the *ordinary* establishment, from your appointment of 2 land measurers and 2 peons attached for the purpose of ascertaining the occupancy of the lands in the Tiruppattur district, from my having made the pay of a *jawabnavis* equal to the others, from having entertained an additional *English writer* necessary to translate the survey registers, from having increased the pay of an *ink-maker* on account of the increased demand for that article, and from having added to the establishment of the current year a *daftarbandi* omitted in the last.

Although the 12 surveyors have been added to the *ordinary* or supposed *fixed* establishment, it is not to be understood that the services of such a number will always be required; on the contrary, I conceive that, when the *field* and *village* registers composing the two first numbers of the survey forms transmitted by you and the basis of all the other accounts are finished, that 8 out of the 12 may be discharged without inconvenience, the remaining 4 to be attached to the sarishtadar, as his additional gumastas.

With respect to the land surveyors, or, more properly speaking, land measurers, attached by you to the Tiruppattur district, I imagine that you did not intend they should be permanent, but that they were appointed merely for the purpose of preparing certain accounts during the period of your having that district under your own immediate management; nor do I see the necessity of that expense, since all which remains now to be done is the measuring off, yearly, such waste lands as may be applied for, their valuation being the *average* assessment of the *patkat* or cultivated lands belonging to the village; this duty might easily be performed by karkuns or tahsildar's assistants, three of whom are attached to each district, whose pay on account of the additional trouble might

be increased 1 pagoda and, to perfect them in the mode of measurement, they might be collected together and practised for a month under a person of experience. I am aware of an objection which has been made to this plan that the employing of persons belonging to the districts would give rise to imposition and collusion, to obviate which it has been proposed that there should be a distinct establishment of surveyors attached to the *division cutcherry* and sent annually into the districts. This plan would be attended with a considerable expense and perhaps prove ineffectual to prevent the evil it was intended to obviate; for, if a public servant is determined to prove unfaithful to his trust, it is not in the power of the most vigilant Collector to prevent it entirely. The expense of chain and flag bearers might also be saved, the former duty to be performed by the *totis* and the latter by the revenue peons in the district.

Of the 4 *jawabnavises* one Venkat Rao is employed merely to take copies of general instructions to tahsildars, etc., and of the three others, the services of one may, perhaps, be dispensed with next year.

The *daroga* is necessary to pay and keep the accounts both of the division and district sibandhi; he has also charge of the oil, stationery, etc., etc., required for the cutcherry and is in other respects an useful servant.

The number of *English writers* are scarcely equal to the business for which they are entertained, considering the detailed accounts of the survey and revenue statements in daily requisition; fewer perhaps might serve for the common routine of business.

Were the duty of the *revenue peons* attached to the division cutcherry merely that of carrying the Collector's orders to his tahsildars, it might be supposed that a smaller number would answer, but they are scarcely competent for the proper discharge even of that, for as it frequently happens that a proportion of them is placed over defaulters and sometimes superintend public works, *totis* are often obliged to be employed in conveying instructions to the districts, and when it is necessary either to repeat or to countermand orders we are sometimes at a loss for messengers. In a country where the route of the general post passes through the kasbas where tahsildars reside, the mode of conveyance by *tapal* might be thought to render so many peons unnecessary, but still these last must be employed in carrying large packets, the transmission of which by means of the public post might occasion a considerable reduction of the profits arising from the post office.

Division Sadr ward—2. It will be observed that the estimate for this head of disbursements is less by Pagodas 95—36—47 than that of the last year; this however is in consequence of several items formerly included in it having been transferred to "charges extraordinary" for the purpose of a more connected arrangement; the expense incurred for the subsistence of prisoners is also much less than formerly, the greater number of them being employed at Tirupattur and the charge defrayed by the Superintendent who enters it in his accounts.

District Cutcherries—3. This estimate exhibits a decrease in the expense of district sibandhi of Pag^a. 399 and the numbers of servants are less by 26 than they were last year. The *police* establishment of the new village of *Daulatabad*, formerly entered in the *tasdik* for Krishnagiri, has been struck out, because the resources of that new undertaking, as will appear from an account to be rendered at the end of the year, will be more than adequate for defraying that and every necessary expense attending it. The *sayar karmams* or Registers of Customs have been abolished as now thought unnecessary. The *kotwals* have been transferred to the charges extraordinary under the head of "Police charges".

With every inclination to reduce, as much as possible, the expense of collection, I do not believe that there is a possibility of lessening the numbers and descriptions of *district servants*. The scattered situation of the villages in this division is one of the principal causes of the apparently heavy charges, compared with the amount of revenue, and the thinness of their population is another. The villages being, in many places, divided from each other by hills and jungles, the

haunts of thieves and wild beasts, renders the communication with them both difficult and dangerous; hence the necessity of keeping up a larger establishment of *revenue servants* than would be required were they more compact, and hence the reason why a collection very trifling in its amount frequently extends over a considerable tract of country; hence, also, the difficulty which has been hitherto experienced in devising such a system of police as shall effectually secure the persons and property of the inhabitants. In a country that is well inhabited, having its villages also well connected, revenue gains doubly, there being not only an increased demand for land, but in consequence of the facility of communication a less charge incurred in the expense of collection. Although it could not perhaps have been avoided, certain it is that the mode which has hitherto obtained of confining the residence of our tahsildars or native Collectors to the kasba of each district, has been a bar to any reduction of charges. It was perhaps originally intended for the convenience of collection that the principal town of a district should be situated as nearly as possible in the centre, but the population of villages and the boundaries of districts have undergone so many changes that the kasba is now frequently found in a corner of the pargana and in some instances completely cut off by natural obstructions from that easy communication with its dependent villages so necessary to a simple and economical mode of collection. The husbandmen, who in these countries contribute so much more than any other class to revenue, are from the nature of their occupation and from dear bought experience averse to fix their residence near towns or public high roads where their useful labours are so liable to interruptions of the most vexatious kind, where their necks are so often made to bend or their shoulders to smart under the load of the inconsiderate traveller, and where the hopes of a rich harvest are destroyed in a moment by the indiscriminate tread of the followers and equipage of an army; accordingly, it is observable that in the whole tract of country from the Palakodu pass to Chengamah there is scarcely a village and none of any note situated near to what is denominated the *marj* or road of public communication between Mysore and the Carnatic; hence the inconvenience from want of accommodations so often complained of by merchants and the necessity that creates of erecting some buildings for their reception: hence also the apparent sterility of the country to the traveller passing through it and his consequent expressions of surprise at the sources from which an effectual revenue has been obtained. The inference to be drawn from all these considerations is "that the amount of the revenue of the Northern Division should not be the criterion from which to judge of the expense of collection, which must be regulated by the existing circumstances of the country which, placing it in a situation different from most others, and the realization of revenue more difficult, must of necessity create more expense and more frequent deviations from the rule prescribed for other collections."

District Sadrward—4. More stationery being required in the districts according to the present revenue system than when the farms were larger, it has become necessary to increase this charge 36 pagodas, the estimate for the last year being 12 and for the present 15 pagodas per month.

Pensions—5. The total of this head of disbursement in 1206 was Pagodas 533-0-24 and the amount estimate 1207 is Pagodas 633-29-4, making a difference, more, of Pagodas 100-28-60, the additional pensioners are as follows:—

Khuda Bibi admitted on the list after an investigation of her claim and production of the Kazi's certificate to that effect.

Amaca obtained sometime ago from a karnam, out of his official inam land, by way of charity and as a provision, a small spot of ground. The said karnam having become bankrupt it was necessary to resume his lands including his donation to this poor woman. Lands bestowed in *inam* for services are not to be alienated by the incumbent because they should be considered as attached to the office, not to the person officiating, and consequently liable to be resumed by the Sirkar in case of malversation. An idea of hereditary property in such lands would induce an indifference to the discharge of public duty, whereas the fear of

being deprived of them will operate as a spur to exertion; nevertheless, the Superintendent, taking the case of this poor old woman under consideration and finding that it was her sole means of subsistence, recommended that she should be placed on the pension list, and she has been placed accordingly.

Nunjachari having lost his sight and strength in the service of the Sirkar has been recommended by the Superintendent as a fit object for the pension list.

Abdullah Beg.—The claims of this pensioner are particularly set forth in the report. The amount of the pension has been regulated by the *average monthly income* when the *rusums* on the sayar of Tiruppattur was collected.

Venkamma.—A poor helpless Brahman woman recommended for a pension by the Assistant Collector—died early in the year.

Pagoda Fees—6. Formerly this account contained the sums only which were disbursed from the treasury to defray the expense of certain religious ceremonies in each district. Now that the lands composing the *devasthan* have been surveyed, their valuation being an alienation from the public revenue has, at the suggestion of the Superintendent, been annexed and this will account for the *apparent* considerable increase to the estimate of the current year. The *shuders tirwa* or full rent of such of these lands as were cultivated at the time of the survey is Pagodas 1,509—34—66 and the amount of the sums directly issued from the treasury is Pagodas 1,319—4—76, exceeding that of last year by Pagodas 180—42—59. Having found it necessary on account of the insufficiency of these funds to authorize *private contributions* and it being well known that such practices are extremely liable to abuse whatever may be the precautions taken to prevent it, the ryots, moreover, who already pay so much to revenue being but ill able to afford any additional taxes, each pagoda should be so liberally endowed by Government as to be fully adequate to the usual expenses incurred by the performance of their religious ceremonies and, as the produce of the *devasthan* lands must depend both on the *natura* of the seasons and the *ability* to cultivate them, they should be resumed and rented out to the *shuders*. Perhaps adequate funds might be established were the *waste lands* belonging to the *devasthan* valued at the average rates of assessment of the villages to which they are contiguous as has been prescribed for the Sirkar lands, adding such valuation to the amount of *public* and *private contributions*; the last, being registered in the *cutcherry* of each district, could be easily ascertained.

Charges Extra—7. This estimate is less than that of last year, including the survey establishment, by Pagodas 1,472—8—45; at the suggestion of the Superintendent, it was divided into two general heads "Revenue charges" and "Police charges" and, in consequence of its having been determined to survey the *Mallappadi Jaghir*, a small establishment of surveyors to be paid from the 1st May and discharged on or before the 11th July has been annexed under the additional head of "Survey charges." Under the head "Revenue charges" the first item of importance is *pay of the servants to be discharged from 12th July*—Pag. 315-12-0. These are certain descriptions of servants who it was expected might be discharged at the close of the year, but their particular services not having completed till a month or two months after and it being the custom to pay them up to the day, it became necessary to provide for the charge in this estimate.

The next item is *tent equipage*—Pag. 1109-19-64. On this subject, it is submitted to the consideration of the Board that there being neither *cutoherries* nor *choultries* in these districts for the accommodation of revenue servants and the protection of the *daftars* from the weather, a *tent establishment* for the Collector appears to be absolutely necessary to enable him to perform the duties of his station until such time as the public finances can bear the expense of erecting such buildings as are generally to be met with in the other provinces subject to the Company.

The small sum allotted for the *dispensary* at Krishnagiri (Pag. 24 per annum), as it will be the means of saving many lives at a very trifling expense, will, it is not doubted, meet with the ready sanction of the Board.

The Assistant Collector having begun upon the investigation of *inam sanads*, all of which with *English translations* will hereafter be submitted to the Board, it is hoped that the *extra Persian munshi* will be admitted.

The item "*Batta to persons employed on courts of panchayat*" under the general head of *police charges* being new requires explanation.

The judicial duty of a Collector cannot be carried on without these *native courts*, the members composing which are, in general, the most intelligent that are to be met with; the frequent calls upon the time of these people caused considerable interruption and loss to their private affairs, nor could it be reasonably expected that they should sacrifice their interest for the public accommodation without some compensation. It was in consequence of repeated applications for some allowance that the Assistant Collector instituted *seven courts of panchayat* or arbitration, one consisting of 5 members at 8 rupees each per month to be attached to *his own cutcherry* and one composed of the same number of members at 5 rupees each to each district, one of the members in each court to be employed in writing the proceedings, and new members to be appointed once a quarter. The allowances being very small, it was further directed that in causes of importance, where the parties could afford it, they should jointly contribute at the rate of one-quarter of a rupee per day as *batta* to each member during the term of their sitting for the investigation of that particular case, the number of days to be judged of by the Collector. Each *infihsalnama* or paper containing the proceedings at large of every cause to be transmitted to the Collector for his final decision and signature when, if approved, *one copy* is given to the *plaintiff*, one to the *defendant* and *one* entered in the *cutcherry daftars*; since the institution of these courts, causes have been decided upon with much more dispatch than formerly and, as the attainment of *speedy justice* is an object of the utmost importance to the inhabitants, it is hoped that what has been done towards it will meet with the approbation of the Board.

It is expected that the sum—Pagodas 300—entered in the estimate as *donations for apprehending robbers, to spies for information, etc.*, will also be adequate to the pay of such *additional police servants* as the *Superintendent* or *officer commanding* on the frontiers may find it necessary to entertain for any particular district.

No. 54.

Comparison between the establishment of servants employed by the Assistant Collector for fasli 1206 in his own or division cutcherry and the proposed establishment for them submitted to the Board of Revenue for fasli 1207.

1206.	1207.	Description.	Names.	Fasli 1206.		Fasli 1207.	
				Monthly.	Monthly.	Increase.	Decrease.
				P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Peshkar ...	Lakshmen Rao ...	70 0 0	70 0 0	...	...
1	1	Sarishtadar ...	Venkat Rao ...	28 7 48	28 7 48	...	...
			Narasinga Rao ...	8 20 22	8 20 22	...	...
3	3	Assistants ...	Madhava Rao ...	8 20 22	8 20 22	...	...
			Govinda Rao ...	8 20 22	8 20 22	...	...
			Narasinga Rao ...	8 20 22	8 20 22	...	...
4	4	Jawabnavisee ...	Siva Rao ...	8 20 22	8 20 22	...	...
			Ananda Rao ...	7 1 72	8 20 22	1 18 30	...
			Venkat Rao ...	5 28 42	5 28 42	...	...
1	1	Cash accountant ...	Hanumanta Rao ...	11 12 2	11 12 2	...	...
1	1	Assistant ...	Nana Rao ...	8 20 22	8 20 22	...	...
2	3	Gollars ...	Hireji ...	1 18 30	1 18 30	...	...
			Kelasa ...	1 18 30	1 18 30	...	...
			Sitaramayya ...	19 28 60	19 28 60	...	...
			Kansha Raju ...	12 30 30	12 30 30	...	...
4	5	English writers ...	Nagaji Rao ...	8 20 22	8 20 22	...	...
			Ramaswami ...	5 28 42	5 0 0	...	0 28 42
			Garuvappa ...	...	5 0 0	5 0 0	...

No. 54—cont.

Comparison between the establishment of servants employed by the Assistant Collector for fasli 1206 in his own or division cutcherry and the proposed establishment for them submitted to the Board of Revenue for fasli 1207—cont.

1206	1207	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.	
				Monthly.	Monthly.	Increase.	Decrease.
1	1	Daroga	Hanumanta Rao	7 1 72	7 1 72	...	...
			Ramasubbayya ... ..	...	7 1 72	7 1 72	...
			Seshagiri Rao ... ..	...	7 1 72	7 1 72	...
			Venkata Rao ... ..	...	7 1 72	7 1 72	...
			Lakshmana Rao ... ..	...	7 1 72	7 1 72	...
			Sama Rao ... ..	...	7 1 72	7 1 72	...
	12	Survey accountants.	Srinivasa Rao ... ..	...	7 1 72	7 1 72	...
			Raghubant ... ..	...	7 1 72	7 1 72	...
			Krishna Rao ... ..	...	7 1 72	7 1 72	...
			Narayana Rao ... ..	...	7 1 72	7 1 72	...
			Ramappa ... ..	...	7 1 72	7 1 72	...
			Havul Rao ... ..	...	7 1 72	7 1 72	...
			Vasudeva Rao ... ..	...	7 1 72	7 1 72	...
	2	Land measurers ... ..	.....	...	11 0 0	11 0 0	...
	2	Maldars ... ..	.....	...	2 38 22	2 38 22	...
	1	Shroff	Muni Chetti	8 20 22	8 20 22	...	...
	1	Ink-maker	Gopal Rao	1 31 4	2 11 20	0 25 16	...
	2	Masalohis	Dasi	1 18 30	1 18 30	...	...
			Nanja	1 18 30	1 18 30	...	...
	1	Sweeper	Nalli	1 5 67	1 5 67	...	...
	1	Daffadar of peons.	Narasa	1 31 4	1 31 4	...	...
	1	Daffarband	Malla ... ..	...	1 18 30	1 18 30	...
29	29	Peons at 1-18-80 each per month	.....	40 38 2	40 37 70	...	...
54	71		Total S. Pags. ...	285 39 11	391 38 39	105 15 54	...

The increase to this establishment is the pay of the *survey accountants* transferred from the extraordinary to the ordinary list of servants—their services are absolutely necessary to complete the voluminous survey registers, but it is hoped that some of them may be discharged in the course of the year. Another English writer has been entertained to assist in translating the survey registers.

E.E.

J. G. GRAHAM,

A.C.

No. 55.

Comparison between the establishment of servants employed by the Assistant Collector in the Northern Division, Ceded Districts, for fasli 1206 in the division cutcherry and that submitted to the Board for fasli 1207.

Months.	Fasli 1206		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	S.P. F. C.	R.P. F. C.	S.P. F. C.	S.P. F. C.	S.P. F. C.	S.P. F. C.
1796 July—20 days	190 28 16	...	261 10 52	...	...	...
August	288 3 11	...	391 38 39	...	...	...
September	288 3 11	...	391 38 39	...	...	...
October	286 3 11	...	391 38 39	...	...	...
November	285 39 11	...	391 38 39	...	...	...
December	285 39 11	3,429 0 65	391 38 39	4,702 11 68	1,273 11 3	...
1797 January	285 39 11	...	391 38 39	...	...	...
February	285 39 11	...	391 38 39	...	...	...
March	285 39 11	...	391 38 39	...	...	...
April	285 39 11	...	391 38 39	...	...	...
May	284 20 61	...	391 38 39	...	...	...
June	285 39 11	...	391 38 39	...	...	...
July—11 days	95 12 75	...	180 27 87	...	...	...

E.E.

J. G. GRAHAM,

A.C.

No. 56.

Comparison between the Sadr ward of the Northern Division, Ceded Districts, for fasli 1206 and that submitted to the Board for fasli 1207.

Months.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
1796 July—20 days ...	25 12 64	...	17 84 75	...	...	...
August ...	40 2 18	...	22 14 68	...	...	...
September ...	12 8 44	...	19 11 27	...	...	...
October ...	38 8 40	...	15 0 0	...	...	...
November ...	23 18 62	...	15 0 0	...	...	...
December ...	82 19 8	...	15 0 0	...	...	...
1797 January ...	27 33 67	295 7 77	15 0 0	199 15 80	...	95 83 47
February ...	18 42 45	...	15 0 0	...	...	...
March ...	19 21 12	...	15 0 0	...	...	...
April ...	11 42 16	...	15 0 0	...	...	...
May ...	10 40 70	...	15 0 0	...	...	...
June ...	12 18 1	...	15 0 0	...	...	...
July—11 days ...	15 11 32	...	5 0 0	...	...	...

E.E.

J. G. GRAHAM,
A.C.

No. 57.

Comparison between the list of servants employed by the Assistant Collector in the Northern Division, Ceded Districts, for fasli 1206 in his district outcherry and the proposed establishment for them submitted to the Board for fasli 1207.

Fasli 1206.	Fasli 1207.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.	
				Monthly.	Monthly.	Increase.	Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		Krishmagiri.		P. F. C.	P. F. C.	P. F. C.	P. F. C.
1	1	Tahsildar ...	Rangappa ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	Madhava Rao ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Venkataramanayya, etc.	10 22 40	10 22 40	...	...
3	...	Sayar accountants ...	Narayan Rao, etc.	4 0 0	...	...	4 0 0
1	1	Munshi ...	Ranga Rao ...	2 0 0	2 0 0	...	...
1	1	Shroff ...	Adi Chetti ...	2 0 0	2 0 0	...	...
1	...	Overseer of Daulatabad ...	Ramayya ...	5 0 0	...	...	5 0 0
1	...	Kotwal ...	Venkatarama ...	2 22 40	...	...	2 22 40
1	...	Tom-tom ...	Timmaraya ...	0 37 40	...	...	0 37 40
1	...	Horn-man ...	Venkata ...	0 37 40	...	...	0 37 40
6	...	Peons ...	Suraparaju, etc.	6 30 0	...	...	6 30 0
1	1	Daffadar of peons ...	Shaikh Husain ...	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ...	.....	20 0 0	20 0 0	...	...
41	28		Total ...	97 37 40	78 0 0	...	19 37 40
		Paniyambadi.					
1	1	Tahsildar ...	Polama Beja ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	Sama Rao ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Abaji Rao, etc.	10 22 40	10 22 40	...	...
2	...	Sayar accountants ...	Subbayya, etc.	2 0 0	...	...	2 0 0
1	1	Munshi ...	Govinda Rao ...	2 0 0	2 0 0	...	...
1	1	Shroff ...	Sobba Rao ...	2 0 0	2 0 0	...	...
1	1	Daffadar ...	Murari ...	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ...	.....	20 0 0	20 0 0	...	...
30	23		Total ...	80 0 0	78 0 0	...	2 0 0

No. 57—cont.

Comparison between the list of servants employed by the Assistant Collector in the Northern Division, Ceded Districts, for fasli 1206 in his district outcherry and the proposed establishment for them submitted to the Board for fasli 1207—cont.

Fasli 1206.	Fasli 1207.	Description.	Names.	Fasli 1206.	Fasli 1207.	Fasli 1207.	
				Monthly.	Monthly.	Increase.	Decrease.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tirupattur.							
1	1	Tahsildar	Krishna Rao	28 30 0	28 30 0	...	...
1	1	Sarishtadar	Bhagavanta Rao	14 15 0	14 15 0	...	...
8	8	Karkuns	Krishnayya, etc.	10 22 40	10 22 40	...	...
1	...	Accountant	Venkataramayya	1 30 0	...	...	1 30 0
1	1	Munshi	Subbaya	2 3 60	2 3 60	...	...
1	1	Shroff	Kesava Rao	2 0 0	2 0 0	...	...
1	...	Kotwal	Jafar Beg	1 30 0	...	...	1 30 0
1	1	Daffadar of peons	Shaikh Ibrahim	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ... ..	.....	20 0 0	20 0 0	...	...
30	28	Total		82 18 60	79 3 60	...	3 15 0
Kunnattur.							
1	1	Tahsildar	Naranappa	28 0 0	28 0 0	...	...
1	1	Sarishtadar	Heddi Rao	14 0 0	14 0 0	...	...
8	8	Karkuns	Venkataramayya	10 22 40	10 22 40	...	...
2	...	Sayer accountants	Venkataramayya	2 0 0	...	...	2 0 0
1	1	Munshi	Krishna Rao	2 0 0	2 0 0	...	...
1	1	Shroff	Lakshman Chetti	2 0 0	2 0 0	...	...
1	1	Daffadar	Shaikh Daud	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ... ..	.....	20 0 0	20 0 0	...	...
30	28	Total		80 0 0	78 0 0	...	2 0 0
Tirahadrug.							
1	1	Tahsildar ... ..	.....	28 0 0	28 0 0	...	...
1	1	Sarishtadar ... ..	.....	14 0 0	14 0 0	...	...
8	8	Karkuns	Timmayya, etc.	10 22 40	12 0 0	1 22 40	...
8	...	Sayer accountants	Dasayya, etc.	2 0 0	...	...	2 0 0
1	1	Munshi	Seshayya	2 0 0	2 0 0	...	...
1	2	Shroffs	Venkata Chetti, etc.	2 0 0	3 0 0	1 0 0	...
1	...	Kotwal	Ahobilla	1 30 0	...	...	1 30 0
1	1	Daffadar	Venkataramayya	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ... ..	.....	20 0 0	20 0 0	...	...
32	29	Total		82 50 0	80 22 40	2 22 40	4 30 0
Kambayannur.							
1	1	Tahsildar	Babu Rao	28 0 0	28 0 0	...	...
1	1	Sarishtadar	Bhanoji Rao	14 0 0	14 0 0	...	...
8	8	Karkuns	Krishnayya, etc.	10 22 40	10 22 40	...	...
4	...	Sayer accountants	Chesunappa, etc.	4 0 0	...	...	4 0 0
1	1	Munshi	Iswarayya	2 0 0	2 0 0	...	...
1	1	Shroff	Devi Chetti	2 0 0	2 0 0	...	...
1	1	Daffadar	Dasi	1 22 40	1 22 40	...	...
20	20	Peons at 1 pagoda each ... ..	.....	20 0 0	20 0 0	...	...
32	28	Total		82 0 0	78 0 0	...	4 0 0
195	169	Grand Total Star Page.		604 41 20	471 26 20	2 22 40	35 37 40

E.E.

J. G. GRAHAM,
A.C.

No. 58.

Comparison between the establishment of servants employed by the Assistant Collector, Northern Division, for fasli 1206 in his district outcherries and the proposed establishment for fasli 1207.

Districts.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.
Krishnagiri	97 37 40	1,174 0 0	78 0 0	936 0 0	...	...
Vaniyambadi	80 0 0	960 0 0	78 0 0	936 0 0	...	...
Tiruppattur	82 18 00	984 0 0	79 3 80	944 0 0	...	...
Kannattur	80 0 0	960 0 0	78 0 0	936 0 0	...	...
Virabhadradrug	82 30 0	992 0 0	80 22 40	966 0 0	...	...
Kambayanallur	82 0 0	984 0 0	78 0 0	936 0 0	...	...
Total ...	504 41 20	6,059 0 0	471 26 20	5,659 0 0	...	400 0 0

E.E.

J. G. GRAHAM,
A.C.

No. 59.

Comparison between the district Sadr ward, Northern Division, in fasli 1206 and that submitted to the Board for fasli 1207.

Districts.	Fasli 1206.		Fasli 1207.		Fasli 1207.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.		
Krishnagiri	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Vaniyambadi	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Tiruppattur	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Kannattur	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Virabhadradrug	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Kambayanallur	2 0 0	24 0 0	2 22 40	30 0 0	...	...
Total ...	12 0 0	144 0 0	15 0 0	180 0 0	26 0 0	...

The former estimate is found inadequate, a much greater quantity of Country stationery being required according to the present system than before, particularly by the village accountants.

E.E.

J. G. GRAHAM,
A.C.

No. 60.

Estimate of village sibandhi in the Northern Division, Ceded Districts, for fasli 1207.

Districts.	Fasli 1206.	Fasli 1207.	Increase.	Decrease.	Remarks.
	S. P. F. C.	S. P. F. C.	S. P. F. C.	S. P. F. C.	
Krishnagiri	1,943 19 63	2,435 18 61	491 38 78	...	In 1206 the inam lands were rated at only three quarters of their value; they are now entered at their full valuation which will account for this year.
Vaniyambadi	1,481 38 61	1,696 0 52	214 6 71	...	
Tiruppattur	1,125 31 61	1,168 3 19	43 16 38	...	
Kannattur	1,345 31 63	1,678 25 32	332 38 49	...	
Virabhadradrug	1,345 44 61	1,886 30 14	540 30 33	...	
Kambayanallur	2,380 0 40	2,678 31 3	298 30 43	...	
Total ...	9,572 32 29	11,413 14 21	1,840 26 72	...	

E.E.

J. G. GRAHAM,
A.C.

No. 61.

List and report of pensioners in the Northern Division of the Ceded Districts for fasli 1207 submitted to the Board of Revenue.

Names of pensioners.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.
1. Saiyid Yusuf Lung.	Granted by Tipu Sultan in consideration of the incumbent's having been severely wounded in the battle with Colonel Baillie—he is 43 years of age ...	...	1	7 22 40
2. Shab Jah	Granted by Haidar Ali Khan in consideration of his son, a subadar of infantry, who was killed at the battle of Mollowoggle—he is 73 years old ...	...	1	80 0 0
3. Rana Pandit.	A native physician, who obtained a sanad from Haidar Ali Khan in consideration of his professional celebrity, having performed some remarkable cures, and on account of a very numerous family—he is aged 68.	...	1	116 37 40
4. Piran Shah	Granted by Abdul Masjid Khan, Nawab of Cuddapah, to the incumbent's father, Ahmad Shah Dervish, from a motive of charity; the original sanad was lost during last war; a certificate signed by samindars attests, that the pension was paid during Tipu's Government—the incumbent is 22 years old.	1	...	5 28 10
5. Rattim Sahib...	Is the widow of one Hasan Sahib, a devotee, who, in consideration of his great sanctity, obtained a sanad from Asad Khan, surnamed Mekri, a man of rank and influence under Haidar; original sanad was lost during the war; the incumbent produced the samindars' certificate—she is aged 48 and has a son aged 23 ...	1	...	22 22 40
6. Khati Jah	Is the widow of one Rahan Shah, a devotee, who obtained a sanad from Tipu Sultan; the original sanad was lost during the war; the samindars' Buguveta or attestation of her claim was produced—she is 17 years of age ...	...	1	80 0 0
7. Muinuddin	Is the brother of one Khatun Bibi whose husband, a fakir, obtained a sanad from Tipu Sultan; both are deceased; the samindars' certificate attests that the incumbent was paid the pension after his sister's death—he is aged 35 ...	...	1	15 0 0
8. Mahomed Hussain.	Is the son of Hafir Muhammad Omar, who, in consideration of long and faithful services, obtained a sanad from the Cuddapah Nawab which was confirmed by his successors—aged 33 ...	1	...	10 0 0
9. Faqir Mahomed.	Is the son of Faqir Muhammad, a schoolmaster, who obtained a sanad from the Cuddapah Nawab which was confirmed by Tipu Sultan—aged 48 ...	1	...	18 0 0
10. Abdul Qadir...	Is the son of Abdul Qadir, a fakir, who had a sanad granted him by the Cuddapah Nawab; it was lost during the war—the samindars testify that the pension was paid in Tipu's time—aged 63, his son 23 ...	1	...	8 38 60
11. Venkannachari.	A Brahman, and the son of Narasingachari who, following the profession of a teacher, obtained a sanad which is lost—incumbent's claim certified by the samindars; he is also a teacher—aged 48 ...	1	...	22 22 40
12. Lutchumbhoy.	Is the widow of a principal servant under the Cuddapah Nawab who, in gratitude to his services, gave him a pension by sanad—aged 73, very infirm, has no child ...	...	1	10 0 0
13. Sweenimurti Achari.	Is the son of Bangachari, a Brahman and teacher who obtained a sanad from the Cuddapah Nawab; the present incumbent has lost the original sanad, but is in possession of Tipu's parwana ordering the continuance of the pension—aged 46, has son aged 16 ...	1	...	80 0 0

No. 61—cont.

List and report of pensioners in the Northern Division of the Ceded Districts for fasli 1207 submitted to the Board of Revenue—cont.

Names of pensioners.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.
14. Khatun Bibi...	Is the widow of one Hiat Khan who enjoyed a pension on sanad; he was an inhabitant of the village of Veppampatti formerly belonging to the Argar Jaghir which having been sequestered by Tipu and annexed to the Sirkar he was deprived of his pension, his only resource—aged 82, very infirm ... ..	...	1	5 0 0
15. Sultan Sahiba.	Is the widow of Saiyid Meera, a Jagbirdar under Heraset Khan, Nawab of Satghur—aged 72; at 1½ fanams per day ... ..	...	1	12 0 0
16. Hasrat Sahiba.	Is the widow of Saiyid Haidar, jamadar in the service of Muhammad Saiyid Khan, son of the above Heraset Khan—aged 57; at 1½ fanams per day ... ..	...	1	12 0 0
17. Zeena Bibi ...	Is sister of the widow of Muhiuddin Sahib, devotee of great repute—aged 62 ... ..	...	1	12 0 0
18. Muhammad Hasan Shah.	Is a religious person of a very exemplary and pious life—aged 42; at 1½ fanams per day ... ..	...	1	12 0 0
19. Dandar Khan..	Formerly a person of rank and situation, now blind and helpless—aged 62 ... ..	...	1	12 0 0
20. Amin Sahiba & her daughter.	The relict of Saadat Khan, formerly amildar of Palicoonda, Brenjeveram, &c.—for the mother and daughter 3 fanams per day ... ..	...	1	24 0 0
21. Lalla Kabee ...	Daughter of Saiyid Yaqub, an officer in the service of Dost Ali Khan, Nawab of the Carnatic—aged 77—1½ fanams per day ... ..	...	1	12 0 0
22. Bibi Sahiba ...	Widow of Saiyid Mustafa, jamadar in service of Dost Ali Khan, Nawab of the Carnatic—aged 72 ... ..	...	1	12 0 0
23. Kamal Sahiba.	Daughter of Saiyid Jafar, a very reputable pirsada at Aroot—aged 66 ... ..	...	1	12 0 0
24. Hussein Bibi and her daughter.	Relicts of Morge Kusumy Beg, a servant in high situation—the mother 70 and the daughter 36 years old.	...	1	24 0 0
25. Acha Sahiba ...	Daughter of a Kazi at Gingee, once in good circumstances—aged 62 ... ..	...	1	12 0 0
26. Muhammad Abdul Qadir.	Proposed by the Moor inhabitants as schoolmaster for the Pettah, Vaniyambadi, in a joint petition to have a person allowed by the Sirkar for educating their children, on account of their extreme poverty, at 2 fanams per day	1	...	16 0 0
27. Haidar Sahib ..	Proposed by the inhabitants of the kasba of Vaniyambadi & Govindapur, on account of the interruption occasioned by the swelling of the river which divides them from the Pettah, at 2 fanams per day.	1	...	16 0 0
28. Junnup Shah ...	Is the daughter-in-law of Saiyid Hussein who fell in battle when in the service of Abdul Masjid Khan, Nawab of Ouddapah; his relict, Amin Shah, obtained in consequence a sanad for a pension; she had a son named Saiyid Ahmad who married two wives, Fattima Shah and Junnup Shah; the former had two sons and the latter two daughters; Saiyid Ahmad settled the pension on Junnup Shah and her children, because, being females, they were more helpless. The pension was originally 3 Kanteroy chakrams per month and afterwards reduced to 3 chakrams Trivadi or 23 gold fanams; it is now rated at 2 chakrams or 1-30-62	1	...	20 7 64
29. Yekin Shah & Nabil Bibi.	Are inhabitants of Tiruppattur who enjoyed an inam land which having been appropriated to the culture of mulberry are now placed on the pension list by order of the Superintendent; their pension is rated according to the average value of the produce of the inam in fasli 1203 which was Star Pagodas	1	...	6 85 50

No. 61—cont.

List and report of pensioners in the Northern Division of the Ceded Districts for fasli 1207 submitted to the Board of Revenue—cont.

Names of pensioners.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.
30. Khoda Bibi ...	The grand-daughter of Mogalanee Sahiba in whose name a parwana was granted by Abdul Nabi Khañ for 6 cawnies of land to be enjoyed by her and her heirs as inam & yoomiah or daily allowance of one fanam Trivadi; the said Khoda Bibi having come to the outcherry represented that, having lost the original sanada, she had procured the makasser of the Kasi and heads of her caste, their seals attesting her right to the daily allowance &c., equal to 2 silver fanams & 68 cash, the land being still held by her—she is 40 years of age	1	...	28 5 20
31. Ammakka ...	Is a poor feeble Brahman woman whose only means of subsistence was the produce of a small spot of land given to her in charity by a karnam whose inam in consequence of his insolvency having been annexed to the Sirkar, she has become totally destitute and having represented her case to the Superintendent he has recommended that she shall be entered in the pension list—to receive 1 star pagoda per month ... ..	...	1	12 0 0
32. Nanjachari ...	Has been karnam of the village of Elagiri for 40 years, but having become both deaf and blind from old age he is incapable of performing his duty and must starve without the aid of the Sirkar on which he has a claim for long service—to receive 1 Madras fanam per day ... ..	...	1	8 5 0
33. Abdullah Beg...	The merchants &c., of Tirupattur, about 44 years ago, consented to allow the incumbent a <i>rusum</i> of one in every 10 fanams worth of grain sold in the place in consideration of his poverty and his having a helpless family, one of the children being blind; they afterwards obtained a sanad from the Uddapah Nawab stating that they were to receive, in lieu of the above, one duggant on every bullock-load. The incumbent died about 8 years ago, and this widow has collected the <i>rusum</i> till the end of the last fasli since which, no person being allowed to make such exactions, she has been deprived of her livelihood and having represented her destitute state at the outcherry and her sanada examined, she has been placed on the pension list at the rate of 4 chakrams per month, which was the average amount of her collections—Star Pags. 8-17-80	1	...	40 28 40
34. Venkamma ...	Is a poor feeble Brahman woman aged 70 years and blind; having no relations alive and from her infirmities being unable to beg, she appears to be a fit object for the pension list—allowed 1 fanam per day ... ..	...	1	8 5 0
Total S. Pags. ...		18	21	688 20 4

H.B.—The "mulberry plantations" are debited for the amount of the pension No. 29.

Errors Excepted.

J. G. GRAHAM,
A.O.

No. 62.

Estimate of pagoda and mosque allowances, etc., in the Northern Division, Ceded Districts, for fashi 1207.

—	Denominations.	Krishna-	Vaniyam-	Tiruppat-	Kunnattur,	Vira-	Kambaya-	Total.	Grand total.
		giri.	bati.	tur.		bhadradrag.	nallur.		
		Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P.
Pagodas	Lakshminarasinha Swami	27 35 20	...	...	...	...	...	27 35 20	...
	Lakshminarayana Swami	...	20 0 0	...	18 30 0	...	...	38 30 0	...
	Someswara Swami	27 35 20	...	...	...	...	...	27 35 20	...
	Varadaraja Swami	...	...	25 0 75	...	12 31 84	12 0 0	49 32 29	...
	Kumara Swami	...	...	10 16 70	...	...	...	10 16 70	...
	Brahmeswara Swami	...	...	27 7 40	...	...	...	27 7 40	...
	Anjaneya Swami	12 0 0	...	1 11 20	...	...	...	13 11 20	...
	Sanjivaya Swami	...	...	...	4 26 20	27 35 20	...	32 16 40	...
	Jwarahareswara Swami.	...	...	...	20 18 60	...	...	20 18 60	...
	Mari	...	...	...	...	1 30 0	...	1 30 0	...
	Venkataramana Swami.	10 7 11	...	...	12 0 0	...	...	22 7 11	...
	Ganesh	4 2 68	...	...	...	...	9 5 57	12 8 45	...
	Atuliswara Swami	...	25 0 0	...	...	...	...	25 0 0	...
	Basaveswara Swami	...	...	...	...	12 31 34	...	12 31 34	...
	Venugopala Swami	...	...	...	...	27 35 20	...	27 35 20	...
	Aruneswara Swami	...	...	...	...	...	6 34 61	6 34 61	...
	Iswar Swami	...	...	...	12 0 0	...	...	12 0 0	...
	Pameswara Swami	...	...	...	...	12 31 34	...	12 31 34	...
	Christ's church	...	...	12 0 0	...	...	...	12 0 0	892 22
	Ceremonies.	Nava panchangam	3 15 0	3 15 0
Dasara		1 27 40	...	...	...	...	...	1 27 40	...
Vyasa puja		12 22 40	5 0 0	5 0 0	2 22 40	2 22 40	2 22 40	30 0 0	...
Paranam vartana		10 28 10	62 35 50	78 14 5	50 24 30	...	7 36 45	308 3 30	...
Rasam		2 0 0	85 33 72	26 5 20	43 11 20	...	...	156 5 32	...
Swami coaches		27 17 70	...	...	...	27 17 70	27 17 70	82 8 60	...
Anavritti abhishekam.		27 17 70	27 17 70	27 17 70	27 17 70	27 17 70	27 17 70	184 17 20	...
Mosques.	Upakarman	...	...	...	...	0 37 40	...	0 37 40	643 35
	Mussalmans' dargah	43 30 75	22 22 40	...	...	...	...	66 8 35	...
	Mosques	22 11 20	80 0 0	42 0 0	50 44 5	...	...	195 10 25	...
	Two Moorish feasts	13 3 70	...	2 0 0	1 30 0	...	1 30 0	18 18 70	...
Devasthan or churoh lands	438 26 83	95 29 23	49 1 14	165 8 47	381 34 4	376 30 19	1,509 24 66	279 37 5	
Total	684 21 73	424 4 15	302 29 74	409 3 52	535 9 46	470 15 43	...	1,522 39 6	

E.E.

J. G. GRAHAM,

A.C.

No. 63.

Estimate of charges extraordinary in the Northern Division, Ceded Districts, for fashi 1207.

	PAGS.	P.	C.
Rewards for secret information
Postage of revenue letters
Batta to sepoy over the treasury, etc.
Tables, chairs, trunks, etc., for English writers
Cooly hire for carrying cutcherry baggage
Tapal peons stationed between the Assistant Collector and the Superintendent
Pay of the servants to be discharged from 12th July
Tent equipage	1,109	19	64
Dispensary at Krishnagiri or expense incurred in subsisting poor people who apply to the garrison surgeon for medical assistance—at 2 pags. per month
To a munshi entertained 1st February '98 and employed in copying the sanads of pensioners and others at 10 pags. per month
Total	1,767	31	64

No. 63—cont.

<i>Police charges.</i>		RS. P. C.
Kotwals ... ..	...	81 5 0
Batta to persons employed on courts of panchayat ... ..	...	568 40 44
Prisoners' irons, smiths' cumbles, ropes, etc. ... ..	...	12 0 0
Subsistence of prisoners ... ..	...	100 0 0
Peons for guarding prisoners ... ..	...	42 0 0
Donations for apprehending robbers, spies for information, etc. ... ..	...	300 0 0
Tom-toms in narrow passes frequented by tigers ... ..	...	36 0 0
Donations for killing tigers ... ..	...	800 0 0
Milch-cows to commanding officers ... ..	...	60 0 0
Total ...		1,450 0 44

Survey charges.

1. Head surveyor—from 1st May to 11th July '98 at 11-13-2 per mensem	26 15 81
2. Maldars—from 1st May to 11th July '98 at 2-36-60 per mensem	6 25 60
1. Head director—from 1st May to 11th July '98 at 8-20-22 per mensem	19 32 25
6. Directors—from 1st May to 11th July '98 at 42-11-32 per mensem	98 26 48
6. Maldars—from 1st May to 11th July '98 at 8-20-22 per mensem	19 32 25
13. Totis—from 1st May to 11th July '98 at 18-13-75 per mensem	42 32 41
Total ...	213 29 70
Grand total S. Pa. ...	3,431 17 18

This additional head of disbursement is inserted for the purpose of surveying the Mallappadi Jaghir.

J. G. GRAHAM,
A.C.

No. 64.

From—J. G. GRAHAM, Esq., Assistant Collector.
To—Lieut.-Col. READ, Superintendent, etc.
Dated—Krishnagiri, 21st October 1797.

In the vicinity of the new village of Daulatabad and lying west of it there are the remains of an old bank of a tank which if properly repaired would, I conceive, be highly beneficial to the public both as affording the prospect of converting a large tract of land, which is now waste, into wet cultivation and the certainty of containing throughout the year water for the cattle, many thousands of which perish annually in consequence of excessive droughts to which the country has of late been particularly subject.

On tracing the various aqueducts by which the tank was formerly supplied, the principal one leads to the range of hills parallel to and lying about two miles south of the rock of Krishnagiri, the water issuing from the innumerable springs on the summit and sides of these hills uniting in one stream at their bottom, had its western course by which it ran into the river, diverted into the tank by means of a dam, which having been constructed with little judgment soon yielded to the violence of the torrent, and a large body of water has for years been lost to the purposes of agriculture.

It became an object first to ascertain if it were practicable, by contracting the extent of the dam and taking advantage of projecting rocks on each side and in the centre of the channel below the former one, to construct such a mound as would effectually resist the current and after the water should rise to a certain height, perhaps thirty feet, by diverting it by means of a canal to the spot where the slope of the hill commences, thereby secure a quantity of water sufficient of

itself to fill the tank. I have the pleasure to inform you that this experiment has been tried, that it has been attended with complete success, and that a current of water now flows towards the tank which I am told will continue running for four months in the year.

Besides the supply of water abovementioned there are others from the west and north being the surplus overflowings of two tanks which at a trifling expense can be directed into it, should there be a probability of its not filling; accompanying is an estimate of the expense of constructing and of the increase to revenue from this new work.

No. 65.

Estimate of the expense of constructing a new tank in the vicinity of Daulatabad and of the consequent increase to revenue.

Measurement.	The bank.									
	Mud.					Stone.				
	Length baums. in	Mean breadth in baums.	Height in baums.	Solid baums.	Amount.	Length baums. in	Breadth in baums.	Height in baums.	Solid baums.	Amount.
					Rs. P. C.					Rs. P. C.
1st section in the centre of the bank	80	12	6	5,760	487 27 69	80	1	6	480	203 7 68
2nd and 3rd sections north and south of the above	80	10	5	4,000	338 28 6	80	1	5	400	169 14 4
4th and 5th sections north and south of the above	80	8	4	2,560	216 32 30	80	1	4	320	135 20 19
6th and 7th sections north and south of the above	80	6	3	1,440	121 40 53	80	1	3	240	101 26 84
8th and 9th sections north and south of the above	80	4	2	640	54 8 8	80	1	2	160	67 32 49
10th and 11th sections north and south of the above	80	2	1	160	18 24 42	80	1	1	80	33 38 65
Total	480	...	...	14,560	1,232 26 53	480	...	...	1,680	711 4 79
Total mud work as above										1,232 26 53
Total mud and stone work										1,943 81 52
Two tooms or sluices... ..										59 11 54
Dams for diverting the water from the hills, etc., into the tank... ..										84 29 42
Two channels for conveying the water from the sluices to the paddy fields										37 11 15
Cutting trees and jungle in the body of the tank										8 20 76
Usual presents to the head tank-diggers										50 35 53
Expense of 1 overseeing gumasta and two peons for 16 months										115 39 23
										356 13 23
Total										2,300 0 0

Rate of costs.

1 cubic baum of mud—3 fanams, 64½ cash.—1 cubic baum of stone—19 fanams, 3½ cash.

No. 65—cont.

Estimate of the produce.

Quantity of land which may be cultivated if the tank fills	Guntas	10,000.
Expected rent at the common rate of 5 chakrams per 100 guntas	Chakrams	500 0 0
Deduct the rent of land at present under dry cultivation	Chakrams	40 0 0
Amount of expected produce in chakrams, fanams and annas.		460 0 0
Amount of do. star pagodas, fanams and cash		889 18 65
Amount percentage of annual produce, after the first year, on the original cost		16 41 72

16E

J. G. GRAHAM,
A.C.

No. 66.

Estimate of advances for cultivation and recoverable repairs in the Northern Division for fasli 1207.

Tahsildaris.	Expected G. Settlement of land rent in fasli 1206.		4 per cent on the expected G. Settlement of fasli 1207.	
	PAGODAS	RS. C.	PAGODAS	RS. C.
Krishnagiri	16,546	0 0	660	0 0
Vaniyambadi	18,801	0 0	748	0 0
Tiruppattur	18,723	0 0	748	0 0
Kunnattur	17,656	0 0	704	0 0
Virabhadradrug... ..	14,444	0 0	578	0 0
Kambayanallur... ..	19,085	0 0	760	0 0
Total estimate			4,112	0 0

(g) ESTIMATES—FASLI 1208.

No. 67.

Monthly comparison between the list of servants employed by the Superintendent of the Ceded Countries for fasli 1207 in his cutcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Fasli 1207.	Fasli 1208.	Description.	Names.	Fasli 1207.	Fasli 1208.	Fasli 1208.		Remarks.
				Monthly.	Monthly.	Increase.	Decrease.	
1	1	Peshkar	Muhammed Musa	90 0 0	90 0 0	...	...	...
1	1	Sarishtadar	Neranappa	90 0 0	90 0 0	...	...	...
2	2	Hindwinavis	Venkata Rao Paranjoti Mudali	8 9 70 5 21 50	8 9 70 5 21 50	...	...	...
2	2	Gumastas	Hanumanta Rao Siva Rao	12 0 0 9 0 0	12 0 0 9 0 0	...	...	...
4	4	English writers.	Venkata Rao Ramaswami Venkatesh Kondal Rao	21 41 20 12 0 0 6 0 0 6 0 0	21 41 20 12 0 0 6 0 0 6 0 0	...	...	...
1	1	Muohi	Sadalyappa	5 21 40	5 21 40	...	...	...
1	1	Ink-maker	Vira	1 29 0	1 29 0	...	...	...
1	1	Daftarband	Karayya	1 18 50	1 18 50	...	...	...
4	4	Masalohis	Mnda, etc.	6 5 0	6 5 0	...	...	...
21	12	Maldars at 1-16-51 each.	.....	15 16 70	16 38 41	1 16 51	...	...
				291 26 60	292 48 21	1 16 51	...	...

No. 68.

Abstract of monthly and annual comparison between the list of servants employed by the Superintendent of the Ceded Countries for fasli 1207 in his outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Months.	Fasli 1207.		Fasli 1208.		Fasli 1208.		Remarks.
	Monthly.	Annual.	Monthly.	Annual.	Increase.	Decrease.	
1798.							
July—jda	192 21 56	}	97 26 37	}			
August	290 10 89		292 43 31				
September	290 10 89		292 43 31				
October	290 10 89		292 43 31				
November	299 40 47		292 43 31				
December	283 12 79		292 43 31				
1799.							
January	291 26 40	} 3,497 5 5	292 43 31	} 3,518 16 52	21 11 47	
February	291 27 0		292 43 31				
March	291 26 60		292 43 31				
April	293 0 80		292 43 31				
May	291 26 60		292 43 31				
June	291 26 60		292 43 31				
July—jd	98 16 16		195 16 74				

No. 69.

Monthly and annual comparison between the Sadr ward of the Superintendent of the Ceded Districts for fasli 1207 in his own outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Months.	Fasli 1207.		Fasli 1208.		Fasli 1208.		Remarks.
	Monthly.	Annual.	Monthly.	Annual.	Increase.	Decrease.	
1798.							
July—jda	10 40 70	}	8 15 0	}			
August	14 28 20		25 0 0				
September	9 37 40		25 0 0				
October	8 41 20		25 0 0				
November	71 23 0		25 0 0				
December	97 29 0		25 0 0				
1799.							
January	184 18 40	} 732 80 15	25 0 0	} 800 0 0	432 80 15	
February	135 21 0		25 0 0				
March	15 11 45		25 0 0				
April	76 13 40		25 0 0				
May	1 18 20		25 0 0				
June	17 19 20		25 0 0				
July—jd	87 16 20		16 80 0				

No. 70.

Estimate of pagoda fees by the Superintendent of the Ceded Districts for fasli 1208.

Celebrating the Dasara feast for the daftars, etc.	P. F. C.
	6 0 0

No. 71.

Monthly and annual comparison between extra establishment of servants employed by the Superintendent of the Ceded Countries for fasli 1207 in his own cutcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

1207.	1208.	Description.	Names.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
				Monthly.	Annual.	Monthly.	Annual.	Increase amount.	Decrease amount.
...	...	Tent allow- ance.	.....	92 26 32	1,111 1 64	50 0 0	600 0 0	.....	511 1 6[*]
4	4	Gumastae ...	Sama Rao ... Venkatakriah- nayya. Bhujanga Rao ... Subba Rao ...	9 0 0 10 0 0 7 0 0 8 9 67	108 0 0 120 0 0 84 0 0 98 28 4	9 0 0 10 0 0 7 0 0 8 9 67	108 0 0 120 0 0 84 0 0 98 28 4	....................	....................
1	1	Surveyor ...	John Mather ...	50 0 0	600 0 0	50 0 0	600 0 0	.....	.....
...	1	Draughtsman.	.....	.....	.....	20 0 0	240 0 0	240 0 0 [†]
...	1	.....	John Prest William Smith ... S. Sawyer ...	..... 15 0 0 18 0 0	..... 180 0 0 156 0 0	15 0 0 20 0 0 15 0 0	180 0 0 240 0 0 180 0 0	180 0 0 240 0 0 24 0 0	...............
5	4	English writers.	Venkatasub- baya. Keeavam ... Chinnayya ...	6 0 0 6 0 0 6 0 0	72 0 0 72 0 0 72 0 0	6 0 0 6 0 0	72 0 0 72 0 0	..... ..... .....	..... 72 0 0 [‡]
2	2	Apprentices.	Burke, etc. ...	6 0 0	72 0 0	6 0 0	72 0 0	.....	.....
4	4	Tapel peons...	.....	5 22 40	66 0 0	5 22 40	66 0 0	.....	.....
...	...	Fakhals and coolies for watering young trees, etc., for the roads.	.....	41 20 0	500 0 0	41 20 0	500 0 0	.....	.....
...	...	Sadr ward & prisoners, etc.	.....	102 7 55	1,226 2 22	18 27 55	626 2 22	.....	600 0 0 [§]
				878 6 84	4,587 22 10	260 25 2	3,786 26 28	604 0 0	751 1 6

[*] Arising from a reduction of 1,111-1-6 to 600 pags. per annum.

[†] Wanted to copy the maps and the registers of the survey.

[‡] Discharged.

[§] Owing to the prisoners being sent to the Northern Division and a probate.

Monthly and annual comparison between the plantations at Tiruppattur for 1207 and the proposed establishment for them submitted to the Board of Revenue for fasli 1208.

Employments.	1207.	1208.	Description.	Names.	Fasli 1207.		Fasli 1208.		1208.	
					Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
					P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Establishment of servants.	1	...	Overseer ...	E. W. Lyte ...	20 0 0	240 0 0	13 14 27	13 14 27	...	226 30 53
	2	...	Bullock-boys, .....	.....	1 9 0	14 22 0	1 28 57	1 28 57	...	12 88 23
	1	...	Bullock-mais- tri.	Parasuram ...	1 0 0	12 0 0	...	...	...	12 0 0
	1	...	Do.	Husain ...	1 0 0	12 0 0	...	...	...	12 0 0
	3	...	Bullock-mais- tris at 24 fanams each.	.....	1 5 0	13 17 0	...	...	...	18 17 0
	1	...	Bandy-man ...	Uppi ...	1 12 0	15 15 0	...	...	...	15 15 0
	2	...	Watchmen at 1-10-40.	...	2 22 0	30 6 0	...	...	...	30 6 0
	2	...	Cattle and feedings.	.....	3 21 57	42 2 44	...	...	...	42 2 44
					31 24 57	379 17 44	14 43 4	14 43 4	...	364 19 40
	Mulberry.	1	...	Daroga ...	Muhammad Arif.	10 0 0	120 0 0	6 28 52	6 28 52	...	118 18 28
				Kalastri ...	1 35 0	21 38 0	1 9 0	1 9 0	...	20 24 0
				Jamt Khan ...	1 35 0	21 38 0	...	...	...	21 38 0
5		...	Cattanists.	Bamaswami ...	1 35 0	21 38 0	1 9 0	1 9 0	...	20 24 0
				Subbaraya ...	0 39 0	10 38 0	...	...	...	10 38 0
				Wali Muham- mad.	0 39 0	10 38 0	...	...	...	10 38 0
1		...	Watchman ...	Narja ...	1 22 0	18 6 0	...	...	...	18 6 0
				Munayya ...	0 28 0	7 11 0	0 28 58	0 28 58	...	6 27 27
2		...	Labourers.	Saiyid Muham- mad.	0 20 0	6 6 0	...	...	...	6 6 0
				.....	0 19 39	5 18 68	...	...	...	5 18 68
Cochineal.				.....	20 14 39	243 36 68	9 30 25	9 30 25	...	234 6 43
				Charges extra- ordinary.	0 5 36	1 22 32	...	...	...	1 22 32
				Firewood ...	0 0 56	0 6 32	...	...	...	0 8 32
				Purchasing cochineal.	3 4 11	47 4 51	...	...	...	47 4 51
				Nopalry ...	1 43 62	23 10 24	...	...	...	23 10 24
	1	...	Maistri ...	Munayya ...	2 39 68	24 0 0	...	...	...	24 0 0
				.....	7 8 5	96 0 59	...	...	...	96 0 59
				59 42 9	719 10 11	24 26 29	24 26 29	...	694 28 12	

No. 73.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1207 in his own or the division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Number.	Description.	Names.	Fasli 1207.	Fasli 1208.	Fasli 1208.		Remarks.
			Monthly.	Monthly.	Increase.	Decrease.	
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	
1	Peahkar ...	Saiyid Ahmad ...	33 7 68	33 7 68	...	...
2	Sarishtadars ..	Sarvotam Rao ...	58 43 34	58 43 34	...	...
		Venkatessayya ...	42 40 12	42 40 12	...	...
		Babu Rao ...	9 2 11	9 2 11	...	...
		Anaji Rao ...	6 1 35	6 1 35	...	...
		Samayya ...	6 1 35	6 1 35	...	...
		Venkatessayya ...	6 1 35	6 1 35	...	...
		Tyan Rao ...	6 1 35	6 1 35	...	...
		Bagawont Rao ...	4 23 48	4 23 48	...	...
		Appu Rao ...	4 23 48	4 23 48	...	...
		Narayan Rao ...	4 23 48	4 23 48	...	...
18	Assistant Sarishtadars.	Sitaram ...	6 1 35	6 1 35	...	...
		Venkata Ram ...	3 0 57	3 0 57	...	...
		Seshayya ...	4 23 46	4 23 46	...	...
		Sama Rao ...	4 23 46	4 23 46	...	...
		Subbayya ...	3 27 69	3 27 69	...	...
		Ranga Rao ...	3 27 69	3 27 69	...	...
		Anantayya ...	4 23 46	4 23 46	...	...
		Venkata Rao ...	6 1 35	6 1 35	...	...
		Babu Rao ...	3 0 57	3 0 57	...	...
		Subbayya ...	3 27 69	3 27 69	...	...
		Arunachalam ...	3 0 57	3 0 57	...	...
		Virappa Ayyan ...	3 0 57	3 0 57	...	...
		Muhammed Miran ...	6 1 35	6 1 35	...	...
		Subba Rao ...	10 0 0	10 0 0	...	...
		Seshagiri Rao ...	7 0 0	7 0 0	...	...
		Agasthara Pillai ...	3 27 69	3 27 69	...	...
		Kutta Ayyan ...	3 27 69	3 27 69	...	...
		Pasupati Pillai ...	3 27 69	3 27 69	...	...
		Venkatasubbayya ...	3 27 69	3 27 69	...	...
		Gorinda Pillai ...	3 27 69	3 27 69	...	...
20	Surveyors...	Arunachalam Mudali ...	3 27 69	3 27 69	...	...
		Rama Pillai ...	3 27 69	3 27 69	...	...
		Kuppayya ...	3 27 69	3 27 69	...	...
		Subramania Pillai ...	3 27 69	3 27 69	...	...
		Falani Achari ...	3 27 69	3 27 69	...	...
		Subbayya ...	3 27 69	3 27 69	...	...
		Adinarayan Mudali ...	3 27 69	3 27 69	...	...
		Rangayya ...	3 27 69	3 27 69	...	...
		Lakshminarayan ...	3 27 69	3 27 69	...	...
		Perma Pillai ...	3 27 69	3 27 69	...	...
		John Tyoho ...	20 0 0	20 0 0	...	...
		Ramsawami ...	17 0 0	17 0 0	...	...
6	English writers ...	James Trinder ...	15 0 0	15 0 0	...	...
		William Delmont ...	15 0 0	15 0 0	...	...
		John Wright ...	10 0 0	10 0 0	...	...
		Venkatarayalu ...	10 0 0	10 0 0	...	...
		Venkata Rao ...	16 3 48	16 3 48	...	...
1	Hinduwi jawabnavis.						
1	Canarese jawabnavis.	Samayya ...	12 30 0	12 30 0	...	...
2	Cash accountants...	Venkatakuppayya ...	6 1 35	6 1 35	...	...
		Anaji Rao ...	7 24 28	7 24 28	...	...
2	Shroffs ...	Basava Chetti ...	4 23 46	4 23 46	...	...
		Narayan Chetti ...	3 0 57	3 0 57	...	...
2	Gollars ...	Hobli ...	2 18 46	2 18 46	...	...
		Buohi ...	1 9 25	1 9 25	...	...
2	Masalobis ...	Murda ...	1 22 68	1 22 68	...	...
		Tandava ...	1 22 68	1 22 68	...	...
1	Ink-maker...	Venkatachalam ...	1 9 23	1 9 23	...	...
1	Sweeper ...	Kuppa ...	1 9 23	1 9 23	...	...
2	Head peons ...	Isarayya ...	1 36 34	1 36 34	...	...
		Shaikh Jehangir ...	2 18 46	2 18 46	...	...
43	Peons ...	6 at Page. 1—16—15 ...	62 18 78	62 18 78	...	...
		36 at Page. 1—22—68 ...			...	...
			519 9 14	519 9 14	...	...

SALEM,
12th July 1798.

E.E.

WILLIAM MACLEOD,
AC.

No. 74.

Comparison between the establishment of servants employed by the Assistant Collector in the Southern Division of the Ceded Districts for fasli 1207 in his own or division cutcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
1797.						
July—19 days	840 44 31	}	846 6 10	}		
August	524 42 4		519 9 14			
September	524 42 4		519 9 14			
October	524 42 4		519 9 14			
November	518 18 38		519 9 14			
December	517 31 26		519 9 14			
1798.						
January	520 32 2	6,247 27 44	519 9 14	6,230 20 8	...	17 7 36
February	520 32 2	}	519 9 14	}		
March	520 32 2		519 9 14			
April	520 32 2		519 9 14			
May	520 32 2		519 9 14			
June	519 9 14		519 9 14			
July—12 days	173 2 78		173 8 4			

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 75.

Comparison between the Sadr ward in fasli 1207 and that submitted for fasli 1208 in the Southern Division cutcherry.

	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
1797.						
July—19 days	55 9 79	}	41 41 0	}		
August	43 31 34		62 38 79			
September	41 15 29		62 38 79			
October	41 6 50		62 38 79			
November	45 6 62		62 38 79			
December	42 40 37		62 38 79			
1798.						
January	57 43 28	652 43 70	62 38 79	754 17 68	101 20 75*	
February	43 7 47	}	62 38 79	}		
March	38 10 66		62 38 79			
April	58 6 77		62 38 79			
May	50 9 61		62 38 79			
June	62 43 45		62 38 79			
July—12 days	22 35 15		20 42 79			

* The increase is on account of Europe stationery received equal to that amount.

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 76.

Comparison between the list of servants employed by the Assistant Collector in the Southern Division of the Ceded Countries for fasli 1207 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1208.

Tahsildari of Salem.

Description.	Names.	Fasli 1207 monthly.	Fasli 1208 monthly.	Fasli 1208.	
				Increase.	Decrease.
		P. P. C.	P. P. C.		
1 Tahsildar	Saiyid Ahmad	28 0 0	28 0 0	...	...
1 Sarishtadar	Sesharam	11 27 40	11 27 40	...	...
	Lakshmayya	4 30 29	4 30 29	...	...
	Srinivasa Rao	3 27 69	3 27 69	...	...
5 Assistants	Seebayya	2 5 0	2 5 0	...	...
	Ramayya	2 5 0	2 5 0	...	...
	Bangadhama	2 5 0	2 5 0	...	...
2 Munshis	Chinnayya Mudali	2 5 0	2 5 0	...	...
	Subramania Mudali	2 5 0	2 5 0	...	...
1 Shroff	Kulandai Chetti	1 43 17	1 43 17	...	...
1 Gollar	Ella	1 16 5	1 16 5	...	...
9 Head peons at Ps. 1-17-61 each.	.....	12 24 69	12 24 69	...	...
28 Peons at Ps. 1-2-40 each ...	.....	29 25 0	29 25 0	...	...
1 Messalchi	Perumal	0 40 67	0 40 67	...	...
1 Sweeper	Tyloo	0 27 12	0 27 12	...	...
1 Kotwal	Kamal Khan	3 14 23	3 14 23	...	...
1 Do. barman	Hamayya	1 9 23	1 9 23	...	...
9 Do. peons at Ps. 1-2-40 each.	.....	9 22 40	9 22 40	...	...
		119 18 64	119 18 64	...	...

Tahsildari of Chennagiri.

1 Tahsildar	Annaji Rao	24 0 0	24 0 0	...	...
2 Sarishtadars	Appu Rao	9 2 11	9 2 11	...	...
	Rama Rao	6 21 68	6 21 68	...	...
	Annaji Rao	3 14 22	3 14 22	...	...
3 Assistants	Subbayya	2 18 46	2 18 46	...	...
	Venkataramanayya	2 18 46	2 18 46	...	...
1 Munshi	Subbayya	2 5 0	2 5 0	...	...
1 Shroff	Ram Chetti	1 43 17	1 43 17	...	...
1 Gollar	Venkataram	1 16 5	1 16 5	...	...
1 Head peon	Murti Nayak	1 17 61	1 17 61	...	...
23 Peons at Ps. 1-2-40 each ...	.....	23 10 0	23 10 0	...	...
1 Messalchi	Vira	0 40 67	0 40 67	...	...
1 Sweeper	Nanje	0 27 12	0 27 12	...	...
		79 10 20	79 10 20	...	...

Tahsildari of Belur.

1 Tahsildar	Venkata Rao	26 23 35	26 23 35	...	...
1 Sarishtadar	Dasappa	11 27 40	11 27 40	...	...
	Rama Rao	3 27 69	3 27 69	...	...
3 Assistants	Venkataramanayya	4 23 46	4 23 46	...	...
	Anantayya	3 27 69	3 27 69	...	...
1 Munshi	Arunachala Mudali	2 5 0	2 5 0	...	...
1 Shroff	Arumuga Chetti	1 43 17	1 43 17	...	...
1 Gollar	Masti	1 16 5	1 16 5	...	...
8 Head peons at Ps. 1-17-61 each.	.....	4 8 28	4 8 28	...	...
23 Peons at Ps. 1-2-40 each ...	.....	23 10 0	23 10 0	...	...
1 Messalchi	Timma	0 40 67	0 40 67	...	...
1 Sweeper	Kaveri	0 27 12	0 27 12	...	...
		84 10 63	84 10 63	...	...

No. 76—cont.

Tahsildari of Atur.

Description.	Names.	Fasli 1207 monthly.	Fasli 1208 monthly.	Fasli 1208.	
				Increase.	Decrease.
1 Tahsildar	Mukunda Rao	P. F. C. 26 0 0	P. F. C. 26 0 0	...	...
1 Sarishtadar	Dasappa	11 27 40	11 27 40	...	...
	Gopal Rao	4 30 29	4 30 29	...	...
4 Assistants	Govinda Rao	4 3 17	4 3 17	...	...
	Samayya	2 18 46	2 18 46	...	...
	Venkatagiri Ayyan	2 18 46	2 18 46	...	...
	Samayya	3 10 71	3 10 71	...	...
2 Munshis	Venkataramanayya	1 9 23	1 9 23	...	...
1 Shroff	Kalyani Chetti	1 43 17	1 43 17	...	...
1 Gollar	Appa Konda	1 16 5	1 16 5	...	...
3 Head peons at Ps. 1-17-61 each.	.....	4 8 23	4 8 23	...	...
27 Peons—3 at Ps. 1-9-23 each & 24 at Ps. 1-2-40 each.	.....	28 42 69	28 42 69	...	...
1 Masalohi	Nallan	0 40 57	0 40 57	...	...
1 Sweeper	Mattan	0 27 12	0 27 12	...	...
1 Kotwal	Feroz Khan	2 18 46	2 18 46	...	...
4 Do. peons at Ps. 1-2-40 each.	.....	4 10 0	4 10 0	...	...
		100 10 21	100 10 21	...	...

Tahsildari of Viraganur.

1 Tahsildar	Bhujanga Rao	24 0 0	24 0 0	...	...
1 Sarishtadar	Subba Rao	11 27 40	11 27 40	...	...
	Samayya	5 19 23	5 19 23	...	...
4 Assistants	Srinivasa Rao	3 27 69	3 27 69	...	...
	Nanjayya	2 32 12	2 32 12	...	...
	Ananda Rao	2 18 46	2 18 46	...	...
1 Munshi	Kuppayya	2 5 0	2 5 0	...	...
1 Shroff	Saptarishi Chetti	1 43 17	1 43 17	...	...
1 Gollar	Venkatapati	1 16 5	1 16 5	...	...
2 Head peons at Ps. 1-17-61 each.	.....	2 35 42	2 35 42	...	...
24 Peons at Ps. 1-2-40 each.	.....	25 15 0	25 15 0	...	...
1 Masalohi	Konna	0 40 57	0 40 57	...	...
1 Sweeper	Alaga	0 27 12	0 27 12	...	...
2 Talaiyaris at fs. 23-60 each.	.....	1 2 40	1 2 40	...	...
		85 40 43	85 40 43	...	...

Tahsildari of Sendamangalam.

1 Tahsildar	Mohammed Tipu	27 0 0	27 0 0	...	...
1 Sarishtadar	Ranga Rao	11 27 40	11 27 40	...	...
	Rama Rao	3 27 69	3 27 69	...	...
6 Assistants	Kuppachari	3 27 69	3 27 69	...	...
	Mulla Rao	3 27 69	3 27 69	...	...
	Kuppayya	2 5 0	2 5 0	...	...
	Ayyanayya	2 5 0	2 5 0	...	...
	Venkatachalam Pillai	2 5 0	2 5 0	...	...
1 Munshi	Venkatakrishnayya	2 5 0	2 5 0	...	...
1 Shroff	Palani Chetti	1 43 17	1 43 17	...	...
1 Gollar	Buchi	1 16 5	1 16 5	...	...
3 Head peons at Ps. 1-17-61 each.	.....	4 8 23	4 8 23	...	...
28 Peons at Ps. 1-2-40 each.	.....	29 25 0	29 25 0	...	...
1 Masalohi	Anka	0 40 57	0 40 57	...	...
1 Sweeper	Pioba	0 20 28	0 20 28	...	...
1 Daftarband	Gopala	0 20 28	0 20 28	...	...
1 Talaiyari	Annamudra	0 27 12	0 27 12	...	...
1 Kotwal	Shaikh Hussein	2 23 55	2 23 55	...	...
5 Do. peons—4 at fs. 40-57 each & 1 at fs. 27-12.	.....	4 10 0	4 10 0	...	...
		104 5 72	104 5 72	...	...

No. 76—cont.

Tahsildari of Rasipuram.

Description.	Names.	Faali 1207 monthly.	Faali 1208 monthly.	Faali 1208.	
				Increase.	Decrease.
		P. F. C.	P. F. C.	P. F. C.	P. F. C.
1 Tahsildar	Seshachala Ayyan	24 0 0	24 0 0	...	...
1 Sarishtadar	Anbaji Rao	11 27 40	11 27 40	...	...
	Bhujanga Rao	3 41 34	3 41 34	...	...
4 Assistants	Venkata Rao	3 0 57	3 0 57	...	...
	Venkataramanayya	3 0 57	3 0 57	...	...
	Krishnayya	3 7 40	3 7 40	...	...
1 Munshi	Ranganatha Mudali	2 25 28	2 25 28	...	...
1 Shroff	Palani Chetti	1 43 17	1 43 17	...	...
1 Gollar	Kambalu	1 16 5	1 16 5	...	...
2 Head peons at Ps. 1-17— 61 each.	.....	2 85 42	2 85 42	...	...
28 Peons at Ps. 1-2-40 each.	.....	24 12 40	24 12 40	...	...
1 Masalchi	Kuppa	0 40 57	0 40 57	...	...
1 Sweeper	Kulandai	0 40 57	0 40 57	...	...
1 Talaiyari ... ..	.....	0 28 60	0 28 60	...	...
		84 0 54	84 0 54	...	...

Tahsildari of Namakkal.

1 Tahsildar	Rama Rao	31 0 0	31 0 0	...	...
1 Sarishtadar	Annuji Rao	11 27 40	11 27 40	...	...
	Subbaya	4 10 0	4 10 0	...	...
4 Assistants	Krishna Rao	3 27 89	3 27 89	...	...
	Rangayya	3 27 89	3 27 89	...	...
	Sama Rao	3 0 57	3 0 57	...	...
2 Munshis	Rayappa	2 25 28	2 25 28	...	...
	Aranagiri Pillai	2 25 28	2 25 28	...	...
1 Shroff	Karpa Pillai	1 43 17	1 43 17	...	...
1 Gollar	Tirumala Nayak	1 16 5	1 16 5	...	...
5 Head peons at Ps. 1-17— 61 each.	.....	6 43 65	6 43 65	...	...
37 Peons at Ps. 1-2-40 each.	.....	39 2 40	39 2 40	...	...
1 Masalchi	Mattarasa	0 40 57	0 40 57	...	...
1 Sweeper	Perumdevi	0 27 12	0 27 12	...	...
1 Inspector of tank repairs ...	Nimat-ul-lah	7 24 28	7 24 28	...	...
1 Kotwal	Hussain Sharif	2 25 28	2 25 28	...	...
1 Do. peon	Sidda	0 20 28	0 20 28	...	...
1 New water-course monigar.	Sengayya	1 9 22	1 9 22	...	...
1 Neeranie	Marda	0 27 12	0 27 12	...	...
		125 19 45	125 19 45	...	...

Tahsildari of Paramati.

1 Tahsildar	Rama Rao	31 0 0	31 0 0	...	...
1 Sarishtadar	Ramayya	11 27 40	11 27 40	...	...
	Seemayya	4 30 29	4 30 29	...	...
3 Assistants	Srinivasa Rao	4 28 45	4 28 45	...	...
	Gopalakrishnayya	2 18 46	2 18 46	...	...
	Krishnayya	2 5 0	2 5 0	...	...
2 Munshis	Viramalai Pillai	2 5 0	2 5 0	...	...
1 Shroff	Subbaraya Chetti	1 43 17	1 43 17	...	...
1 Gollar	Venkatapati	1 16 5	1 16 5	...	...
3 Head peons at Ps. 1-17— 61 each.	.....	4 8 28	4 8 28	...	...
28 Peons at Ps. 1-2-40 each.	.....	29 25 0	29 25 0	...	...
1 Masalchi	Ranga	0 40 57	0 40 57	...	...
1 Sweeper	Kulandai	0 27 12	0 27 12	...	...
1 Water-course monigar	Gopala	1 43 17	1 43 17	...	...
1 Neeranie	Narayan	0 40 57	0 40 57	...	...
1 Kotwal	Guli Khan	1 38 34	1 38 34	...	...
3 Do. peons	1 Shaikh Burha	1 43 18	1 43 18	...	...
	2 at 20 fs. 20 c. each— 0-40-58	...	...	...	...
		103 29 1	103 29 1	...	...

SALEM
12th July 1798.

E.E.

W. MACLEOD,

A.C.

No. 76—cont.

Comparison between the pay of servants in fasli 1207 and that submitted for fasli 1208
in the Southern Division.

District Cutcheries.

Districts.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem	131 5 79	1,453 26 68	119 18 64	1,433 0 48	...	20 26 20
Chennagiri	79 9 88 ²⁴ ₅₄	950 28 25	79 10 20	950 33 0	0 4 57	...
Belur	85 21 21 ²³ ₅₄	1,026 21 23	84 10 53	1,010 27 76	...	15 28 27
Atur	100 40 21	1,210 33 13	100 10 21	1,202 33 12	...	8 0 0
Viraganur	88 5 19 ¹² ₁₇	1,033 17 70	85 40 43	1,030 36 35	...	2 26 34
Sendamangalam	117 42 15 ¹² ₁₇	1,415 9 13	104 5 72	1,249 25 64	...	105 28 29
Rasipuram	91 14 43 ²⁴ ₅₄	1,095 39 38	84 0 54	1,008 6 8	...	87 31 30
Namakkal	181 17 2 ²⁴ ₅₄	1,576 24 35	125 19 45	1,505 9 60	...	71 14 65
Paramati	103 29 1	1,243 33 12	103 29 1	1,243 33 12	...	...
	917 8 17 ²⁴ ₅₄	11,006 8 54	885 10 53	10,684 37 76	...	321 15 58

SALEM
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 77.

Comparison between the Sadrward in fasli 1207 and that submitted for fasli 1208
in the Southern Division.

District Cutcheries.

Districts.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem	4 30 29	56 4 28	4 30 29	56 4 28	...	...
Chennagiri	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Belur	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Atur	4 30 29	56 4 28	4 30 29	56 4 28	...	...
Viraganur	3 38 3	46 6 36	3 38 3	46 6 36	...	...
Sendamangalam	4 37 11	57 40 52	4 37 11	57 40 52	...	...
Rasipuram	3 34 2	46 6 36	3 38 3	46 6 36	...	...
Namakkal	5 12 89 ¹ ₅₄	63 14 74	4 43 74	59 32 8	...	3 27 66
Paramati	3 38 3	46 6 36	3 38 3	46 6 36	...	...
	28 30 43 ¹ ₅₄	464 6 42	37 24 52	460 23 56	...	3 27 66

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 78.

Comparison between the *coliyamaniyam* or pay of the village servants in fasli 1207 and that submitted for fasli 1208 in the village outcherries.

Districts.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Salem	138 26 46 ¹¹ / ₁₀₀	1,608 4 1	137 34 61 ¹¹ / ₁₀₀	1,658 4 1	50 0 0	...
Chennagiri	91 20 88 ¹¹ / ₁₀₀	1,067 20 57	93 43 78 ¹¹ / ₁₀₀	1,127 20 57	80 0 0	...
Belur	180 21 1 ¹¹ / ₁₀₀	1,565 27 14	188 36 1 ¹¹ / ₁₀₀	1,605 27 18	40 0 0	...
Atur	100 14 51 ¹¹ / ₁₀₀	1,203 40 53	102 37 11 ¹¹ / ₁₀₀	1,238 40 53	80 0 0	...
Viraganur	73 84 17 ¹¹ / ₁₀₀	885 5 44	76 11 57 ¹¹ / ₁₀₀	915 5 44	80 0 0	...
Sendamangalam	195 6 35 ¹¹ / ₁₀₀	2,341 32 24	189 13 75 ¹¹ / ₁₀₀	2,591 32 24	50 0 0	...
Madipuram	82 18 25 ¹¹ / ₁₀₀	998 41 55	86 25 78 ¹¹ / ₁₀₀	1,038 41 55	50 0 0	...
Namakkal	152 40 28 ¹¹ / ₁₀₀	1,824 39 75	159 25 46 ¹¹ / ₁₀₀	1,914 39 75	80 0 0	...
Paramati	110 23 66 ¹¹ / ₁₀₀	1,326 16 82	117 8 69 ¹¹ / ₁₀₀	1,406 16 82	80 0 0	...
	1,070 26 43 ¹¹ / ₁₀₀	12,847 3 40	1,107 11 48 ¹¹ / ₁₀₀	13,267 3 40	440 0 0	...

Remarks.—The increase is proposed only in the event of there being increase of revenue, not otherwise.

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 79.

Estimate of pensions in the three following districts in the Southern Division of the Ceded Districts submitted to the Revenue Board for the year fasli 1208.

	Annual amount.	Remarks.
	P. F. C.	
To Salem for 365 days at $\frac{1}{4}$ N.P. Rs. per day ...	82 28 45	This is paid to lame, blind and diseased persons who have no relations to support them.
To Sendamangalam Do. at $\frac{1}{4}$ do. ...	55 8 46	
To Namakkal Do. at $\frac{1}{4}$ do. ...	55 8 46	
Pags. ...	198 0 57	

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 80:

Estimate of pagoda and mosque allowances, etc., in the Southern Division for fasil 1208.

123

(1)		Salem.	Chennagir.	Belur.	Atur.	Viraganur.	Sendamanga- lam.	Rasipuram.	Namakhal.	Paramati.	Total	Grand total.	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
		P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. U.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Hindu.	Jettara or swami coaches.	To the Roman Catholic Church at Kakkaveri.	...	...	...	...	...	12 0 0	...	...	12 0 0	12 0 0	
		To the expenses of drawing swami coaches.	92 26 34	28 37 11	...	60 14 23	24 5 57	102 24 22	55 35 57	147 21 34	115 22 68	622 7 66	
	Sibbandi, etc., of pagodas.	To the establishment and sundry current expenses of great pagodas.	923 18 70	280 48 31	1,249 30 37	764 34 8	442 33 78	942 8 60	372 38 1	977 13 72	544 44 15	6,503 40 52	
		To Mari pagodas—for drawing coaches.	2 18 46	...	...	...	...	...	...	...	...	2 18 46	
	Ceremonies.	To the panchangi at Vyasa puja ...	1 29 51	...	...	1 29 51	...	1 29 51	...	1 29 51	1 29 51	8 18 15	7,128 22 4
		To the Brahmanas at Kartik Pournami.	6 1 34	...	...	6 1 34	...	6 1 34	...	6 1 34	...	24 5 58	
		To the panchangi at Vinayaka Chathurthi.	2 18 45	...	...	...	...	...	...	...	...	2 18 45	
		To abhishekam or ceremonies for rain.	...	...	...	...	...	...	...	...	...	158 15 1	34 37 18
		To the division outcherry daftar and panchangam for the ceremony of Saraswati puja.	...	...	...	...	...	...	...	...	...	3 0 57	
	Mosques.	To the priest at the Ramsan feast.	3 0 58	...	...	0 40 58	...	0 40 58	...	0 40 58	0 40 58	6 28 50	161 15 58
To the priest at the Zilhudge feast.		3 0 58	...	...	3 0 58	...	0 40 58	...	0 40 58	0 40 58	8 33 50		
To the priest at the Muharram feast.		5 5 58	...	...	...	...	3 34 61	...	2 18 46	2 18 46	13 32 49		
		1,044 30 52	304 35 42	1,249 30 37	836 30 72	466 39 55	1,058 0 24	440 28 58	1,136 31 33	666 16 56		29 4 60	
											Page.	7,365 35 7	

THE SARMAHAL RECORDS

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 81.

Estimate of charges extraordinary in the Southern Division of the Ceded Districts for the year fasli 1208.

	Fasli 1208.		Remarks.
	Monthly.	Annually.	
	P. R. C.	P. R. C.	
To tent allowance	92 21 19	1,109 29 68	
To building two outcherries at Salem and Atur	100 0 0	1,200 0 0	
To building and repairing choultryes	78 38 60	945 0 0	
For killing tigers	13 0 0	156 0 0	
For apprehending thieves	6 0 0	72 0 0	
For bhatta to regular sepoyes	4 0 0	48 0 0	
Pagodas ...	294 0 79	3,530 29 68	

SALEM,
12th July 1798.

E.E.

W. MACLEOD,
A.C.

No. 82.

From—WILLIAM MACLEOD, Esq., Assistant Collector.
To—Lieut.-Col. READ, Superintendent.
Dated—Mallur, 18th July 1798.

I have to acknowledge the receipt of a letter from Mr. Read, your assistant, dated the 9th instant, directing your assistants in charge of divisions to make out estimates for only half the usual tent allowance from the commencement of fasli 1208, assigning as your reason "that as the survey is now completed the Board will no doubt expect the tent allowance will be struck off." It is true enough that the survey is so far completed as not to require much measurement of land to be made, but the necessity of making constant circuits through every district exists still as much as ever. In addressing you on this subject, it is superfluous to enlarge upon it because you are intimately acquainted with every principle and motive which create the necessity I allude to. Your proposal arises, I imagine, from an apprehension that the Board had the measure in contemplation, not from your conviction that the allowance was an expense that should be discontinued. But I hope the Board, who are too liberal to suggest a reduction of what may be for the good of the service and not abused, will, upon your statement of the necessity there always must be of frequently visiting every district, readily afford this concurrence to its continuance.

Written communications cannot convey such clear information of the state of every district as may be obtained by verbal intercourse with the inhabitants on the spot, particularly in regard to the conduct of tahsildars, monigars, karnams and the condition of tanks. A Collector who depends much on his servants in such matters must expect to be imposed upon.

The inhabitants have many representations and many causes to decide upon, which, for the convenience of the parties concerned and their evidences, ought to be determined upon in their respective districts and they allow their causes very frequently to lay over in the certainty of an opportunity offering of getting it settled on the spot, by which means a multitude is saved the trouble of travelling sixty or eighty miles backward and forward.

I presume to suppose that you have not found us backward in performing the circuits which I consider as an indispensable part of our duty as revenue officers. If so, I trust we shall not be deprived of any of the conveniences we have had hitherto to enable us to acquit ourselves conformably to the expectation of our superiors and suitable to our responsibility.

No. 83.

Estimate of disbursements for building and repairing choultries for accommodating travellers in the Southern Division of the Ceded Districts for fasli 1208.

	P.	R.	C.
For building and repairing choultries on great roads	490	0	0
For do. do. do. cross roads	455	0	0
Pagodas	945	0	0

SALEM,
12th July 1798.

E.E. W. MACLEOD,
A.C.

No. 84.

Estimate of the expense of building one cutcherry at Salem and another at Atur in the course of the year fasli 1208.

	P.	R.	C.	
To building a division and a district cutcherry at Salem.	900	0	0	The division cutcherry to consist of a hall, 60 feet long and 20 feet broad, with a veranda 20 feet wide—Two rooms, each to be 20 feet long and 17 feet broad, with a veranda 10 feet wide.
.....	.....	.....	.....	The district cutcherry to be 36 feet broad with a veranda 10 feet wide.
.....	.....	.....	.....	A choultry to be in front of the cutcherry, 105 feet long and 17 feet broad, with a veranda 6 feet wide and a door as the entrance of the cutcherry and two rooms for the purpose of keeping books, etc.
.....	.....	.....	.....	The building to be of bricks pointed and plastered with chunam—The floor to be raised two feet from the ground—The roof to be palmyras, flat tiles, etc.—The rooms to have brick walls, etc.—The choultry to be raised on wooden pillars with a mud wall and Malabar tiled roof.
To building a cutcherry at Atur.	300	0	0	To consist of a hall 36 feet long and 20 feet broad, with a veranda 10 feet wide, with two closets at one end for keeping the books and treasure—Walls of bricks and plastered with chunam—Roof of palmyras with flat tiles, etc.
.....	.....	.....	.....	A choultry at each side and one in front, with mud walls and Malabar tiled roof.
Pagodas	1,200	0	0	

SALEM,
12th July 1798.

E.E. W. MACLEOD,
A.C.

No. 85.

From—WILLIAM MACLEOD, Esq., Assistant Collector.
To—Lieut -Col. READ, Superintendent.
Dated—Salem, 13th October 1798.

I have received your letter of the 7th instant with copy of letter from the accountant of the Board of Revenue, dated the 2nd instant.

You direct disbursements to be erased which had been made three months antecedent to your receipt of the order which, I imagine, could not have been intended by the Board of Audit, as orders are commonly supposed, to affect future circumstances, not such as had occurred previous to their being received.

In regard to the cutcherries, I have only to observe that I had your sanction to commence the construction of them and it was impossible without losing the whole materials and a great part of the labour to have stopped the work after it was begun; besides, it would have a tendency to create an alarm

No. 85—cont.

among the inhabitants to stop suddenly a work so indispensably necessary and probably occasion a loss in consequence of the alarm of twenty times the amount of the whole expense. The necessity of those buildings you are already sufficiently acquainted with to render any additional reasons from me superfluous.

It is scarcely possible to imagine that the Government can wish to withhold the means of preserving the records of a territory yielding nearly 2,50,000 pagodas annually by refusing so trifling a sum as has been proposed for the purpose—about half of one per cent on its revenue—and that proposed after the records of seven years have been collected, the preservation of which is surely of greater importance than a saving of 1,000 pagodas.

Another circumstance to point out the necessity of a catcherry is that our extensive detail requires the whole karnams of a Collectorship from two to three hundred should be assembled at once together for the purpose of making out the jamabandi.

No. 86.

General statement of estimates for repairs and cultivation to be reimbursed by the inhabitants and of disbursements for repairing and constructing amani tanks and watercourses at the expense of Government in the Southern Division of the Ceded Districts for fasli 1208.

	P. F. C.	Remarks.
Estimated amount for repairs as per No. 1	6,100 0 0	To be made at the expense of the inhabitants who agree to reimburse Government the whole sum advanced, viz.— 1st year ... 3,050 2nd year ... 3,050 Pagodas ... 6,100
Amount of advances for carrying on cultivation—No. 2	6,250 0 0	The whole to be paid back within twelve months after the periods of advance.
Amount for repairing or constructing tanks or watercourses for watering amani lands as per No. 3	3,750 0 0	This disbursement to be made entirely at the expense of Government previous to the lands being farmed for money rent.
Total	16,100 0 0	

SALEM,
12th July 1798.

E. E.

WILLIAM MACLEOD,
A.C.

No. 87.

Estimate of disbursements for repairing and constructing tanks, watercourses and anicuts in the Southern Division of the Ceded Districts for fasli 1208 to be ultimately paid by the inhabitants—No. 1.

Districts.	Situation and description of the works.	Total estimated account.	Periods of reimbursement to which the inhabitants agree.			Estimate of the annual increase of revenue resulting from the works.
			1st year.	2nd year.	3rd year.	
Salem	For repairing the tanks and watercourses.	1,500 0 0	750 0 0	750 0 0	...	500 0 0
Chennasiri	Do.	800 0 0	400 0 0	400 0 0	...	200 0 0
Belur	Do.	1,500 0 0	750 0 0	750 0 0	...	300 0 0
Atur	Do.	800 0 0	400 0 0	400 0 0	...	200 0 0
Viraganur	Do.	1,000 0 0	500 0 0	500 0 0	...	250 0 0
Basipuram	Do.	500 0 0	250 0 0	250 0 0	...	...
		6,100 0 0	3,050 0 0	3,050 0 0	...	1,450 0 0

SALEM,
12th July 1798.

E. E.

W. MACLEOD,
A.C.

No. 88.

Estimate of advances to the inhabitants for carrying on cultivation in the Southern Division of the Ceded Districts for fasli 1208—No. 2.

		Rs.	P.	C.
Tahsilدارية.	Salem	800	0	0
	Chennagiri	550	0	0
	Belur	550	0	0
	Atur	550	0	0
	Viraganur	400	0	0
	Sendamangalam	1,000	0	0
	Rasipuram	600	0	0
	Namakkal	900	0	0
	Paramati	900	0	0
Total ...		6,250	0	0

SALEM,
12th July 1798.

E. E.

W. MACLEOD,
A.C.

No. 89.

Estimate of expected disbursements for repairing amani tanks and water-courses in the Southern Division during the fasli 1208—No. 3.

Districts.	Situation of tanks and water-courses.	Estimated amount of repairs.						
		Rs.			P.			
Salem	Morrowwonerie	800	0	0	800	0	0	
	Periyeri							
	Alagapuram							
Belur	Tank of Savudapuram	50	0	0	50	0	0	
	Tank of Sinnamma Samudram							
Sendamangalam	Ettapur	800	0	0	800	0	0	
	Tank of Puttur							
	Navani							
Rasipuram	Tattaiyangarpatti	300	0	0	300	0	0	
	Elur, etc.							
	Kasba Rasipuram							
Namakkal	Singalandapuram	600	0	0	600	0	0	
	Toppappathi, etc.							
	Tank of Pudukkottai or Erachikulam							
Paramati	Tippiramahadevi	1,000	0	0				
	Pallipalayam							
	Talur							
		200	0	0	1,200	0	0	
		Total ...			3,750			0

SALEM,
12th July 1798.

E. E.

W. MACLEOD,
A.C.

No. 90.

Estimate of purchasing cochineal in the Southern Division of the Ceded Districts for the year fasli 1208.

	Fasli 1208.		Remarks.
	Monthly.	Annually.	
To amount for purchasing cochineal	Rs. P. C.	Rs. P. C.	
	40	480	

SALEM,
12th July 1798.

E. E.

W. MACLEOD,
A.C.

EXPENSE

153

No. 91.

Comparison between the list of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1207 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

No.		Division outcherry.					
1207	1208	Description.	Names.	Fasli 1207, monthly.	Fasli 1208, monthly.	1208 Increase.	1208 Decrease.
1	1	Peahkar ...	Krishna Rao ...	60 0 0	60 0 0	...	...
1	1	Sarishtadar...	Subba Rao ...	60 0 0	60 0 0	...	...
			Krishna Rao ...	9 0 0	9 0 0	...	...
			Rama-chandra Rao ...	9 0 0	9 0 0	...	...
			Ranga Rao ...	7 22 40	7 22 40	...	...
			Rama Rao ...	7 22 40	7 22 40	...	...
			Appu Rao ...	7 22 40	8 0 0	0 22 40	...
			Subba Rao ...	7 22 40	7 22 40	...	...
15	15	Gum-stas ...	Govinda Rao ...	7 22 40	8 0 0	0 22 40	...
			Narasinga Rao ...	7 22 40	...	...	0 22 40
			Subba Rao ...	7 22 40	...	...	0 22 40
			Sama Rao ...	8 0 0	...	...	0 22 40
			Krishna Rao ...	8 0 0	...	...	0 22 40
			Srinivasa Rao ...	5 0 0	3 22 40	...	1 22 40
			Ranga Rao ...	5 0 0	3 22 40	...	1 22 40
			Kuppa Rao ...	12 0 0	12 0 0	...	...
			Narayan Rao ...	12 0 0	12 0 0	...	...
8	8		Subba Rao ...	12 0 0	12 0 0	...	...
			Subbaya ...	4 0 0	4 9 86	0 9 86	...
1	1	Hinduwi jawab-navis.	Babu Rao ...	12 0 0	12 0 0	...	...
			Canarese jawab-navis.	...	10 0 0	10 0 0	...
2	2	English writers ...	Baghnatha Rao ...	17 0 0	16 0 0	...	1 0 0
			Venkata-nryanappa.	12 0 0	12 0 0	...	...
			Krishna Rao ...	...	8 0 0	8 0 0	...
2	2	Shroffs ...	Matta Chetti ...	3 0 0	3 0 0	...	...
			Palani Chetti ...	3 0 0	3 0 0	...	...
2	2	Gollars ...	Dasi ...	2 5 0	2 5 0	...	...
			Kuppa ...	2 5 0	2 5 0	...	...
2	2	Head revenue peons.	Konda ...	2 5 0	2 5 0	...	...
			Saiyid Muhammad.	2 5 0	2 5 0	...	...
22	22	Revenue peons at 1½ pagodas each.	...	48 0 0	48 0 0	...	...
2	2	Masachis ...	...	3 0 0	3 0 0	...	...
1	1	Ink-maker ...	...	1 22 40	1 22 40	...	...
1	1	Sweeper ...	...	1 11 20	1 22 40	0 11 20	...
			...	5 28 10	5 0 0	0 28 10	...
			...	5 28 10	5 0 0	0 28 10	...
			Varadanda Rao	...	7 0 0	7 0 0	...
			...	...	5 0 0	5 0 0	...
			...	...	5 0 0	5 0 0	...
			...	...	5 0 0	5 0 0	...
			...	...	5 0 0	5 0 0	...
			...	...	5 0 0	5 0 0	...
			Total ...	387 20 0	431 29 86	51 21 6	7 11 20
87	75		Net increase ...	...	...	44 9 86	...

* Necessary for correspondence. The duty has hitherto been done by a gumasta.

† From charges extraordinary.

‡ These six surveyors brought from charges extraordinary.

§ To counter-balance this increase there is a decrease in servants of charges extraordinary, by reduction and transfer, of Pags. 48-85-18.

MUNRO,
A.C.

No. 92.

Comparison between the establishment of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1207 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Months.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
1797						
July—20 days ...	258 13 26		287 84 70		28 21 44	...
August ...	387 20 0		431 29 66		44 9 66	...
September ...	387 20 0		431 29 66		44 9 66	...
October ...	387 20 0		431 29 66		44 9 66	...
November ...	387 20 0		431 29 66		44 9 66	...
December ...	387 20 0		431 29 66		44 9 66	...
		4,640 75 0		5,179 42 72		
1798						
January ...	387 20 0		431 29 66		44 9 66	...
February ...	387 20 0		431 29 66		44 9 66	...
March ...	387 20 0		431 29 66		44 9 66	...
April ...	387 20 0		431 29 66		44 9 66	...
May ...	387 20 0		431 29 66		44 9 66	...
June ...	387 20 0		431 29 66		44 9 66	...
July—11 days ...	129 6 54		148 89 76		14 88 22	...
	...	...	...	...	530 27 72	...

Remarks.—The whole of the increase arises from the transfer of servants from obarges extraordinary.

T. MUNRO,
A.C.

No. 93.

Comparison between the Sadrward of the Assistant Collector in the Centre Division of the Ceded Districts for fasli 1207 in his own or division outcherry and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Months.	Fasli 1207		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
1797						
July—for 30 days ...	27 35 59		15 29 5		...	12 6 54
August ...	41 31 5		23 21 7		...	18 9 78
September ...	41 31 5		23 21 7		...	18 9 78
October ...	41 31 5		23 21 7		...	18 9 78
November ...	41 31 5		23 21 7		...	18 9 78
December ...	41 31 5		23 21 7		...	18 9 78
		500 12 64		281 28 5		
1798						
January ...	41 31 5		23 21 7		...	18 9 78
February ...	41 31 5		23 21 7		...	18 9 78
March ...	41 31 5		23 21 7		...	18 9 78
April ...	41 31 5		23 21 7		...	18 9 78
May ...	41 31 5		23 21 7		...	18 9 78
June ...	41 31 5		23 21 7		...	18 9 78
July ...	13 40 30		7 37 3		...	6 3 27
	...	500 12 64	...	281 28 5	...	218 29 59

Remarks.—The Sadr ward for 1208 is estimated nearly at the disbursement of 1207 which it is not supposed it will exceed.

T. MUNRO,
A.C.

No. 94.

Comparison between the establishment of servants employed by the Assistant Collector in the Centre Division of the Ceded Countries for fasli 1207 in his district outcherries and proposed establishments for them submitted to the Revenue Board for fasli 1208.

No.	No.	DISTRICT OUTCHERRIES.		F. 1207.		F. 1208.		Fasli 1208.	
		Descriptions.	Names.	Monthly.	Monthly.	Increase.	Decrease.		
		<i>Dharmaguri.</i>							
				Rs. P. C.	Rs. P. C.	Rs. P. C.	Rs. P. C.		
1	1	Tahsildar ...	Sama Rao ...	24 0 0	24 0 0	...	...
2	1	Tahsildar's gumas- tas.	Govinda Rao ... Kriahna Rao ...	4 9 88 2 36 45	4 0 0	...	...	0 9 88 2 36 45	
1	1	Sarishtadar ...	Annaji Rao ...	10 0 0	10 0 0	...	...
1	2	Sarishtadar's gumas- tas.	.....	4 0 0	8 0 0	4 0 0	...		
1	1	Shroff ...	.....	1 33 60	1 33 60	...	...
1	1	Gollar ...	.....	1 22 40	1 22 40	...	...
2	1	Sayar karnams ...	.....	3 0 0	2 0 0	...	...	1 0 0	
2	2	Daffadars ...	.....	2 86 46	2 86 46	...	...
18	18	Peedas ...	.....	17 32 27	18 0 0	0 12 53	...		
2	2	Sweepers ...	.....	0 18 79	0 18 79	...	...
31	30			72 10 45	72 21 65	4 12 53	4 1 33		
		<i>Pennagarasi.</i>							
1	1	Tahsildar ...	Koneri Rao ...	19 30 75	19 30 75	...	...
1	1	Sarishtadar ...	Venkataramanayya ...	8 19 55	8 19 55	...	...
1	1	Sarishtadar's gumas- tas.	.....	...	4 0 0	4 0 0	...		
1	1	Shroff ...	.....	1 33 60	1 33 60	...	...
1	1	Gollar ...	.....	1 11 20	1 11 20	...	...
1	1	Sayar karnam ...	.....	1 22 40	1 22 40	...	...
1	1	Daffadar ...	.....	1 18 23	1 18 23	...	...
9	12	Peedas ...	.....	8 88 53	13 0 0	8 6 27	...		
1	1	Sweeper ...	.....	0 6 28	0 6 28	...	...
16	20			43 1 32	50 7 59	7 6 27	...		
		<i>Tembarakottai.</i>							
1	1	Tahsildar ...	Tirumal Rao ...	19 30 75	19 30 75	...	...
1	1	Sarishtadar ...	Seshagiri Rao ...	10 0 0	10 0 0	...	...
1	2	Sarishtadar's gumas- tas.	.....	4 0 0	8 0 0	4 0 0	...		
1	1	Shroff ...	.....	1 33 60	1 33 60	...	...
1	1	Gollar ...	.....	1 11 20	1 11 20	...	...
2	2	Sayar karnams ...	.....	3 0 0	3 0 0	...	...
8	2	Daffadars ...	.....	4 9 69	2 86 46	...	...	1 13 23	
27	24	Peedas ...	.....	26 26 1	24 0 0	...	...	2 26 1	
37	34			70 21 65	70 22 41	4 0 0	3 44 24		
		<i>Omahur.</i>							
1	1	Tahsildar ...	Nanjappayya ...	28 0 0	28 0 0	...	...
1	1	Tahsildar's gumaste...	Timmayya ...	5 28 10	5 28 10	...	...
1	1	Sarishtadar ...	Nanjundayya ...	10 18 22	10 18 22	...	...
2	3	Sarishtadar's gumas- tas.	.....	8 19 55	12 19 55	4 0 0	...		
1	1	Bayasam ...	.....	2 0 0	2 0 0	...	...
1	1	Shroff ...	.....	2 22 40	2 22 40	...	...
1	1	Gollar ...	.....	1 22 40	1 22 40	...	...
1	1	Sayar karnam ...	.....	1 22 40	1 22 40	...	...
2	2	Daffadars ...	.....	2 86 46	2 86 46	...	...
29	24	Peedas ...	.....	27 25 26	24 0 0	...	...	3 25	
1	1	Maslohi ...	.....	0 44 23	1 0 0	0 0 57	...		
1	1	Sweeper ...	.....	0 18 78	0 18 78	...	...
41	38			89 38 60	90 9 11	4 0 57	3 25 28		

No. 94—cont.

Comparison between the establishment of servants employed by the Assistant Collector in the Centre division of the Ceded countries for fasli 1207 in his district cutcherries and proposed establishments for them submitted to the Revenue Board for fasli 1208—cont.

Fasli 1207	No.	Description.	Names.	F. 1207.		F. 1208.		Fasli 1208.	
				Monthly.	Monthly.	Monthly.	Monthly.	Increase.	Decrease.
		Nangavalli.		Rs.	P.	Rs.	P.	Rs.	P.
1	1	Tahsildar	Footnappah	22	22	22	22	40	...
1	1	Sarishtadar	Sheenappa	8	19	10	0	0	1 25 25
1	1	Sarishtadar's gumastah.	.....	4	0	4	0	0	...
1	1	Rayasam	.....	2	0	2	0	0	...
1	1	Shroff	.....	1	33	1	33	60	...
1	1	Gollar	.....	1	11	1	11	20	...
1	1	Sayar karnam	.....	1	22	1	22	40	...
1	1	Daffadar	.....	1	8	1	18	23	...
12	12	Peedas	.....	11	86	12	0	0	8 36
1	1	Masalchi	.....	0	44	1	0	0	0 57
21	21			55	28	57	18	23	1 84 38
		Sankaridrug.							
1	1	Tahsildar	Ghulam Husain	30	0	30	0	0	...
1	1	Sarishtadar	Sama Rao	10	0	10	0	0	...
2	8	Sarishtadar's gumastah.	.....	8	19	12	19	55	4 0 0
2	2	Rayasams	.....	4	0	4	0	0	...
1	1	Shroff	.....	2	22	2	22	40	...
1	1	Gollar	.....	1	11	1	11	20	...
4	4	Daffadars	.....	5	23	5	23	12	...
44	40	Peedas	.....	43	14	49	0	0	8 14 5
1	1	Masalchi	.....	0	44	1	0	0	0 57
1	1	Sweeper	.....	0	24	0	24	31	...
58	55			166	40	167	27	18	4 0 57
		Edappadi.							
1	1	Tahsildar	Nanjappa	22	22	22	22	40	...
1	1	Tahsildar's gumasta.	Kuppanayya	2	36	2	36	45	...
1	1	Sarishtadar	Ananda Rao	10	0	10	0	0	...
1	2	Sarishtadar's gumastah.	.....	4	0	8	0	0	4 0 0
1	1	Rayasam	.....	2	0	2	0	0	...
1	1	Shroff	.....	2	0	2	0	0	...
1	1	Gollar	.....	1	11	1	11	20	...
2	2	Daffadars	.....	2	36	2	36	45	...
20	20	Peedas	.....	19	30	20	0	0	0 14 5
1	1	Masalchi	.....	0	44	1	0	0	0 57
1	1	Sweeper	.....	0	12	0	12	52	...
31	32			68	14	72	29	43	4 14 62
		Tiruchengodu.							
1	1	Tahsildar	Nanjappa	22	22	22	22	40	...
1	1	Sarishtadar	Tirumal Rao	10	0	10	0	0	...
1	2	Sarishtadar's gumastah.	.....	4	0	8	0	0	4 0 0
1	1	Rayasam	.....	2	0	2	0	0	...
1	1	Shroff	.....	2	0	2	0	0	...
1	1	Gollar	.....	1	11	1	11	20	...
2	2	Daffadars	.....	2	36	2	36	45	...
20	20	Peedas	.....	19	30	20	0	0	0 14 5
1	1	Masalchi	.....	0	44	1	0	0	0 57
1	1	Sweeper	.....	0	12	0	12	52	...
30	31			65	23	69	37	78	4 14 62
265	261		Grand total	571	39	590	39	18	28 86 14 40 8
			Net increase						18 44 28

NOTE.—The increase arises from giving an additional gumasta to each district because it was found that in consequence of striking off all the karkans the accounts were in arrears and from adding 87 cash to the pay of each peon in order to make it equal to one star pagoda.

T. MUNRO,
A.C.

No. 95.

Comparison between the establishments of servants employed by the Assistant Collector in the Centre Division of the Ceded Districts for fasli 1207 in his district outcherries and the proposed establishment for them submitted to the Revenue Board for fasli 1208.

Districts.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri	73 10 45	866 36 60	72 21 65	869 36 60	3 0 0	...
Pennagaram	48 1 32	516 16 64	50 7 59	602 2 68	85 31 4	...
Tenkaraikottai	70 21 65	845 36 60	70 23 41	846 0 12	0 8 32	...
Omalar	89 38 60	1,077 0 0	90 9 11	1,082 19 52	5 19 52	...
Nangavalli	55 28 65	667 30 60	57 18 23	688 39 36	21 8 56	...
Sankaridrug	106 40 46	1,282 36 72	107 27 18	1,291 11 56	8 19 64	...
Edappadi	68 14 61	819 42 12	72 29 48	871 39 36	51 42 24	...
Tiruchengodu	65 23 16	786 8 32	69 37 78	838 5 56	51 42 24	...
	571 39 70	6,862 28 40	590 39 16	7,090 20 56	227 37 16	...

T. MUNRO,
A.C.

No. 96.

Comparison between the Sadrward of the Assistant Collector of the Centre Division of the Ceded Countries for fasli 1207 in his district outcherries and the proposed establishment for it submitted to the Revenue Board for fasli 1208.

Tahsildaris.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Dharmapuri	2 22 40	80 0 0	2 22 40	80 0 0	...	...
Pennagaram	1 22 40	18 0 0	1 22 40	18 0 0	...	...
Tenkaraikottai	2 22 40	80 0 0	2 22 40	80 0 0	...	...
Omalar	4 0 0	48 0 0	4 0 0	48 0 0	...	...
Nangavalli	1 22 40	18 0 0	1 22 40	18 0 0	...	...
Sankaridrug	4 0 0	48 0 0	4 0 0	48 0 0	...	...
Edappadi	2 0 0	24 0 0	2 0 0	24 0 0	...	...
Tiruchengodu	2 0 0	24 0 0	2 0 0	24 0 0	...	...
	20 0 0	240 0 0	20 0 0	240 0 0	...	...

No. 97.

Estimate of village sibbandi in the Centre Division for fasli 1208.

Districts.	Fasli 1207.	Fasli 1208.	Increase 1208.	Decrease 1208.	Remarks.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Dharmapuri	2,148 14 35	2,148 14 35	...	...
Pennagaram	752 21 0	752 21 0	...	...
Tenzavarkottai	1,675 3 60	1,675 3 60	...	...
Omajur	2,014 26 20	2,014 26 20	...	...
Nangavalli	681 21 79	681 21 79	...	...
Sankaridrug	2,921 18 60	2,921 18 60	...	...
Edappadi	1,266 30 0	1,266 30 0	...	...
Tiruchengodu	1,907 4 40	1,907 4 40	...	...
	13,548 32 54	13,548 32 54	...	...

No. 98.

List and report of pensions submitted to the Revenue Board by the Assistant Collector of the Centre Division for fasli 1208.

Number and Names of pensions.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.	Remarks.
1. Mir Akram ...	His first sanad was granted by Tipu in 1782/3 for ten Kanteroy pagodas per month—his second sanad was also given by Tipu in 1786/7 for 5 Kanteroy pagodas.	...	...	SP. P. C. 39 3 36	The inamdar is 16 years of age—sanad was given for the services of his father who was killed in the Carnatic in 1782—Tipu on his accession having resumed all inams to investigate their nature, on issuing a new sanad reduced the allowance of this pensioner one half.
2. Mir Munwar Ali.	His first sanad was given by Tipu in 1782/3 for fifteen Kanteroy pags. per month—his second sanad was also given by Tipu in 1786/7 for 6 Kanteroy pags. per month.	...	...	46 44 56	The inamdar is 29 years of age—his first sanad was given for the services of his father who was killed in the Carnatic—his pension was resumed by Tipu as above and reduced on issuing the second sanad—he has been banished from Pennagaram for criminal connection with the daughter of his fathers' second wife—one half of the pension is paid to his mother, a very old woman, and the other half to the second wife and her son who is 16 years of age.
3. Hussain Khan...	Both his sanads were granted by Tipu, the first in 1783/4 for Kanteroy Pags. 4—8—12, the second in 1785/6 for Kanteroy Pags. 2—4—6 per month.	...	...	15 9 24	His first sanad was given for the services of his son who was killed at Mangalore. The second sanad reduced his allowances one half. He is blind from age—his wife is also very old and they have no children.
4. Krishnaji Chandu.	Both his sanads were given by Tipu, the first in 1782/3 for Kanteroy Pags. 2—5—0 and the second in 1786/6 for the same sum.	...	...	19 28 64	His first sanad was given for the services of his father who was killed in Tanjore in 1782. The smallness of the allowance prevented its being reduced in the second sanad—he is 17 years of age and lives with his mother at Pennagaram.
5. Saiyid Hussain.	His first and only sanad was given by Tipu for Kanteroy Pags. 4—1—12 per month in 1780/1.	...	...	35 12 24	An old man, formerly a reader of the Koran in Haider's army, along with Tipu who sent him to Pennagaram to teach children the Koran gratis.

No. 98—cont.

List and report of pensions submitted to the Revenue Board by the Assistant Collector of the Centre Division for fasli 1208—cont.

Number and Names of pensions.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.	Remarks.
				PAGS. P. C.	
6. Mir 'Abbas Ali.	Mir 'Abbas Ali's sanads both given by Tipu, the first for 2 rupees per day and the second for one rupee or 3 Kauteroi fanams per day in 1785/6.	...	...	90 0 0	The father, Mir Hussain Ali, who received the first sanad in 1781/2 was sent by Tipu from the Carnatic—the pension was given on account of the sanctity of his life and his being a pirsada. It was reduced to one half on his death and Mir 'Abbas Ali who also follows a religious life resides at Seringapatam—his brother at Pennngaram receives the pension.
7. Narasimha Josi.	Given by Tipu dated 1194 of the Hegira.	Hereditary.	...	10 0 0	He is panchangi of Dharmapuri.
8. Kazi of Pennngaram.	No sanad	Do.	...	10 0 0	The pension was given to his father in consequence of an order from Tipu fixing the allowances of Kazis at different stations.
9. Kazi of Omalur.	His sanad by Tipu dated 1785/6.	Do.	...	15 0 0	As above.
10. Chengal Shah.	No sanad	Do.	...	13 0 0	The allowance was originally given by Tipu's amildar who ordered the merchants in the year 1780/1 to pay an addition of one and two annas per goney on different articles for this purpose. The produce is now included in the jama.
11. Saiyid Abdul Hussain.	His sanad by Tipu dated 1777/8.	Do.	...	36 0 0	As above on the customs now included in the jama.
12. Hussain Ali Shash.	His sanad by Tipu dated 1782/3.	Do.	...	8 0 0	Do.
				327 8 44	

The pensions given to the relations of men who have fallen in the service are usually discontinued when they arrive at an age to provide for themselves. Twenty years seems to be sufficient and Tipu had accordingly directed that before this age they should all be sent to him. In No. 2, therefore, one half of the pension might be continued during the life of the first wife, and the other half stopt on the son of second wife coming of age. No. 3 might be continued for life. No. 4 till the pensioner comes of age. No. 5 might be continued for life. No. 6 is usually hereditary but not always so. No. 7 is always hereditary. Nos. 8 and 9 are usually hereditary unless forfeited by misbehaviour or incapacity. Nos. 10, 11 and 12—Even though they have no sanads, if they have been long in possession are generally permitted to transmit the pensions to their children or disciples.

No alterations since last year.

T. MUNRO,
A.C.

No. 99.

Estimate of pagoda and mosque allowances, etc., in the Centre Division for fasli 1208.

Denominations.	Dharmapuri.	Pennagaram.	Tenkaraikottai.	Nangavalli.	Sankaridrug.	Omalur.	Edappadi.	Tiruchengodu.	Division outoberry.	Total.
Hindu ceremonies.										
Great pagoda[a]	840 24 80	323 37 40	484 11 20	314 15 0	1,007 26 20	925 8 35	149 37 40	954 42 15	...	4,477 22 40
Toppur chatram ... ..	...	...	...	...	...	400 0 0	...	...	...	400 0 0
Gauri and Ganesh	4 35 18	1 43 47	1 43 48	1 43 48	4 35 18	2 23 72	1 43 48	2 23 72	1 18 22	23 40 64
Dasara feast	3 16 70	1 43 47	3 16 70	1 30 75	6 8 36	8 4 18	1 43 47	2 23 72	23 28 10	47 36 45
New panchangam	1 18 22	...	...	...	1 18 22	...	...	...	1 18 22	4 9 67
Holi feast ... ..	...	...	...	...	...	...	...	...	8 19 55	8 19 55
Vyasa puja	8 42 15	...	8 29 42	...	7 26 58	2 11 20	...	...	...	17 19 55
Bath or swami coaches	95 28 10	33 25 25	101 11 20	33 33 60	93 36 45	137 36 45	25 14 5	56 11 20	...	579 16 70
Anavriathi abhishekam for rain	33 33 60	16 39 30	56 11 20	23 5 50	53 19 55	47 36 45	...	56 11 20	...	292 22 40
Moorish ceremonies.										
Ramsan and Bakr-ida	1 5 50	...	1 9 23	...	21 4 17	2 36 45	2 36 45	...	...	29 2 19
Romish missionary	12 0 0	...	...	...	...	...	...	...	...	12 0 0
	406 24 30	378 9 30	651 43 2	379 38 73	1,494 40 26	1,521 23 40	181 40 25	1,052 22 33	34 39 30	5,892 10 55

The only addition to last year is 1-9-23 for the Ramsan id in Tenkaraikottai formerly entered in Sadward.

(Signed) T. MUNRO,
A.C.

No. 100.

Estimate of charges extraordinary in the Centre Division for fasli 1208.

Number.	Description.	Fasli 1208,	
		Monthly.	Annual.
REVENUE CHARGES.			
<i>Tent Equipage.</i>			
1	Field Officer's marquee	38 0 0	.....
1	Captain's marquee	21 0 0	.....
2	Private tents	20 0 0	.....
1	Sepoy tent	10 0 0	.....
1	Necessary	4 0 0	.....
1	Pakhali driver's pay	1 29 40	.....
	Do. batta at 2 fanams per day	1 15 0	.....
	Bullock and bag	1 26 72	.....
		92 26 32	1,111 1 84
	Pay to servants discharged from 11th July to 11th August 1798.	87 10 58	87 10 58
	Building outcherries ... ..	.....	400 0 0
	Repairing old ones ... ..	.....	50 0 0
			450 0 0
	Cooly hire of outcherry baggage	6 0 0	72 0 0
	Postage of revenue letters	3 0 0	36 0 0
		9 0 0	108 0 0
	Total Revenue charges ...	186 37 10	1,756 12 42
POLICE CHARGES.			
	(Dharmapuri	2 11 20	27 0 0
3	Kotwals ... (Sankaridrug	2 36 45	33 33 60
	(Pennagaram	2 11 20	27 0 0
18	Kotwal peons	12 85 69	153 25 28
1	Do. Baram	2 0 0	24 0 0
27	Peons under Captain Irton	25 37 0	309 38 79
23	Peons as a guard in the Topput pass	25 26 58	307 5 56
	Choutries for the accommodation of travellers—per estimate.	.....	650 0 0
	Pakhalis for watering trees on the new road	20 0 0	240 0 0
	Donations for apprehending thieves	2 0 0	24 0 0
	Subsistence of prisoners	12 0 0	144 0 0
	Rewards for killing tigers	10 0 0	120 0 0
	Miloh-cows for commandants	8 0 0	96 0 0
	Total Police charges ...	125 23 52	2,156 13 62
	Grand Total—Revenue and Police ...	314 15 62	3,912 26 25

T. MUNRO,
A.C.

No. 101.

From—THOMAS MUNRO, Esq., Assistant Collector.
To—Lieutenant-Colonel READ, Collector of the Baramahal, etc.
Dated—Pennagaram, 14th July 1798.

I have received your letter of the 9th instant desiring me, in the estimates for 1208, to reduce the tent allowance one half. Though originally granted for the purposes of the survey, yet the mode of management makes it now as necessary as ever to be continued on the same footing as before, for while the country is divided into a vast number of small farms held immediately of Government and while every field not specifically rented is considered as remaining on hand to be disposed of to whoever may call for it, I must make frequent circuits to examine on the spot if any extra collections have been made of the ryots, if they have been left perfectly uncontrolled in taking and rejecting land, if they have ploughed any

field privately in order to evade the payment of the rent, and if they have reported all; whether the karnams have or have not suppressed a part in their accounts. I must visit every tank repaired to judge whether or not the work corresponds with the charges and I must go to every village where there may be a demand for remission. The investigation of these and various other matters connected with revenue requires frequent movement, for were I to remain always in one place a great part of the extra revenue would soon disappear and the district and village servants would in time venture to make deductions even from the current revenue. The loss that would be incurred in this way would greatly exceed any saving that would arise from reducing the tent allowance—for every man who has had any experience in revenue knows that no confidence can be placed in the accounts of the natives and that the realization of it must chiefly depend on the vigilance of the Collector, but unless he is furnished with the means of moving at all times he can gain but little information of what is doing in the different districts under him. If it is meant to enable him to transact his business with any degree of convenience no diminution of the present establishment can well be made; he must have a cutcherry tent, a sleeping and baggage tent wherever he goes and—though his writers and mutsaddis find accommodation in some villages, yet as they cannot find it in all, not even in any one without forcing themselves into the houses of the inhabitants—the two sepoy tents now allowed for them ought to be continued.

No. 102

Estimates of buildings and repairs of cutcherries in the Centre Division for fasli 1208.

	P.	F.	C.
1 New cutcherry at Tiruchengodu	200	0	0
1 Do. at Nangavalli	200	0	0
Repairing of different choultries	50	0	0
Total	450	0	0

Both cutcherries to be of the same dimensions, viz., sixty feet by twenty-four. The walls to be mud. The pillars and beams teak or blackwood.

T. MUNRO,
A.C.

No. 103.

Estimate of choultries required for the accommodation of travellers in the Centre Division for fasli 1208.

Districts.	Number.	STAR PAG.	P.	C.
Dharmapuri	1	200	0	0
Omalar	1	150	0	0
Edappadi	1	150	0	0
Senkaridrug	1	150	0	0
	4	650	0	0

T. MUNRO,
A.C.

No. 104.

Estimate of tank repairs in the Centre Division for fasli 1208.

Names of tanks.	Expense of repairs.	Rent of tank.	Expected increase.	Remarks.
Krishnapuram	582 0 0	200 0 0	100 0 0	This repair would not have been required for some years yet had not the pioneers, by bringing the high road along the bank, reduced it necessary to make a new facing of stone immediately.

No. 104—cont.

Estimate of tank repairs in the Centre Division for fasli 1208—cont.

Names of tanks.	Expense of repairs.	Rent of tank.	Expected increase.	Remarks.
Dharmapuri	600 0 0	350 0 0	50 0 0	This repair is also to be made in consequence of Gun Road coming along the bank. It would have been necessary at any rate in a few years as the bank is so weak it breaks every year. Necessary to prevent the loss of the present rent.
Modamangalam	400 0 0	150 0 0	50 0 0	
Darapuram	500 0 0	800 0 0	...	Only 50 pagodas to be expended, the rest having been disbursed last year.
Taramangalam	650 0 0	250 0 0	100 0 0	Necessary to prevent the loss of the present rent. Do.
Periyeripatti	1,000 0 0	300 0 0	200 0 0	
	3,782 0 0	...	...
Deduct advances made for Krishnapuram and Darapuram in 1207.	632 24 23	...	...
Totals for fasli 1208 ...	3,049 20 57	2,080 0 0	600 0 0	

T. MUNRO,
A.C.

No. 105.

Estimate of advances for cultivation and repairs in the Centre Division for fasli 1208.

Districts.	Cultivation.	Repairs.	Total.
Dharmapuri	1,000 0 0	...	1,000 0 0
Peenagaram	500 0 0	...	500 0 0
Tenkaraihattai	900 0 0	...	900 0 0
Omair	1,400 0 0	...	1,400 0 0
Nangavalli	600 0 0	...	600 0 0
Sankaridrug	2,400 0 0	...	2,400 0 0
Edappadi	1,000 0 0	...	1,000 0 0
Tiruchengoda	900 0 0	...	900 0 0
	8,700 0 0	...	8,700 0 0

T. MUNRO,
A.C.

No. 106.

From—THOMAS MUNRO, Esq., Assistant Collector.
To—Lieut.-Col. READ, Collector of the Baramahal, etc.,
Dated—Sankaridrug, 14th October 1798.

The advances for tanks and cultivation in the accounts of July and August had been made previous to the receipt of your order for stopping them. I made no advances for cultivation in August; the sum of Pags. 3,000 noticed in your letter of the 8th instant is therefore a mistake. The advances of Pag. 703-7-69 for takavi in July to Nangavalli belonged properly to 1207 and would have been issued before the close of the year had there not been a small balance outstanding in the district which I wished to collect before making any fresh advances and as the advances for last year had already been sanctioned by the Board, I thought it of no consequence whether they were made within the year or not.

No. 107.

Comparison between the establishment of servants employed by the Assistant Collector for fasli 1207 in his own or division cutcherry and the proposed establishment of them submitted to the Board for fasli 1208.

1207	1208	Description.	Names.	Fasli 1207— Monthly.	Fasli 1208— Monthly.	Fasli 1208.	
						Increase.	Decrease.
1	1	Peetkar ...	Lakshmana Rao ...	P. F. C. 70 0 0	P. F. C. 70 0 0		
1	1	Serishtadar ...	Venkata Rao ...	28 7 48	28 7 48		
3	8	Assistants ...	Narasinga Rao ...	8 20 22	8 20 22		
			Mudhwa Rao ...	8 20 22	8 20 22		
			Govinda Rao ...	8 20 22	8 20 22		
			Narasinga Rao ...	8 20 22	8 20 22		
4	4	Jawabnavises ...	Siva Rao ...	8 20 22	8 20 22		
			Ananda Rao ...	8 20 22	8 20 22		
			Venkata Rao ...	5 28 42	5 28 42		
1	1	Cash Accountant.	Hanumanta Rao ...	11 12 2	11 12 2		
1	1	Assistant ...	Nana Rao ...	8 20 22	8 20 22		
2	1	Gollars ...	Hiroji ...	1 18 30			1 18 30
			Kelasa ...	1 18 30			1 18 30
			Silaramayya ...	19 36 60	19 36 60		
			Kanaka Rao ...	12 30 30	12 30 30		
5	5	English Writers.	Nagoji Rao ...	8 20 22	8 20 22		
			Ramaswami Ayya ...	5 0 0	5 0 0		
1	1	Daroga ...	Guruvappa Nayak ...	5 0 0	5 0 0		
			Hanumanta Rao ...	7 1 72	7 1 72		
			Ramasubbayya ...	7 1 72	7 1 72		
			Rashagiri Rao ...	7 1 72	7 1 72		
			Venkata Rao ...	7 1 72	7 1 72		
			Lakshmana Rao ...	7 1 72	7 1 72		
			Sama Rao ...	7 1 72	7 1 72		
12	12	Land Surveyors.	Srinivasa Rao ...	7 1 72	7 1 72		
			Raju Pandit ...	7 1 72	7 1 72		
			Krishna Rao ...	7 1 72	7 1 72		
			Narayana Rao ...	7 1 72	7 1 72		
			Ramappa ...	7 1 72	7 1 72		
			.....	7 1 72			7 1 72
			.....	7 1 72			7 1 72
2	2	Saguvali gumstas.	Gopalayya ...	6 0 0	7 1 72	1 1 72	
1	1	Shroff ...	Sama Rao ...	5 0 0	7 1 72	2 1 72	
1	1	Ink-maker ...	.....	8 20 22	5 0 0		3 20 22
2	2	Masalobhis ...	Gopala Rao ...	2 11 20	2 11 20		
1	1	Sweeper ...	Dasi ...	1 18 80	1 18 80		
1	1	Daftarband ...	Nanja ...	1 18 80	1 18 80		
1	1	Daftadar of peons.	Maji ...	1 5 57	1 5 57		
1	1	.....	Malla ...	1 18 80	1 18 80		
20	20	Peonst Pa. 1-18-30 each.	Narasa ...	1 31 4	1 31 4		
			.....	40 37 70	40 37 70		
			Grand Total ...	889 5 17	371 38 15		17 12 2

E.E.

J. G. GRAHAM,
A.C.

No. 108.

Comparison between the establishment of servants employed by the Assistant Collector in the Northern Division, Ceded Districts, for fasli 1207 in the division cutcherry and that submitted to the Board for fasli-1208.

Months.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
1797—	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
July—20 days ...	284 31 22		247 40 37			
August ...	427 1 55		371 38 15			
September ...	433 28 17		371 38 15			
October ...	418 28 33		371 38 15			
November ...	390 35 39		371 38 15			
December ...	391 38 39		371 38 15			
1798—		4826 40 33		4432 8 20		364 32 13
January ...	391 38 39		371 38 15			
February ...	391 38 39		371 38 15			
March ...	391 38 39		371 38 15			
April ...	390 19 9		371 38 15			
May ...	321 37 39		371 38 15			
June ...	391 37 39		371 38 15			
July—11 days ...	130 27 24		123 42 58			

E.E.

J. G. GRAHAM,
A.C.

No. 109.

Comparison between the Sadrward of the Northern Division, Ceded Districts, in fasli 1207 and that submitted to the Board of Revenue for fasli 1208.

Months.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
1797—						
July—20 days ...	17 84 15		9 38 57			
August ...	23 14 68		14 28 12			
September ...	19 11 27		14 28 12			
October ...	18 12 36		14 28 12			
November ...	18 1 43		14 28 12			
December ...	15 24 15		14 28 12			
		175 22 60		175 22 60	...	...
1798—						
January ...	9 12 40		14 28 12			
February ...	16 17 59		14 28 12			
March ...	15 38 7		14 28 12			
April ...	11 35 18		14 28 12			
May ...	6 35 14		14 28 12			
June ...	11 37 58		14 28 12			
July—11 days ...	2 22 60		4 39 31			

No. 110.

Comparison between the list of servants employed by the Assistant Collector in the Northern Division, Ceded Districts for fasli 1207 in his District, outcherries and the proposed establishment submitted to the Board of Revenue for fasli 1208.

1207.	1208.	Description.	Names.	Fasli 1207.	Fasli 1208.	Fasli 1208.	
				Monthly.	Monthly.	Increase.	Decrease.
				P. F. C.	P. F. C.	P. F. C.	P. F. C.
<i>Krishnagiri.</i>							
1	1	Tahsildar ...	Bungappa ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	Madhwa Rao ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Venkatar-amayya, etc. ...	10 22 40	10 22 40	...	...
1	1	Munshi ...	Banga Rao ...	2 0 0	2 0 0	...	...
1	1	Shroff ...	...	2 0 0	2 0 0	...	...
1	1	Daffadar of peons...	Shaikh Hussain ...	1 22 40	1 22 40	...	...
20	20	Peons ...	...	20 0 0	20 0 0	...	...
28	28		Total ...	78 0 0	78 0 0	...	...
<i>Yaniyambadi.</i>							
1	1	Tahsildar ...	Polama Raju ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Abaji Rao, etc. ...	10 22 40	10 22 40	...	...
1	1	Munshi ...	Govinda Rao ...	2 0 0	2 0 0	...	...
1	1	Shroff ...	...	2 0 0	2 0 0	...	...
1	1	Daffadar of peons...	Murari ...	1 22 40	1 22 40	...	...
20	20	Peons ...	...	20 0 0	20 0 0	...	...
28	28		Total ...	78 0 0	78 0 0	...	...
<i>Tiruppattur.</i>							
1	1	Tahsildar ...	Krishna Rao ...	28 20 0	28 0 0	...	0 20 0
1	1	Sarishtadar ...	Bhagavanta Rao ...	14 15 0	14 0 0	...	0 15 0
3	3	Karkuns ...	Krishna Rao, etc. ...	10 22 40	10 22 40	...	...
1	1	Munshi ...	Subbayya ...	2 3 60	2 0 0	...	0 3 60
1	1	Shroff ...	...	2 0 0	2 0 0	...	...
1	1	Daffadar of peons...	...	1 22 40	1 22 0	...	...
20	20	Peons ...	...	20 0 0	20 0 0	...	...
28	28		Total ...	78 3 60	78 0 0	...	1 3 60

No. 110—cont.

1207	1208	Description.	Names.	Fasli 1207.	Fasli 1208.	Fasli 1208.	
				Monthly.	Monthly.	Increase.	Decrease.
<i>Kunnattu.</i>							
				P. F. O.	P. F. O.	P. F. O.	P. F. O.
1	1	Tahsildar ...	Naranappa ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar...	Reddi Rao ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Venkatarangayya, etc.	10 22 40	10 22 40	...	...
1	1	Munshi ...	Krishna Rao ...	2 0 0	2 0 0	...	...
1	1	Shroff ...	.....	2 0 0	2 0 0	...	...
1	1	Daffadar of peons	.....	1 22 40	1 22 40	...	...
20	20	Peons ...	.....	20 0 0	20 0 0	...	...
28	28			78 0 0	78 0 0	...	...
<i>Virabhadradrug.</i>							
1	1	Tahsildar ...	Ramachandra Rao ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	Dhallappa ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Timmayya, etc.	12 0 0	12 0 0	...	...
1	1	Munshi ...	Seshayya ...	2 0 0	2 0 0	...	...
2	2	Shroffs ...	.....	3 0 0	3 0 0	...	...
1	1	Daffadar of peons.	Venkatarama ...	1 22 40	1 22 40	...	...
20	20	Peons ...	.....	20 0 0	20 0 0	...	...
28	28			80 22 40	80 22 40	...	...
<i>Kambayanallur.</i>							
1	1	Tahsildar ...	Babu Rao ...	28 0 0	28 0 0	...	...
1	1	Sarishtadar ...	Banji Rao ...	14 0 0	14 0 0	...	...
3	3	Karkuns ...	Krishnayya Rao, etc.	10 22 40	10 22 40	...	...
1	1	Munshi ...	.....	2 0 0	2 0 0	...	...
1	1	Shroff ...	.....	2 0 0	2 0 0	...	...
1	1	Daffadar of peons.	.....	1 22 40	1 22 40	...	...
20	20	Peons ...	.....	20 0 0	20 0 0	...	...
28	28			73 0 0	78 0 0	...	...
Grand Total ...				471 26 20	470 22 40	...	1 3 80

E.E.

J. G. GRAHAM,

A.C.

No. 111.

Comparison between the establishment of servants employed by the Assistant Collector, Northern Division, for fasli 1207 in his district outcherries and the proposed establishment for fasli 1208.

Districts.	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase.	Decrease.
Krishnagiri ...	78 0 0	...	78 0 0	...	...	...
Vaniyambadi ...	78 0 0	...	78 0 0	...	...	...
Tiruppattur ...	79 8 80	...	78 0 0	...	...	...
Kunnattu ...	78 0 0	...	78 0 0	...	...	...
Virabhadradrug ...	80 22 40	...	80 22 40	...	...	...
Kambayanallur ...	78 0 0	...	78 0 0	...	...	...
	471 26 20	5,659 0 0	470 22 40	5,646 0 0	...	13 0 0

E.E.

J. G. GRAHAM,

A.C.

No. 112.

Comparison between the district Sadrward in the Northern Division in fasli 1207 and that submitted to the Board of Revenue for fasli 1208.

	Fasli 1207.		Fasli 1208.		Fasli 1208.	
	Monthly.	Annually.	Monthly.	Annually.	Increase	Decrease.
Krishnagiri	₹ 23 40	30 0 0	₹ 23 40	30 0 0	...	...
Vaniyambadi	₹ 23 40	30 0 0	₹ 23 40	30 0 0	...	...
Tirupattur	₹ 23 40	30 0 0	₹ 23 40	30 0 0	...	...
Kunnattur	₹ 22 40	30 0 0	₹ 22 40	30 0 0	...	...
Virabhadradrug	₹ 22 40	30 0 0	₹ 22 40	30 0 0	...	...
Kambayanallur	₹ 23 40	30 0 0	₹ 23 40	30 0 0	...	...
Total	15 0 0	180 0 0	15 0 0	180 0 0	..	...

No. 113.

Comparison between the estimate of village sibbandi, Northern Division, in fasli 1207 and that submitted to the Board of Revenue for fasli 1208.

	Fasli 1207.	Fasli 1208.	Fasli 1208.	
			Increase.	Decrease.
Krishnagiri	2,485 18 61	2,485 18 61	...	..
Vaniyambadi	1,566 0 52	1,566 0 52	...	...
Tirupattur	1,168 8 19	1,168 8 19	...	...
Kunnattur	1,678 25 22	1,678 25 22	...	...
Virabhadradrug	1,886 30 14	1,886 30 14	...	...
Kambayanallur	2,678 31 8	2,678 31 8	...	...
	11,418 14 21	11,418 14 21	...	...

E.E.

J. G. GRAHAM,
A.C.

No. 114.

List and report of pensioners in the Northern Division, Ceded Districts, for fasli 1208 submitted to the Board of Revenue.

Names of pensioners.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.
1. Baiyid Yusuf Lung.	Granted by Tipu Sultan in consideration of the incumbent's having been severely wounded in the battle with Colonel Baillie—he is 44 years of age. ...	...	1	7 22 40
2. Shaikh-i-Jah ...	Granted by Haider Ali Khan in consideration of his son, a subadar of infantry, who was killed at the battle of Mollawaggle—he is 74 years old ...	...	1	30 0 0
3. Rama Pandit ...	A native physician who obtained a sanad from Haider Ali Khan in consideration of his professional celebrity, having performed some remarkable cures, and on account of a very numerous family—he is aged 64 ...	...	1	116 87 40
4. Piran Shah ...	Granted by Abdul Majid Khan, Nawab of Ouddapah, to the incumbent's father, Ahmad Shah Derrish, from a motive of charity; the original sanad was lost during last war; a certificate signed by the samindars attests that the pension was paid during Tipu's government—the incumbent is 23 years old ...	...	...	5 28 10

No. 114—cont.

List and report of pensioners in the Northern Division of the Ceded Districts for fasli 1208 submitted to the Board of Revenue—cont.

Names of pensioners.	Nature of the sanad and by whom given.	Hereditary.	For life.	Annual amount.
5. Battim Shah ...	Is the widow of one Hussain Sahib, a devotee, who, in consideration of his great sanctity, obtained a sanad from Asad Khan, surnamed Mekri, a man of rank and influence under Haidar; the original sanad was lost during the war; the incumbent produced the samindars' certificate—she is aged 48 and has a son aged 24	1	...	22 22 40
6. Khali Jah ...	Is the widow of one Raham Shah, a devotee, who obtained a sanad from Tipu Sultan; the original sanad was lost during the war; the samindars' Bugavuta (?) or attestation of her claim was produced—she is 15 years of age ... ..	...	1	80 0 0
7. Muinuddin ...	Is the brother of one Khaim Bibi whose husband, a fakir, obtained a sanad from Tipu Sultan; both are deceased; the samindars' certificate attests that the incumbent was paid the pension after his sister's death—he is aged 39 ... ..	...	1	15 0 0
8. Muhammad Hussain.	Is the son of Hafis Muhammad Omar who, in consideration of long and faithful services, obtained a sanad from the Cuddapah Nawab which was confirmed by his successors—aged 34 ... ..	...	1	10 0 0
9. Faqir Muhammad.	Is the son of Faqir Muhammad, a school-master, who obtained a sanad from the Cuddapah Nawab which was confirmed by Tipu Sultan—aged 44	1	...	18 0 0
10. Abdul Qadir ...	Is the son of Abdul Qadir, a fakir, who had a sanad granted him by the Cuddapah Nawab; it was lost during the war; the samindars testify that the pension was paid in Tipu's time—aged 63, his son is 24.	1	...	8 38 60
11. Venkanna- chhari.	A Brahman and the son of Narasingachari who, following the profession of a teacher, obtained a sanad which is lost; incumbent's claim certified by the samindars; he is also a teacher—aged 49	1	...	22 22 40
12. Letchumboy ...	Is the widow of a principal servant under the Cuddapah Nawab who, in gratitude to his services, gave him a pension by sanad—aged 74, very infirm, has no child	1	...	10 0 0
13. Sreenmurti Achari.	Is the son of Rangachari, a Brahman and teacher, who obtained a sanad from the Cuddapah Nawab; the present incumbent has lost the original sanad, but is in possession of Tipu's parwana ordering the continuance of the pension—aged 49, has a son aged 18.	...	1	30 0 0
14. Khatun Bibi...	Is the widow of one Hiat Khan who enjoyed a pension on sanad; he was an inhabitant of the village of Veppampatti, formerly belonging to the Agrahar Jaghir, which having been sequestered by Tipu and annexed to the Strkar, he was deprived of his pension, his only resource—aged 53; very infirm ... ..	...	1	5 0 0
15. Sultan Sahiba.	Is the widow of Saiyid Miran, a fanjdar under Hurreet Khan, Nawab of Saighur—aged 73; at 1½ fanams per day.	...	1	12 0 0
16. Hasrat Sahiba.	Is the widow of Saiyid Haidar, jamadar in the service of Muhammad Saiyid Khan, son of the above Herasit Khan—aged 57; at 1½ fanams per day ... ..	...	1	12 0 0
17. Zoena Bibi ...	Is the sister of the widow of Muhiuddin Sahib, a devotee of great repute—aged 64; at 1½ fanams per day ... ..	...	1	12 0 0
18. Muhammad Hussain Shah.	Is a religious person of a very exemplary and pious life—aged 43; at 1½ fanams per day ... ..	...	...	...
19. Dunder Khan.	N.B.—It has never been claimed.	...	...	...
20. Aminshah Bibi and her daugh- ter.	Formerly a person of rank and situation, now blind and helpless—aged 68 ... ..	...	...	12 0 0
21. Laha Bibi ...	The relict of Saadat Khas, formerly amildar of Pallikonda, Beinjiveram (Paranjil?), etc.—for the mother and daughter 3 fanams per day ... ..	...	1	24 0 0
22. Bibi Sahiba ...	Daughter of Saiyid Yaqub, an officer in the service of Dost Ali Khan, Nawab of the Carnatic—aged 78; at 1½ fanams per day ... ..	...	1	12 0 0
23. Bibi Sahiba ...	Widow of Saiyid Mustafa, zamindar in service of Dost Ali Khan, Nawab of the Carnatic—aged 78 ... ..	...	1	12 0 0
23. Jamal Sahiba.	Daughter of Saiyid Jaffer, a very respectable pir zada at Arcot—aged 68 ... ..	...	1	12 0 0
24. Hussain Bibi and her daughter.	Relict of Marja Husaini Beg, a servant in high situation—the mother 72 and the daughter 27 years old...	...	1	12 0 0
25. Acha Sahiba ...	Daughter of a Kasi at Gingee, once in good circumstances—aged 68 ... ..	...	1	12 0 0

No. 114—cont.

List and report of pensioners in the Northern Division of the Ceded Districts for fasli 1208 submitted to the Board of Revenue—cont.

Names of pensioners.	Nature of the sanad and by whom given.	Heredi- tary.	For life.	Annual amount.
26. Muhammad Abdul Qadir.	Proposed by the Moor inhabitants as a schoolmaster for the Pettah Vaniyambedi in joint petition to have a person allowed by the Sirkar ...	1	...	16 0 0
27. Haidar Sahib.	Proposed by the inhabitants of the fasba of Vaniyambedi and Govindapur, on account of the interruption occasioned by the swelling of the river which divides them from the Pettah—at 2 fanams per day ...	1	...	16 0 0
28. Junnup Shah.	Is the daughter-in-law of Saiyid Hussain who fell in battle when in the service of Abdul Majid Khan, Nawab of Cuddapah; his relief, Amin Shah, obtained in consequence a sanad for a pension; she had a son named Saiyid Ahmad who married 2 wives—Fatim Shah and Junnup Shah; the former had two sons and the latter two daughters; Saiyid Ahmad settled the pension on Junnup Shah and her children, because being females they are more helpless. The pension was originally 8 Kanteroy chakrams per month and afterwards reduced to 3 Chakrams Teerwaddie or 28 gold fanams; it is now rated at 2 chakrams or 1—30—52 ...	1	...	20 7 64
29. Yekin Shah and Nabi Bibi.	Are inhabitants of Tiruppattur who enjoyed an inam land which having been appropriated to the culture of mulberry are now placed on the pension list by order of the Superintendent; their pension is rated according to the average value of the produce of the inam in fasli 1206 which was Star Pagodas ...	1	...	4 14 28
30. Khoda Bibi ...	The grand-daughter of Mogalanda Sheabee in whose name a parwana was granted by Abdul Nabi Khan for 6 cawnies of land to be enjoyed by her and her heirs as an inam and a yeomiah or daily allowance of one fanam Trivadi; the said Khoda Bibi having come to the outcherry represented that, having lost the original sanads, she had procured the mahazar of the Kasi and heads of her caste, with their seals, attesting her right to the daily allowance, etc., equal to 2 silver fanams and 68 cash, the land being still held by her—she is 41 years of age ...	1	...	28 5 20
31. Ammaka ...	Is a poor feeble Brahman woman whose only means of subsistence was the produce of a small spot of land given to her in charity by a karnam whose inam, in consequence of his insolvency, having been annexed to the Sirkar, she has become totally destitute and having represented her case to the Superintendent, he has recommended that she shall be entered in the pension list to revenue (receive?) 1 star pagoda per month ...	...	...	...
	<i>N.B.</i> —This pension has never been claimed.			
32. Abdulla Beg ...	The merchants, etc., of Tiruppattur, about 44 years ago, consented to allow the incumbent a ruzum of one in every 10 fanams' worth of grain sold in the place in consideration of his poverty and his having a helpless family, one of the children being blind; they afterwards obtained a sanad from the Cuddapah Nawab, stating that they were to receive, in lieu of the above, one duggani on every bullock-load—the incumbent died about 8 years ago and his widow has collected the ruzums till the end of last fasli, since which no person being allowed to make such exactions, she has been deprived of her livelihood and having represented her destitute state at the outchery and her sanads examined, she has been placed on the pension list at the rate of 4 chakrams per month which was the average amount of collections—Star Pagodas 8—17—20 ...	1	...	40 28 40
	Grand Total ...	10	18	578 42 57

J. G. GRAHAM,
Assistant Collector.

No. 115.

Estimate of pagoda and mosque allowances in the Northern Division, Ceded Districts, for fasli 1208.

	Denominations.	Krishna-giri.	Vaniyam-badl.	Tiruppat-tur.	Kunnattur.	Vira-bhadra-drag.	Kambaya-nallur.	Total.	Grand Total.
Churches	Christ's Church	...	...	12 0 0	...	...	...	12 0 0	...
	Hindu pagodas as per sabita No. 1.	501 18 63	213 23 47	154 29 49	255 19 43	399 6 51	894 10 76	1,898 19 9	...
	Nava panchangam	4 8 8	...	...	...	...	...	4 8 8	1,910 19 9
	Dasara	2 15 28	...	...	...	...	...	2 15 28	...
Hindu Ceremonies.	Vyasa puja	12 22 40	5 0 0	5 0 0	2 22 40	2 22 40	2 22 40	80 0 0	...
	Puranam vartana included in Junna.	10 28 10	62 35 50	78 14 5	50 24 80	...	7 38 45	208 8 60	...
	Busum	2 0 0	85 38 72	25 5 20	43 11 20	...	...	158 5 82	...
	Swami coaches	27 17 70	...	27 17 70	...	27 17 70	27 17 70	109 28 40	...
	Upakarmam	...	...	...	...	0 37 40	...	0 37 40	...
	Pournama Jatra	...	4 0 0	...	...	...	...	4 0 0	...
	Muni Pongal	...	...	...	...	3 17 30	...	3 17 30	...
	Mari puja	4 39 42	...	...	...	...	...	4 39 42	...
	Ganesh puja	0 19 4	...	...	...	...	...	0 19 4	...
	Daffar puja	1 22 40	...	...	...	...	...	1 22 40	...
Moorish feasts.	Dargahs	43 80 75	22 22 40	...	...	...	...	66 8 85	525 15 4
	Mosques	22 11 20	80 0 0	42 0 0	50 44 5	...	...	195 10 25	...
	Moorish feasts	18 14 9	...	2 0 0	1 30 0	...	1 30 0	23 29 9	286 2 69
	Grand Total	...	...	...	...	...	...	2,720 87 2	...

E.E.

J. G. GRAHAM,

A.C.

No. 116.

Deval tasdik or establishments for the principal pagodas in the Northern Division, Ceded Districts, for fasli 1208.

Krishnagiri tahsildari.

Daulatabad.

Denominations.	Annually.	Total.
Krishnaswami Devasthanam—	PAGS. P. C.	PAGS. P. C.
To the <i>patra</i> or victuals for the god—2 manas of rice per day is per month 60 manas—price 19 fanams, 4 cash—per annum 720 manas—price ...	5 3 46	
To the <i>akhanda diparadhana</i> or pagoda lamp—1 seer of oil per day is per month seers 30—price 19 fanams, 4 cash—per annum 360 seers—price ...	5 3 46	
To the <i>neetcutla diparadhana</i> or morning and evening lamps—1½ seers per day is per month 37½ seers—price 22 fanams, 69 cash—per annum 450 seers—price ...	6 4 23	
To the <i>panchamrit abhishek</i> or plantains, butter-milk, sugar, ghee, milk, etc., with which, being mixed together, they anoint the god—per month 15 fanams, 19 cash ...	4 2 68	
To <i>mung dholl</i> or pulse which they spread before the god during prayer—per month 7 fanams, 49 cash ...	2 1 34	
To the <i>utsava kaitalai</i> or different feasts, viz., <i>ugadi</i> or last day of the year ...	0 19 4	
<i>Sri Rama Navami</i> or birthday of the god which falls in Chaitram ...	0 19 4	
<i>Gokulashtami utsava</i> procession of the god. ...	0 19 4	
<i>Navaratri utsava</i> or Dasara of ten days ...	1 31 15	
<i>Kartik Dipa utsava</i> —for oil, etc. ...	1 31 15	
<i>Dhanurmasa puja</i> or prayers to the god at cock-crowing ...	1 12 11	
	5 41 53	

No. 116—cont.

Krishnagiri—cont.

Daulatabad—cont.

Denominations.	Annually.	Total.
Krishnaswami Devasthanam—cont.	PAGS. P. C.	PAGS. P. C.
<i>Parcha kharudy</i> —cloths for the god—	1 0 57	
<i>Shahr gasht</i> or perambulations of the god five times each month—for oil, hire of bearers, etc., per month 29 fanams, 49 cash	6 4 24	35 17 81
Anjaneya Swami—		
To the <i>patra</i> as above—1 mana daily is for month 30 manas at 9 fanams, 42 cash	2 24 23	
To the <i>akhanda diparadhana</i> —at $\frac{1}{4}$ of a seer	4 2 69	
To the <i>neetcuttla diparadhana</i> at $\frac{1}{4}$ seer per day	1 12 11	
To cardamoms, camphor, coconuts, plantains, etc., at 2 fanams, 18 cash per month	0 26 53	8 20 76
Ganesh—		
To the <i>patra</i> —at 1 mana of rice daily is	2 24 23	2 24 23
Total		46 17 50
Sibbandi—		
To 4 <i>archakas, paricharakas</i>	16 41 72	
„ 6 <i>mantrapushpam</i>	15 10 58	
„ 1 <i>panchangi</i>	1 12 11	
„ 1 <i>parupatyagar</i>	5 8 46	
„ 4 <i>bajantari</i>	10 7 11	
„ 4 dancing girls	10 7 11	
„ 1 <i>phollaury</i>	1 31 15	
„ 1 sweeper	1 0 57	
„ 1 washerman	1 0 57	
„ 1 chank-blower	1 31 15	64 11 33
Grand Total		110 29 8
Kasba.		
Lakshmi Narasimha Swami—		
To the <i>patra</i> —2 manas of rice per day—per month 60 manas at 19 fanams, 4 cash—is manas 720	5 3 46	
To the <i>akhanda diparadhana</i> at 1 seer of oil per day is per month seers 30 at 19 fanams, 4 cash—annually 360	5 3 46	
To the <i>neetcuttla diparadhana</i> at $1\frac{1}{2}$ seers of oil per day is per month $37\frac{1}{2}$ seers at 22 fanams, 69 cash—450 seers is	6 4 23	
To the <i>panchamrit abhishek</i> —plantains, etc., etc.—per month 15 fanams, 19 cash is	4 2 68	
To <i>mung dhol</i> —per month 7 fanams, 49 cash	2 1 84	
„ the <i>utsava kattalai</i> , viz.,		
<i>Ugadi</i>	0 19 4	
<i>Sri Rama Navami</i>	0 19 4	
<i>Gokulashtami</i>	0 19 4	
<i>Navaratri</i>	1 31 15	
<i>Kartik Dipa utsava</i>	1 31 15	
<i>Dhanurmas</i>	1 12 11	
	5 41 53	
To <i>parcha kharudy</i>	1 0 57	
„ the <i>shahr-gasht</i> —oil, bearers, etc.—at per month 19 fanams, 4 cash is	5 8 47	
Total		84 16 54

No. 116—cont.

Krishnagiri—cont.

Kasba—cont.

Denominations.	Annually.			Total.		
	PAGS.	F.	C.	PAGS.	F.	C.
Someswara Swami Pagoda—						
To the <i>patra</i> -2 manas of rice per day is per month 60 manas at 19 fanams, 4 cash—is manas 720 ...	5	3	46			
To the <i>akhanda diparadhana</i> —per day 1 seer oil—per month 30 seers at 19 fanams, 4 cash—is 360 seers ...	5	3	46			
To the <i>neetcutta diparadhana</i> at 1½ seers per day is 37½ per month at 22 fanams, 69 cash—seers 450 is ...	6	4	23			
To the <i>panchamrit abhishek</i> —milk, plantains, etc., per month 15 fanams, 19 cash is ...	4	2	68			
To <i>mung dholl</i> —per month 3 fanams, 65 cash ...	1	0	57			
„ the <i>utsava kattalai</i> , viz.—						
<i>Navaratri</i> 0 84 23						
<i>Kartik diparadhana</i> 0 84 23						
<i>Ardra nakshatra</i> 0 15 19						
<i>Dhanurmas</i> 0 30 38						
<i>Sivaratri</i> 0 38 8						
	3	17	81			
To <i>parcha kharudy</i> 1 0 57	1	0	57			
„ <i>shahr-gasht</i> —oil, etc., per month 19 fanams, 4 cash is.	5	3	47			
Total ...				30	86	55
				65	8	29
Sibbandi or attendants—						
To 4 <i>archakas, paricharakas</i> 20 14 23	20	14	23			
„ 4 <i>mantrapushpam</i> 10 7 11	10	7	11			
„ 1 <i>parupatiyagar</i> 4 10 38	4	10	38			
„ 4 <i>bajantari</i> 10 7 11	10	7	11			
„ 4 dancing girls 10 7 11	10	7	11			
„ 1 <i>phoolary</i> 2 24 23	2	24	23			
„ 2 sweepers 1 31 15	1	31	15			
„ 2 washermen 1 31 15	1	31	15			
Total ...	60	42	67			
				60	42	67
Grand Total ...	126	6	16			
				126	6	16
Kammampalli Pagoda.						
Venkatarama Swami—						
To the <i>patra</i> —2 manas rice per day—per month 60 manas at 19 fanams, 4 cash—720 manas is ...	5	3	46			
To the <i>akhanda diparadhana</i> —per day 1 seer oil—for month 30 seers at 19 fanams, 4 cash—seers 360 is ...	5	3	46			
To the <i>neetcutta diparadhana</i> per day 1½—per month 37½ seers at 22 fanams, 69 cash—450 seers is ...	6	4	23			
To frankincense—camphor, etc., per month 3 fanams, 65 cash ...	1	0	57			
To the <i>utsava kattalai</i> , viz.—						
<i>Ugadi</i> 0 11 34						
<i>Sri Rama Navami</i> 0 11 34						
<i>Gokulashtami</i> 0 11 34						
<i>Navaratri</i> 0 26 53						
<i>Kartik Dipa utsava</i> 0 26 53						
<i>Dhanurmas</i> 0 26 53						
	2	24	21			
To <i>parcha kharudy</i> 0 38 8	0	38	8			
Total ...	20	29	41			
				20	29	41

No. 116—cont.

Krishnagiri—cont.

Kaveripatnam—4 pagodas—cont.

Denominations.	Annually.			Total.		
	PAGS.	F.	O.	PAGS.	F.	O.
To the <i>shahrgasht</i> —monthly 19 fs. 4 cash	5	3	46	30	6	17
Jalakanteswara Swami—						
To the <i>patra</i> —rice per day 1 mana—per month 30 manas at 9 fs. 42 cash	2	24	23			
To the <i>neetcuttla diparadhana</i> —daily 1½ seers—monthly 37½ seers at 22 fs. 69 cash is	6	4	23			
To the <i>panchamrit abhishek</i> —milk, plantains, etc., per month 7 fanams 49 cash	2	1	34			
To <i>mung dholl</i> —per month 1 fanam 72 cash is	0	22	69			
„ the <i>utsava kattalai</i> , viz.—						
<i>Navaratri</i> 0 11 34						
<i>Kartik Dipa utsava</i> 0 15 19						
<i>Ardra nakshatra</i> 0 15 19						
<i>Dhanurmas</i> 0 15 19						
<i>Sivaratri</i> 0 19 4						
	1	31	15			
To <i>parcha kharudy</i>	0	38	8			
	13	32	12			
Anjaneya Swami—						
To the <i>patra</i> —daily rice 1 mana—per month 30 manas at 9 fanams 42 cash is	2	24	23			
To the <i>akhanda diparadhana</i> —oil daily 14 annas per month 26½ seers at 15 fs. 19 c. is 315½ seers	4	2	69			
To the <i>neetcuttla diparadhana</i> oil daily ½ seer is monthly 7½ seers at 4 fs. 61 c. is 90 seers	1	12	11			
To camphor, etc.—per month 2 fs. 18 cash is	0	26	53			
				8	20	76
Ganesh—						
To the <i>patra</i> —daily 1 mana of rice is 30 manas per month at 9 fs. 42 cash				2	24	23
Sibbandi or attendants—						
To 6 <i>archakas, paricharakas</i>	28	27	43			
„ 1 <i>parupatyagar</i>	4	10	38			
„ 4 <i>bajantari</i>	10	7	11			
„ 4 dancing girls	10	7	11			
„ 1 <i>phoollawry</i>	1	31	15			
„ 1 washerman	1	31	15			
„ 2 sweepers	1	31	15			
„ 1 tom-tom	2	24	23			
				60	35	16
Total				115	23	64
Panneswara Matham Pagoda.						
Panneswara Swami—						
To the <i>patra</i> —rice manas daily 2—per month 60 manas at 19 fanams 4 cash is	5	3	46			
To the <i>akhanda diparadhana</i> —oil daily 1 seer—per month 30 seers at 19 fs. 4 cash is	5	3	46			
To the <i>neetcuttla diparadhana</i> —oil daily 2½ seers—per month 75 seers at 1 p. 1 f. 57 c—per annum seers 900 is	12	8	46			
To the <i>panchamrit abhishek</i> —milk, plantains, etc., monthly 15 fs. 19 cash is	4	2	69			
To <i>mung dholl</i> —monthly 3 fanams 65 cash	1	0	57			

No. 116—cont.

Krishnagiri—cont.

Panneswara Matham Pagoda—cont.

Denominations.	Annually.	Total.
Panneswara Swami—cont.	Pags. f. o.	Pags. f. o.
To the <i>utsava kattalai</i> , viz.—		
<i>Navaratri</i> 0 34 23		
<i>Kartik Dipa utsava</i> 0 34 23		
<i>Ardra nakshatra</i> 0 15 29		
<i>Dhanurmas</i> 0 30 38		
<i>Sivaratri</i> 0 38 8		
	3 17 31	
To <i>parcha kharudy</i> 1 0 57		
,, <i>shahr gasht</i> monthly 19 fs. 4 cash is 5 8 46		
		86 40 78
Sibbandi or attendants—		
To 2 <i>archakas</i> 10 7 11		
" 1 <i>parupatyagar</i> 8 17 30		
" 4 <i>bajantari</i> 10 7 11		
" 4 dancing girls 10 7 11		
" 1 <i>phoolary</i> 1 31 15		
" 1 washerman 0 38 8		
" 1 sweeper 0 38 8		
" 1 tom-tom 2 24 22		
		39 35 36
	Total ...	76 31 34
Krishnagiri—Grand Total—Pagodas 12—	Star Pagodas.	501 18 63
<i>Vaniyambadi tahsildari.</i>		
<i>Kasba.</i>		
Alagiri Swami Pagoda—		
To the <i>patra</i> —rice per day 2 manas—per month 60 manas at 19 fs. 4 cash is per annum 720 manas 5 3 46		
To the <i>akhanda diparadhana</i> seer of oil $\frac{3}{4}$ day 1 per month 30 seers at 19 fs. 4 cash per month is 360 seers. 5 3 46		
To the <i>neetuttila diparadhana</i> at per day oil $1\frac{1}{4}$ —per month 37 $\frac{1}{4}$ seers at 22 fs. 69 cash is 450 seers... .. 6 4 23		
To the <i>panchamrit abhishekam</i> at 15 fs. 19 cash per month is 4 2 68		
To <i>mung dholl</i> —per month 8 fs. 65 c. is 1 0 57		
,, the <i>utsava kattalai</i> , viz.—		
<i>Ugadi</i> 0 11 34		
<i>Sri Rama Navami</i> 0 11 34		
<i>Gokulashtami</i> 0 11 34		
<i>Navaratri</i> 0 38 8		
<i>Kartik Dipa utsava</i> 0 38 8		
<i>Dhanurmas</i> 0 41 72		
	3 17 30	
To <i>parcha kharudy</i> 0 38 8		
To <i>shahr gasht</i> oil, etc., per month 19 fs. 4 c. 5 3 46		
		30 29 4
Lakshminarayana Swami—		
To the <i>patra</i> —at 2 manas per day 5 3 46		
,, the <i>akhanda diparadhana</i> at 1 seer of oil per day is 5 3 46		
,, the <i>neetuttila diparadhana</i> at $1\frac{1}{4}$ seer per day is 6 4 23		
,, the <i>panchamrit abhishek</i> —per month 15 fs. 19 cash is... .. 4 2 68		
,, <i>mung dholl</i> —per month 8 fs. 65 cash is... .. 1 0 57		

No. 116—cont.

Vaniyambadi—cont.

Kasba—cont.

Denominations.	Annually.	Total.
Lakshminarayana Swami—cont.	Pags. f. c.	Pags. f. c.
To the <i>utsava kattalai</i> , etc.—		
<i>Ugadi</i>	0 11 34	
<i>Sri Rama Navami</i>	0 11 34	
<i>Gokulashtami</i>	0 11 34	
<i>Navaratri</i>	0 88 8	
<i>Kartik dipa utsava</i>	0 88 8	
<i>Dhanurmas</i>	0 41 72	
	3 17 30	
To <i>parcha kharudy</i>	0 38 8	
,, <i>shahr gasht</i>	5 3 46	
		30 29 4
Atiteswara Swami—		
To the <i>patra</i> —rice 2 manas... ..	5 3 46	
,, the <i>akhanda diparadhana</i> —at 19 fs. 4 cash per month...	5 3 46	
,, the <i>neetcuttla diparadhana</i> —at 1½ seer daily is ...	6 4 23	
,, the <i>panchamrit abhishek</i> —15 fs. 19 cash per month is...	4 2 68	
,, <i>mung dholi</i> —per month 3 fs. 65 cash is	1 0 57	
,, the <i>utsava kattalai</i> , viz :—		
<i>Navaratri</i>	0 30 38	
<i>Kartik diparadhana</i>	0 34 23	
<i>Ardra nakshatra</i>	0 19 4	
<i>Dhanurmas</i>	0 34 23	
<i>Sivaratri</i>	0 34 23	
	3 17 30	
To <i>parcha kharudy</i>	0 38 8	
,, the <i>shahr gasht</i> —at 19 fs. 4 cash is	5 3 46	
		30 29 4
	Total ...	91 42 12
Sibbandi or attendants—		
To 6 <i>archakas, paricharakas</i>	25 17 68	
,, 3 <i>mantrapushpam</i>	5 3 46	
,, 4 <i>bajantari</i>	10 7 12	
,, 4 dancing girls	10 7 12	
,, 1 <i>phoolary</i>	1 31 15	
,, 1 washerman	1 12 11	
,, 1 sweeper	1 12 11	
		55 1 15
Total—Kasba 3 pagodas—Star Pagodas		146 43 27
Kasba Parandapalli.		
Kalahaetiswara Swami—		
To the <i>patra</i> —at 2 manas daily	5 3 46	
To the <i>akhanda diparadhana</i> —at 19 fanams 4 cash monthly is	5 3 46	
To the <i>neetcuttla</i> —at 10 annas a seer, is for month 18½ seers at 11 fanams 34 cash is	3 2 11	
To the <i>panchamrit abhishek</i> —at 9 fanams, 42 cash per month is	2 24 23	
To <i>mung dholi</i> —per month 3 fanams, 60 cash	1 0 57	

No. 116—cont.

Vaniyambadi—cont.

Kasba Parandapalli—cont.

Denominations.	Annually.	Total.
Kalahastiswara Swami—cont.	Pags. f. c.	Pags. f. c.
To the <i>utsava kattalai</i> , viz.—		
<i>Navaratri</i>	0 26 53	
<i>Kartik Dipa utsava</i>	0 22 69	
<i>Ardra nakshatra</i>	0 11 34	
<i>Dhanurmas</i>	0 26 54	
<i>Sivaratri</i>	0 26 58	
	2 24 23	
To <i>parcha kharudy</i>	1 0 57	
,, the <i>shahr gasht</i> —per month 19 fanams, 4 cash is ...	5 3 46	25 17 69
Sibbandi or attendants—		
To 2 <i>archakas</i>	8 20 76	
,, 2 <i>mantrapushpam</i>	8 17 30	
,, 4 <i>bajantari</i>	6 34 61	
,, 1 <i>phoolary</i>	0 38 8	
,, 1 <i>washerman</i>	0 38 8	
,, 1 <i>sweeper</i>	0 38 8	
		21 7 31
	Total—Star Pagodas ...	46 25 20
Sankarapuram.		
Lakshminarayana Swami—		
To the <i>patra</i> —rice per day 1½ manas—per month 45 manas at 21 fanams 8 cash is	5 20 10	
To the <i>akhanda diparadhana</i> —at oil 1 seer per day	4 22 40	
,, camphor frankincense—at 8 fanams 73 cash per month	2 26 70	
To the <i>utsava kattalai</i> , viz.—		
<i>Ugadi</i>	0 3 60	
<i>Sri Rama Navami</i>	0 11 20	
<i>Narasimha jayanti</i>	0 11 20	
<i>Vaisakh mas</i>	0 18 60	
<i>Gokulashtami</i>	0 11 20	
<i>Sravan mas</i>	1 0 0	
<i>Navaratri</i>	1 37 40	
<i>Kartik Dipa utsava</i>	0 11 20	
<i>Dhanurmas</i>	0 7 40	
	4 22 40	
To <i>parcha kharudy</i>	1 0 0	18 0 0
Sibbandi or attendants—		
To 1— <i>mantrapushpam</i>		2 0 0
	Total—Star Pagodas ...	20 0 0
Grand Total—Vaniyambadi Devasthanam 5 pagodas:—Star Pagodas ...		213 33 47

No. 116—cont.

Tiruppattur tahsildari.

Kasba.

Denominations.	Annually.	Total.
	Pags. f. o.	Pags. f. o.
Varadaraja Swami—		
To the <i>patra</i> —rice 2 manas daily	5 3 46	
„ <i>akhanda diparadhana</i>	5 3 46	
„ <i>neetcuttla diparadhana</i>	6 4 23	
„ <i>panchamrit abhishek</i>	4 2 69	
„ <i>mung dholl</i> —at per month 7 fanams 10 cash is ...	2 1 34	
To the utsava kattalai, viz.—		
<i>Ugadi</i> 0 11 34		
<i>Sri Rama Navami</i> 0 11 34		
<i>Gokulashthami</i> 0 11 34		
<i>Navaratri</i> 0 38 8		
<i>Kartik Dipa utsava</i> 0 38 8		
<i>Dhanurmas</i> 0 41 72		
	3 17 30	
To <i>parcha kharudy</i>	0 38 8	
„ <i>shahr gasht</i> —at 19 fanams 4 cash per month	5 3 46	
		31 29 62
Brahmeswara—		
To the <i>patra</i> —at 2 manas	5 3 46	
„ <i>akhanda diparadhana</i>	5 3 46	
„ <i>neetcuttla diparadhana</i>	6 4 23	
„ <i>panchamrit abhishek</i>	4 2 69	
„ <i>mung dholl</i>	2 1 34	
„ <i>utsava kattalai</i>	3 17 30	
To <i>parcha kharudy</i>	0 38 8	
„ <i>shahrgasht</i>	5 3 46	
		31 29 62
Anjaneya Swami—		
To the <i>patra, diparadhana, etc., etc.</i> , at 19 fanams 4 cash per month is ... ..	...	5 3 45
		68 18 9
Sibbandi or attendants—		
To 5 <i>archakas</i>	25 17 67	
„ 4 <i>mantrapushpam</i>	6 34 61	
„ 4 <i>bajantari</i>	10 7 12	
„ 4 dancing girls	10 7 12	
„ 1 <i>phoolary</i>	2 24 23	
„ 2 washermen	1 31 15	
„ 2 sweepers	1 31 15	
„ 1 <i>parputty</i>	4 10 38	
		62 29 3
	Total—Star Pagodas ...	131 2 12
To Kumara Swami pagoda	10 16 17	
„ Anjaneya Swami pagoda	1 11 20	
„ Christ's church	12 0 0	
		23 27 37
Grand Total—Tiruppattur: 6 pagodas—Star Pagodas ...		154 29 49

No. 116—cont.

Kunnattu Tahsildari.

Kasba Uttangarai.

Denominations.	Annually.	Total.
	Pags. f. c.	Pags. f. c.
Lakshminarayana Swami—		
To the <i>patra</i> —rice 2 manas...	5 3 46	
„ <i>akhanda diparadhana</i> ...	5 3 46	
„ <i>neetcuttla diparadhana</i> —at per day 10 annas of a seer—per month 18½ seers at 11 fs. 34 c.—is 225 seers.	3 2 11	
To the <i>panchamrit abhishek</i> —at per month 9 fs. 12 cash is.	2 24 23	
„ <i>mung dhol</i> —at 3 fs. 65 cash per month is ...	1 0 57	
„ <i>utsava kattalai, viz.:</i> —		
<i>Ugadi</i> 0 11 34		
<i>Sri Rama Navami</i> 0 11 34		
<i>Gokulashtami</i> 0 11 34		
<i>Navaratri</i> 0 38 8		
<i>Kartik Dipa utsava</i> 0 38 8		
<i>Dhanurmas</i> 0 41 72		
	8 17 80	
To <i>parcha kharudy</i> 0 38 8		
„ <i>shahrgasht</i> —at per month 15 fs. 19 cash. 4 2 69		
Kasi Visweswara Swami—		25 2 50
To the <i>patra</i> —at 2 manas 5 3 46		
„ <i>akhanda diparadhana</i> 5 3 46		
„ <i>neetcuttla diparadhana</i> 3 2 11		
„ <i>panchamrit abhishek</i> 2 24 23		
To <i>mung dhol</i> 1 0 57		
„ the <i>utsava kattalai, viz.:</i> —		
<i>Navaratri</i> 0 22 69		
<i>Kartik Dipa utsava</i> 0 26 53		
<i>Ardra nakshatra</i> 0 11 34		
<i>Dhanurmas</i> 0 26 53		
<i>Sivaratri</i> 0 26 53		
	2 24 22	
To <i>parcha kharudy</i> 0 38 8		
„ <i>shahr gasht</i> 4 2 69		
		24 9 42
	Total ...	49 12 12
Sibbandi or attendants—		
To 4 <i>archakas</i> 16 41 72		
„ 2 <i>mantrapushpam</i> 3 17 30		
„ 4 <i>bajantari</i> 8 21 76		
„ 1 <i>phoollary</i> 1 12 12		
„ 1 washerman 0 38 8		
„ 1 sweeper... .. 0 38 8		
		81 33 46
	Total ...	81 0 58
Coortee Devasthanam.		
Venkatarama Swami—		
To the <i>patra</i> —2 manas 5 3 46		
„ <i>akhanda diparadhana</i> 5 3 46		
„ <i>neetcuttla diparadhana</i> 3 2 11		
„ <i>panchamrit abhishek</i> 2 24 23		
To <i>mung dhol</i> 1 0 57		

No. 116—cont.

Kunnattur—cont.

Coortee Devasthanam—cont.

Denominations.	Annually.	Total.
Venkatarama Swami—cont.	Pags. f. o.	Pags. f. o.
To the <i>utsava kattalai</i> , viz. :—		
<i>Ugadi</i>	0 11 34	
<i>Sri Rama Navami</i>	0 11 34	
<i>Gokulashtami</i>	0 11 34	
<i>Navaratri</i>	0 38 8	
<i>Kartik Dipa utsava</i>	0 38 8	
<i>Dhanurmas</i>	0 41 72	
	3 17 30	
To <i>parcha kharudy</i>	0 38 8	
„ <i>shahr gasht</i>	3 2 11	
		24 1 72
Kalahastiswara—		
To the <i>patra</i> —at 2 manas	5 3 46	
„ the <i>akhanda diparadhana</i>	5 3 46	
„ the <i>neetcuttla diparadhana</i>	3 2 11	
„ the <i>panchamrit abhishek</i>	2 24 23	
„ <i>mung dholl</i>	1 0 57	
„ the <i>utsava kattalai</i>	2 24 23	
„ <i>parcha kharudy</i>	0 38 8	
„ the <i>shahr gasht</i>	3 2 11	
		23 8 65
	Total ...	47 10 57
Sibbandi or attendants—		
To 4 <i>archakas</i>	16 41 72	
„ 4 <i>bajantari</i>	8 20 76	
„ 1 <i>phoollary</i>	1 31 15	
„ 1 <i>washerman</i>	0 38 8	
„ 1 <i>sweeper</i>	0 38 8	
		28 35 19
	Total Star Pagodas ...	76 0 76
Pasandi Devasthanam.		
Venkataramana Swami—		
To the <i>patra</i> —rice 1 mans—	2 24 23	
„ the <i>akhanda diparadhana</i>	5 3 46	
„ the <i>neetcuttla diparadhana</i> —at $\frac{1}{4}$ seer per day—per month $7\frac{1}{2}$ at 7 fs. 61 cash	1 12 11	
To the <i>panchamrit abhishek</i> —per month 4 fs. 61 cash is	1 12 11	
„ <i>mung dholl</i>	0 12 69	
„ the <i>utsava kattalai</i> , viz. :—		
<i>Navaratri</i>	0 15 19	
<i>Kartik Dipa utsava</i>	0 15 19	
<i>Ardra nakshatra</i>	0 11 34	
<i>Dhanurmas</i>	0 19 4	
<i>Sivaratri</i>	0 15 19	
	1 31 15	
To <i>parcha kharudy</i>	0 38 8	
		13 9 23

No. 116—cont.

Kunnattur—cont.

Pasandi Devasthanam—cont.

Denominations.	Annually.	Total.
Venkataramana Swami—cont.		
Sibbandi or attendants—	Pags. f. c.	Pags. f. c.
To 2 <i>archakas</i>	7 27 68	
„ 4 <i>bajantari</i>	6 84 61	
„ 1 <i>phoollary</i>	0 88 8	
„ 1 <i>sweeper</i>	0 88 8	
		16 8 65
	Total Pagodas ...	29 18 8
Hanumatirtham Devasthanam.		
Tirthagiriswara Swami—		
To the <i>patra</i> —at 2 <i>manas</i>	5 8 46	
„ <i>akhanda diparadhana</i>	5 8 46	
„ <i>neetcuttla diparadhana</i>	8 2 11	
„ <i>panchamrit abhishek</i>	2 24 23	
To <i>mung dholi</i>	1 0 57	
To the <i>utava kattalai</i> , viz.:—		
<i>Navaratri</i>	0 22 69	
<i>Kartik diparadhana</i>	0 26 53	
<i>Ardra nakshatra</i>	0 11 34	
<i>Dhanurmas</i>	0 26 53	
<i>Sivaratri</i>	0 26 53	
	2 24 22	
To the <i>parcha kharudy</i>	0 88 8	
„ <i>shahr gasht</i>	4 2 69	
		24 9 42
Sibbandi or attendants—		
To 2 <i>archakas</i>	8 20 76	
„ 2 <i>mantrapushpam</i>	8 17 80	
„ 1 <i>phoollary</i>	1 12 11	
„ 1 <i>washerman</i>	0 88 8	
„ 1 <i>sweeper</i>	0 88 8	
„ 4 <i>bajantari</i>	5 3 46	
		19 40 19
	Total ...	44 4 61
Singarappet Devasthanam.		
Sanjivaraya Swami—		
To the <i>patra</i> , etc. ... ..	...	4 26 20
Nattam.		
Jvarahareswara Swami—		
To the <i>patra</i> —at 1½ <i>manas</i> daily—	5 28 10	
„ the <i>akhanda diparadhana</i> —at 1 <i>seer</i> daily—	4 22 40	
„ the <i>neetcuttla</i> —½ <i>seer</i> daily—	1 5 50	
„ <i>camphor</i> , etc.—8 <i>fa.</i> 73 <i>cash</i> monthly—	2 16 70	

No. 116—cont.

Kunnattur—cont.

Nattam—cont.

Denominations.	Annually.	Total.
	Pags. f. o.	Pags. f. o.
Jvarahareswara Swami—cont.		
To the <i>utsava kattalai</i> , viz.:—		
<i>Ugadi</i>	0 7 40	
<i>Navaratri</i>	0 26 20	
<i>Kartik Dipa</i>	0 22 40	
<i>Dhanurmas</i>	0 11 20	
<i>Sivaratri</i>	0 15 0	
<i>Phalgunas</i>	0 7 40	
	2 0 0	
To <i>parcha kharudy</i>	2 0 0	17 28 10
Sibbandi or attendants—		
To 1 <i>mantrapushpam</i>		2 85 50
	Total ...	20 18 60
Grand Total—Kunnattur Devasthanam : 8 pagodas—Star Pagodas ...		255 19 43
 <i>Kambayanallur tahsildari.</i>		
Kasba.		
Lekshminarayana Swami—		
To the <i>patra</i> —rice 2 manas per day	5 3 46	
„ <i>akhanda diparadhana</i> —oil per day 1 seer	5 3 46	
„ <i>neetcuttla diparadhana</i> —at 1½ seer per day	6 4 23	
„ <i>panchamrit abhishek</i> —at 15 fanams 19 cash per month is—	4 2 68	
To <i>mung dholl</i> —at 3 fanams 65 cash per month—	1 0 57	
„ the <i>utsava kattalai</i> , viz.—		
<i>Ugadi</i>	0 11 34	
<i>Sri Rama Navami</i>	0 11 34	
<i>Gokulashtami</i>	0 11 34	
<i>Navaratri</i>	0 38 8	
<i>Kartik Dipa utsava</i>	0 38 8	
<i>Dhanurmas</i>	0 41 72	
	8 17 30	
To <i>parcha kharudy</i>	0 38 8	
„ the <i>shahr gasht</i> —at 19 fanams 4 cash per month	5 3 46	
		30 29 4
Dasinatheswara Swami—		
To the <i>patra</i> —at 2 manas per day—	5 3 46	
„ <i>akhanda diparadhana</i>	5 3 46	
„ <i>neetcuttla diparadhana</i>	6 4 23	
„ <i>panchamrit abhishek</i> —at 15 fanams 19 cash per month	4 2 68	
To <i>mung dholl</i>	1 0 57	

No. 116—cont.

Kambayanallur—cont.

Kasba—cont.

Denominations.	Annually.	Total.
Dasinatheswara Swami—cont.		
To the utsava kattalai, viz.—		
Navaratri	0 26 53	
Kartik Dipa utsava	0 26 53	
Ardra nakshatra	0 15 19	
Dhanurmas	0 22 69	
Sivaratri	0 22 69	
	<u>2 24 23</u>	
To parcha kharudy	0 88 8	
„ the shahrgasht	5 3 46	
	<u>5 3 46</u>	29 85 77
	Total Pagodas ...	60 20 1
Sibbandi or attendants—		
To 4 archakas	20 14 23	
„ 4 mantrapushpam	6 34 61	
„ 4 bajantari	8 20 76	
„ 4 dancing girls	8 20 76	
„ 1 phoolary	1 81 15	
„ 1 washerman	1 12 11	
„ 1 sweeper	1 12 11	
„ 1 parupatyagar	8 17 81	
	<u>51 28 64</u>	
	Total Star Pagodas ...	112 8 65
Kasba Karimangalam.		
Lakshminarayana Swami—		
To the patra—rice 2 manas per day	5 3 46	
„ the akhanda diparadhana—at 1 seer oil per day	5 3 46	
„ the neetcuttla diparadhana—at 1½ seer per day	6 4 23	
„ the panchamrit abhishekam—at 15 fanams 19 cash per month	4 2 68	
„ mung dholl	1 0 57	
„ the utsava kattalai, viz.—		
Ugadi	0 11 84	
Sri Rama Navami	0 11 84	
Gokulashtami	0 11 84	
Navaratri	0 88 8	
Kartik Dipa utsava	0 88 8	
Dhanurmas	0 41 72	
	<u>8 17 80</u>	
To parcha kharudy	0 88 8	
„ the shahrgasht	5 3 46	
	<u>5 3 46</u>	30 29 4
Aruneswara Swami—		
To the patra—2 manas per day	5 3 46	
„ the akhanda diparadhana—per day 1 seer oil	5 3 46	
„ the neetcuttla diparadhana—per day 1½ seer	6 4 23	
„ panchamrit abhishek—at 15 fanams 19 cash per month	4 2 68	
„ mung dholl	1 0 57	

No. 116—cont.

Kambayanallur—cont.

Kasba Karimangalam—cont.

Denominations.	Annually.	Total.
Aruneswara Swami—cont.	Paga. f. a.	Paga. f. a.
To the <i>utsava kattalai</i> , viz.—		
<i>Navaratri</i>	0 34 23	
<i>Kartik diparadhana</i>	0 34 23	
<i>Ardra nakshatra</i>	0 15 18	
<i>Dhanurmas</i>	0 80 88	
<i>Sivaratri</i>	0 30 8	
	<hr/>	
To <i>parcha kharudy</i>	3 17 30	
„ the <i>shahrgasht</i>	0 38 8	
	5 3 46	30 29 4
Ganesh—		
To the <i>patra</i> —at 1 mana per day	2 24 23	
„ the <i>neetcuttila diparadhana</i>	1 12 11	
	<hr/>	3 36 34
	Total ...	65 4 42
Sibbandi or attendants—		
To 5 <i>archakas</i>	24 24 61	
„ 4 <i>bajantari</i>	8 20 76	
„ 4 dancing girls	8 20 76	
„ 1 <i>phollary</i>	1 31 15	
„ 1 washerman	1 12 12	
„ 1 sweeper	1 12 12	
„ 1 <i>parupatiyagar</i>	3 17 30	
	<hr/>	49 4 42
	Total Star Pagodas ...	114 9 4
Kasba Barur.		
Lakshminarayana Swami—		
To the <i>patra</i> —at 2 manas per day	5 3 46	
„ the <i>neetcuttila diparadhana</i> at 1½ seer oil per day	6 4 23	
„ the <i>panchamrit abhishek</i> —at 7 fanams 50 cash per month	2 1 34	
„ <i>mung dholl</i>	0 22 68	
the <i>utsava kattalai</i> , viz.—		
<i>Ugadi</i>	0 7 50	
<i>Sri Rama Navami</i>	0 7 50	
<i>Gokulashtami</i>	0 7 50	
<i>Navaratri</i>	0 26 53	
<i>Kartik Dipa utsava</i>	0 30 38	
<i>Dhanurmas</i>	0 34 22	
	<hr/>	
To <i>parcha kharudy</i>	2 24 23	
	0 38 8	17 4 42
Iswara Swami—		
To the <i>patra</i> —at 1 mana	2 24 23	
„ the <i>neetcuttila</i>	2 24 23	
„ the <i>panchamrit abhishek</i>	2 1 34	
„ <i>mung dholl</i>	0 22 69	

No. 116—cont.

Kambayanallur—cont.

Kasba Barur—cont.

Denominations.	Annually.			Total.		
	Paga.	f.	c.	Paga.	f.	c.
Iswara Swami—cont.						
To the utsava kattalai, viz.—						
Navaratri	0	15	19			
Kartik diparadhana	0	15	19			
Ardra nakshatra	0	7	50			
Dhanurmas	0	19	3			
Sivaratri	0	19	3			
				1	31	14
To parcha kharudy				0	38	8
						10 7 11
						<u>27 11 53</u>
Sibbandi or attendants—						
To 3 archakas	13	24	42			
4 bajantari	6	34	61			
4 dancing girls	6	34	61			
1 phoolary	1	12	11			
1 washerman	0	38	8			
1 sweeper	0	38	8			
						30 2 31
						<u>57 14 4</u>
Mallapuram.						
Rama Swami—						
To the patra—@ 2 manas per day—	5	3	46			
" akhanda diparadhana—@ 1 seer of oil per day	5	3	46			
" neetcuttla diparadhana—@ $\frac{1}{2}$ seer per day	3	25	0			
" panchamrit abhishek—at 9 fanams, 42 cash per month	2	24	22			
To mung dhol	1	0	57			
" the utsava kattalai, viz.—						
Ugadi	0	19	4			
Sri Rama Navami	0	19	4			
Gokulashtami	0	19	4			
Navaratri	0	38	8			
Kartik diparadhana	0	38	7			
Dhanurmas	0	38	7			
				3	36	34
To parcha kharudy				1	0	57
" the shahrgasht				4	2	69
						26 7 11
Airavateswara Swami						
To the patra—at 2 manas per day	5	3	46			
" akhanda diparadhana—at 1 seer for day	5	3	46			
" neetcuttla diparadhana—at $\frac{1}{2}$ seer per day	3	25	0			
" panchamrit abhishek	2	24	22			
" mung dhol	1	0	57			
" utsava kattalai, viz.—						
Navaratri	0	22	69			
Kartik diparadhana	0	34	23			

No. 116—cont.

Kambayanallur—cont.

Mallepuram—cont.

Denominations.	Annually.	Total.
Airavateswara Swami—cont.		
	Pags. f. o.	Pags. f. o.
<i>Ardra nakshatra</i>	0 15 18	
<i>Dhanurmas</i>	0 19 4	
<i>Sivaratri</i>	0 22 69	
	2 24 23	
To <i>parcha kharudy</i>	1 0 57	
„ <i>the shahrgasht</i>	4 2 69	
		24 40 0
	Total ...	51 2 11
Sibbandi or attendants—		
To 4 <i>archakas</i>	20 14 23	
„ 4 <i>mantrapushpam</i>	10 7 11	
„ 4 <i>bajantari</i> —	10 7 11	
„ 4 dancing girls	10 7 12	
„ 1 <i>phollary</i>	1 31 15	
„ 1 sweeper	1 0 57	
„ 1 washerman	1 0 57	
„ 1 chank-blower	1 31 15	
„ 1 <i>parupatyagar</i>	3 17 31	
		59 26 72
	Total ...	110 29 3
Grand Total—Kambayanallur: 9 pagodas—Star Pagodas ...		
		394 10 76
Virabhadradrug.		
Kasba Palakodu.		
Parameswara Swami—		
To the <i>patra</i> —at 4 manas per day—	10 7 12	
„ <i>akhanda diparadhana</i>	5 3 46	
„ <i>neetcuttila diparadhana</i> —at 1 seer per day	5 3 46	
„ <i>panchamrit abhishek</i> —per month 20 fanams, 24 cash	7 12 49	
To the <i>utsava kattalai</i> , viz.—		
<i>Sivaratri</i>	1 31 15	
<i>Ardra nakshatra</i>	1 12 11	
<i>Dhanurmas</i>	1 12 11	
<i>Navaratri</i>	1 31 15	
<i>Kartik diparadhana</i>	1 12 11	
	7 8 63	
To <i>parcha kharudy</i>	0 38 9	
„ <i>the shahrgasht</i>	8 40 0	
		44 23 65
Gopalakrishna Swami—		
To the <i>patra</i> —@ 2 manas—	5 3 46	
„ <i>akhanda diparadhana</i> —@ 1 seer per day—	5 3 46	
„ <i>neetcuttila diparadhana</i> —@ 1½ seer per day	6 4 23	
„ <i>panchamrit abhishek</i> —@ 9 fanams, 42 cash—	2 24 23	
To <i>mung dholl</i>	1 0 57	
„ <i>utsava kattalai</i> , viz.—		
<i>Ugadi</i>	0 11 34	
<i>Sri Rama Navami</i>	0 11 34	
<i>Gokulashtami</i>	0 11 34	
<i>Navaratri</i>	0 38 8	

No. 116—cont.

Virabhadradrug—cont.

Kasba Palakodu—cont.

Denominations.	Annually.		Total.
	Page.	f. o.	Page. f. o.
Gopalakrishna Swami—cont.			
<i>Kartik Dipa utsava</i>	0	88 8	
<i>Dhanurmas</i>	0	41 72	
To <i>parcha kharudy</i>		3 17 30	
,, <i>the shahrgasht</i>		1 0 57	
		5 3 46	29 13 8
Anjaneya Swami—			
To the <i>patra</i> —@ 1 mana—	2	24 23	
,, <i>neetcuttla diparadhana</i> —@ $\frac{1}{4}$ seer per day—	6	12 11	
,, <i>abhishek</i>	0	26 53	
,, <i>akhanda diparadhana</i> —@ 14 annas of a seer—	4	2 69	
			8 20 70
	Total ...		82 12 69
Sibbandi or attendants—			
To 6 <i>archakas</i>	29	28 25	
,, 14 <i>mantrapushpam</i>	46	25 19	
,, 1 <i>panchangi</i>	2	24 23	
,, 4 <i>bajantari</i>	12	31 34	
,, 4 dancing girls	12	31 34	
,, 2 chank-blowers	2	24 23	
,, 1 <i>phoollaury</i>	2	24 23	
,, 1 sweeper	1	31 15	
,, 4 washermen	1	31 15	
,, 1 <i>parputty</i>	5	3 47	
			117 30 18
	Total Star Pagodas ...		119 43 7
Sandai Pettai.			
Chendraya Swami—			
To the <i>patra</i> —at 2 manas per day	5	3 46	
,, <i>akhanda diparadhana</i> —@ 1 seer per day	5	3 46	
,, <i>neetcuttla</i> —@ $1\frac{1}{4}$ seer per day	6	4 23	
,, <i>panchamrit abhishek</i>	2	24 23	
To <i>mung dholl</i>	1	0 57	
,, <i>the utsava kattalai, viz.—</i>			
<i>Ugadi</i>	0	11 34	
<i>Sri Rama Navami</i>	0	11 34	
<i>Gokulastami</i>	0	11 34	
<i>Navaratri</i>	0	88 8	
<i>Kartik Dipa utsava</i>	0	88 8	
<i>Dhanurmas</i>	0	41 72	
		3 17 30	
To <i>parcha kharudy</i>		1 0 57	
			24 9 42
Sibbandi or attendants—			
To 2 <i>archakas</i>	10	7 11	
,, 3 <i>mantrapushpam</i>	5	3 46	
,, 1 <i>phoollaury</i>	1	12 10	
,, 1 sweeper	0	38 8	
			17 15 75
	Total Star Pagodas ...		41 25 37

No. 116—cont.

Virabhadradrug—cont.

Pepparapatti.

Denominations.	Annually.			Total.		
	Pags.	f.	c.	Pags.	f.	c.
Varadaraja Swami—						
To the <i>patra</i> —@ 2 manas per day	5	3	46			
„ <i>akhanda diparadhana</i>	5	3	46			
„ <i>neetcuttila diparadhana</i>	6	4	23			
„ <i>abhishek</i>	2	24	23			
To <i>mung dholl</i>	1	0	57			
„ the <i>utsava kattalai</i> , viz.—						
<i>Ugadi</i>	0	11	34			
<i>Sri Rama Navami</i>	0	11	34			
<i>Gokulashtami</i>	0	11	34			
<i>Navaratri</i>	0	38	8			
<i>Kartik diparadhana</i>	0	38	8			
<i>Dhanurmas</i>	0	41	72			
	3	17	30			
To the <i>parcha kharudy</i>	1	0	57			
„ <i>shahrgasht</i>	5	3	40			
				29	13	8
Sibbandi or attendants—						
To 2 <i>archakas</i>	10	7	11			
„ 2 <i>mantrapushpam</i>	3	17	30			
„ 4 <i>bajantari</i>	5	3	46			
„ 1 <i>phoolaury</i>	1	12	11			
„ 1 <i>washerman</i>	0	38	8			
„ 1 <i>sweeper</i>	0	38	8			
				21	26	34
	Total Star Pagodas ...			50	89	42
Kasba Rayakota.						
Lakshminarayana Swami—						
To the <i>patra</i> —@ 2 manas per day	5	3	46			
„ <i>neetcuttila diparadhana</i> @ 1 seer for day	5	3	46			
„ <i>abhishek</i> —@ 11 fanams 34 cash per month	3	2	11			
„ <i>mung dholl</i>	1	0	57			
„ <i>utsava kattalai</i> , viz.—						
<i>Ugadi</i>	0	11	34			
<i>Sri Rama Navami</i>	0	11	34			
<i>Gokulashtami</i>	0	11	34			
<i>Navaratri</i>	0	15	19			
<i>Kartik Dipa utsava</i>	0	15	19			
<i>Dhanurmas</i>	0	11	35			
	1	31	15			
To <i>parcha kharudy</i>	0	38	8			
„ the <i>shahrgasht</i>	1	0	57			
				17	85	0
Someswara Swami—						
To the <i>patra</i> —@ 3 manas per day	7	27	68			
„ <i>neetcuttila</i> —@ 1 seer per day	5	3	46			
„ <i>abhishek</i> —@ 11 fs. 34 cash per month	3	2	11			
„ <i>mung dholl</i>	1	0	57			
„ <i>utsava kattalai</i> , viz.—						
<i>Navaratri</i>	0	26	53			
<i>Kartik diparadhana</i>	0	26	53			
<i>Ardra nakshatra</i>	0	15	19			

No. 117—*cont.**Police charges—cont.*

Denominations.	Annually.			Total.		
	Pags.	f.	c.	Pags.	f.	c.
To iron-smiths, cumblies, ropes, etc., (203 in number)...	50	0	0			
„ iron for fetters and working tools do.	50	0	0			
„ native doctor for attending do.	36	0	0			
„ mutsaddis for keeping accounts	36	0	0			
„ donations for apprehending thieves, spies for gain- ing intelligence, etc., etc.	300	0	0			
„ donations for killing tigers	300	0	0			
„ tom-toms in narrow passes for scaring tigers	36	0	0			
„ milch-cows for commanding officers	60	0	0			
	Pags. ...			4,362	19	64
E.E.						

J. G. GRAHAM,
Assistant Collector.

No. 118.

From Captain J. G. GRAHAM, Esq., Assistant Collector.

To—Lieut.-Col. READ, Superintendent, etc.

Dated—Krishnagiri, 24th July 1798.

1. I was some days ago favoured with Mr. Read's letter intimating your desire that the survey being now finished we should reduce the *tent establishment*.

2. At the same time that I entirely concur with you in the necessity and propriety of retrenching the public expenditure when it can be done without detriment to the service, and aware of the heavy expense with which the survey has been already attended, the measure you propose should meet with no opposition from me were I not sensible that the nature of my duty and the existing circumstances of the country render its adoption extremely impolitic.

3. When I transmitted two years ago estimates for cutcherries and choultries necessary to be constructed in the Baramahal, both for public and private accommodation, I represented the very great inconvenience which the country experienced from the entire want of such buildings. Government would not authorize their construction and of consequence the inconvenience still exists.

4. It were superfluous to represent to you the necessity there is that the Collector should frequently visit his districts, both for the due administration of justice and for the ascertaining of a difficult and complicated *jamabandi*; should he once become stationary, the delegation of his authority must be more expensive than ever; the Revenue servants, unchecked by his presence and encouraged by his apparent aversion to investigation, will indulge in their habitual propensity to intrigue and peculation and the service suffer materially from the impolitic and delusive idea of a saving to the Company.

5. You will, I am convinced, be sensible of the truth of what I advance when I say that since the commencement of our management your assistants have, one year with another, been nine months under canvas and you may recollect one season when nothing but the violence of the monsoon compelled me to seek shelter in Krishnagiri. You must therefore be convinced that by residing constantly in one place the duty of your assistants cannot be carried on to that extent nor with that benefit to the community at large with which its operation has hitherto been attended and I trust that receiving it in the same light you will not only cease to recommend the measure but that even should the Board propose such a retrenchment, we flatter ourselves, it will meet with your strenuous opposition.

No. 119.

Estimate for necessary irrecoverable tank repairs to prevent a diminution of cultivation in the Northern Division for fasli 1208.

Tahsildaris.	Expected gross settlement of land rent in fasli 1208.	1 per cent on the expected gross settlement of fasli 1208.
		P. P. C.
Krishnagiri	16,548 0 0	165 0 0
Vaniyambadi	16,601 0 0	166 0 0
Tiruppattur	18,728 0 0	187 0 0
Kunnattur	17,656 0 0	176 0 0
Virabhadradrug	14,444 0 0	144 0 0
Kambayanallur	19,035 0 0	190 0 0
Total estimate		1,028 0 0

No. 120.

Estimate of advances for cultivation and recoverable repairs in the Northern Division for fasli 1208.

Tahsildaris.	Expected gross settlement of land rent in fasli 1208.	4 per cent on the expected gross settlement of fasli 1208.
		P. P. C.
Krishnagiri	16,548 0 0	660 0 0
Vaniyambadi	16,601 0 0	664 0 0
Tiruppattur	18,728 0 0	748 0 0
Kunnattur	17,656 0 0	704 0 0
Virabhadradrug	14,444 0 0	578 0 0
Kambayanallur	19,035 0 0	760 0 0
		4,112 0 0

—Abstract comparative of statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts for fasli 1206 and of the estimated charges of fasli 1207.

ions, etc.	Ordinary Establishment.									
	Provincial Charges.									
	Establishment of servants.		Sadr ward.		Total.					
	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	P. F. C.	P. F. O.	P. F. C.	P. F. O.	P. F. C.	P. F. O.		P. F. C.	P. F. O.	
ntendent...	2,110 29 56	3,483 17 68	305 23 75	600 0 0	2,416 17 51	4,088 17 68	12/16	1,667 0 17	...	
...	
...	
...	
...	
	2,110 29 56	3,483 17 68	305 23 75	600 0 0	2,416 17 51	4,088 17 68	12/16	1,667 0 17	...	

A.—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts for fasli 1206 and of the estimated charges of fasli 1207—cont.

Divisions, etc.	Ordinary Establishment—cont.									
	Division Charges.									
	Establishment of servants.		Sadr ward.		Total.					
	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.	
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)		
P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.		
Commissioner...	...	...	...	...	...	...	...	...
Salem ...	4,043 14 30	6,299 18 16	523 21 67	720 0 0	4,566 0 17	7,019 13 18	2 1/2	2,453 13 79		
Baramahal ...	3,827 8 48	4,917 2 85	500 12 64	500 12 64	3,827 21 27	5,417 15 19	3 5/16	1,589 36 72		
Baramahal ...	3,480 27 65	4,703 11 68	296 25 77	199 15 30	3,727 17 62	4,901 27 18	4 1/16	1,174 9 36		
	10,800 14 58	15,918 27 89	1,320 24 48	1,419 28 14	12,121 8 26	17,838 19 53	3 5/16	5,717 16 27		

A.—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts for fasli 1206 and of the estimated charges of fasli 1207—cont.

Ordinary Establishment—cont.									
District Charges.									
ons, etc.	Establishment of servants.		Sadr ward.		Total.				
	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.
tendent.	...	...	...	...	...	...	...	...	...
1 ...	11,066 [?] [?]	[?]	[?] 25 28	467 34 28	11,537 14 62	11,820 17 20	4 11/16	258 2 38	...
.. ...	8,560 8 29	[?]	[?] 9 0	240 0 0	8,884 17 29	7,476 28 86	4 9/16	...	1,407 19 74
1 ...	6,059 20 40	5,659 0 [?]	[?] 0 0	180 0 0	4,208 20 40	5,889 0 0	4 14/16	...	884 20 40
	25,686 18 23	[?]	[?] 34 28	897 34 28	26,625 16 51	25,186 14 56	4 13/16	...	1,489 1 75

A.—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts for fasli 1206 and of the estimated charges of fasli 1207—cont.

Ordinary Establishment—cont.										
Village Charges.					Total.					
Establishment of servants and Sadr ward.					Establishment of servants and Sadr ward.					
Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.	
(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	
...	...	...	...	...	2,416 17 61	4,088 17 68	12/16	1,667 0 17	...	...
13,505 5 11	13,954 41 11	5 8/16	450 0 0	...	29,608 29 10	32,794 85 47	18	3,186 15 37	...	...
14,788 29 35	13,647 5 54	8 5/16	...	1,119 28 61	27,478 82 11	28,541 9 29	16 4/16	...	937 22 65	...
9,572 82 29	11,418 14 21	9 8/16	1,840 17 72	...	19,508 85 51	22,168 41 39	18 8/16	2,660 5 68	...	...
87,844 80 75	89,015 25 6	7 2/16	1,171 21 11	...	79,007 39 43	85,878 82 23	16 4/16	6,865 84 60	...	...

—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts for fasli 1206 and of the estimated charges of fasli 1207—*cont.*

(89)	Extra Charges.				Grand Total.			
	Fasli 1206.	Fasli 1207.	Increase 1207.	Decrease 1207.	Fasli 1206.	Fasli 1207.	Increase 1207.	Decrease 1207.
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
... fees ...	6 7 40	6 7 40	...	...	...	...	...	...
... extraordinary ...	6,069 83 77	8,678 3 60	...	2,391 30 17	...	...	...	...
...ishment for plan- ...	...	897 25 76	897 25 76	...	...	...	...	...
	6,076 5 27	4,582 1 16	...	1,494 4 21	8,492 28 8	8,665 19 4	172 31 76	...
...ns ...	189 28 76	198 0 57	8 12 61	...	...	...	...	...
...la and mosque ...	7,154 2 47	7,855 29 17	201 26 50	...	...	...	...	...
...wances.	4,735 24 20	3,626 29 68	...	1,108 30 82	...	...	...	...
...es extraordinary.	2,850 7 41	4,200 0 0	1,349 28 39	...	...	...	...	...
...rs of amani tanks.	...	10,895 0 0	10,895 0 0	...	...	...	...	...
...repairs ...	3,498 27 13	6,000 0 0	2,581 8 67	...	...	...	...	...
...nces for culti- ...	...	325 31 76	325 31 76	...	...	...	...	...
...ion.	189 26 45	480 0 0	810 9 35	...	...	...	...	...
...ia plantation ...	...	...	...	...	...	...	...	...
...neal ...	189 26 45	480 0 0	810 9 35	...	...	...	...	...
	18,568 4 2	38,076 19 58	14,508 15 56	...	48,176 24 12	65,871 19 25	17,694 31 13	...
...ns ...	884 17 20	337 8 44	...	47 8 56	...	...	...	...
...la and mosque ...	5,395 20 39	5,891 1 33	495 16 74	...	...	...	...	...
...wances.	4,958 21 13	4,809 7 12	...	149 14 1	...	...	...	...
...es extraordinary.	...	...	...	...	...	...	...	...
...ive of buildings,	884 28 27	1,431 0 0	546 12 53	...	...	...	...	...
...rs of tanks	11,505 35 38	11,400 0 0	...	105 35 33	...	...	...	...
...nces for culti- ...	10 5 50	...	...	10 5 50	...	...	...	...
...ion.	23,189 15 22	28,918 17 9	729 1 67	...	50,668 11 38	60,459 26 38	208 20	...
...neal ...	...	...	...	...	...	...	...	...
...ns ...	518 12 24	638 29 4	115 16 60	...	...	...	...	...
...la and mosque ...	2,650 6 3	2,823 39 02	178 38 59	...	...	...	...	...
...wances.	6,376 22 25	8,431 17 18	2,045 5 7	...	...	...	...	...
...es extraordinary.	910 6 66	2,300 0 0	1,389 29 14	...	...	...	...	...
...rs of tanks	4,950 6 44	4,112 0 0	67 29 36	...	...	...	...	...
...nces for culti- ...	...	...	...	...	...	...	...	...
...ion.	14,505 18 2	13,306 14 4	...	1,199 3 78	34,009 17 53	35,460 19 48	1,451 1 70	...
...neal ...	62,339 6 63	74,883 18 7	12,544 9 24	...	1,41,347 4 26	1,60,457 12 12	19,110 8 4	...

B.—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts—Fasli 1206 and 1207—cont.

Ordinary Establishment—cont.									
Division Charges									
Divisions, etc.	Establishment of servants.		Sadr ward.		Total.				
	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement 1207.	Increase 1207.	Decrease 1207.
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
intendent.	...	...	...	...	...	...	...	...	...
ern	4,042 14 30	6,249 27 44	528 21 87	664 15 70	4,568 0 17	6,904 7 34	8	2,338 7 17	...
s ...	3,327 8 43	4,219 14 41	500 12 64	283 19 5	3,827 21 27	4,502 33 46	2 13/16	675 12 19	...
ern	3,480 27 65	4,829 4 33	296 25 77	177 4 60	3,727 17 62	5,006 9 13	4 3/16	1,278 27 31	...
...	10,809 14 58	15,298 10 38	1,320 24 48	1,115 3 55	12,121 3 26	16,413 14 18	3 1/16	4,292 10 67	...

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B.—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts—Fasli 1206 and 1207—cont.

Ordinary Establishment—cont.									
District Charges.									
ions, etc.	Establishment of servants.		Sadr ward.		Total.				
	Fasli 1206. (20)	Fasli 1207. (21)	Fasli 1206. (22)	Fasli 1207. (23)	Fasli 1206. (24)	Fasli 1207. (25)	Percentage on the settlement 1207. (26)	Increase 1207. (27)	Decrease 1207. (28)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.
endent.	...	...	...	...	...	...	...	...	...
n ...	11,066 26 84	11,007 26 56	470 25 28	468 33 42	11,537 14 62	11,474 24 18	41½	...	62 26 44
... ..	8,560 8 29	7,287 27 62	324 9 0	240 0 0	8,884 17 20	7,477 27 62	4½	...	1,406 25 47
ra ...	6,059 20 40	5,732 32 33	144 0 0	163 0 0	6,203 20 40	5,895 32 33	4½	...	307 24 7
	25,686 18 29	23,978 14 71	938 34 28	869 33 42	26,625 16 51	24,848 12 33	4½	...	1,777 4 18

THE BARAMAHAL RECORDS

—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts—Fasli 1206 and 1207—cont.

Ordinary Establishment—cont.										
	Village Charges.					Total.				
	Establishment of servants and Sadr ward.					Establishment of servants and Sadr ward.				
	Fasli 1206.	Fasli 1207.	Percentage on the settlement —1207.	Increase —1207.	Decrease —1207.	Fasli 1206.	Fasli 1207.	Percentage on the settlement —1207.	Increase —1207.	Decrease —1207.
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)
	P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.
endent.	...	...	...	...	...	2,416 17 51	4,229 85 20	0 1	1,813 17 49	...
...	13,506 5 11	13,847 12 40	5 1/2	...	657 28 51	29,608 20 10	31,226 8 12	12 1/2	1,617 24 2	...
...	14,766 29 35	13,847 32 54	8 1/2	...	1,118 32 61	27,478 32 11	25,628 22 2	15 1/2	...	1,850 10 1
...	9,572 32 29	9,903 24 35	8 1/2	330 28 6	...	19,503 35 51	20,805 30 1	17 1/2	1,301 30 30	...
	37,844 30 75	36,898 33 49	6 1/2	...	1,445 38 26	79,007 32 43	81,890 23 35	15 1/2	2,582 26 72	...

Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baranahal and Salem districts—Fasli 1206 and 1207—cont.

(39)	Extra Charges.				Total.			
	Fasli 1206.	Fasli 1207.	Increase 1207.	Decrease 1207.	Fasli 1206.	Fasli 1207.	Increase 1207.	Decrease 1207.
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
fees ...	61 7 40	11 0 0	4 28 40	...	...	...	...	...
extraordinary.	6,069 38 77	4,591 26 48	...	1,478 7 84	...	...	...	...
ment for tion...	...	6,979 10 65	6,979 10 65	...	...	...	...	...
s for cultiva-	...	800 0 0	800 0 0	...	...	...	...	...
	6,076 5 87	12,882 1 28	6,805 81 71	...	8,492 28 8	16,612 0 48	8,119 18 40	...
...	189 23 76	183 9 38	...	6 14 88	...	...	...	...
and mosque	7,154 2 47	7,284 7 84	180 4 67	...	...	...	...	...
ances	4,785 24 20	1,672 17 31	...	3,068 6 79	...	...	...	...
extraordinary.	2,850 7 41	2,689 27 87	...	160 16 4	...	...	...	...
of tanks ...	3,468 27 13	11,319 25 75	7,850 34 62	...	...	...	...	...
s for cultiva-	...	203 3 87	203 3 87	...	...	...	...	...
plantation ...	169 26 45	389 27 82	170 0 67	...	...	...	...	...
al ...	18,568 4 2	23,692 10 34	5,124 6 82	...	48,176 24 12	54,916 18 46	6,741 80 34	...
s ...	384 17 20	337 26 44	...	46 26 56	...	...	...	...
and mosque	5,395 20 89	5,662 2 31	266 17 72	...	...	...	...	...
ances.	4,968 21 18	3,389 23 82	...	1,619 42 61	...	...	...	...
extraordinary.	984 23 27	1,817 25 22	783 1 75	...	...	...	...	...
of tanks ...	11,505 35 88	7,996 9 21	...	3,509 26 12	...	...	...	...
s for cultiva-	10 5 50	679 11 32	669 5 62	...	...	...	...	...
al ...	23,189 15 22	19,992 26 22	3,200 38 40	...	50,668 11 89	44,961 12 24	...	5,706 85 9
s ...	518 12 24	592 0 4	73 23 80	...	...	...	...	...
and mosque	2,650 6 8	2,740 11 65	90 5 62	...	...	...	...	...
ances.	6,376 22 25	3,452 18 12	...	2,924 4 13	...	...	...	...
extraordinary.	910 6 66	714 11 11	...	196 81 55	...	...	...	...
of tanks ...	4,050 6 44	4,410 8 77	360 2 88	...	...	...	...	...
es for cultiva-	...	1,822 10 65	1,822 10 65	...	...	...	...	...
al ...	14,505 18 2	13,781 24 74	726 5 58	...	84,009 17 53	84,537 18 75	528 1 22	...
	62,389 6 63	69,188 26 78	19,291 2 4	...	141,347 3 26	151,029 14 88	9,682 10 7	...

THE BARAMAHAL RECORDS

-Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts in fasli 1207 and of the estimated charges for fasli 1208.

Items, etc.	Ordinary Charges.									
	Provincial Charges.									
	Establishment of servants.		Sadr ward.		Total.					
	Fasli 1207.	Fasli 1208.	Fasli 1207.	Fasli 1208.	Fasli 1207.	Fasli 1208.	Percentage on the settlement.	Increase 1208.	Decrease 1208.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	
Attendant...	3,497 5 5	3,518 16 52	732 30 15	800 0 0	4,229 35 20	3,818 16 52	12/16	...	411 18 46	
...	
...	
...	
Total ...	3,497 5 5	3,518 16 52	732 30 15	800 0 0	4,229 35 20	3,818 16 52	12/16	...	411 18 46	

—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts in fasli 1207 and of the estimated charges for fasli 1208—cont.

Divisions, etc.	Ordinary Charges.—cont.								
	Division Charges.								
	Establishment of servants.		Sadr ward.		Total.				
	Fasli 1207.	Fasli 1208.	Fasli 1207.	Fasli 1208.	Fasli 1207.	Fasli 1208.	Percentage on the settlement.	Increase 1208.	Decrease 1208.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	
P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	
intendent...	...	...	...	...	...	...	...	...	...
teru ...	6,249 27 44	6,230 70 8	654 15 70	754 17 68	6,904 7 84	6,985 1 76	21%	80 80 42	...
re ...	4,219 14 41	5,179 42 72	283 19 5	381 28 5	4,502 33 46	5,411 34 77	21%	909 1 31	...
hern ...	4,829 4 33	4,462 8 20	177 4 60	175 22 60	5,006 9 13	4,687 31 0	31%	...	368 14 13
Total ...	15,298 10 38	15,872 35 20	1,115 3 35	1,211 32 53	16,418 14 13	17,084 31 7	21%	671 17 60	...

THE BARAMAHAL RECORDS

Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts in fasli 1207 and of the estimated charges for fasli 1208—cont.

Ordinary Charges.—cont.											
District Charges.											
etc.	Establishment of servants.			Sadr ward.			Total.				
	Fasli 1207.		Fasli 1208.	Fasli 1207.		Fasli 1208.	Fasli 1207.		Fasli 1208.	Percentage on the settlement, (26).	Increase 1208. (27).	Decrease. 1208. (28).
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
ment.	...	...	...	...	...	...	...	...	...	...	...
...	11,007 28 56	10,634 37 76	466 33 42	460 28 56	11,474 24 18	11,095 25 52	4 $\frac{1}{16}$	...	378 84 48		
...	7,237 27 62	7,090 20 56	240 0 0	240 0 0	7,477 27 62	7,330 20 56	4 $\frac{1}{16}$	...	147 7 6		
...	5,732 32 33	5,646 0 0	168 0 0	180 0 0	5,895 32 33	5,826 0 0	4 $\frac{1}{16}$	...	69 32 33		
al	23,978 14 71	23,371 22 52	869 33 42	830 28 56	24,848 12 33	24,252 10 28	4 $\frac{1}{16}$	...	596 2 5		

—Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts in fasli 1207 and of the estimated charges for fasli 1208—cont.

Ordinary Charges—cont.											
	Village Charges.					Total.					
	Establishment of servants and Sadr ward.					Establishment of servants and Sadr ward.					
ms, etc.	Fasli 1207.	Fasli 1208.	Percentage on the settlement.	Increase 1208.	Decrease 1208.	Fasli 1207.	Fasli 1208.	Percentage on the settlement.	Increase 1208.	Decrease 1208.	
	(28)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	
	P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	
tendent.	...	...	...	...	...	4,229 85 20	3,818 16 52	11%	...	411 18 48	...
n ...	13,847 12 40	13,287 8 40	5 $\frac{1}{18}$	439 27 0	...	31,226 8 12	31,807 81 8	12 $\frac{1}{18}$	141 22 76	...	...
... ..	13,847 32 54	13,848 22 54	8 $\frac{1}{18}$	1 0 0	...	25,628 22 2	26,441 16 27	16 $\frac{1}{18}$	812 80 25	...	...
ra ...	9,908 24 35	11,418 14 21	9 $\frac{1}{18}$	1,509 25 66	...	20,806 20 1	21,877 9 21	18 $\frac{1}{18}$	1,071 15 20	...	...
Total ...	36,898 32 49	38,349 14 35	7 $\frac{1}{18}$	1,950 18 66	...	81,890 23 36	83,505 1 28	15 $\frac{1}{18}$	1,614 19 78	...	...

THE BARAMAHAL RECORDS

— Abstract of comparative statement of Revenue Charges Collection actually disbursed in the Baramahal and Salem districts in fasli 1207 and of the estimated charges for fasli 1208—cont.

(39)	Extra Charges.				Grand Total.			
	Fasli 1207.	Fasli 1208.	Increase-1208.	Decrease 1208	Fasli 1207.	Fasli 1208.	Increase 1208.	Decrease 1208.
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
ees	11 0 0	6 0 0	...	5 0 0	...	...	...	...
extraordinary.	4,591 26 43	3,846 25 37	...	751 1 6	...	...	...	...
ment for plan-	6,979 10 85	694 28 13	...	6,284 18 53	...	...	...	...
for cultiva-	800 0 0	...	...	800 0 0	...	...	...	...
Total ...	12,382 1 28	4,541 17 49	...	7,840 19 59	16,612 0 48	8,859 34 21	...	8,252 2 27
and mosque	188 9 38	198 0 57	9 27 19	...	...	...	...	...
es	7,284 7 84	7,365 85 7	81 27 53	...	...	...	...	...
extraordinary.	1,672 17 21	3,530 29 68	1,858 12 47	...	...	...	...	...
tanks ...	2,689 27 87	9,850 0 0	7,160 8 43	...	...	...	...	...
for cultiva-	11,819 25 75	6,250 0 0	...	5,089 25 75	...	...	...	...
lantation ...	208 3 37	...	...	208 3 37	...	...	...	...
...	389 27 32	480 0 0	140 8 48	...	...	...	...	...
Total ...	23,692 10 34	27,699 29 52	3,977 19 18	...	54,918 18 46	59,037 24 60	4,119 6 14	...
and mosque	387 26 44	387 8 44	...	0 18 0	...	...	...	...
es	5,662 2 81	5,892 10 55	230 8 24	...	...	...	...	...
extraordinary...	3,339 23 83	3,912 28 25	573 2 73	...	...	...	...	...
tanks ...	1,317 25 22	3,049 26 57	1,731 31 35	...	...	...	...	...
for cultiva-	7,998 9 21	3,700 0 0	708 26 59	...	...	...	...	...
...	679 11 32	...	...	679 11 32	...	...	...	...
Total ...	19,332 26 22	21,891 80 21	2,559 3 79	...	44,981 12 24	48,883 10 48	3,371 34 24	...
and mosque	592 0 4	578 42 57	...	12 29 27	...	...	...	...
es	2,740 11 65	2,720 37 2	...	19 10 63	...	...	...	...
extraordinary.	3,452 18 12	4,362 19 64	910 1 52	...	...	...	...	...
tanks ...	714 11 11	1,028 0 0	313 24 69	...	...	...	...	...
for cultiva-	4,410 8 77	4,112 0 0	...	298 8 77	...	...	...	...
...	1,322 10 65	...	...	1,322 10 65	...	...	...	...
Total ...	13,781 24 74	12,802 27 43	...	928 33 31	34,537 18 75	34,680 0 64	142 17 69	...
...	69,138 26 78	66,905 23 5	...	2,232 29 73	1,51,029 14 38	1,50,410 34 33	...	618 16 0

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