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THE BARAMAHAL RECORDS.

SECTION XV.—BALANCES.

CONTENTS.

No.	PAGES
I. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 3RD JUNE 1794.—Applies for a remission of rent in his division; recommends that the district of Tenkaraikóttai be kept on a low rent, as the only means of restoring it to its former flourishing state ..	1
II. LETTER FROM THE SUPERINTENDENT, TO THE BOARD OF REVENUE, DATED THE 14TH JUNE 1794.—Forwards the application of the Assistant Collector, Central Division, for a remission of rent; reports that exemption of bullocks loaded with cotton from duty necessarily involves a remission of the sayar; expects that great benefit would attend the investment if cotton merchants were exempted, from all duties; requests sanction to take off duties on several small articles with a view to encourage trade ...	1—2
III. LETTER FROM THE BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 23RD JUNE 1794.—Recommend application from the Assistant Collector, Captain Mudro, for remission; direct him to furnish his reasons for remission; express their inability to grant such remissions, as that power is vested in Government ...	2
IV. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED <i>nil</i> .—Applies for remission of rent to the sayar farmer who has suffered from the depredations of banditti and hopes to recover the balance ...	2—3
V. LETTER FROM THE SUPERINTENDENT, TO THE BOARD OF REVENUE, DATED THE 13TH JULY 1794.—Hopes that, for the reasons given by the Assistant Collector, Northern Division, the patels who are sureties for the farmers that have failed may not be required to make up the deficiency ...	3
VI. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 19TH JULY 1794.—Reports that five or six hundred pagodas will probably be all the remission required in the land-rent this year; explains why the sayar has been in general farmed for more than its value and the great loss that the farmer sustains is due to the articles passing duty free under pretence that they belong to the investment; proposes means to remedy this abuse ...	3—4
VII. LETTER FROM THE BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 21ST JULY 1794.—Orders on the Superintendent's recommendations for remission are deferred until the receipt of further particulars from the Assistant Collector, Northern Division; approves the Superintendent's action in having confined the Tahsildar and the shroff's father-in-law; issues instructions that in future all references from the Assistant Collectors should be accompanied by the Superintendent's remarks and opinion; sanctions remissions in the Central Division ...	4—5
VIII. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 23RD JULY 1794.—Forwards an estimate of the losses on customs for fasli 1203; hopes to reduce the balance by further collections from the farmers; explains why they are not entitled to any indulgence ...	5
IX. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 2ND AUGUST 1794.—Justifies his action in applying for remission to the custom farmers of his division; attributes the failure of sayar chiefly to the investment; observes that the farmers did not make sufficient allowance for the exemptions involved in the investment; suggests ways for dealing with the defaulters ...	6
X. LETTER FROM THE SUPERINTENDENT, TO THE BOARD OF REVENUE, DATED THE 8TH AUGUST 1794.—Applies for remission for the whole village of Áttipádi; proposes the resurvey of the village and suggests a new mode of settling it in future; forwards application from the Assistant Collector, Southern Division, for the remission of sayar and for imposing on all weavers taxes imposed on other people; proposes a new mode of encouraging them ...	7
XI. LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS IN THE CEDED DISTRICTS, DATED THE 13TH AUGUST 1794.—Issues circular instructions as to how to act when applications for remission of rent are made ...	7—8

No.	PAGES
XII. LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS IN THE BARAMAHAL AND SALEM DISTRICTS, DATED THE 20TH JULY 1795.—Issues circular instructions on the routine of business and proposes a new method to prevent arrears in future and for the transmission of their accounts; draws their particular attention to defalcations and their causes and to be cautious in investigating pleas of inability; considers that it is best to debit them for their balances outstanding as takāvi, that it is advantageous to transfer the outstanding balances to those of takāvi both in the interests of the Sarkār and the ryots; remarks on the collections, remissions and balances of the last fasli in general; proposes means for obviating all future failures; requests that their outstanding balances may be adjusted on the principles already laid down; encloses a statement comparing the survey and settlement in lease of the village Alangikolam in the Vāniyambādi district and another statement reporting on the causes assigned by the ryots of the Northern Division for not paying their rents in fasli 1204 and the measures taken to adjust their balances at the end of the year ...	8—11
XIII. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 27TH JULY 1795.—Reports on the curtailment of applications for remission which should not be granted without good reasons; tried in vain the Superintendent's experiment respecting takāvi; explains why the dictums that the losses of one year are made good by the grains of another year does not hold good in these districts; remarks on the poverty of the ryots in his divisions and works the necessity for a certain proportion of remission annually ...	12—13
XIV. LETTER FROM THE ACCOUNTANT, BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 23TH JULY 1795.—Calls for a statement of such balances as are considered good, dubious or desperate, with a separate report on each ...	13
XV. LETTER FROM THE ACCOUNTANT, BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 29TH JULY 1795.—Calls for a special report on the state of every individual balance ...	<i>ibid.</i>
XVI. LETTER FROM THE SUPERINTENDENT, TO THE ACCOUNTANT, BOARD OF REVENUE, DATED THE 31ST JULY 1795.—Will submit a statement of particulars of balances outstanding till the 12th July 1795 together with a detailed report on each description; explains why the causes of failure in these districts cannot be ascertained quickly as in other collectorates; applies for ten days' time for the transmission of the monthly accounts ...	13—15
XVII. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 11TH AUGUST 1795.—Reports on the impracticability of transmitting certain accounts at fixed intervals and explains how it is not possible to give effect to the Superintendent's proposition for transferring the balance of rent of one year to the amount advanced for cultivation in the succeeding year and suggests less objectionable mode of rescinding doubtful balances by a remission ...	15—16
XVIII. LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, NORTHERN DIVISION, DATED THE 8TH SEPTEMBER 1795.—Reports on the remission of rent, the difficulty of ascertaining the true causes of failures, non-cultivation of much land in the Tiruppattūr district; is still of the same opinion of the advantages that would arise by a transfer of rent into takāvi; meets the objections raised by the Assistants; encloses abstract statements of the balances outstanding in fasli 1204 against No. (1) Kunnattūr, No. (2) Vāniyambādi and No. (3) Tiruppattūr ...	16—21
XIX. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED <i>nil</i> —Applies for a remission; encloses the general account current (1) of amāni lands; (2) of amāni tanks in the Sēndamangalam district; (3), (4) and (5) of amāni lands in Nāmakkal, Paramati and Kāttuputtūr districts; (6) detailed account of defalcations in the land revenue of the Southern Division ...	21—22
XX. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED <i>nil</i> —Forwards an account particular of balances outstanding in his division in fasli 1204 and applies for remission ...	22
XXI. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 18TH SEPTEMBER 1795.—Forwards statements of the Survey and produce of the villages in his division to which remissions have been granted; reports on the deficiency of the villages in the Sarkār revenue, which might be made up by the ryots in one year and that if the deficiency happens a second year in succession, the whole loss would fall upon the revenue; encloses (1) statement comparing the rent with the produce of the village of Mudiampatti in fasli 1204; and those for Nos. (2), (3), (4) and (5) for Ayelangudi, Karapalli, Golappatti and Chukūrpalayam, respectively, in fasli 1204 ...	23

CONTENTS

iii

No.		PAGES
XXII.	LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 30TH SEPTEMBER 1795.—Applies for the sanction of the Board of Revenue for the remission of balances of land-rent outstanding on the 11th July 1795 in the district of Kāminellūr of his division; encloses an account particular of the produce of a cocoanut garden, showing the causes of the failure and the reasons for remission	23
XXIII.	LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED ... FEBRUARY 1796.—Applies for the sanction of the Board of Revenue for the remission of irrecoverable balances of advances outstanding on the 11th July 1795 in his division	23—24
XXIV.	LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, DATED THE 1ST APRIL 1796.—Requests to be informed as to the quantity of amāni grain disposed of, the quantity remaining on hand and the rate it will probably sell before a fall in price on account of the next harvests; under whose possession it is at present left and what means are taken to preserve it from damage	24
XXV.	LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 6TH APRIL 1796.—Forwards an account of the amāni grain on hand and states that there is a prospect of its soon being disposed of, but doubts that on account of the abundance of grain the sale will amount to the estimated sum	24—25
XXVI.	LETTER FROM THE SUPERINTENDENT, TO THE BOARD OF REVENUE, DATED THE 6TH MAY 1796.—Forwards a special report on balances outstanding in the Bāramahal and Salem districts at the end of fasli 1204 and the several causes of defalcations as explained by his Assistants and requests that the balances mentioned therein may be remitted; reports also on the amāni grain on hand and the sale-proceeds entered in the jamabandi; trusts that if any deficit appear, it may be written off to profit and loss; will shortly submit the most practicable means of regulating remissions. Enclosed are (1) abstract of balances of land-rent, licenses and customs outstanding on the 11th July 1795, (2) defalcations of rent in the Bāramahal and Salem districts for fasli 1205	25—28
XXVII.	LETTER FROM THE SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED THE 26TH JULY 1796.—Transmits an extract from the Board's letter to Government together with the Government reply thereto regarding the remissions recommended on the last year's settlement and on the grain being brought to accounts before converted into money. Enclosed are (1) an extract of letter sent by the Board to Government respecting remission to be granted, and (2) an extract of letter from Government sanctioning the remissions required and also debiting the Sarkār with any loss that may arise in the sale of the said grain	29
XXVIII.	LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 9TH AUGUST 1796.—Forwards account particulars of balances outstanding for cultivation and repairs on the 11th July 1796 in the Central Division; explains the causes of each failure and the improbability of recovering any of the amount and requests the sanction of the Board for their remission	30
XXIX.	LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 23RD AUGUST 1796.—Applies for remission in his division for fasli 205 on the ground that no part of it can ever be recovered; requests the sanction of the Board for writing off the accounts; reports that it is necessary to be guided as much by the general report of the circumstances of the ryots as by particular account of the produce of their farm in the matter of granting remission; enclosed is a statement of comparison between the settlement on lease and the actual produce of the farms of the ryots in the Central Division	<i>ibid.</i>
XXX.	LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 10TH SEPTEMBER 1796.—Forwards an abstract of outstanding balances of takāvi on the 11th July 1795	31
XXXI.	LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, DATED THE 27TH OCTOBER 1796.—States that in contravention of his instructions, the Tahsildārs' accounts were again prepared in <i>Hindusi</i> ; cannot understand the last part of his letter regarding "individuals not being required to make up for the deficiencies of others," while the contrary is a constant subject of complaint when lately at Salem; shall not require them to be answerable, seeing they have not understood their engagements; directs that all charities shall be entered on the pension list in future; reports on the adjustment of account of all the amāni grain	31—32

No.	PAGES
XXXII. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 1ST NOVEMBER 1796.—Forwards a report of his personal investigation of the outstanding balances of his division in fasli 1205; requests that the sanction of the Board may be obtained for the total remission of these balances; expresses great satisfaction that the claims of the real and the pretended have been thoroughly discriminated; states the causes of the failure noted against each defalcation. Enclosed are (1) abstract of remissions required with reference to account particulars, (2) list of balances outstanding on the Tahsildāri of Krishnagiri in fasli 1205, showing the real cause of failures, the necessity of the remissions and the steps the Collector intends to take to avoid them in future, (3) list of balances outstanding on the Tahsildāri of Vāniyambādi, showing how the outstanding balances are to be realized by instalments on the crops of the succeeding year and the amount entered as takāvi, (4) list of balances outstanding against Tiruppāttūr, showing losses sustained by the farmers from the karnams' accounts and special investigation of the Collector and also particulars of the balances and the method of realization, (5) list of investigation of balances outstanding against Kunuattūr, showing the remissions necessary, realization of the balance, (6) list of investigation of balances outstanding against Kallavi, showing the particulars of the loss sustained, the remissions required and the balances to be collected immediately after the takāvi, (7) list of balances on investigation outstanding against Kāmmīnellūr, (8) the list of balances outstanding against Kāveripatām, (9) list of balances outstanding against Vīrabhadradrūg, and (10) list of balances outstanding against Rāyakōttai	32—33
XXXIII. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 16TH NOVEMBER 1796.—Explains why the Tahsildārs' accounts were all made out in <i>Hinduvi</i> ; observes that, as the clause regarding deficiency in the muchalkās of taluks was explained to the ryots and understood by them, their complaint that they never knew what they agreed to was a false representation; suggests that they be held jointly responsible; explains why balances outstanding have not been collected by means of contributions from farmers who had paid their rents for fasli 1205, and why balances against Sherwamalai were withheld; reports on the quantity of amāni grain sold and the sale proceeds credited to the accounts	33—34
XXXIV. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 28TH NOVEMBER 1796.—Explains why several small sums advanced as takāvi have become irrecoverable and solicits the sanction of the Board to remit them	34
XXXV. LETTER FROM THE SUPERINTENDENT, TO THE BOARD OF REVENUE, DATED THE 7TH JANUARY 1797.—Forwards special reports on the balances outstanding in the Ceded Districts for fasli 1206 together with applications from the Assistants for remission; forwards also a report from Captain Graham, containing full information on the causes of defalcations; observes that the further a Collector carries on his investigation into the affairs of the ryots, the more cause he will find for remission of rents in ordinary years; reports that the cause of annual remissions proceeds chiefly from the extreme poverty of the deserving ryots; recommends that they may be left to manage their own affairs without interruption of the Sarkār; shows why remission is required for the balance mentioned and how the settlement would be realized soon; reports on the complaint of a sayar farmer Seshayya against one of the assistants that he had sustained a loss on the rent of a farm in Singārappet on account of his supersession by another, a procedure quite irregular but beneficial to the Sarkār; desires that Government should restore the whole or part of his demand; enclosed is an abstract of balances outstanding in the Bāramahal and Salem districts on the 30th April 1797	35—36
XXXVI. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 21ST APRIL 1797.—Forwards details of the balances outstanding in the Southern Division on the 31st March 1797, and requests the sanction of the Board for remitting them; states that whatever may hereafter be recovered will be entered as extra revenue. Enclosed are the account particulars of balances outstanding (1) in the kasba of Salem, (2) in the district of Chinnagiri, (3) in the district of Bellūr, and (4), (5) and (6) in the respective districts of Vīraganūr, Rāzīpūram and Nāmakkal	36—37
XXXVII. LETTER FROM THE SUPERINTENDENT, TO ALL ASSISTANT COLLECTORS, DATED THE 12TH JUNE 1797.—Directs that no pressure should be used in inquiring into the causes of defalcations which will result in the increase of applications for remission; points out the impracticability of investigating the affairs of every defaulter; ascribes the number of defaulters to the recent tour of the Assistant Collector for purposes which the Tahsildārs do not take the	

CONTENTS

No.	PAGES
<p>trouble to ascertain in spite of repeated instructions; cannot make such tours in future to discriminate between pretenders and real claimants to remission; recommends that the whole village be made responsible for the amount of its rent agreeable to the cowlenama; enquires whether there is any objection to the adoption of the measures proposed in this letter; and if there is any, to give detailed reasons for such objections, so that a more complete Code of Regulations may be drawn up for general guidance of the officers of the Ceded Districts</p>	37-39
<p>XXXVIII. LETTER FROM THE SECRETARY, REVENUE DEPARTMENT, TO THE SUPERINTENDENT, DATED THE 20TH JUNE 1797.—Transmits extract of a letter from the Board of Revenue to Government and that of the Government reply thereto on the remissions required in the Ceded Districts. Enclosed are (1) an extract of the Board's letter to Government, recommending the remissions and (2) reply of Government sanctioning the same</p>	39-40
<p>XXXIX. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 24TH JULY 1797.—Presumes that the share of Government was not more than one-third of the crop of the farmers; does not believe that so many ryots as one-fourth in ordinary years and one-half in bad years borrow money to pay their rents so long as they find lenders; cannot admit that the balances of the one-fourth or half of the ryots who fail are collected by an extra assessment from those who have money; that although the minute investigation alluded to may increase the number of applications for remissions, yet it will diminish in a tenfold degree the number of those who pay for it without reason; does not believe that every one that borrows will be a defaulter; compares the number of defaulters in the Northern Division with that in the Central and gives reasons why the failures were so less in his division last year; states that his Tahsildars were never obliged to press the ryots for rents to the utmost extremity so as to endanger the collections of the next year but to stop short whenever a ryot tries to make good the payment by selling any part of his farm or stock, that in consequence they pushed their demand to the utmost so as to bring in a much greater accounts of remissions than is actually necessary; the plan of joint responsibility is known in his division and tends greatly to restrain the demand for remission; solicits the Board's sanction for the remission of the outstanding balances in his division of the land-rent amounting to pagodas 877-20-48; gives reasons for the failure of crops in the two northern districts of the Central Division. Enclosed are (1) a statement of balances to be remitted for fasli 1206 together with the remarks of the Assistant Collector, and (2) account particulars of the remissions for fasli 1206 in the Central Division</p>	40-42
<p>XI. LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, NORTHERN DIVISION, DATED THE 23RD AUGUST 1797.—Forwards a statement of the outstanding balances in the Tiruppattūr district; explains the mode of adjustment adopted when the balances against one village amounted to a greater and those of two others to a third of their whole rents; has divided Tiruppattūr into small departments of joint responsibility for the reasons mentioned therein and even then remissions in certain cases will be found necessary; forwards a statement of takāvi outstanding; requests to be informed which mode under all circumstances he thinks best for investigating balances and granting remissions</p>	42-44
<p>XLI. LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, DATED THE 31ST AUGUST 1797.—Enquires if the balances outstanding from Sherwamalai are not paid up, they may be demanded of them either individually or by contribution; forwards copy of a letter sent to Captain Graham, Assistant Collector, Northern Division, suggesting the course to be followed when the circumstances of the ryots demand remission under the plan of joint responsibility in the Tiruppattūr district and calls for his views on the points</p>	44-45
<p>XLII. LETTER FROM THE SUPERINTENDENT, TO THE ASSISTANT COLLECTOR, CENTRAL DIVISION, DATED THE 31ST AUGUST 1797.—Transmits copy of letters addressed to the Assistant Collectors, Northern and Southern Divisions, on the subject of balances outstanding in their districts and calls for his remarks</p>	45
<p>XLIII. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 5TH SEPTEMBER 1797.—Requests the sanction of the Board of Revenue for the remission of the balances outstanding at the close of fasli 1206 in his division; accounts for the smallness of balances under land-rent and for the transfer of such balances to the takāvi of the succeeding year; justifies remissions to the sayar farmers this year. Enclosed are (1) investigation of the balances outstanding against the districts in the Northern Division and (2) statement of balances due by the sayar farmers.</p>	45-46

No.	PAGES
XLIV. LETTER FROM THE ASSISTANT COLLECTOR, CENTRAL DIVISION, TO THE SUPERINTENDENT, DATED THE 24TH SEPTEMBER 1797.—Reports that, if the farmers are permitted to take or reject whatever lands they please, the failures will be very trifling; contends that losses do not always occasion failures and points out the only case where a remission becomes absolutely necessary; proposes a new plan as to how to make all failures good; requests the Superintendent's opinion as to the mode to be followed regarding defaulters; condemns the practice of seizing cattle and ploughs, but suggests that the farmers' all other properties be confiscated for the payment of the outstanding balance, as this would be less prejudicial to agriculture; the Sárkár will have no further claim on the farmer if the latter pays all that is due; proposes a new plan for regulating takāvi sureties	46—47
XLV. LETTER FROM THE ACCOUNTANT, BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 25TH SEPTEMBER 1797.—Requests that complete information in the form indicated may be furnished as to the nature and security of the outstanding balances that are considered good, dubious and desperate, the present situation, circumstances and the present income of the farmers, so that the required information may be placed before the Board of Revenue to enable them to report to Government for orders and ultimately for those of the Court of Directors	48
XLVI. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 19TH JANUARY 1798.—Recommends the continuation of the present mode of investigation followed by the Superintendent in the matter of remissions and the plan of adjustment which was identical with that of the Assistant Collector; issues instructions to the surveyors sent into the districts to inquire into the actual state of the lands and the circumstances of the farmers; cites instances in which he differed from the Superintendent in the matter of enforcing demands; gives eleven examples to which special attention has to be paid by the Tahsildars in desisting from enforcing demands; reports on the irretrievable losses of the farmers during the recent drought and the necessity for remissions; proposes that when the defalcation exceeds one per cent on the settlement of a village to assess those that are contiguous proportionably extending the contribution to a whole <i>taraf</i>	48—52
XLVII. LETTER FROM THE ASSISTANT COLLECTOR, SOUTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 26TH JANUARY 1798.—Agrees with the Superintendent in thinking that the further the Collector carries his inquiries into the condition and affairs of the farmers, the greater call he will have for remissions; thinks it surprising that the failures are not greater when their number, the smallness of their farms, the amounts of settlements and remissions, are considered collectively; gives detailed reasons for supposing that not one in fifty of the farmers are obliged to borrow to pay their rents; details the principles on which he proposes making villages responsible for each other; solicits the sanction of the Board for a remission of rent for faali 1206. Enclosed is the statement of account particulars of outstanding balances in the Southern Division on the 30th November 1797	52—54
XLVIII. LETTER FROM THE SUPERINTENDENT, TO THE ACCOUNTANT, BOARD OF REVENUE, DATED THE 26TH FEBRUARY 1798.—Details his reasons for having delayed the transmission of the statement of outstanding balances; modifies the form issued by him so as to avoid the detail that would otherwise be occasioned. Enclosed are the lists of balances outstanding in the Baramahal and Salem districts on the 11th July 1797 and 31st January 1798	54
XLIX. LETTER FROM THE ACCOUNTANT, BOARD OF REVENUE, TO THE SUPERINTENDENT, DATED THE 7TH MARCH 1798.—States that the lists of balances outstanding on the 31st January 1798 ought to have been taken from the demand, collection and balance on the 11th July 1797; and the takāvi advances included in it	54—55
L. LETTER FROM THE SUPERINTENDENT, TO THE ACCOUNTANT, BOARD OF REVENUE, DATED THE 12TH MARCH 1798.—Transmits a statement of balances outstanding at the close of the faali; trusts that the statements of takāvi will be satisfactory and that the Board need not doubt that all advances will be recovered. Enclosed is the list of balances of takāvi on the 11th July 1797	55
LI. EXTRACT OF A LETTER FROM THE SUPERINTENDENT, TO HIS ASSISTANTS, DATED THE 30TH APRIL 1798.—Calls for a full report on the causes of so great a decrease between the settlement of the last year and that of the present year; requests also to make good the amount without a balance outstanding or remission as a compensation by a second assessment on the principle of joint responsibility and to devise some rules by which the proposed method is carried into execution, first in the investigation of balances and the next in making the assessment for discharging them	<i>ibid.</i>

CONTENTS

vii

No.	PAGES
LII. EXTRACTS OF LETTERS FROM THE ASSISTANTS, TO THE SUPERINTENDENT. No. 1 is from the Assistant Collector, Southern Division, dated the 7th May 1798.—Reports that the karnams and monigārs had been warned at the time of jamabandi that all deficiencies should be made up agreeable to a plan formerly submitted. No. 2 is from the Assistant Collector, Central Division, dated the 17th May 1798.—Assures the Superintendent of his confidence in realizing the revenue of his division without a balance ...	55—56
LIII. LETTER FROM THE ASSISTANT COLLECTOR, NORTHERN DIVISION, TO THE SUPERINTENDENT, DATED THE 17TH MAY 1798. —Explains the delay in the transmission of the revenue statement and reply to his letter; considers that under the existing conditions the ryots have not the same plea for the non-performance of their engagements; thinks that he is fully justified in exacting the full amount of the present settlement either by a second assessment or by some other mode less burdensome to the farmer; gives his reasons for objecting to the taking of takāvi bonds from the ryots for the balances of rent; considers it advisable to make a number of contiguous villages responsible for their respective rents; expects that the whole revenue will be realized ...	56—57

THE BĀRAMAHAL RECORDS.

SECTION XV.

BALANCES.

PART I—CORRESPONDENCE.

I

Letter—from THOMAS MUNRO, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Collector of the Ceded districts, etc.

Dated—Dharmapuri, the 3rd June 1794.

The period of collection drawing near a close, I send you an account of such remissions of land-rent as I think it will be necessary to make for the ease of the inhabitants, viz. :—

Tenkaraikōttai	...	...	...	...	...	...	...	...	M.F.
									486
Ōmalūr	...	...	...	...	...	...	...	...	100
Yerrappādi	...	...	...	...	...	...	...	...	150
Mallasamudram	...	...	...	...	...	...	...	...	100
									—
								Total	836

2. The loss in Tenkaraikōttai is entirely in the wet grain, and was occasioned by the breaking of the tanks, which from their never having been repaired under Tipu's Government was very general last year in that district, as well as in other parts of the Ceded countries. The deficiency is confined to one wholly, and might be made up by assessing the others agreeable to their engagements, but this would only serve to bring on a double loss of rent in the ensuing year, for this district has been on the decline ever since it fell into the hands of Haider, and nothing will restore it to a flourishing state, but keeping it at a moderate rent for several years and remitting all losses.

3. The loss in Ōmalūr is in one village, viz., Dhārāpuram, where the tanks broke down, and that in Yerrappādi and Mallasamudram in two villages whose rent principally arises from palmyra trees the produce of which is often very uncertain. In these three districts, the particular village in each, in which the loss happened not being in a situation to make it good, it would be better to remit it than to make a general assessment for so trifling a sum, because though these districts are not like Tenkaraikōttai unable to pay, yet as I shall be detained here by the lease, and shall not be able to go to the spot myself I cannot be sure that the assessment will be impartially made.

4. I shall have occasion to write you next month for a remission to the sayar renters, who have all lost considerably this year, though none of them but Ōmalūr are yet in arrears.

II

Letter—from Captain ALEXANDER READ, Collector.

To—DAVID HALIBURTON, Esq., President, etc., Members of the Revenue Board.

Dated—Bāramahal, the 14th June 1794.

I submit the enclosed to your consideration. No. 1 is an application from the Collector of the Central division for a remission of rent to the amount of

836 pagodas on the plea of the tanks designed for supply to the lands of the villages it is applied for having broken down, which I think, is reasonable on the allowed principle that it is the part of Government to keep tanks in repair.

2. He accounts for the misfortune of their having burst, an accident that is not unfrequent, when it is not in the Collector's power to survey them.

3. No. 2 is from the same, informing me of his having passed a number of bullocks with cotton duty free, which involves a remission of the sayar and his suggestion that it would be attended with great benefit to the investment, if the cotton merchants were exempted from all customs whatever, which the pressure of business only has prevented my requesting your authority to do it from the end of the current year. I am preparing a statement of the trade of these districts to lay before you, and intended these likewise to propose the taking off the duties upon raw-silk, copper, tin and other articles used in the manufactures of these districts likewise of some of the products and manufactures of these exported to the countries adjacent, as the means of encouraging trade, but as the collecting and arranging information on trade or revenue are tedious and delay unavoidable, I am desirous of your Board's authority to take such steps without a reference in order to save time that will otherwise be lost.

4. Having other business that require attention, my report on these matters may not be finished before the end of current fasli, when they should be determined on, which is the cause of my urging this rather extraordinary request. As the abolition of any taxes is attended with a temporary diminution of revenue, your Board may be assured that obvious advantages also would induce me to adopt any measure incurring responsibility without your previous instructions.

III

Letter—from the President, etc., Members of the Board of Revenue.

To—Captain ALEXANDER READ, Collector in the districts of Baramahal and Salem.

Dated—Fort St. George, the 23rd June 1794.

We have received your letter of the 14th instant and Mr. Munro's application for remission of rents to the amount of 836 pagodas in favour of some of the renters has been recommended to Government.

2. We have entire confidence in your judgment and experience, but we have no authority to grant a discretionary power for the exemption of duties, without the express sanction of Government upon particular references made to them explaining the grounds of recommending such exemptions. We hope that no material inconvenience will arise from your reporting from time to time the specific remissions you wish should be made with your reasons, that we may submit them to Government, and we have already recommended the abolition of all duties on cotton.

We highly approve of your intention to furnish us with a statement of the trade in the districts under your charge as mentioned by you.

IV

Letter—from J. G. GRAHAM, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Collector, Ceded countries, etc.

Dated—Nil.

I some time ago expressed to you my apprehensions that, in consequence of an almost entire failure of the exports and imports through the Changama Pass, arising chiefly from the depredations of a banditti, either assuming the name or acting under the orders of *Civil Nayak*, and from a great decrease of trade with Bālaghāt, the renters of the customs in the Singārappet, Kallāvi and Muttūr districts, would be such considerable losers by their farms that remissions at the

end of the year would with reason be expected; that period being now arrived and the renters being actually involved in great distress, I beg leave to recommend that the Board be solicited to grant them a remission of star pagodas 606-12-38 agreeably to an account particular, which shall make a number in the July packet. It is proper at the same time to observe that should objections be made to granting so considerable a remission, the whole or a part of the balance may be collected from the principal potails (patēls) of the districts in question since they become collateral security for the due performance of the farmers' engagements; there is, however, an objection to the adoption of this measure which will probably weigh with the Board that when contributions of this nature are demanded they are too frequently made the pretext of private assessments on the inferior ryots which often greatly exceed the amount contributed.

Kallāvi.

To balance of the 11 th or June kist	...	...	37	41	20	
To ditto 12 th or July do.	...	...	18	43	10	
			<hr/>			56	39	30

Muttūr.

To balance of the 11 th or June kist	...	...	38	9	30	
To ditto 12 th or July do.	...	...	19	4	55	
			<hr/>			57	14	5

Singārappet.

To balance of 10 th or May kist	...	...	230	29	5				
To ditto 11 th or June do.	...	...	128	33	20				
To ditto 12 th or July do.	...	...	132	31	70				
			<hr/>			492	4	3	
		Total	...	606	12	33			
				<hr/>			559	7	21
				<hr/>			47	5	17
				<hr/>			444	30	66

V

Letter—from Captain ALEXANDER READ, Collector.
To—DAVID HALIBURTON, Esq., President, etc., Members of the Board of Revenue.
Dated—the 13th July 1794.

I have the honour to enclose for you two letters from my assistant Collector of the Northern division. I have only to add my recommendation to his that the patēls who are bound security for the sayar farmers who have failed may not, for the reason he gives, be required to make up the deficiency.

VI

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.
To—Captain ALEXANDER READ, Collector, etc.
Dated—Rāsipūr, the 19th July 1794.

I have the honour to transmit you the accounts of the Southern division for the month of June 1794. The balance of the land-rent which was outstanding on the 30th June, I expect, will be collected before the end of August with the exception of five or six hundred pagodas which, I think, may be necessary to remit in preference to having a new assessment to make for failures.

2. The sayar having been in general farmed for more than its value, is the cause of its collection being now considerably in arrears and some of the sayar

farmers and their securities have already been obliged to make advances from their private property which has occasioned several instances of bankruptcy.

3. The Company's cloth investment, passing through chowkies free of customs and the weavers employed by the Company being excused from all taxes appear to be the only cause for the revenue of the sayar being so much less than the farmers had expected and the custom farmers further urge that many articles which do not belong to the investment are passing customs free on pretext of being public property. Such abuse which perhaps may prevail could only be remedied by charging the Board of Trade for all the cloth, etc., passed by the sayar chowkies on account of the investment and unless that deduction from revenue on account of the Company's cloth be ascertained, it appears impossible to determine how much the actual cost may be. It might be easily accomplished by the person in charge of the cloth signing a certificate of the bullock loads passed without paying customs. The Collector might credit the sayar farmers for the amount of certificates and charge it to the Commercial Department.

The greatest part of the balance outstanding is in Nāmakkal, Paramati and Kāttuputtūr, but there is an equivalent, I believe, in paddy to make up the amount of the settlements.

4. I wish to be favoured as soon as convenient with authority to make the following retribution and remissions to the custom farmers:—

To the custom farmers at Salem	P ^a .	300	0	0	
Ditto of Ātūr	"	200	0	0	
Ditto of Chinnagiri	"	120	0	0	
Ditto of Rāsipūr	"	160	0	0	
Ditto of Sēdamangalam	"	280	0	0	
Ditto of Nāmakkal	"	168	0	0	
		<hr/>			
		"	1,228	0	0
Land-rent in all the districts	"	600	0	0	
		<hr/>			
Total Pagodas		1,828	0	0	

[No. VII in the original.]

VII

Letter—from the President, etc., Members of the Board of Revenue.

To—Captain ALEXANDER READ, Collector in the district of Bāramahal.

Dated—Fort St. George, the 21st July 1794.

We have received your letter of the 13th instant with its enclosures and shall defer taking into consideration the remission recommended to the renters of the customs in the Northern districts under you, till we are furnished with the account particulars mentioned by your assistant in the Northern division.

2. Under the circumstances represented by Mr. Graham in his letter to you of the 11th instant, we approve of his having confined the Tahsildar and the shroff's father-in-law, and you will direct that these persons be kept under restraint till the amount stolen from the public cash shall be restored. It is highly necessary to proceed with great vigilance and strictness in the first instance of so glaring a breach of trust on the part of a public servant in the districts under you, in order that by a proper example it may deter others from a similar act of delinquency and it becomes the more indispensable, because Collectors in charge of the 'revenue' are, by the late Act of Parliament, held responsible for all revenue and sums of money which shall come to their hands or to the hands of any person or persons entrusted with or employed by them.

3. Having omitted to forward this letter from your assistant to offer any remark thereon, we desire that on all future occasions of references from your assistants you will send them with your observations and opinion.

4. You have permission to grant the remission of Pagodas 836 for the loss sustained by the breaking of tanks as stated by Mr. Munro and recommended in your letter of the 14th ultimo.

[No. VI in the original.]

VIII

Letter—from THOMAS MUNRO, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Collector of the Bāramahāl, etc.

Dated—Dharmapuri, the 23rd July 1794.

I now send you an estimate of what I think will be the loss of customs for 1203, viz. :—

	Pagodas.
Tenkaraikōttai	150
Dharmapuri	200
Ādamanakōttai	120
Pennagaram	80
Sankaridrug	50
Ōmalūr	250
Total	850

The deficiency has been occasioned by several circumstances. The produce was last year and had been during the war higher than in peaceable times. The renters' offers were regulated by this and their receipts were for some months proportionately great; but after the beginning of the harvest the price of grain was so nearly equal in the Bāramahāl and Mysore, as not to be able to afford the expense of carriage and at the same time a profit to the merchants; the export of it of course stopped and as a great part of the customs was drawn from this article the renters in almost every district have failed in their payments. The losses by their own statements are very great; but as it is almost impossible to check their intricate accounts, they are no doubt much exaggerated; they are, however, so considerable that I am afraid that after selling their effects and using every means to make up the balance, there will remain a deficiency of 850 pagodas which, I have to request, I may be authorized to remit. After obtaining the sanction of the Board for this purpose, I shall still continue to endeavour to lessen the balance by further collections, whenever I can discover that the defaulters have the means of payment, for I consider the sayar farmers as a kind of speculators who are entitled to no indulgence and who should be compelled as far as possible to fulfil their engagements in order to deter needy adventurers from contracting for the customs.

2. With respect to the land-rent the case is widely different; whatever balances are not discharged within thirty days after the last kist ought to be remitted and not carried forward to the next year. If we had great renters whose agreements were for 50,000 pagodas, who collected the whole from the ryots and paid the Sarkār only 40,000, it would be proper to enforce the payment of the balance; but as we have no renters but the ryots themselves who are all individually responsible for their kists, when a failure happens it is from inability to pay and ought to be remitted; to keep the balance hanging over them to be discharged at a future period when it can only be effected by an abatement of their rents can be no public advantage; it is a mere description of accounts and anticipation of the revenue of the ensuing year.

IX

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

To—Captain ALEXANDER READ, Collector, etc.

Dated—Kāttuputtūr, the 2nd August 1794.

I am favoured with your letter of the 28th ultimo desiring further explanations regarding the remissions for which I applied for the custom-farmers, to satisfy the Board of Revenue as to the propriety of making such remissions. I imagine the extract you transmitted me of the Board's letter was written before my letter to you of the 20th July could have reached you as in my letter of that date I stated the failures in the sayar farms to be the consequence of the Company's cloth investment. It is to be considered the revenue of the sayar must diminish in a great degree as the investment increases; first, by the exemption of the taxes on the weavers employed by the Commercial Resident; second, the exemption of the tax of stamping the cloth, which it had been customary to pay at the first sale of the cloth; and third, which is by much the most considerable that the whole of the investment which seems to have risen to the rate of one lakh and a half of pagodas passing through the several districts free of customs. I shall suppose that the Commercial Resident sends to the coast at the rate of three thousand bullock loads of cloth yearly, and that the road customs, if they had been exacted from the time the cloth may have been removed from the weavers' house until it passes the eastern bounds of Ātūr, would amount at an average to six rupees per bullock-load or eighteen thousand rupees to the sayar-farmers of the Southern division. I also judge that the sayar farmers of the Southern division lose about three thousand rupees yearly by the Company's cloth not paying the stamp duties. Total loss to the customs is about twenty-one thousand Pondicherry rupees or star pagodas five thousand nine hundred and six (5,906) exclusive of taxes on weavers such as loom-tax, house-rent, and taxes on grain, cotton or other articles for the consumption of their families, which being also exempted I estimate at five or six hundred pagodas per annum. As a further demonstration of there being sufficient grounds for making remissions for the custom-farmers, I have drawn up a statement of the settlement of the sayar in the years Kilaka faslīs 1202 and 1203; it is done partly from recollection, having left most of my papers at Rāsipur, but it is correct enough to show that even deducting the remission I propose, the collection still remains to be 4,506 pagodas more than the collection of Kilaka and 2,736 pagodas more than the settlement of that year; and if the amount of exemption on account of the Company's investment be added, the actual collection of fasli 1203 would be double that of Kilaka.

2. As the Northern division does not furnish any cloth for the Company's investment, its sayar cannot be affected by it and as the Southern division furnishes more cloth for it than the Central division and as the cloth which formerly used to pay customs when exported to the markets of the French and the Danes through the Southern division is now transported without paying custom, the customs of the Southern division must naturally suffer a greater diminution by the increase of the Company's investment than those of the Central division. The increase too of fasli 1203 above 1202 of the sayar farms in the Southern division being about 32 per cent will, I imagine upon reference, be found greater than in the Northern or Central division. The custom-farms were advertised to be let to the highest bidder last year for a month, before they were given away at the cutcherry of each Tahsildari. The competitors did not make a sufficient allowance for the amount of exemption for the Company's investment. These arguments will, I hope, be found sufficient for making the remissions I proposed. At the same time that I apply for authority for making remissions to the custom-farmers, it is my intention not to allow the farmers who have failed to hold such appointments hereafter and I think it even a good policy to keep every such farmer in confinement until such time as there may be certain proof of his not being possessed of any property, or his debt to the Government shall have been paid.

X

Letter—from Captain ALEXANDER READ, Superintendent Collector.

To—DAVID HALIBURTON, Esq., President, etc., Members of the Board of Revenue

Dated—Bāramahal, the 8th August 1794.

I hoped that I had made all necessary applications to you for the authority to grant remissions of the revenue of fasli 1203 but there is a village in the Northern division and the only one in it, which has since claimed that indulgence and is entitled to it from its having been too heavily assessed and from its having been twice plundered within six months by robbers who as supposed were of *Chil Nayak's* adherents. It is the village of Attappādi in the district of Singārappet. In order to ascertain whether as the inhabitants affirmed it were over-rated or not, I sent people to survey it, and the accompanying No. 1 is a statement containing the measurement and valuation of every farm in it. The left one of the two right hand columns contains their proper tīrvai or rents according to the survey, and the one to the right, of all the assessment made of them by the patēl for 1203. Including the tārgi or taxes, the actual public revenue of the village according to the survey is kantary pagodas 602-8-4, the patēl's assessment in fasli 1203 pagodas 553-0-14 which has been realized and the Sarkār assessment 634-8-6. The patēl's assessment which is all he could, when given cowle, prevail on the ryots to agree to pay is, it appears, 49-7-5 less than might have been fairly exacted of them, also 131-7-8 less than he has agreed to pay the Sarkār. Now agreeably to the maxim established throughout these districts, he is bound to abide by his cowle and not permitted to make a second assessment on any pretext whatever; therefore he must lose the said 131-7-8 or star pagodas 110 if the remission of it cannot be granted. He affirms that being plundered of all his effects he is unable to pay any more and that the ryots labouring under the same misfortune for they were plundered by the account they have given to the amount of 260 pagodas they will not be able to pay so much as they have done the last year. It is evident that from these causes the keeping of a balance outstanding in accounts which could only be realized by a deduction from the rents of future years would be the consequence of refusing compliance with his application, also that the ryots be assisted with the advances of takāvi they stand in need of. The valuation of the village according to the survey is the utmost that ought to be required as rent account from them and it may be necessary by way of meeting their opinions or arguments to fix their future assessment between 573 the valuation made and 503 which they paid last year. On these grounds, I request your leave to make the above remission and propose to settle their village in lease as I have mentioned also to distribute among them some advances of takāvi to make up for their late misfortunes, which Government ought in justice to indemnify them for, because the revenue is what the subject pays for its protection though policy restrains me from requesting that indemnification in such cases may always be granted.

2. The accompanying letter No. 2 from Captain Macleod on the remissions he has applied for of customs in the Southern division contains additional arguments in favour of the farmers and in support of my recommendation that the weavers may pay the same taxes as other people and that the encouragement which Government may please to give them may consist in the price of cloth taken of them for the Company.

XI

Letter—from Captain ALEXANDER READ, Superintendent Collector.

To—Messrs. MACLEOD, GRAHAM and MUNRO, Assistant Collectors, Ceded districts.

Dated—Agrār, the 13th August 1794.

When applications for remissions of land-rent of any village in your respective divisions may in future be made, you will send a party of surveyors to survey it (in case it has not been surveyed before) and having fixed the rent of every farmer in it for the ensuing year you will transmit a statement of the survey

of the past years and of the current year or new statement agreeably to the accompanying one of the village of Attappādi (which you will consider a farm) along with your application, unless it should be so near the end of the fasli year as not to afford time for completing the survey in which case an estimate can be made of the remissions that it may be necessary to grant until the particular account can be made out and transmitted.

Pursuant of this regulation, Captain Macleod will immediately send people to survey the villages in his division for remissions of which he has applied and having settled the rents of them for the current year, he will send the statements of them required to be forwarded for the satisfaction of the Board of Revenue. As you will perceive the accompanying form requires an additional column to the right of all the others for the new *settlement* which may either be that of the current or of the ensuing year according as it may be made before or after the 11th July.

XII

Letter—from Captain ALEXANDER READ, Superintendent Collector.

To—Assistant Collectors, Baramahal and Salem districts.

Dated—20th July 1795.

Seeing that we generally get into arrears of business towards the close of both the official and fasli years, it has been the more a subject of regret that I have been prevented from turning my mind to the finish of the business of 1204 until the year elapsed, for though you are preparing no doubt to bring up the accounts of it completely with the first set of those for July, it will be of use to consider what is to do by way of ensuring conformity and preventing omissions.

2. As the forerunners of our annual statements, I must repeat the necessity of transmitting your accounts for June and those for the first eleven days of July by the 25th of the succeeding months at farthest. Conformably to our practice you will please to remember that every head of disbursements in July must be correctly divided between the first and second settlements of that month by bringing one-third of the whole to account in the former, and two-thirds in the latter and the two settlements must be each entire.

3. It is hoped that your July kists being generally very small, all of them unless such as may with propriety be remitted will be collected early in August, so as to afford time for getting up your annual accounts with Tahsildars and certified agreeable to the 7th and 8th paragraph of my instructions dated 25th March. It must be particularly remembered "to include all remissions and balances outstanding below the amounts of monthly collections," as their respective totals should correspond with the totals in my annual statement and the grand totals with the jamabandi.

4. Being under the necessity of furnishing copious notes along with my general statement explanatory of every head of revenue, I request your severally complying with the 8th paragraph of my letter, dated the 5th November last, that I may give a satisfactory detail of the principal articles composing the customs.

5. Having formerly given my reasons for closing the accounts of every fasli year without a balance when it could be done without objections to such a predilection and having done it last year with so much satisfaction to the Board, I am equally solicitous that we may be able to effect it in our accounts of fasli 1204. Accordingly I request your particular attention again to my queries concerning defalcations in my letter of the 21st May and that you lose not a moment in ascertaining and detailing the several causes of them to the end that where it is pretended by the fraudulent and mercenary, balances outstanding may be rigorously and speedily collected and that where really existing the honest and indigent may be excused by procuring their remissions of rent.

6. Whether remissions will always be necessary under a permanent settlement of small farms is a point that I am seeking by daily enquiries to determine while the permanency of revenue being so much the object of our system I am

inclined to obviate them always, if possible. If refused and balances of the current year remain in consequence outstanding, it is in effect an additional demand upon the revenue of the ensuing year; and as it may be rather expected to increase than diminish where the lands are not duly assessed, it would clearly be at least in such cases what the natives call the '*mūrdār bākhī*.'

7. Under this dilemma, I have made some difficulty in listening to the representations of the ryots of the districts surveyed by my own cutcherry, who plead inability, intending to ascertain by investigations in them what is best to be done, and as some method must be taken in the meantime to supply deficits, I have authorized the Tahsildars advancing the inhabitants of four or five villages whose crops both wet and dry almost entirely failed from the excessive drought last year as much takāvi on their producing good security and engaging to pay it in the usual periods as will make up the deficiency in their rents. This is to be sure much the same as letting the balance remain outstanding against them, and a draft upon the succeeding year, but it appears to me very proper it should be so in districts so lately surveyed where it may be fairly supposed the due of the Sarkār only is required; for so far as can be judged, the valuation by the survey is the average amount of rents in kind and varying with the seasons their receipts every year will be more or less, while we hope those of revenue will be every year the same, that is, they will alternately gain or lose, and as revenue will not participate of their savings, it is but fair that it should not compensate for their losses. These losses they should always sustain themselves by paying up their rents in bad as well as good years, but as the poor among them cannot do without borrowing and they have not credit themselves, or when they have, must pay sowkārs an exorbitant interest, I think it is expedient to debit them for their balances outstanding as takāvi requiring securities and muchilikas for the amount as usual in making such advances, which they will doubtless be able, and in justice ought to pay the succeeding year, where their lands are duly assessed unless during a period of some calamity the effects of which cannot be provided against.

8. Now in case it were proposed to adopt generally in districts surveyed this temporary expedient by way of making the revenue permanent, it may be remarked that it is only a transfer of balances outstanding from accounts of revenue to accounts of takāvi, but the doing that will impress the ryots with the necessity of paying up their rents to the last cash and within the year which is equally novel and important. It will give the occasion of requiring particular securities for the amount also of determining the dates of payment, it will be reducing two settlements of accounts into one and by consequence will enable us to close our accounts of the revenue of every year with itself. Such are the obvious advantages of the measure.

9. As already implied, it is only proposed for districts where rents have been duly regulated by actual survey because otherwise, it would be only raising a debt upon those of the ensuing year which would accumulate in proportion to the amount over-rated. I therefore, propose that whenever a ryot pleads inability to pay his rents, his lands shall be surveyed and valued according to the rules observed in the general survey, that is, by the average produce to determine whether, all circumstances included, his rent be too high or not, for if not too high and his present loss be only casual, securities and muchilikas should be required for the balance due and the amount should be carried into the account of takāvi; but if too high, his rent should be reduced to the proper amount and the excess should be remitted. This plan comprehends generally three cases which to ensure their being understood, I shall explain by reference to the accompaniments.

10. The first is, to make up the deficit by takāvi when a few or all the ryots of a village that has been surveyed and settled in lease, are unable to pay up their rents. Such a village and every field in it must be supposed duly assessed of consequence. If there be real cause for their complaint the produce must be less than the average produce of years which their settlement is supposed to be. To determine that it must be ascertained by an investigation

and a comparison made between *the settlement of the year* and *the actual produce* such as in No. 1 which shows the state of a village in the Vāniyambādi district that had pleaded inability. There it appears, that the amount of the Sarkār's share of the produce was almost 50 pagodas less than the settlement which was owing to two causes, the scarcity of water which enabled one farmer Hassān Ali to cultivate only 300 guntas of wet land out of 925 and the death of Anantayya whose farm was in consequence left uncultivated. Since it is not intended the Sarkār shall benefit by the produce exceeding in amount their rents, they should pay the difference when it is less, that being the principle if fixed, and the opposite being that of temporary settlements. Therefore it is fair to require it; and for the reasons before stated, I proposed that it should be carried to account as takāvi and recommend the adoption of this plan in all districts settled in lease. The above is a singular case, for since the order was given, the late rains have brought up a crop that had been despaired of, which has enabled the farmer, who pleaded poverty to pay up his balance. Considering how unfavourable last year was for the farmers in the Bāramahal generally, and the few complainants in such a year from the three districts that have been surveyed by my cutcherry, the case with which this plan can be carried in execution cannot be doubted, and as the likeliest to ensure the same rents annually I mean, to give it a fair trial, noting the objections that occur, which will be many no doubt (as in every business of this nature) and devising as I proceed the means of remedy.

11. The second case under consideration is to *remit the deficit* when a few or all the ryots of a village that has not been surveyed or settled in lease are unable to pay up their rents. All money rents properly ought to be the average rent of years whether under fixed or temporary settlements, but when they are not regulated by actual survey, there is certainly a greater chance of their being over or underrated. On that account it becomes necessary to make both a survey of such a village as just mentioned according to the rules adopted for the survey in general and an investigation of its actual produce, such as No. 2 which is one that was made of Attappādi in fasli 1203 for which a remission was, in consequence, sanctioned by the Board. It includes a comparison of its rents duly rated, and of the patēls or those collected in money in some and in kind from others. The former it appears amounted to pagodas 602 and the latter to pagodas 553 but for the present example, I shall suppose the patēls' to have been pagodas 602, or the true average of its produce and the Sarkār's demand that year what it really was, 684 pagodas. As it must be allowed under that supposition that it was overrated, it was remitted the difference, 82 as more than it was fair to demand. If on the contrary, that sum had been kept as a balance outstanding, it is clear that it would have proved after a number of years to be nothing more than an accumulating debt upon the village, from its being so much more one year with the other than the ryots could afford or the Sarkār should take.

12. The third of the cases to be defined is to *remit a part of the deficit* and to make up the rest by takāvi when a few or all the ryots of a village that has not been surveyed and settled in lease, are unable to pay up their rents. As in the last example, both a survey of such a village according to the rules in the general survey and an investigation of the *actual produce* are necessary to determine the portions to be remitted, and to be brought to account, and No. 2 will serve for reference. There it appears, that owing to the cheapness of the land in 1203, the paucity of the crops, or the cheapness of its produce, the patēl's assessment was only 503 which was 99 less than 602, the average rate according to the survey, and 131 less than 684 the Sarkār's assessment. Had the whole been kept as a balance outstanding against the village, this would as abovementioned be 82 more than it could be expected in a course of years to discharge, because so much above the average, and had the whole been remitted, it would have been consistent with the old system or that of bearing all the ryots' losses and taking from them all their profits, but the impolicy of that being so well known to us, to induce a different system which secures to them the effects of their industry and obviates loss thereby to Government, the 82 was remitted and the remaining 49

was carried to account as takāvi as now proposed or they were in condition to discharge it for there were no balances left outstanding against the village that year.

13. As exclusive of the quarter rents we collected of 1201 it may be said we left no balance outstanding the second year of our management when we were not thoroughly acquainted with the ability of every district, it may be the more expected we should have no balance thereafter as additional experience should enable us to regulate our settlements and make our collections with the greater facility and exactness. This argument has the greater effect from your having delayed the completing of your jamabandi till the year was far advanced, which put it greatly in your power where alterations were made to judge of the circumstances of every taluk. From both considerations, it is evident that comparatively fewer failures may be expected in 1204 than ever. It is unnecessary to inform you that an equalization of rents or regulating them by the average produce of years will remove all the causes of failure. The knowing them all and the devising means of adjusting them are matters regarding which I am particularly anxious, because on that will depend our success in making permanent settlement in small farms. To that end, I have drawn up a statement No. 3 of all the causes of them that complainants from the three districts I surveyed in 1793 have ascribed, and in a few days I return to those districts to ascertain on the spot, how they may be adjusted which I expect to find upon enquiry done in all of them with propriety by the first of the methods proposed; for to whatever inaccuracy a survey may be liable, it must be very palpably erroneous if its errors appear within a year or two after it has been made.

14. Having now as well as I can without being very diffuse informed you of the plan I propose to follow up by way of trial in the aforementioned districts, I request your sentiments respectively upon it, for my other avocations have been so many and laborious to have engrossed the whole of my time these twelve months past, which has prevented my doing more than form a general plan while a great part of yours has been dedicated to the survey and such other subjects of enquiry which may qualify you to point out the material objections to it, or suggest amendments which will be highly acceptable.

15. I desire, however, for conformity, and from want of time for discussion, that as far as lies in your power you will adjust your balances outstanding this year on the principles I have laid down, that you report to me of all the real causes of failures ascertained within your respective divisions agreeable to No. 3, that you make applications with the least possible delay for all necessary remissions accompanied by comparative statements of the *proper rents* and *actual produce* similar to No. 2 and transmit as many statements, similar to No. 1 where takāvi may be given as you can with convenience. It is the proper time now to enter on the necessary investigations as the beginning early would have encouraged excuses and it is to be hoped the whole may be completed by the middle of August. The greatest delay to be apprehended is getting authority for remissions, you should therefore, hasten with your applications for them. Though the second statements only are immediately necessary for the satisfaction of the Board, all the three will afford information of the first importance to the permanency of revenue which we must look to as the first object of our endeavours.

16. The foregoing comprehending all that appears necessary in regard to our collections, remissions and balances of the last fasli, I beg leave to call your attention to my letters dated the 5th and 25th March as they contain what I drew up from the Board's latest instructions respecting disbursements.

17. As more particularly necessary to our annual accounts of it, I must observe that, as therein mentioned, receipts corresponding with the accounts of all pensions, charities and pagoda allowances, must accompany the first set of your July accounts exclusive of those you send monthly. My next shall be a similar draft of what may be proper for observance in our accounts of the current year.

XIII

Letter—from THOMAS MUNRO, Esq., Assistant Collector.
To—Captain ALEXANDER READ, Collector of the Baramahal, etc.
Dated—the 27th July 1795.

I have received your letter of the 20th instant respecting defalcations accompanied with forms for stating their causes and their amounts. When it is considered from how many causes they may arise, it is not to be expected that an equalization of rent, though it may diminish, can ever entirely stop them. As far as I can judge from what I have seen, I think it is probable that they will amount on an average in ordinary seasons to at least one per cent of the settlement, remissions are no doubt often called for without any good reason, but I believe that the contrary is more frequently the case that the ryots pay beyond their ability without complaint and are in consequence ruined. The loss which revenue suffers yearly by this cause is beyond comparison greater than that which it sustains from unnecessary remissions. The number of people exposed to this evil makes it impossible to foresee where it will fall and to apply a timely remedy. To give public notice to all in distress to state their situations would multiply applications to such a degree that it would not be possible to separate the frivolous from the just.

2. When failures are considerable and in many different villages the attempt to ascertain the extent of them by survey is liable to so many objections that it would be better to take the common report of the country than to carry it into execution. It will require a great deal of time and as it cannot be begun till near the end of the year, the result will not be known till some part of the ensuing fasli is past. Among the number of surveyors employed, very few will give a faithful report; some will mistake through ignorance and others according as they are paid. This second tax upon the ryots together with the expense of the surveying parties would probably exceed the amount of any improper remissions that might have been made without such an investigation. As the estimates of deficiency could not possibly be checked there is every reason to suppose that they would generally be false. When a field is measured merely with a view to determine its extent, the surveyor is on his guard, because a second measurement will always show whether or not the first has been true; but in a survey to calculate produce, he may say that only half of one field and the quarter of another was cultivated or he may say that the whole was cultivated, but that it yielded only ten candies instead of twenty. Information would often be brought forward against him, but it could never serve the purpose of bringing him to punishment, because where money-rents prevail, none but the proprietors only know the produce of a crop and they being interested in concealing his guilt would always give evidence in his favour; here then our sole authority for asking a remission is the report of a man whose advantage it is to conceal the truth and whose falsity cannot be detected.

3. Perhaps, the best method of preventing groundless complaints of failure would be to carry sometimes into effect the regulation for assessing the village or villages in joint security. It scarcely ever happens, that the failure extends to the whole inhabitants of a village, it is usually confined to a few, and when the rest have timely notice of what is intended they will in order to save themselves give information, if there be actually any loss, and of what proportion of it the complainants can afford to pay. The second assessment being liable to abuses ought not to be often resorted to, but trying it in particular cases will have the effect of making the ryots look after one another and insisting upon all who can pay, lest they should themselves be burdened with the deficiency; on all other occasions the remissions ought to be granted according to the best information that can be obtained, and without any survey.

4. I tried the experiment which you propose respecting takāvi last year, but the result was not such as to give much encouragement; the trial was made with about 200 pagodas, very few of the ryots to whom the credit was given paid their shares; they were either in fact too poor or they were tempted to neglect their

farms by the hope that the same method would be followed the ensuing year both with regard to the old balance, and any addition which it might afterwards receive; the debt fell upon their securities, several of whom gave up the whole and others a part of their farms in order to discharge it by which means the loss to revenue was greater than if a remission had been given at once.

5. What you suggest of the losses of one year being made good by the gains of another would be very proper in a flourishing country full of rich inhabitants, but it would not answer for these provinces in their present state; good and bad seasons counterbalancing each other only holds good owing to the rich—but applied to the poor which probably comprehends nine-tenths of the population of the Ceded districts—the rule is not true, because one bad year to them by forcing them to sell their grain and cattle far below their value always produces more mischief than can be repaired by three good ones, many of them frequently never get over it, but continue ever after to work as common labourers. I don't believe there are ten ryots in the Central division who are worth 1,000 rupees, the most of those, who are called head-patels and regarded as substantial farmers would be ruined by a demand coming upon them for 100 rupees. While such is the condition of the people, no equalization of rents will ever prevent defalcations. Were you to reduce the revenue 50 per cent, they would still happen, or were you even to remit the whole revenue for a year, it would not entirely stop them, because it would be found that in this very year many who had begun it as farmers would end it as coolies, because having lost their crops they had been constrained to sell their cattle to maintain their families, a proof that failures may occur without lands being overvalued. This extreme poverty of the ryots will therefore render a certain proportion of remission necessary every year. The sum will lessen as their circumstances improve, but this with every assistance from advances for cultivation and low-rents must be the work of a very long time.

XIV

Letter—from JOHN MITFORD, Esq., Accountant, Board of Revenue.
To—Captain ALEXANDER READ, Superintendent of the Baramahal.
Dated—Fort St. George, the 28th July 1795.

In order to enable me to form a general list and statement of all balances on the 12th instant, I request to be furnished with, as little delay as possible, your statement of such as are considered good, dubious or desperate, accompanied with a particular report upon each description.

XV

Letter—from JOHN MITFORD, Esq., Accountant, Board of Revenue.
To—Captain ALEXANDER READ, Superintendent of the Baramahal.
Dated—Fort St. George, the 29th July 1795.

The Board of Revenue with a view to enable themselves to make a report to the Honourable the Court of Directors have directed me to be very particular in my statement of balances; in explanation therefore of my letter of yesterday, I wish to have a special report upon the state of every individual balance.

XVI

Letter—from Captain ALEXANDER READ, Collector.
To—JOHN MITFORD, Esq., Accountant, Board of Revenue.
Dated—Vāniyambādi, the 31st July 1795.

I have received your letter requesting me to furnish you with a statement of such balances outstanding till the 12th instant as are considered good, dubious or desperate, with a particular report upon each description. That shall be done as you desire with the least possible delay, but I fear, it will not be in time for the purpose intended, as you inform me it is to enable you to make out a general list which may be required before a *particular report upon each description* can possibly be obtained.

2. There are other instances in which it is impracticable under the prevailing system in these districts to comply with every requisition, that you necessarily make for drawing up the general statements which are expected from the established routine of business in your office, and in other departments of Government; but restricted by different calls upon my time, I shall only state to you, at present the causes of delay in complying with that you have just made on me.

3. The doing this seems to require my first observing, what every body knows, which is, that countries generally are rented out to different degrees or denominations of renters or farmers who are styled according to the extent of their jurisdictions or farms, 'Subadārs,' 'Āmildārs,' 'Ijaradārs,' 'Manigārs,' 'Potails' (Patēls) or 'Karakārs.' The last are inferior and subordinate to the next class. These are inferior and in like manner subordinate to those above them, and so upward to the first. As each must have his share of trouble and of profit, the Collector has the least trouble, and Government receives the least revenue from that mode of management where there are most of them, and *vice versa* there is the most trouble and the most revenue under that mode where there are least of them. Āmildārs being commonly the renters of whole districts, who make so handsomely by their bargains with the Sarkār to afford sowkārs or others 3 or 4 *per cent* per month for money to pay up their kists, had the Ceded districts been assigned to them, I and my assistants would have had to settle only with a few individuals and their balances outstanding at any particular date depending on their credit, or their inclination to fulfil their engagements, it would be easy for us under that mode to furnish you in a few days with the report you require. Had we again, excluding Āmildārs, come a degree below them, or down to Ijaradārs or head-farmers who may rent whole tarafs, magams or divisions of districts, of course it would require more time as failures would justify an enquiry into the causes of them and into their conduct. Understanding that the Company's jaghir is rented out among head-farmers, I imagine the mode of management obtaining there answers to the second of the above descriptions and that as there are 120 such farms, Mr. Place will probably have more trouble in complying with your requisition than most other Collectors, but the established routine of business in your office being adopted to the generally prevailing modes of arrangement, it is to be supposed that he and other Collectors (excepting myself and subordinates) will find it practicable in every instance.

4. Please to carry on the same idea I have attempted to give of the collections—labour increasing with the reduction of superior renters and consequently greater number of inferior ones that are immediately answerable to us for their rents and you will perceive on what ground, I have so often represented difficulties where perhaps, other Collectors have not found any. We have no less than 2,046 village collectors and 61,535 petty farmers who held pattas of the Collector last year. It is true that we do not keep accounts ourselves immediately with such a multitude, having 33 Tahsildars or superior Collectors, but every man of them (it is at least intended and believed) feels that the shadow of power only is between him and us, and that he is personally answerable to us for his rents, as particularly exemplified in regard to the balances outstanding for the last fasli of which you have demanded a particular report.

5. Though such a report was never required of me before, it has so happened that I had made the necessary arrangements for procuring it before I received your letter from having conceived that it would have proved an essential use in devising means for establishing the permanency of revenue, the first object in my proposed system of management. You will see by one of the accompaniments No. 1, that my endeavour is to ascertain every description of balance and by the other No. 2 that is intended to make every ryot who pays a pagoda to the Sarkār, and stands indebted to it, account for what is due or produce good reasons for its being remitted. My assistants have it in direction to furnish me with similar reports of all balances the 12th instant from their respective divisions, and I am actually employed in ascertaining those outstanding in this and other two districts surveyed by my own cutcherry. There are good reasons for not having begun this investigation till the year elapsed and it is too laborious to finish

previous to the end of August, before which it will not be in my power to comply with your request. It has seemed to demand all that I have said to illustrate the causes of the delay, but I trust they will appear satisfactory.

6. It is my intention to insist on the payment of every fanam, that shall prove to be fairly the due of revenue, and to apply for leave to remit whatever is not so, on principles which shall be occasionally explained to the Board so that all our settlements shall be either collected or remitted, and no balance outstanding, unless the amāni grain or land be accounted such; I hope that the total of our remissions and balances will not exceed 1 per cent of our settlements or pagodas 5,000; and if you cannot wait for the true account that may be entered in your general list as the estimated amount of them, as for descriptions, I refer you to No. 1 or it may be said in a few words that they are owing to "the want of rain and other accidents which are the ordinary causes of failure."

7. Having explained to you so fully, the causes of my being often in arrears to your office and especially in monthly accounts, I suggest the taking of this opportunity of requesting that the 15th of the month may be considered the date for transmitting my accounts for the second of the preceding months, as for example, I may be allowed till the 15th September to prepare and despatch those for July. I might then hope to be punctual which has been found impossible under the present limited time for preparing them, for though I have repeatedly enjoined my assistants to despatch theirs by the 25th the time prescribed for other Collectors; I very seldom receive them all within the month and unless I have no other business on hand which is as seldom the case, I cannot get them booked and my own completed in a shorter time than 10 or 15 days after.

8. For the same reasons, I wish that 10 additional days be allowed beyond the time for making up my annual statements or two whole months which would make the 1st July the date of transmission of my general statements of the official year, and the 12th September that of transmitting those of the fasli year. This request is to the end that I may have sufficient time to compare and revise them with my monthly accounts by which errors may be detected and to draw up the explanatory notes which I always wish to be as full and clear as possible.

9. Difficulty may be found in granting either of these requests, for it may be asked with seeming propriety, "Whether it is not more consistent that the business of my department should be expedited to accommodate yours than that the business of yours should be retarded to accommodate mine." To that I submit, as far as lies within my power; but in answer to another question, I would refer to what I have already stated, is all that is practicable and rather more than that sometimes.

Having compassed rather more than was proposed in this letter, I request you will communicate the points in it to the Board for its consideration.

XVII

Letter—from Lieutenant J. G. GRAHAM, Assistant Collector.

To—Captain ALEXANDER READ, Superintendent, Ceded districts, North of the Cauvery.

Dated—Ūitankarai, the 11th August 1795.

Various avocations to which the close of the year particularly subjects us have hitherto prevented me from offering to your consideration, a few points in answer to your letter of the 20th ultimo, and the inadequate attention which it has been in my power to give the subject from the above cause will, I hope, excuse the imperfect reply which is now made.

1. The transmission of accounts by the 25th of each succeeding month to your office, I have found practicable; but when you require a similar exactness in regard to those of the first set in July, the nature of the detailed management in these districts, and the multiplicity of points to be previously examined and ascertained under compliance are utterly impossible.

2. I have great satisfaction in acquainting you that the settlements of 1204 for the purgannahs of Krishnagiri, Rāyakōttai and Virabhadradrug, Cauvery-patam, Kāmminnellūr and Kallāvi, together with the peishkash of the Kangundi zemindari will be realized without any balance in the course of the current month.

3. Two objections have occurred to the adoption of the measure you propose of transferring the balance of rent in one year to the account of advances for cultivation in that which succeeds it.

(1) The ostensible advantages arising from this measure are said to be by giving the farmer more time to realize, though at a later period, the just demands of the Sarkār impressing the ryots with the necessity of paying up their rents to the last cash, affording an occasion of requiring particular securities for the amount and (2) of determining the dates of payment and finally enabling us to close our accounts of the revenue of every year within itself.

4. We know that the crops in the Bāramahal have, on an average of years, been very scanty; and if we were to judge from what we ourselves have witnessed, we ought cautiously to avoid burdening the current revenue with the liquidation of arrears, more especially if it be considered that the ryots in general will individually pay more rent for their lands according to the survey valuation than they had ever done, though not perhaps by one half so much if we include private assessments, should the *kār* crop on which he pays his heaviest and earliest kists fail, what means has he of redeeming his bond, passed probably with the sole view of obtaining a temporary relief from the demands of revenue servants, it will then perhaps appear whether that old-fashioned odious term "Balances outstanding" has been softened by assuming a new dress, or whether the monster does not appear in the revenue books equally deformed and disgusting though under the spacious disguise of "takāvi."

5. By swelling the accounts of takāvi, properly so called from the introduction of foreign master, the Collector will be deterred from making such advances as are absolutely necessary to the industrious, though poor, farmer more especially if to that be added a more powerful motive for contracting such advances, not having been able to recover the whole of those which were made in the course of two preceding years, a predicament in which I find myself placed, for though I expect to realize the whole takāvi disbursed in 1203, 1204 and early in 1205, I shall be under the necessity of bringing forward to the accounts of the current fasli a balance of each of the above years.

6. It appears to me that the only time, at which such a transfer can be made with safety is when the crops as at present promise the husbandman ample returns for his labour, when his probable gains may enable him not only to pay his current kist but also to discharge his former balance. I would even then hesitate to grant the indulgence, if I find from investigation that the Sarkār was not his only creditor, but he was also subject to private demands, to which when just as well as to the public interest, the judicial capacity of a Collector enjoins attention.

7. Weighing therefore, the supposed advantages of the measure against what appear to me to be its *positive* disadvantages, the latter in my mind preponderates so much as to induce me to think that the future interests of revenue will be better consulted, and the characters of succeeding Collectors less liable to imputation by preferring the less objectionable mode of rescinding doubtful balances by remissions.

XVIII

Letter—from Captain ALEXANDER READ, Superintendent Collector.

To—Lieutenant J. G. GRAHAM, Assistant Collector, Northern division of the Ceded districts.

Dated—Tiruppattūr, the 8th September 1795.

The object of all our endeavours being a permanent settlement, and finding from experience it will always be necessary under any settlement in small farms

to grant remissions of rent on account of the great disparity of the seasons and the extreme poverty of the inhabitants generally in this country which operates against the procuring to Government the same annual receipts, the particular causes of defalcations, and how to devise some general rules to guide in making remissions, have been of late the main subject of my enquiry.

2. You will have seen by my circular letter of the 20th July that all the information I had then acquired in this business was but vague and doubtful as it might apply to the circumstances of those who furnished it though containing beyond any question true reports of the several accidents to which their failures are commonly arising. The effects of the draught in the Baramahal last year having been chiefly felt by the districts surveyed by my own cutcherry and the ascertaining them in districts that have been surveyed being the most important to the permanent settlement, my enquiries have been principally directed to them during the months of collections, and since then, my people have been employed in the proposed investigation.

3. We began with Vaniyambadi wherefrom there being a greater proportion of wet lands than in the other districts of the Baramahal, there was the greater number of defaulters. Above sixty villages had fallen into arrears, but half of them being able to pay up their rents in the course of the month, they only desired to have a little more time to do it, and have since fulfilled their engagements. But thirty-one being positively unable to do, these circumstances became the subject of enquiry and not only all the patêls and karnams but every kûri or under-renter have been interrogated. They adduced all the reasons they had severally given before while I was at Krishnagiri and many more excuses; their being generally true is very certain and it is equally so as we have seen in many instances that several of them have paid nearly the whole produce in discharge of their rents. Thence it is, that so many of them are obliged to throw up their farms and reduced to the state of *zudgârs* or labourers, an effect that must be remedied so far as practicable under a system intended to be for their good. Government wishing to ameliorate the condition of the ryots, cannot desire to have exactly the same receipts annually if that must entail the same hardships upon them, and they would prefer the old system of intrigue and evasion to all the advantages of security against impositions and the being insured of the fruits of their industry.

4. How then to procure Government the same annual receipts as nearly as practicable, providing for the inability of individuals who cannot pay every year the same rents is what occupies my mind at present. To avow an intention of bearing every excuse for failures would be departing, you will say, from the fundamental principle of the settlement actually carrying into execution, and to ascertain the condition of every ryot in order to determine where remissions should be made, besides requiring four times the establishments of *mutasaddis* and opening the way to all the abuses we have prevented would increase our individual labours beyond the power of possibility. There are to be sure strong arguments against the trial and for adhering to the principle that our assessments being calculated for the average of years, individuals must be subject to such hardships as the disparity of the seasons may involve and we may with perfect equity insist on the same rents every year in perpetuity. That the principle I have mentioned is just as cannot be denied but I can now demonstrate it, and is only so as applied to cultivated grounds and that it fails to be so when applied to all the lands that may have been assessed which are only cultivated in part. It is likewise easy to show that from the misapplication of that very principle or what will be better understood from a reduction in the population of a village, it cannot always pay the same rent so that a permanent revenue is equally impossible as the carrying on our enquiries into the condition of every farmer. The yielding then to circumstances is not a matter of option, but of necessity and we can only propose the doing in it what is practicable. What has been said, evinces that it will be difficult and that no plan can include every class of the ryots or provide for every small loss which some individuals of the class to which our cognizance may extend shall sustain; but the more conducive to the end it includes, the more conducive to the end in view.

5. I have not yet arranged and fully digested the information I have acquired on the subject of their inability which renders remissions so necessary, but it appears to me that the principal of the many causes of it may be brought under these four heads—want of rain or the bursting of tanks, want of hands, want of cattle, want of money; and that to which even the inability of any farmer may be ascribed the certain defect of it is his cultivating less ground than he otherwise would have done.

6. Hence it appears that a simple mode may be devised for regulating remissions of rent by the quantity of ground assessed in any village that is lying fallow from one or more of those causes; for, if the farmers be debited the rent of the cultivated lands as rated in our survey, they will in strictness be assessed agreeable to our principle or the average produce of them. Even this mode would place to their side of the accounts all the smaller losses or failures of the crops occasioned by the want or the excess of rain at the proper seasons after sowing, the mischief done by worms, thieves, lightning, cheapness, etc., but as these would fill up one scale of the average they would be counterbalanced by the opposite advantages of plentiful crops and high prices.

7. Though I have long understood that the want of means often obliged the ryots to suffer part of their lands to be fallow, I did not, until my late circuit, know that they were obliged to relinquish such large portions of them. You may observe that in the accompanying abstract of seven villages in the Tiruppattūr district, which have been surveyed, only a fifteenth part of the lands in one of them Anandapatti has been left in fallow but that a third of those composing Kilachimangalam, Malachimangalam and Yellagiri, and almost two-thirds of Tiruppattūr, have lain uncultivated.

8. Of consequence to insist on the full rent of Tiruppattūr would be taking three times the average rate of the lands actually cultivated belonging to that village which would be more, I believe, than an *āmildar* under any of the native Governments would require.

9. Though it be clear to me, that in correctness no more than the rent of the lands actually cultivated should be required and that the average rent of all the lands taken together (which would be greatly below ours) can in equity be demanded in perpetuity, I have not settled with the defaulters in these districts conformably to that rule of equity, because it did not occur till I was well advanced in my investigations; it did not then strike me as being what equity required and after having conviction of that, I apprehensive of consequences we might experience the current year from giving the farmers any hope their pleas of inability would be always admitted; as my whole catcherry having been solely occupied about five weeks in ascertaining the causes of defalcation in three districts only; it would take up six months to perform such a circuit over one division alone and your catcherry having been otherwise fully occupied, it would be impossible for you to enquire—but very cursorily—into the truth of their representations.

10. Under the circumstances of doubts as to any general rule by which remissions could be regulated, I necessarily attended at first to the reports of the patēls, karnams and farmers of Vāniyambādi, as to the payments they had made, the quantities of cultivated lands, and the proportion of the ordinary supply of water in the tanks last year with the estimated quantities and prices of grain, as the only points I had for my guide in a gross estimate of their amount which is all that could be made where there are no registers kept of the produce and there was not time if it had been in the season to survey every village.

11. Thus deciding on the ability of each, my remissions, as you will see by the statement of my enquiries there, amount to pagodas 328-44-45 which is only $2\frac{1}{2}$ per cent of the settlement of the whole district which, with the amount I postponed the demand of, pagodas 127-39-71, make the original balance 1,156-39-36; of that sum 142-26-70 was to be paid on the 15th, 489-15-36 on the 31st ultimo as balance; the remainder 195-42-45 is to be paid in December and June next as takāvi and is accordingly carried into that account. It appeared by the patēls having reserved near 200 pagodas of their collections

from the under-renters exclusive of 200 more the rents of their own farms, that the Tahsildar had not taken himself the trouble to ascertain what their collections had been though those villages had been some months in arrears and that might have been soon done by an examination of their farmers who for their own sakes will always avow the truth on that head. For that neglect and his having made some illegal collections, I had determined to remove him; but as he denied his being guilty and the charges were not well supported by proof, I thought your fining him a month's pay would be an adequate punishment.

12. Having on surveys that had been made of the villages in arrears at Tiruppattūr determined the quantities of land that had lain fallow in it last year, I determined after weighing well all the circumstances of equity, policy and necessity to debit lands that had been cultivated there full rent; such as had been uncultivated and whose tenants were present two-thirds of their full rent; and such as had been uncultivated and whose tenants were absent one-third of their full rent as rated in the survey. When considered that the demands made of them as land-rent then regulated being pagodas 2,441-9-52, exceeded the fair demands or those regulated by the principle of our assessment pagodas 1,871-9-20 which is meant as the average of the Sarkār's share of the produce of lands wholly cultivated, it appears they were assessed the full amount of the land-rents exacted for lands uncultivated whose ryots were either present or absent pagodas 570-0-31 or 23 per cent more than what they ought to pay; but they being incapable of these distinctions which are indubitably true, adverting only to what they ought to pay agreeably to their engagements, which is equally false and unpracticable, and sensible that their farms are equitably rated, that is, supposing the whole were productive every year they accepted of the remissions granted to them of pagodas 358-31-49 (which is the difference between the reduced demand 2,441-9-52 and the amount of their rents by the survey 2,799-41-21) as a positive indulgence for, had the realization of their settlement in lease been insisted on and that were practicable they could not say it was unjust. Not only the remissions granted to every village but to every individual were made by the same rules.

13. Though these rules are not, as I have demonstrated, conformable to our principle of assessment strictly considered, I fear they are more so than the difficulty of practice in a collection of a lakh only will ever admit and the remissions that have been regulated by them are in one respect fair from their being applied to every farm without admitting partial representations which put them all on a footing. They were forcibly struck with that circumstance from the returning of some balances which in consequence became due to those who had paid more than the demand upon them when so reduced, the recovery of any thing that had once been into the grasping hand of the Sarkār having never happened since any of them could remember. As you will observe in the accompanying statements the result of that adjustment was as follows; balance which remained in the patēls' hands, pagodas 28-29-62; balance to be demanded of the under-renters, 116-35-58, which together make 145-20-20; the balance required and which added to the amount of the remissions 358-31-49, constitute 504-6-69 the original balance outstanding. Of the balance required 20-18-74 was to be immediately paid up as balance, 7 pagodas are to be paid in December and the remaining 118-1-26 in February as takāvi, the amount of those sums 125-1-26 is accordingly carried into that account.

14. The remissions granted to the four villages in the Kunnatūr district which had pleaded inability were adjusted in the same manner as those of Tiruppattūr. As in the statement they amount to only 174-3-44 which with 38-9-26 the balance required makes 112-12-70 the original balance or difference between 1,227-7-78 the settlement in lease and 1,114-40-8 the patēls' payments up to the 11th July of the balance required, you will observe 8-14-22 was to be immediately paid up as balance and 29-40-4 in December as takāvi for which reason it is carried into that account.

15. It was settled in every district, they should pay as much as they could of the balance outstanding either immediately or during the month of August that

they might be entered in your accounts for fasli 1204 and all the sums thus realized are what I have heretofore called balances.

16. The remaining sums required of them, balances outstanding, as what they could afford but could not pay up so soon. I have carried, as proposed in my circular letter of the 20th July, into the account of takāvi 1205. They have found security for those sums, given muchilikas for their several amounts to the Tahsildars and have engaged to pay them at the different periods specified in the accompanying kistbandis of that account which include advances made in 1203 and 1204 that it has been necessary to throw back a few months on account of the present demands upon them (notwithstanding the remissions now granted) falling very heavy upon them. I was desirous of remitting the whole that has been brought to account as takāvi, on account of its being literally a demand upon the revenue of the current year as formerly considered but impressed with apprehension of the consequences of the inclination discovered by making the state of the defaulter, the particular object of my own investigation I have yielded lest what I think myself is equity and only as much as appeared to be absolutely necessary.

17. I have no doubt that the sums stipulated to be paid by the end of August are by this time realized and remitted to your treasury. I shall therefore, only bring the sums here into one view which must necessarily appear in your accounts of fasli 1205 under the following heads:—

<i>Remissions.</i>							RS.	RS.	C.
Vāniyambādi	...	...	...	...	...	...	195	42	45
Tiruppattūr	...	...	...	...	...	...	358	31	49
Kunnatūr	...	...	...	...	...	...	74	3	44
							<hr/>		
							628	32	58
							<hr/>		
<i>Takāvi.</i>							RS.	RS.	C.
Vāniyambādi	...	...	...	...	...	...	631	42	26
Tiruppattūr	...	...	...	...	...	...	125	1	26
Kunnatūr	...	...	...	...	...	...	29	40	4
							<hr/>		
							786	38	56
							<hr/>		

By entering these sums as here stated in your accounts, and having completed your collections of fasli 1204 from the other districts of your division it will be without a balance outstanding.

18. I observe, that in your letter of the 11th ultimo you make three objections to the transfer of the balance outstanding at the end of the year from that account to the account of takāvi. The first is "overburdening the current year with a demand from the last." That is not an argument against the transfer but one in favour of remissions for if there be a burden upon the revenue of the current year. Your second is on the supposition of a ryot against whom there is a balance of account with the Sarkār being a bankrupt and his having other creditors who would certainly be entitled to proportionate shares of his property on a partition of it being made when you think that the Collector ought in his capacity of judge to pay equal attention to individual and to public interest. I grant the position but do not perceive how it militates against the transfer unless in cases where the getting security for rent may be omitted when the Sarkār's share might appear the same as an individual's; but our plan is to get security from every man who holds a patta; we should in the event of bankruptcy come like other creditors upon the securities for the balance whether of rent or takāvi and let them come in for their shares at a partition of the property. The third is that by demanding the balance of rent under that name it will be more for the advantage of revenue and less to the prejudice of succeeding Collectors. By that I apprehend, you mean the swelling of the takāvi account which assuredly would be the consequence in proportion to the amount of the balances but their being

the same means of recovering balances of takāvi as balances of rent, that is, by securities in cases of failure, I think it would be the same thing to revenue, and as the practice would be known and sanctioned by the Board and it is equally easy to collect balances under one name as the other, I cannot perceive how the character of the Collectors would be more liable to imputation by having a large amount under the head of takāvi than if he had the same amount under two different heads to realize, for it is equally easy to collect balances of takāvi as balances of rent. I remain therefore partial to the proposed transfer or conversion of balances of rent into takāvi as it would abridge accounts and enable Collectors in these districts or others under the same mode of management to finish their accounts of the land-rent and customs, etc., of every year within itself. I am nevertheless obliged by your giving your sentiments on the measure for it is only by a free discussion of every one proposed that our system can be perfected and it is with the same view I have communicated so fully on the subject of my late investigations.

19. As you may have observed in the foregoing, I am far from being satisfied with the mode by which the balances outstanding this last year have been adjusted and know it to be very imperfect. The extreme difficulty of finding any general rules for regulating the remissions of them and the urgency of despatch that we may complete our accounts for the last fasli have obliged me to adopt those I have explained; but the devising means for regulating them hereafter as consistently with the principle of taking half the average produce of lands actually cultivated for rent as may be practicable with our present number of revenue servants, or with a small additional number, for which rules that will generally apply and equitable must be found, is so essential to the means of providing against hardships the ryots will otherwise inevitably suffer under the inflexible tenure of a permanent settlement, that I am determined to prosecute the design, however arduous, and the data now required in consequence of last year's draught when thoroughly digested, will be of great use in the endeavours.

20. If all advantages for Government and the ryots cannot be combined into one system, we have it still in our power to relinquish in part the keeping all the petty farmers under our immediate protection and the admitting of an intermediate class above them but for the important objects we have in view I shall consider that a last resource and adhere while advisable to the interests of the many. The longer we do so, we shall be the abler to draw the line between the higher and the lower class so as to secure them against oppression and ensure to them the fruits of their industry.

21. The present occasion having brought me gradually into so general a communication on this business, I shall make this letter circular to the end that all our minds may be employed on the means of carrying what is proposed into execution.

XIX

Letter—from Captain W. MACLEOD, Assistant Collector.

To—Captain ALEXANDER READ, Superintendent, Bāramahal and Salem.

Dated—Nil.

I herewith send you the particulars of my balance outstanding the 11th July 1795. The first four numbers are the accounts sales of the produce of amāni tanks and water-courses which are preceded by and referred to by an abstract. There you will observe that the produce of the Nāmakkal water-courses has fallen below the estimated pagodas 432-40-70 but that the produce of the tanks in that district has exceeded it by pagodas 288-34-32. The difference is carried into the column of deficiency to the right. There is likewise a deficiency in the produce of the Paramati water-course of pagodas 437-4-23 which is also carried to the outer column. In Kāttuputtūr there has been an excess of pagodas 165-24-2 which I have carried into the accounts of extra revenue because there is no column provided in the Tahsildar's account to enter any collection above the estimate entered in the jamabandi; so that though there be, in the aggregate, a

deficiency of pagodas 415-31-65 which is occasioned by the price of grain having fallen below the estimated prices, there appears in the Tahsildar's account current to be one of pagodas 581-10-67 which, you will find is carried forward into No. 5 the first account of failures of *money-rents*. The causes of them and the failure of the sayar farmer, who rented both Salem and Bellūr, are detailed, opposite to the different items composing No. 6.

						Rs.	Rs.	C.			
Namakal difference in amāni	...	...	...	...	...	144	6	42			
Paramati do. do.	...	...	...	...	...	437	4	23			
						<hr/>			581	10	65
Chinnagiri difference in money rent	...	...	...	...	...	28	5	50			
Ātūr do. do.	...	...	...	...	...	32	0	0			
Rasipūr do. do.	...	...	...	...	...	105	9	70			
Namakal do. do.	...	...	...	...	...	70	20	44			
						<hr/>			235	35	4
Total rents in money and kind	...	...	...	...	...	...	...	...	817	9	67
Deficiency of customs	...	...	...	...	...	...	...	...	169	28	5
						<hr/>			987	1	74
Total balance outstanding 11th July	...	...	...	...	...	...	...	...	987	1	74

As the whole has been collected that is possible to realize, I request you will apply to the Board for leave to grant a remission of the amount.

XX

Letter—from THOMAS MUNRO, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Collector of the Baramahal, etc.

Dated—Nil.

Enclosed I send you an account of the balances of fasli 1204 outstanding in the Central division.

The first person in the list is *Nanjai Gaud* the patēl of the Kasba of Mallasamudram from whom nothing will ever be recovered, for his balance which at first was considerable has been reduced to its present state by confinement, punishment and selling all his property not excepting even his cattle, an extremity from which other ryots are always exempted on account of the diminution of revenue in the ensuing year, but in his case it appeared necessary to make an example. He had received a thousand rupees in advance from the commissaries' people to deliver into store. As the time expired his engagement not fulfilled I was called upon to exert my authority in enforcing compliance, after using every possible means to recover the whole; a balance on this account of two or three hundred rupees still remains against him, and a great part of the money which he did pay, consisted of the rents of the ryots which came into his hands as being patēl of the village. The thousand rupees were, I believe, almost entirely dissipated in different quarters, in making interest for procuring the release of his relation Lakshmana Gaud confined in Sankaridrug for murder.

The second person in the list is *Narayanan Nayar*. He was partner of Nanjai Gaud on his farm, and paid him up all his rents which were never brought to the public account. The sum, however, still stands against Narayanan because he paid the whole in advance some days before the period of the first kist—for had he not done so, the money should not have been lost; as a new patēl was appointed after the first kist, who would have received it as it fell due, Narayanan Nayar was defrauded of the greatest part of the produce by his partner, besides paying his rent in advance, and is unable to make any further payments.

Shellandi, the third in the list, rented wet lands in Whoriar, but as the crop failed early in the year, he fled across the Cauvery, leaving the whole of his rent unpaid.

Nelli is also a ryot of the same village unable to pay his rent from having lost all his wet crop.

XXI

Letter—from THOMAS MUNRO, Esq., Assistant Collector.

To—Captain ALEXANDER READ, Collector of the Bāramahal, etc.

Dated—Samuder, the 18th September 1795.

I now transmit you statements of the survey and produce of the villages in the Central division to which remissions have been granted. They are not exactly according to the forms prescribed by you, because the villages having been settled in detail by my own cutcherry do not answer the description of a settlement in lease as in the form No. 1 or of a settlement by the patēls as in No. 2, but I hope that the statements will, however, be found to contain all the information that is required.

2. It appears that upon the total rent of the five villages, viz., pagodas 1,401-36-29, there is a loss of pagodas 1,078-36-20; but the actual loss to the ryots is considerably more than this, for it is evident that nothing ought properly to be carried to the column of Sarkār share until the ryot's share becomes equal to what is necessary for his subsistence; if the produce of his land is only 4 candies and his consumption 20 instead of having 2 candies to give the Sarkār, he wants 16 candies for his family besides having lost the whole of his rent.

3. The last year was so unfavourable that even taking the calculation of the farms as the true one, I am convinced that the loss in the Central division was not less than forty thousand pagodas. Such a deficiency may be made up by the ryots in one year but were the same to happen a second year in succession, almost the whole of the loss would fall upon the revenue.

XXII

Letter—from Lieutenant J. G. GRAHAM, Assistant Collector.

To—Captain ALEXANDER READ, Superintendent, the Ceded districts, north of the Cauvery.

Dated—Muttūr, the 30th September 1795.

The sanction of the Board of Revenue is requested for the following remissions in fasli 1204, which, as appears from our investigations of balances outstanding on the 11th July, must necessarily be made in the Northern division, viz. :—

							<i>Land Rent.</i>			
							PS.	RS.	C.	
In the Kāminellūr district	...	...	...	...	...	...	38	24	62
Kallāvi	...	...	...	...	...	...	22	4	75
Tiruppattūr	...	...	...	...	...	...	358	31	49
Kunnatūr	...	...	...	...	...	...	74	3	44
Vāniyambādi	...	...	...	...	...	...	329	8	45
Total pagodas							...	823	1	35

XXIII

Letter—from Lieutenant J. G. GRAHAM, Assistant Collector.

To—Captain ALEXANDER READ, Superintendent, Bāramahal and Salem.

Dated—the ... February 1796.

I herewith send you a statement of balances outstanding of advances for cultivation in the Northern division on the 11th July 1795, of which I have entered three sums as *irrecoverable* and request you will apply to the Board for a remission of them.

One of those sums, pagodas 20-37-40, was advanced to the patēl of Palliappet in the Vāniyambādi district, who expended it on the cultivation of a farm, that has been overflowed by the enlargement of the Ugender tank, by which the produce has been wholly lost to him.

The second is pagodas 9 advanced to *Venkatachala Naik* of Kallāvi, since discovered to be an actual adherent of *Chella Naik*, and in consequence confined upon the rock of Krishnagiri.

The remaining sum is pagodas 37-16-17 advanced to the ryots of Bellampalli in the Rāyakōttai district, who together with their security have absconded. The amount was collected from persons said to have been indebted to the absentees, but upon enquiry it appeared that the karnam had given in false accounts against them when the money was returned to them, and the offender punished with stripes and dismissed from his employ.

The total of their sums is pagodas 67-9-30 and the total balances pagodas 7,032-29-61 of which a great part has been collected since the 11th July.

[No. XXV in the original.]

XXIV

Letter—from Captain ALEXANDER READ, Superintendent, Collector, etc.
To—Captain W. MACLEOD, Assistant Collector, Southern division.
Dated—Salem, the 1st April 1796.

Having, as I informed you in my letter dated the 8th November, shown from my accounts with the Commissary pagodas 4,024-33-41 the estimated amount of amāni grain in your possession, and afterwards authorized you to sell it off as fast as possible, I request to know what quantity you may have disposed of, what quantity now remains on hand, and at what rate it will probably sell before grain falls in price in consequence of the next harvests.

2. An unwillingness that so large a sum should appear as a balance outstanding against the districts, when the worth of it as estimated had actually been collected, and a supposition that by this time it would bring within a trifle that amount, induced me to let the estimated amount stand as it was to my own debit and to the credit of revenue, but as contrary to expectation it still remains so and at any risk and as in case of accidents a difficulty may hereafter be made to the bringing any deficiency to account with revenue, I request you will inform me in whose charge it is and what means are taken to preserve it from vermine and dampness until it may be eligible from a rise in the market price to sell it off.

[No. XXVII in the original.]

XXV

Letter—from Captain W. MACLEOD, Assistant Collector.
To—Captain ALEXANDER READ, Superintendent.
Dated—Nāmagiripet, the 6th April 1796.

I was duly favoured with your letter respecting the amāni grain on hand.

In the July accounts I had debited myself for the estimated value of paddy remaining to be sold, amounting to pagodas 2,643-0-0, exclusive of the grain which was charged in these accounts to the department of the Commissary which was estimated at pagodas 4,024-0-0. I have been at considerable pains to get the whole disposed of by giving thirty or forty days credit to purchasers and transporting a proportion of it from Moganūr and Kāttuputtūr to Nāmakkal and Salem. There still remains unsold, by the last accounts I have from the districts, as follows:—

In Nāmakkal	...	...	...	...	kalams.	800	of 1204.
In Paramati	...	...	...	...	do.	600	„ ditto.
In Kāttuputtūr	...	...	...	...	do.	8,000	„ 1203 and 1204.
Total					...	9,400	

I shall carry the sales of it to account in April, as I expect the whole will be disposed of before the end of this month with the exception of 5 or 6 thousand kalams in Kāttuputtūr. On account of the abundance of grain the sales will not amount to the estimated sums. And as some of the grain of former years has been sold since July last as well as that of fasli 1204, a loss has been sustained by the fall in the price, which I request to be permitted to bring to account. The accounts of faslies, 1202-3 and 1204, had been closed without the whole of amāni grain of these years being sold, the treasury having been debited in the accounts for the amount at which the grain then on hand was valued. Some of the grain of 1202 was on hand when the accounts of 1204 were closed. It will therefore require an account current of profit and loss on sales of amāni grain to the 30th April 1796.

2. In Kāttuputtūr the whole of the paddy which had been reaped since July last is still on hand exclusive of the 8,000 kalams of 1203 and 1204. All other amāni lands are rented for money in 1205 with the exception of the new water-course in the Nāmakkal district.

[No. XXVII in the original.]

XXVI

From—MAJOR ALEXANDER READ, Superintendent and Collector, Bāramahal.
To—EDWARD SAUNDERS, Esq., President, etc., Members of the Board of Revenue, Fort St. George.
Dated—Salem, the 6th May 1796.

I here lay before you a special report of balances outstanding in the Bāramahal and Salem districts at the end of fasli 1204. It is prefaced by a general abstract, and the detail of each division is headed by a letter from the Assistant Collector in charge of it, explanatory of the accounts particular and causes of failure.

2. Every individual balance being against persons totally insolvent, or so very poor that they cannot be pressed any more than has been done for payment, I have to request your permission to remit the whole, which being pagodas 1,331-21-44 is only 3/10ths of 1 per cent upon the settlements of the year.

3. As connected with this subject and it may be of some moment to myself, I beg leave to inform you that the accounts of all the amāni grain being made out agreeable to the estimated value entered in the jamabandi, revenue has been credited in my accounts for July for what was thus realized and the deficiencies included as you will find among the balances outstanding. Of the grain collected and valued as above it was intended to deliver in garces and in marakals to the Commissary and the amount of pagodas 4,024-38-41 being in consequence carried to his debit, the Accountant objected to its standing in my accounts without bills upon the Commissary for the amount. That being the case, it was expunged and I ceased to have credit for it, while proposing to deliver the grain to the Commissary very shortly or supposing it might to a certainty be sold off at the estimated rate. I suffered the amount to remain to my debit in Captain Macleod's account rather than see the balance outstanding against the districts at the end of the year so much more than it ought to be, as in fact it was realized though not yet converted into money. Being afterwards prevented from supplying the expected quantity of grain from the want of granaries at some places and distance of others, and from selling it all off by reason of the subsequent abundance and cheapness of grain, a great part of it lies still on hand, and it is probable now that it will not be sold for the full amount of the estimate. There is likewise some of the amāni grain of former years on hand as mentioned in a letter from Captain Macleod to me at the end of this report for which revenue has received credit in the like manner. Our having done so may be some deviation from rule, but as your Board will perceive our only motive for it has been the reducing our balance at the end of the year to what in our idea of it fairly ought to be and the avoidance of long accounts, I have taken this opportunity of mentioning it, that in case of any misfortune of which I have no

real apprehension, this grain may not be considered wholly at our risk, and that you will not object to our entering, when it may be sold, off any deficit that may appear in our account as profit and loss. As belonging to revenue, revenue will of course be credited for any excess which is equally probable as a loss, estimates of amāni grain being always the average price with some regard to what may be foreseen in regard to the season.

4. The certainty of balances and the necessity of remissions every year under the subsisting mode of management, being counter to the idea of a permanent settlement, which, as may be expected, will ensure the same annual receipts from these districts to Government, the best practicable mode of ascertaining inability, and regulating remissions, with a certainty of always collecting the full amount of the settlements in lease, is a subject that I have for some time had in contemplation; and I hoped to have been able to lay my plan before you ere this, but it must necessarily be connected with other matters that are not yet in readiness for communication, on which account it must be deferred.

5. The accompanying report of balances being peculiarly adopted to illustrate what is proposed by reference, the transmission of it has, on that account, been delayed and that being of no great consequence as I conceive on any other account than what I am just going to mention, it is forwarded now particularly with a wish that, being soon authorized to remit them, they may not appear in my accounts for the official year.

6. A case of procrastination similar to what has been mentioned of this communication has postponed my report on the progress of the survey which is likewise being prepared. As satisfaction in the meantime, I have to acquaint you, that it will be published in January or February next, and that all the districts will be settled in lease in the course of the fasli year 1206.

No. II in XXVI.

STATEMENT of the causes of defalcations of rent in the Bāramahal and Salem districts for fasli 1205.

The Accountant having required in his letter to the Superintendent dated the 28th July a statement of all such balances as might be considered "good, dubious, or desperate" and in his letter of the day following "a special report upon the state of every individual balance," he submits the foregoing statements of them to his inspection and shall add what sums necessary for illustration.

2. Every individual balance outstanding in July having been investigated and payment required wherever those in arrears had ability, all in the foregoing statements may be considered *desperate*. Every one of the few in the *Southern* and *Central* divisions is likewise specially reported on, but as to those in the *Northern* division, including more than 40 villages, and probably 500 farmers, it appears sufficient to limit the detail of their investigation to villages. As several circumstances may occasion the insolvency of a single farmer it follows that the defalcations of a whole village must be the effect of many more in proportion to the number of its farmers and the nature of its affairs and "similar effects must proceed from similar causes" the following statement is therefore offered as one that will generally apply.

3. There are probably more causes of insolvency among farmers than among men of any other vocation owing to their being subject to misfortunes, from which others are exempt, and exclusive of their operation, payments are liable to several impediments on their way from the under-renters, through the channel of intermediate agents to the treasury. In the Ceded districts, those impediments are fewer than under most Collectorships, because there is less intermediate agency, but for the same reason all the following causes of insolvency are more felt, from there being much greater number of creditors who pay immediately to the servants of Government. The following statement is drawn up with regard to those peculiarities, the several causes of defalcation being divided into six classes—1st, those which proceed from the *seasons*; 2nd, others from *situations*; 3rd, those which are owing to *casualties* among the *ryots*, their

cattle, their *farms* and the *crops*; 4th, those which are mostly occasioned by the conduct of the farmers and other *ryots* in general; 5th, the omissions and obstacles created by the *pañls* and *karnams*, or village collectors and accountants; and 6th to the impediments that are sometimes practised by the Tahsildars or intermediate Collectors.

1ST. THE SEASONS.

1. The loss of a crop from the want of a shower to bring it up, and the ryots having no money to purchase more seed.
2. The loss of crops from the seed rotting in the ground by reason of a heavy fall of rain, and a similar inability in the farmer.
3. The loss of whole crops when ripe that have been lain by incessant and heavy rains, when they also rot.
4. Excessive rain for a season, which causes abundance of the crops and consequent cheapness of grain, when the amount of the whole produce may not be equal to the ground rent.
5. Excessive draught for a season which causes a vast reduction in the quantity of the crops, as though they are consequently enhanced in the price, they bring inadequate returns to the farmer.
6. Eclipses, which blight certain crops, but more particularly affect plantations of sugarcane, and fruit-trees.

2ND. SITUATIONS.

7. Unhealthy or supposed to be the homes of some malignant demon.
8. The want of the requisite proportion of wet lands to dry, when the ryots and their cattle cannot find sufficient employments during some months of the year.
9. The loss of ground or productive trees by the depredations of a river.
10. The loss of ground assessed in the bed of a tank, occasioned by its being enlarged.
11. The breaking down of tanks and the ground below them being consequently left uncultivated.
12. The cheapness of land which obliges the farmer to reduce the terms of his cowle below the survey or standard assessment when of course he must pay more than he receives for it.

3RD. CASUALTIES.

13. Decay of bodily strength, sickness, and death in the family.
14. Disorders among cattle.
15. Destruction of the crops by vermine.
16. Losses of inhabitants and cattle by tigers.
17. Robberies.
18. Want of labourers.
19. The letting out lands to farmers who never cultivate them or who sometimes abscond.

4TH. RYOTS IN GENERAL.

20. The missing an opportunity of cultivating their lands upon a fall of rain in the proper season.
21. Their cultivating more dry lands than they have a sufficient number of hands or cattle for, by which they either have scanty crops or lose the whole.
22. Their cultivating more wet lands than they have a sufficient quantity of water for in the expectation of more and their consequently having poor crops or losing the whole.
23. Disputes about payment of certain taxes.
24. Dishonesty in not paying up their kists when in their power.
25. Extravagance by which they run into debts.
26. Poverty or inability to procure labourers or cattle or to pay up their rents.

- 27. Absence from their farms to elude their creditors by which they suffer.
- 28. Absence of tenants, and consequent delays in their payments.
- 29. Desertions on account of quarrels, caprice, superstition, idleness, poverty, debts.

5TH. PATĒLS AND KARNAMS.

- 30. Their withholding the rent of their own farms which they commonly do when they can.
- 31. Their detention of their collections from the other farmers, by non-remittance to the district treasury.
- 32. Their unnecessarily suffering the other farmers to fall into arrears, by not requiring them to pay up their kists, upon settling off the produce, and before they have time to squander away their money.
- 33. The fining them on various pretences, which they can often do with impunity.
- 34. Their cheating the other ryots in the exchange.
- 35. Their levying private contributions of them in money or grain to defray the expense of their marriages and festivals, or on the plea of village expenses, their bearing the expenses while attending the cutcherry and the making presents to servants of the cutcherry to obtain favour in their assessments or collections.

6TH. TAHSILDARS.

- 36. Their detention of, or not bringing the collections regularly to account.
- 37. Their unnecessarily suffering the patĒls or collectors of village rents, to fall in arrears and not ascertaining whether their failures are owing to the withholding their collections, and their not paying up the rents of their tenants.
- 38. Their cheating the village collectors by the exchange, and withholding receipts from them.
- 39. Their fining them heavier than necessary for delays in payment.
- 40. Their levying private contributions of the patĒls and other ryots in money or grain, on pretence of loan, to defray the expense of marriages or ceremonies, and various other purposes.

The various circumstances that affect revenue, including whatever can influence human affairs, the above will appear to be only an abridgement of their number, but the principal causes of failures are, it appears, the want "of rain, of industry, of hands and of money" and the certain effect of them is "lands being left in fallow."

Lands which have been included in the assessment and left fallow fall under two descriptions: Those whose farmers or tenants are present, and those whose farmers or tenants are absent. The former, it may be alleged, ought to pay up the rents of lands included in their pattas, but their total inability from one or more of the above causes renders it absolutely necessary to grant some remission, and under such circumstances, it would be hard to insist on the full rent of them.

Were it not that the patĒls or heads of villages are considered as having charge of the lands of absentees and responsible in a great measure for their rents, nothing could be expected from them; but under the difficulty of sparing hands from their own farms, or procuring others to supply the places of the absentees, it would be still harder upon them to demand the full rent of such lands. No rule existing for such dispensations, and it being impossible to realize the full assessment of those lands, the Superintendent remitted all those in Vāniyambādi (that being the first district whose balances outstanding he had particularly enquired into) *variously* being chiefly guided by the ability of individuals, and other circumstances which the foregoing detail contains but after much perplexity as to what rule should be followed, he resolved on remitting in Tiruppāttūr and Kunnattūr, *one-third* the rent of such lands belonging to ryots *present* and two-thirds that of the lands that had been let to ryots *absent*. Those remissions constitute the balances outstanding in the statements of the said districts and the measure shall be submitted to the Board for its approval.

XXVII

Letter—from S. R. LUSHINGTON, Esq., Secretary, Revenue Department.
To—Major ALEXANDER READ, Superintendent in the Bāramahal and Salem districts.
Dated—Fort St. George, the 26th July 1796.

Your letter of the 6th May respecting the remissions recommended by you to be made upon the settlement of last year, and your bringing grain to account before it was converted into money having been laid before Government, I am directed to transmit for your information and guidance an extract from the Board's letter to Government on this subject, with extract from their reply.

[No. XXIX in the original.]

EXTRACT OF A LETTER TO GOVERNMENT, DATED THE 8TH JULY 1796.

We have the honor to submit to your Lordship extract of a letter with its enclosure from Major Read, noticing the balances due upon the settlement of last year amounting to pagodas 1,831-21-44 and as he had stated them to be owing by persons totally insolvent, or so very poor that they cannot be pressed any more than has been done for payment, we beg leave to recommend that his request for permission to remit the whole be granted.

We request also to call your attention to the circumstances stated by him respecting the inconvenience to which he has exposed himself by crediting the company for amāni grain before it was converted into money, and which from the cause he has explained is still on hand. In doing so, Major Read has deviated from the Regulations, and has consequently involved himself in responsibility for any deficiency in the amount he estimated it would produce; but when we consider how much to our satisfaction the general line of his duty is conducted, we are induced to recommend that he be not made to suffer through that zeal for the credit of his management which has on the present occasion hurried him beyond the limits of prescribed Regulations, but that the Company be debited for any deficiency that may arise in the sales of grain, in like manner as they will be credited should any excess occur.

(A true extract)

G. STRATTON,
Acting Deputy Secretary.

EXTRACT OF A LETTER FROM GOVERNMENT, DATED 16TH JULY 1796.

We consent that the Collector of the Bāramahal may be authorized to remit the sum of pagodas 1831-21-44 upon the settlement of last year, and in consideration of Major Read's general conduct, we overlook the irregularity of his bringing grain to account before it was converted into money; and authorize you to debit the Company for any loss that may arise in the sales.

(A true extract)

G. STRATTON,
Acting Deputy Secretary.

XXVIII

Letter—from THOMAS MUNRO, Esq., Assistant Collector.
To—Major ALEXANDER READ, Superintendent, Bāramahal and Salem.
Dated—Dharmāpuri, the 9th August 1796.

I herewith transmit you an account particular of balances outstanding for cultivation and repairs on the 11th July last in the Central division.

All advances that fell due in 1202 and 1203 were recovered at the periods stipulated for payment. The balances which then appeared outstanding not being payable till 1205 could not, of course, be recovered till the current year. The only sums payable in 1204 not recovered within that year are the following :—

Pagodas 28-5-50 due from Timma Nayak, a farmer in Tenkaraikōttai who was released last year after a long imprisonment for depredations on the inhabitants during the war and after the peace. As he paid a high rent, advances were made to him; but as it became necessary two or three months after his release to confine him for being concerned again with Chella Nayak's banditti, his farm was neglected and his brothers being confined as well as himself, and none of his family but women are at liberty. As they are said to be in distress, I have not sequestered the little property they possess.

Pagodas 28-5-50. This sum is due from Krishnarām Nayak of Murappūr, one of Timma Nayak's brothers, who is confined with him for frequent robberies.

Pagodas 33-33-6 due from the Karnam of Amratūr in Yerrappādi who in conjunction with the patēl of that village collected all the rents and takāvi of it, and at the same time reported a balance of 100 pagodas against the ryots. The truth was discovered on investigation but after seizing the property of the karnam who alone received the money, there yet remains the above balance which will never be paid.

There being no prospect of recovering any of these sums which amount to pagodas 90, I have entered them in the statement as irrecoverable, and request you will apply to the Board for leave to remit them.

[No. XXIV in the original.]

XXIX

Letter—from THOMAS MUNRO, Esq., Assistant Collector.
To—Major ALEXANDER READ, Collector of the Bāramahal, etc.
Dated—Dharmāpuri, the 23rd August 1796.

I enclose you a statement of remission required for the Central division on account of fasli 1205. As no part of it can ever be recovered I wish to have the authority of the "Board for striking the whole out of the accounts." The remarks opposite to each ryot's name explain the causes of his failure. It should however be observed that the detail of the produce is probably very incorrect; for as there are no ryots paid in kind, no public servant attends at the cutting down or measuring of the grain and as the investigation does not begin till the end of the year when the fields have perhaps been ploughed up, the people employed on the enquiry are obliged to depend in a great measure on the report of the ryot himself or of his neighbour; neither of which can be supposed to be accurate, for the ryot will always underrate the produce and his neighbours, even though they should be inclined to give a fair statement of it, have seldom sufficient information for this purpose. In judging therefore of the propriety of allowing remissions it becomes necessary to be guided as much by the general report of the circumstances of the ryots as by particular account of the produce of his farm.

[No. XXX in the original.]

XXX

From—Captain WILLIAM MACLEOD, Assistant Collector.
To—Major ALEXANDER READ, Superintendent.
Dated—Bellūr, the 10th September 1796.

I forward herewith an abstract of the takāvi outstanding in the Southern division on the 11th July 1795. I consider the whole as recoverable. Many of the farmers having been plundered of all their property in the course of the war, it was necessary to allow them from two or three years for the repayment of advances made to them. All advances for repairs require commonly two or three years to be reimbursed.

[No. XXIII in the original.]

XXXI

From—Major ALEXANDER READ, Collector and Superintendent.
To—Captain WILLIAM MACLEOD, Assistant Collector.
Dated—Royakōttai, the 27th October 1796.

I have received your accounts for July and though absence of my own books will prevent my being so particular as I would otherwise be, I shall in the meantime make such remarks as I can without them.

1. Your Tahsildars' accounts being made out in Hinduvi only, are not in conformity to the 7th article of my letter dated the 25th March 1795, which not only requires that they be made out with the requisite notes explanatory of remissions, or balances outstanding in such of the country languages as are understood by the Tahsildars respectively, who are to certify their being faithful accounts of debits and credits and balances (but that) "they be forwarded with *translations*." They are therefore returned.

2. I request an explanation of the last part of your letter that accompanies your accounts, when speaking of the balance outstanding from your division till the 11th July. You observe "it is not much when considered that the assessments are made on individuals, that no individual is required to make up for the deficiencies of others, because their making up for the deficiencies of others, was a continual subject of complaint with them for the last two or three months." When I was at Salem, the ryots of six taluks whose village joint muchilikas expressly say that they shall pay up the balances of defaulters, deserters, and defuncts, declaring they never *understood* that any such obligation was meant by their touching the *yelutani* as the token of their consent and those of the other three taluks whose patēls and kanakkars' muchilikas contain no such clause whatever, insisting with the others, that they had no right whatever to pay the debits of others. Having laid it down as a rule not to interrupt the collection of settlements you had made, I never did more than send their complaints to the Tahsildars, with directions to forward them to you with any additional information on the subject of them and desire that they would act according to such orders as they might receive from you in reply; seeing that numbers of them came back without redress, I dictated a letter to you myself on the *subject*, stating that I found they had been required in some districts and not in others to enter into joint security and you wrote me in answer that they were all bound in joint security which is surely to say that individuals are to make up for the deficiencies of others. I felt much embarrassment at the requiring that where it had been expressed in their muchilikas but not understood, and still more as its being done where it had neither been expressed in them or understood as a custom. I would not, however, break through the rule I have mentioned unless in the Salem district, where I ordered the Tahsildar about the middle of September to stop making any further demands on account of last year until the settlements for the current year were completed as I found that dunning the ryots caused interruption to them. I propose to enter into a particular account of the balances still outstanding which are about 500 pagodas, when time will permit; and as the bargain has not been entered into by the ryots themselves, I shall

certainly not require them to be answerable for one another, although the impracticability of our enquiring into the affairs of every individual renders such a mode absolutely necessary as the only means of realizing our settlements.

3. Having desired in my letters of the 20th August and 2nd October that all *charities* should be abolished, or in other words, to confine disbursements of alms to *pensioners* or proper objects of charity that they should be entered in the account of pensions in future, I request they may not appear in your accounts under two different heads in future.

4. Seeing that Kāttuputtūr is still entered in your Tahsildar's account for July 1206, as a distinct Tahsildary, I must likewise repeat my request that it be incorporated with Nāmakkal and that all statements for both taluks be in future one and the same.

5. I see that you have entered the amount of grain that was reserved for store, carried to the Commissary's account and allowed to stand to my debit, which will make the amount debits of me, for your division the same as yours again, but you have not entered pagodas 3,601 in place of 3,693 for having procured bills for 331 only; of 4,024, the amount of all the amāni grain placed at first to the Commissary's account the last is the sum that stood to my debit. It is probable my accounts not being with me, that the memorandum I have of it is wrong.

XXXII

From—Captain J. G. GRAHAM, Assistant Collector.
To—Major ALEXANDER READ, Superintendent, etc.
Dated—Pālakōde, the 1st November 1796.

I have the honor to present you with the result of my late circuit for the purpose of enquiry into the nature and causes of the balances outstanding in the districts composing the Northern division in fasli 1205.

2. Although I find it necessary to solicit the sanction of the Board for remissions far exceeding in their amount any former application, I feel satisfaction in reflecting that due pains have been taken to discriminate between real sufferers and pretended claims for such indulgence.

3. I have ever considered a reasonable relaxation in the demands of the Sarkār, when the circumstances of the ryots require it, equally conducive to their happiness, as productive of future advantage to the State, for though the rigid and indiscriminate exaction of rent may add a few more pagodas to the public treasury and perhaps for a time raise the credit of the Collector, the experience of future defalcation and distress will occasion a marked disapprobation of such ruinous policy.

4. Such has been the extreme uncertainty of season in the Bāramahal, since the commencement of our management, and such is the fluctuating nature of the circumstances of the ryots in consequence that, let the future revenue system be what it will, it appears to me impracticable to devise such a one as will render remissions unnecessary.

5. The total amount now *recommended* for remission is pagodas 3,454-9-2, of which sum pagodas 2,387 appear against *Tiruppattūr*, *Kunnattūr* and *Vāniyambādi*. My notes to the detailed investigations of each of these districts exhibit a sufficient explanation of the causes of defalcation. They were first surveyed, at a time when a luxuriant crop upon the ground and the high price of grain united to deceive both the surveyor and the farmer—the one, thinking that a heavy assessment would recommend himself, at the same time that it promoted the public interest, guided more by mistaken zeal than by a due regard to the situation of the husbandman, seems to have forgotten that the *blight* and the *draught* might come to blast the harvest, and the other, seldom anticipating misfortune, but accumulating in idea certain future gain from present appearances, reckoning on the stability of the then price current, and never looking to the

ruinous effects of a glut in the market, which actually happened, thought the terms rather advantageous than otherwise and was easily induced to extend the former limits of his farm by the addition of contiguous fields.

6. I have explained the nature of the defalcation in the Krishnagiri district and pointed out how it is intended to prevent it in future; the unlooked for calamity which destroyed the hopes of one of the principal farmers in the Rayaköttai taluk is the chief cause of remission in that quarter and the small balances on the remaining districts are perhaps no more than may be always necessary.

7. Impressed therefore, with the policy, as well as with the necessity of the measure and confident that the Board will, on due consideration, give its sanction to the required remissions in the settlement of fasli 1205, I proceed to state the particular sums for each district as follows:—

	RS.	RS.	C.
Krishnagiri	521	44	58
Vāniyambādi	888	10	50
Tiruppāttūr	1,024	20	15
Kunnattūr	475	6	61
Kallāvi	65	36	5
Kāmmīnellūr	23	44	5
Cauverypatam	45	9	24
Virabhadradrūg	7	0	37
Rayaköttai	402	16	67
	<u>3,454</u>	<u>9</u>	<u>2</u>

[No. XXXIII in the original.]

XXXIII

Letter— from Captain WILLIAM MACLEOD, Assistant Collector.

To—Major ALEXANDER READ, Superintendent.

Dated—Nāmakkal, the 16th November 1796.

The reason of the Tahsildars' accounts current having been all made out in Hinduvi was my being in the Dindigal district when they were written and the writers not perceiving the necessity of some of them being made out in Kanarese or Malayalam. Three of the Tahsildars are Mussalmāns—theirs shall be made in Malayalam or Kanarese and the required *notes* and the *translations* shall be complied with. The explanatory *notes* were omitted for no other reason than that a portion of the balances is expected to be realized.

2. In regard to deficiencies it was to the best of my belief expressed in the muchilikas of taluks which were settled from survey that they should be jointly responsible for all deficiencies and I am very confident it was understood, because it was explained repeatedly in my hearing and the pattas for a single village were not given without my being present, until I was ordered to Dindigal.

3. As to the ryots complaining to you that they did not know what they agreed to, that [is] a false representation on their part, and they will always misrepresent, if they have a prospect of deriving any advantage from misrepresentations. I am, however, far from being an advocate for rigorously insisting on their making up at all times for the deficiencies of others, even when they may have the means, yet I think it a proper check to be used occasionally only, because it would interest them in a mutual welfare, and stimulate them to assist, and look after the affairs of each other as well as tend to prevent much litigation in the dues of the Sarkār being withheld often by individuals who might be well able to discharge their debts and who would not be so likely to elude payment was the whole held responsible. I confess it is extremely hard that the industrious should be obliged to contribute towards the payment of the indolent or spendthrift, yet for the reasons already stated, I think with due deference the check should be in force but used as seldom as possible.

4. To the best of my recollection, it has not yet been required in any of the districts wherein there are balances to collect any part of the balances by a contribution from farmers who may have paid their rents for fasli 1205 for two reasons—one is, that I have not had time to discriminate, which in my own idea should be collected from such as ought to be remitted—another is, that you have upon different occasions expressed your doubts of the ryots having understood such an obligation to have existed; I was apprehensive of incurring your displeasure by directing it to be followed up in any instance.

5. In the Salem district there was not a ryot who had a fallow field in his patta. The balance against Sherwamalli is withheld either through obstinacy or at the instigation of Konda Nayak who during Tipu's Government used to collect 1,000 rupees from it as durbar *khurch* besides the rent, which in 1205 considering the advantage of the two rates of exchange scarcely exceeded Tipu's rent.

Nothing has been entered in accounts under the head of *charities* since August 1795. Kättuputtūr shall not appear as a district in the accounts of August.

6. In October 1795, 4,000 marakāls of paddy were delivered to the Commissary and charged:—

	Pagodas ...	278	18	55
and in November, 2,010 marakāls valued at	... ..	144	38	16
	Total ...	423	11	71

The foregoing prime cost was noted in the receipts of the Commissary, but the charges only were entered in the Assistant's account current.

[No. XXXII in the original.]

XXXIV

Letter—from Captain J. G. GRAHAM, Assistant Collector.

To—Major ALEXANDER READ, Superintendent, Ceded countries.

Dated—Krishnagiri, the 28th November 1796.

It having appeared during my late circuit for the purpose of investigation that certain small sums advanced as takāvi have in consequence of unforeseen circumstances become *irrecoverable*, I beg leave now to state them with an enumeration of the causes of defalcation that the Board may be solicited to remit, viz. :—

On Vāniyambādi	... ..	star pagodas	95	22	3
„ Tiruppāttūr	... ..	... ..	21	16	79
		Total ...	116	39	2

The following are the causes of defalcation in the Vāniyambādi district :—

1. *Rangappah* renter of Chinnayya Mottur having been hard pressed by his creditors fled to Bālaghāt, his security has been deprived of his property by thieves and in consequence is incapable of paying the balance amounting to pagodas 38.

2. The same person was also renter of Chengalappu on which there is a balance of star pagodas 35.

3. *Tippur Gaud* of Trivallam is incapable from annual losses in his farm to pay the balance against him amounting to star pagodas 22-22-3 and his security has absconded.

4. The balance on the Tiruppāttūr district, viz., star pagodas 21-16-79 stands against the renter of Ātūr named Chelvayya, whose property has been confiscated, to discharge his public and private debts, and inām supposed to be equal in value to the balance against him has been annexed to the Sarkār.

XXXV

Letter—from Major ALEXANDER READ, Superintendent.
 To—EDWARD SAUNDERS, Esq., President, etc., Members of the Board of Revenue.
 Dated—Tiruppattur, the 7th January 1797.

I herewith forward special reports B., C., D., E., on the balances of rent and advances for cultivation outstanding in the Baramahal and Salem districts for fasli 1206 on the 30th April last, with applications from my assistants for leave to remit them such of the defaulters as have not died or absconded, being as appears by particular investigations of their affairs totally insolvent.

2. The reports containing more details than your Board will have to be examined, I have drawn up from them a general abstract of the whole A for your inspection in which the several causes of defalcation in every district being classed under them respectively, it serves to convey at one view all the information they contain, for the failures of most villages are the same as those of districts being the joint effect of several of the causes in the said detail, though they may be principally attributed to one or two of them.

3. As the avoidance of annual remissions has been a main object of my management, and the expected consequence of the lease settlement, I have paid unremitting attention these two or three years past to the causes of defalcation and exemplified in the statements that accompanied my application for leave to remit the balances of 1204 the pains that had been taken by myself to ascertain them that year. My assistants who are ever emulous in the discharge of their duty, may have been all equally diligent in ascertaining those of 1205. I have been fully occupied by other matters but the report of those in the Northern division appears to be the most elaborate and contains the fullest information on the subject, I might have left this circumstance to fall under your own observation but I am led to notice it by reason of its evincing a fact very important in elucidating matters which I intend for future discussions. The fact alluded to is, that the farther a Collector, actuated as Captain Graham professed to have been with the desire of discriminating between real sufferers and pretended claimants to the indulgence of Government, may carry his investigations into the affairs of the ryots with the design of making the defaulter pay up his own balance the more he will find in ordinary years to call for remissions of rent. Accordingly you may please to observe corresponding with what I have said of the reports that the remissions desired in the Central division amount to only a tythe and those in the Southern division to a third of 1 per cent upon their respective settlements, while those of the Northern division amount to almost three per cent and had not Captain Graham carried a fifth of the balances outstanding to account as takāvi they would have amounted to 4 per cent of his settlements.

4. The necessity for annual remissions under present circumstances proceeds principally from the extreme poverty of the ryots on which account any accident to themselves, their cattle or their crops, renders them insolvent and from their being the only debtors of the Government or farmers in these districts. Their fluctuation of stock in such a state of poverty is also the reason of the lease-settlements not suiting their conditions in general and of their inability having increased year after year as the lease has advanced when they have been constrained to abide by their engagements which have induced a general permission to accommodate themselves; a measure which though contrary to the original design of the Government and to my expectation requires no further vindication than this plain fact that the ryots being better acquainted than the Collectors with their own affairs, they are the ablest to conduct them to their own advantage and to the advantage of the public.

5. The balances of rent outstanding, your leave to remit is requested, are in the abstract A as follows:—

The Southern division	...	...	...	...	Pags.	745	0	0
The Central division	...	...	...	...	"	181	0	0
The Northern division	...	...	...	...	"	3,454	2	0
Total	...	...	...	...		4,380	2	0

That amount is an anna less than 1 per cent upon the settlement of the year which was pagodas 5,23,742 and only a third of 13,143, the extra revenue collected within that period.

6. I have brought these points forward as it may be satisfactory to your Board to see my settlements realized the fifth year and every year of my management within such a trifle of their amount, but as you may conclude from my having done away in a certain degree the merit of it under the existing circumstances, it is not a matter from which I expect or wish to receive your approbation though no person acting under your order can be more ambitious of deserving it under the circumstances, I should not consider the farmers of their revenue in any respect entitled to the indulgence of remissions. What has been said demands explanations, but the subject involves more considerations than are essential to the present application and would require more time than can be conveniently spared at present. The above relating to remissions of land-rent only, I request your attention next to Captain Graham's application E for leave to remit some small balances of takāvi amounting to pagodas 116-39-2. His reasons are given at length in his letter referred to on the subject.

7. Having from a pressure of business suffered a matter of this nature to lie over a considerable time, I embrace this opportunity of laying it before you. It is a complaint of one Seshayya a farmer of the sayar against one of my assistants, or as Superintendent of their conduct against myself. In 1201, the first year of our management, I rented the customs of Singarappet to him for chakrams 1,200 and he held the farm for that rent for five or six months during which time Captain Graham was unable to ascertain that much more should have been demanded for it and in consequence gave the farm in rent to another man for 1,800 before his term of agreement expired. Though that was irregular, it might be considered excusable on account of our liability at first to imposition; but admitting that, as whatever his profits were by the concern, he had a fair right to them, no more should have been demanded of him than the amount of his kists due at the time of his supersession. It is probable that was done and that his having fallen into arrears was the cause of requiring his accounts which he would not submit for examination. However that may be, he was removed, and he complains of having sustained a loss thereby of 630 chakrams or 525 star pagodas. The papers F being composed of his petition No. 1; the result of my assistant Hurdis's enquiry into his case No. 2 and Captain Graham's reply No. 3. I refer to them for more particular information concerning it; if the nature of it excites any surprise at its being submitted to your consideration, you may be assured from the same circumstance that no personal considerations obstruct the due course of justice in these districts.

8. This reference sufficiently indicates my opinion that the sayar farmer ought not to have been removed though I may have expressed at Captain Graham's mention of my satisfaction at his having increased the rent of the sayar without knowing particularly by what means, and my wish that all or a part of the sum which the farmer demands as his right may be restored to him. But let it be remembered that however irregular the transaction and contrary to the prevailing usage in these districts, Government benefited by it and thence the propriety of Government making restitution.

[No. XXXVI in the original.]

XXXVI

Letter—from Captain WILLIAM MACLEOD, Assistant Collector.

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

Dated—Paramati, the 21st April 1797.

I have the honour to forward to you the particular detail of the balances outstanding in the Southern division on the 31st March 1797 on account of the jamabandi of fasli 1205 amounting to pagodas 745-10-30 for which I request you

will be so good as to obtain the Board's sanction for its being entered as a remission in the accounts for April and whatever portions of it may be thereafter recovered shall be entered as extra revenue. I beg leave to observe that the jama of 1205 being pagodas 23-10-42, the proposed remission is only about 1/3 of 1 per cent and the extra revenue being pagodas 4,560 exceeded the present balance pagodas 3,815-0-0. Neither do I think it probable that the proportion of balances to be remitted can be reduced below what is now proposed when it is considered that the revenue is collected from about 30,000 individuals.

[No. XXXV in the original.]

XXXVII

Letter—from Lieut.-Col. ALEXANDER READ, Superintendent and Collector.
To—Assistant Collectors, Bāramahal and Salem.
Dated—Tiruppattūr, the 12th June 1797.

I have long had the intention of addressing you on balances outstanding; and the current fasli drawing to a close when it will be necessary to recompense; your enquiries on their subject, I regret that I have not yet time to be so full upon it as I wish. On that account I herewith transmit you copy of a letter I have written lately to the Board along with your statements of balances of last year, as containing my sentiments on some points relating to them proper for your consideration. Though what I mean to say at present is to be short, it appears proper to connect it with a position there stated, which is that the further you carry your enquiries into the causes of defalcation with the intention of making every defaulter pay up his own balance, the greater call you will find for remissions. One cause of that certainly is the disposition that many of the ryots have to avoid, however able they may be, the payment of their rents; but it is equally certain that the principal cause of their call for remissions is the extreme poverty of the inhabitants; on which another is ingrafted our being their immediate lessors or creditors. It is on the combination of their poverty and their numbers that the above position is founded.

2. The discussing any point touching their condition, however slightly, involves the necessity of recurring to the rules of assessment which you all profess having followed as far as circumstances have admitted. Those have for their basis the universally prevailing principle in India, i.e., the equal division of the crops between the ryots and the Sarkār, and the conversion of that into a money rent has been regulated as nearly as was found practicable by the averages of quantity and price. Hence according to the general opinion they should get half the amount of their crops, one year with another and for facility in treating the subject let it be supposed that it is exactly so.

3. The inference is, when it is exactly so, that the ryots get just half and that being accounted their due, as what is universally thought to be requisite for their support and for seed, implements, &c^a, they neither save, or necessarily run into debt, in ordinary years, or when the crops are at the average in respect to quantity and price, or when the deficiency in the one is counterbalanced by the excess in the other. A further inference is that when the quantity and price of the crops are above the average, the ryots must gain; when they are below the average, they must lose, according as the aggregate of their quantity and price is above or below their amount or that intended by the assessment.

4. The above positions are expressed in general terms for perspicuity and they can only be applied generally; but the diversity of seasons is such that in ordinary years when it is said the ryots neither can save or necessarily run into debts, I suppose that the money produce of half the number of their farms is above, and that of the other half below, the average; consequently that a quarter of them at least contract debts even in those years, nay, I reckon that, poor and subject as they are to so many accidents, never less than a quarter of their numbers are obliged to borrow, and that in years producing less than the average value of their lands, seldom less than half with all the assistance of their friends to pay up their rents.

5. The quantities of the crops in these districts these two or three years past have probably exceeded their average quantity, but their prices have certainly been much below their average prices, and thence I conclude by parity of reasoning that at least half the ryots have not been able to pay up their rents without a *tafreek* or assessing those who have profited by farming.

6. This discussion is meant to demonstrate that as before asserted the further we carry our enquiries into the causes of balances outstanding with the intention of making every defaulter pay up his rent, the more calls we will find for remissions and the deception that is innocently practised by giving in every year our statements of those balances as the only ones due, as if a particular investigation had been made of every defaulter's affairs, as if every one for whom remission is not requested had been obliged to pay up his own balance. Having directed my attention very particularly in 1795 to the causes of defalcation and carried my enquiries as far as I could into the affairs of individuals against whom there were balances, I found it only practicable to get through three small districts in two months, though according to my recollection the number of defaulters in both did not exceed 600 and the number of ryots holding pattas in them was only 4,512.

7. Now by the jamabandi and the statement of balances for 1205 the numbers of villages, farmers, defaulters, and amount of remissions applied for were as follows:—

Divisions.	Villages.	Farmers.	Defaulters (individuals).	Remissions.
Southern	1,129	32,611	456	745
Central	1,383	23,506	24	181
Northern	1,664	8,621	Villages. 222	3,454

When considered what a number there must always be out of 8,000 or 32,000 labouring poor, the description of our ryots in general who are unable to pay their debts at the end of the year, it must be confessed that 24 or 456 must be a very small proportion of the number of insolvents in the Central or Southern division. I cannot suppose that the real number was less than 10,000 and apprehend that the whole year would not have been a sufficient time for their Collectors to investigate their affairs so as to ascertain whether or not they were fairly entitled to the indulgence of remissions. The remissions applied for by the Collector of the Northern division being for 222 villages, the defaulters they contain may be supposed double that number at least and it may have been one in ten of the ryots holding pattas of him the smallest proportion of them probably that will be defaulters in the most favourable years; I ascribe their being so many to his having performed a tour expressly for the purpose, and his having evidently taken great pains to ascertain facts, for our Tahsildars expecting, and with good reason, credit with us for realizing the settlements of their districts, are more earnest to do that than to take the trouble of ascertaining every poor man's ability. Besides they are fearful of appearing disposed to listen to representations on that head, as it certainly encourages them and we cannot entirely confide in their justice or integrity which disposes us to press the speedy remittances of their kists, and makes it dangerous to show that we will be satisfied with less than their full amounts. The consequence of this is, that they press the ryots for the rents that are due and by far the greatest part of the balances of defuncts, deserters, and present defaulters, are collected by *tafreek* upon those who are able but have no right to pay them. I have found by daily enquiries that this is done where *tafreeks* have been and where they have not been previously stipulated as part of the ryots' engagement with the Sarkār, but it appears less the practice in the Bāramahal from the obvious cause of the Collectors having shown a greater disposition to grant remissions, which has made them less necessary.

8. This long recital is to show that our statements of balances outstanding are not as they are understood to be statements of the balances due from the individual defaulters of each division but statements of a few of them, that the greatest part of defaulters' balances are paid up by the other ryots, and that since it is not possible for you to prevent that practice by performing annual circuits of

all your districts for the purpose of such particular investigations, as are necessary to discriminate between pretenders and real claimants to remission, it is much better to make whole villages responsible for the amount of their rents respectively, agreeable to the method laid down in my cowlana, or with such amendments as may appear to you advisable. The following method will greatly reduce your demands for remissions, and your investigations to the quantities of land occupied in each village throughout the year.

9. While I enjoin you to adopt this plan in every district, I take it for granted, that you are all sensible by this time of the impossibility of the lease holding under present circumstances, and that you all see the absolute necessity there is to permit the ryots to accommodate themselves in all respects, which cannot be done unless by annual settlements. I say that I take this for granted, for otherwise, the balances against some villages where you insist upon the lease rent, may be so much as to exceed the amount of all the property in them, which would make it as necessary for a number of villages to contribute towards the paying up each other's balances, as it is now found for individuals to do so under annual settlements; the rents of villages must rise and fall with the increase and decrease of their population and stock and there must always be such a proportion between their rents and the circumstances of the ryots, as will generally prevent the balances outstanding being a greater proportion of the produce, than the ryots will be able to make up among themselves without the distress which a rigid adherence to the lease tenure involves.

10. I have now to desire that you state such objections as you may find these measures and that you particularly inform me of such as you may adopt in lieu of them, also that you absolve this year as many districts of their engagements in lease, as you can conveniently manage in the way laid down in my Code of Regulations or otherwise and that you favour me with your opinions upon every article in it, stating in what respects your rules in every case differ from mine. As intimated before, I desire this information from you to the end that a more complete code may be drawn up for general guidance and that the same mode may be established throughout the Ceded districts.

[No. XXXVIII in the original.]

XXXVIII

Letter—from S. R. LUSHINGTON, Esq., Secretary, Revenue Department.

To—Lieut.-Col. ALEXANDER READ, Superintendent and Collector of the Baramahal and Salem districts.

Dated—Fort St. George, the 20th June 1797.

Agreeable to the intimation given in my letter of the 15th instant I now transmit extract from the Board's letter to Government and copy of the Right Hon'ble President's reply authorizing you to remit the sum of pagodas 4,582-2-0 due upon the balances of last year, as well as the sum of pagodas 116-39-2 due for advances of takāvi.

[No. XXXVII in the original.]

EXTRACT OF A LETTER TO GOVERNMENT, DATED THE 18TH JUNE 1797.

We have the honour to submit to your Lordship extract of a letter with its enclosures from Lt. Col. Alexander Read respecting the balances due upon the settlement of last year in the Baramahal and Salem districts, amounting to Pagodas 4,381-2-0 and as he has stated

them to be owing by persons totally insolvent, we beg leave to remit this sum be granted and we make no doubt your Lordship will be highly pleased to find that, by the ability and vigilant attention of Colonel Read and his assistants in immediate charge of the respective divisions, the settlements for the year have been realized within such a trifling sum not exceeding a third of the extra revenue collected for the same period. At the same time it is to be informed that every reasonable accommodation has been shown towards the ryots.

We shall refrain from observations upon the general reasoning brought forward by the Collector respecting remissions until we receive his further explanation.

Lt.-Col. Read has also requested authority to remit Pagodas 116-39-2 on account of small sums advanced for takāvi in the Northern division of his district. As these are stated by Captain Graham, his assistant, to be irrecoverable, we recommend they be written off.

EXTRACT OF A LETTER FROM GOVERNMENT, DATED 17TH JUNE 1797.

In compliance with your recommendation we authorize the Collector of the Ceded districts to remit the sum of Pagodas 4,381-2-0 due upon the balances of last year, as well as the sum of Star Pagodas 116-39-2 due for advances of takāvi.

XXXIX

From—Captain THOMAS MUNRO, Assistant Collector.
To—Lieut.-Col. ALEXANDER READ, Superintendent, etc.
Dated—Sankaridrug, the 24th July 1797.

In your letter of the 12th of the last month your remarks on remissions are true in the principle, but liable to many objections in the conclusions.

1. You begin by supposing that the assessment in this country has been founded on the equal division of the crop between the cultivation and Government. I have ever supposed that the share of Government was not more than one-third of the crop from the generality of farmers and that it was often not a fourth or even a fifth from those who could afford to give their lands the proper degree of cultivation.

2. You suppose that the ryots are so poor that in ordinary years one-fourth and in bad years half of them borrow money in order to pay their rents. I have often had occasion to mention the poverty of the ryots, but still I never supposed, nor do I believe, that what you here advance does take place. Let it be admitted, however, that the half of them are forced to borrow every year, as long as they can find lenders. I should have the firmest conviction that they can pay their rents and that the borrowing was merely a business of temporary convenience. It cannot be supposed that people give their money without being pretty well assured of its safety. Some few may be imprudent, but it is altogether incredible that the whole body of lenders should be so blind to their own interests as to go on year after year giving their money without a prospect of its return. Had I, after the most laborious investigation, convinced myself that the ryots could not pay their present assessment, yet did the lenders continue to advance their money without any apparent alarm, I should without hesitation pronounce that all my calculations were wrong. Ryots often borrow without being in any distress, because they always borrow when they think that by keeping their grain a few months the rise in the price will make them counter-balance the interest of the debt.

3. You next say that the balances of the one-fourth or half of the ryots who fail are collected by an extra assessment from whoever has money. Were this the case in all its latitude it would only prove that half of the ryots are so lightly taxed that they have been able to pay not only their own rents but likewise all the deficiencies of the other half for the last six years.

I know, however, to a certainty that nothing like this does actually happen and that so far are one-half of the ryots from paying for the other that, were all the cases of this nature in the worst managed district added together, they would not amount to one per cent. The ryots pay not only without murmuring but often with pleasure extra assessments for marriages, religious ceremonies and

presents to revenue servants, but when they are imposed to make up for the failures of their neighbours they seldom ever submit to them, and if they do for the moment the measure creates so much dissatisfaction that some one or other of them always complain of it afterwards.

4. You say that the farther we carry our inquiries into the causes of balances outstanding with the intention of making every defaulter pay up his rent, the more calls we will find for remission. This is true, but another circumstance also follows to which you have not adverted, that though this investigation increases the number of persons who stand in need of remission, it diminishes in a tenfold degree the number of those who have called for it without reason.

5. You say "You could only get through the investigation of three small districts in two months". A gross investigation may be finished in this time, but a thorough one will require at least four months to one district. It is not the loose investigation that may be made previous to remission, but the minute and accurate one which is made afterwards that checks improper applications. The same people who demand remissions have often, including what has been received from them for the marriages of the patēls' and karnams' relations and for presents to the cutcherries, discharged the whole of their rent.

It becomes, therefore, necessary to investigate the gross collections of every village and to learn from each individual ryot the whole amount of what he has paid during the course of the year under whatever pretence. But as every district requires four or five months it cannot be done till after the remission. When once done however, the apprehension that a similar examination will always follow in future will keep the patēls and karnams within bounds in their applications in every succeeding year particularly if the karnams and even the Tahsildars are always dismissed when it is discovered that they have been privy to the granting of improper remissions.

6. You suppose that the defaulters were last year 10,000. I have already given my reasons in the second and third paragraphs for believing that they very little exceed the number entered in the statement of remissions for I do not reckon any ryot who can borrow to be a defaulter. You contrast the failures in the Northern division Pagodas 3,454, with those in the Central division Pagodas 181. You say that the greatness of the number in the Northern division has arisen from the accuracy of the investigation bestowed upon them, and the inference that naturally follows is, that the smallness of the number in the Central division has proceeded from a contrary cause. By admitting this argument in its full extent it may be made to appear that the smaller the balance the less the investigation and the more investigation the more balance. I have never found any difficulty in procuring a long list of failures with their real or pretended causes minutely detailed; but I reckoned this only the first stage of the business. The means used for curtailng this list, I considered, to be that which constituted actual investigation. The small amount of failures in the Central division last year proceeded from a particular cause which cannot happen again. The four districts of Sankaridrug making more than one-half of the whole were settled between the months of July and January. The state of the crop was then known and there was thus an opportunity as in annual settlements of deducting from the Jama in part or wholly the rent of every man who was likely to fail. In the districts north of Tappūr the assessments are so light, and the season was so uncommonly abundant that there was not even an application for remission. The present year being the second of the lease, and no deductions having been made at the beginning of it, the failures are much more considerable than last year.

7. You say that the Tahsildars in order to recommend themselves press the ryots to the utmost extremity and raise the money wherever it can be found.

I have always enjoined the Tahsildars never to carry the collections of the present year so far as to endanger those of the next, to stop short whenever they find that a ryot in order to make good his payments will be forced to sell any part of his farming stock and rather to excuse a hundred pagodas now, than by collecting them to occasion only ten of land to be left uncultivated next year.

In consequence of these instructions they are so far from pushing their demands to the utmost, that they usually bring in a much greater account of remissions than is actually necessary.

8. You direct with the view of saving the trouble of tedious enquiries that the inhabitants of every village shall be made jointly responsible for all balances. I recommended this plan three years ago in my letter of the 31st July 1794. I have published it as a rule to be observed in every district and though I have seldom had recourse to it yet the knowledge that it would when requisite be carried into effect has greatly restrained the demand for remissions.

9. Demands are often made for remissions when the money has been actually received and withheld by the karnams and patēls. They are often made by those who do not stand in need of them, as well by those who have had a full crop the present year, as all those who having had none, have yet had the preceding year enough to answer the rents of both. They are made by those who rent fields belonging to other persons in their own names which other persons are from the extra produce in other quarters enabled to make loss in this. Complaints are frequently made by the ryots of their having been obliged to pay the rents of others but when they are fully enquired into, it generally appears that those for whom they have paid are merely their servants who never in fact pay anything but hold lands under a false name for the purpose of furnishing them with opportunities of evading the demands of Government.

When I considered all these circumstances, I am convinced that though investigations into the causes of failures may bring forward a few new objects who stand in need of remissions, yet that it will diminish in a tenfold degree the number of those who have applied for it without reason.

I have to request that you will apply to the Board for permission to remit the outstanding balances of land rent in the Central division amounting to Pagodas 877-20-48. The total remission demanded was Pagodas 1,974-8-64, but of this sum I ordered Pagodas 1,096-24-16 to be paid by such villages as I knew could discharge the balances without inconvenience. As many of the ryots, however, in order to save themselves, gave information against pretended defaulters, I believe, that above one-half of this second assessment has been discharged by those from whom it was due, though from not yet having received the accounts particulars I cannot state the exact amount. The failures in the two northern districts are allowing to one cause, the total loss of the crop, so that most of the rents of the present year have been paid from the produce of last year. The failures in the southern districts have arisen from the causes which happen every year—deaths of ryots and of cattle, loss of crops, etc.

XL

Letter—from Liout.-Col. ALEXANDER READ, Superintendent and Collector.

To—Captain GRAHAM, Assistant Collector.

Dated—Tiruppattūr, the 23rd August 1797.

This district being under my own management you will expect from me statements of the balances outstanding in it at the end of last fasli as necessary to the completing your account of the whole that were then due from your division. Accordingly I here furnish you with them and first of the balances of land rent :—

Villages.	Farmers.	Rents.	Collections.	Balances.	Per cent on the rent.	Effects of default.
Kilatchimangalam	22	181 16 67	178 48 51	2 18 16	1	...
Somalapūr	19	147 15 0	101 13 22	46 1 58	31	5 0 0
Pernambut	27	296 42 59	273 8 49	23 39 10	7 1/2	13 3 46
Bāligavūr	6	119 26 20	80 12 31	30 13 69	33	...
Bodanūr	18	91 32 22	69 38 8	21 39 14	24	21 39 14
Rākshamangalam	18	281 27 16	272 25 35	9 1 62	8	9 1 62
Total	110	1118 25 24	976 1 35	142 23 69	13	49 1 62

The number of defaulters is ten and the causes of their failures, as follows:—

- (1) Extreme poverty, debt, want of bodily strength.
- (2) A failure of his crops from the ryot's having ploughed more land than he was able to cultivate properly which he did, because he expected to be obliged to pay the rent of the absentees.
- (3) Idleness and extreme poverty.
- (4) Failure of his crops and desertion.
- (5) Desertion.
- (6) Poverty.
- (7) Failure of the crops.
- (8) The ryot had no bullocks of his own and not ploughing his fields sufficiently lost his crop.
- (9) Death.
- (10) Debility:

All the other villages have paid up their rents except the hills of Javadi which being differently and more moderately assessed, I consider as bound to make up any deficit by contribution.

2. It was likewise intended that the ryots on the plain should be jointly responsible for the amounts of their respective village rents, but I have deviated for the present from that rule finding the balance against one village amounts to a quarter and those of two others to a third of their whole rents which would probably oblige them to part with some or with all their stock and reduce them to the condition of coolies. I have thought it more advisable to require only their paying up by contribution the whole of such balances as fall within 10 per cent of their total rents, excluding the defaulters and that percentage of such balances as amount to or exceed that proportion of their total rents. They plead that having paid up their own rents with the utmost difficulty, it is very hard they should be made responsible for the balances of others, and I cannot justify the measure for any obligation they may enter into of joint responsibility is compulsory but there is no other way where land is not saleable of realizing your settlements. To remove as far as possible the hardship of it, I have explained to them that the sums they contribute are only rents, as they may recover them of the defaulters, now, if they know them to be worth as much, or any time hereafter when they may retrieve their affairs. Of consequence they have seized the property of the defaulters who have taken bonds of those who have no property for the sums due, and to substantiate their claims upon the defaulters who have absconded, I have given them written authorities certifying the nature of them and their several amounts which they are to divide in the same proportions they contribute to make them up. These matters being understood and agreed to, the partition was made in my presence of which the subjoined is a statement:—

Villages.	Number of Countries.	Rents of the Contractors.	Balances due.	To be collected.	To be remitted.
Kilatchimangalam	21	173 32 46	2 18 16	2 18 16	...
Somalapür	17	79 17 65	46 1 58	14 33 0	31 13 58
Pernambut	23	245 17 73	23 39 10	23 39 10	...
Bäliganür	5	65 15 0	30 13 69	6 22 6	32 36 29
Bodanür	17	63 21 42	21 39 14	6 28 0	15 11 14
Räkshamangalam	17	235 43 53	9 1 62	9 1 62	...
Total ...	100	863 13 14	142 23 69	63 7 48	79 16 21

It follows that you will include the 79-16-21 in your statement of balances that must necessarily be remitted.

3. As appears in the first of the foregoing statements, the total balances outstanding is only 13 per cent on the total settlements, so that if the six villages had been mutually bound to make it good, they could have done it perhaps without very great distress and were whole tarafs or taluks so bound it might scarce be felt. Conceiving that if the ryots of a small number of villages attended to their

own interests, they could not be much imposed on in the levying of such contributions. I have divided Tirupāpttūr this year into small departments of joint responsibility consisting of 1, 2, 3 or more villages the amount of whose rents is nowhere less than 500 pagodas, but I fear, that under such a regulation it will still be necessary as in single villages to grant remissions. That may no doubt be avoided unless in years of great scarcity by making a whole district jointly responsible, but that involves the certainty of great imposition because the ryots ignorant of the balances outstanding in distant villages must be at the mercy of their own Karnams, the Karkoons or the Tahsildars, unless the Collector takes particular care to prevent levying more than the balance against the district and his best endeavours would generally prove ineffective against such a multitude of Knaves. Were this plan adopted, the magnitude of the account would make the recovering of such loans almost impracticable, but as they would very seldom amount to two or three per cent of the settlement that might be dispensed with.

4. *Statement of takāvi outstanding.*

Villages.	Ryots.	Balances.	To be paid in one month.	Debtors.	
				Present.	Absent.
Kilatohimangalam	Venkatārāma	11 15 0	...	11 15 0	...
	Ry Gaud	56 33 8	...	56 33 8	...
Somalapūr	Upa Daisy	5 37 71	5 37 71	...	...
	Chowrymuttu	2 13 10	2 13 10	...	...
Pernambut	Lakshma	6 37 8	...	...	6 37 8
	Subbarāya	4 30 76	...	4 30 76	...
	Krishnāji	8 18 8	...	8 18 8	...
	Yerramkar	0 34 4	0 34 4	...	...
Bodanūr	Ferrayya	2 8 36	...	...	2 8 36
Jerridnūr	Ferrayya	3 6 24	...	...	2 8 39
Rachmut	Mani Gaud	10 35 0	...	10 35 0	...
Āndūr	Chelveyya	21 32 22	...	21 32 22	...
	Total	134 31 27	8 40 5	113 29 34	12 6 63

Upon enquiry, all the debtors who are present are so totally insolvent that it appears equally difficult and useless to distinguish one of them from the rest so that there can be little hope of recovering the amounts Pagodas 113-29-34 and there must be still less of recovering the other sum Pagodas 12-6-63 from those who have absconded. But they may as well remain on our books that the demand may be continued in case any of them retrieve their affairs.

5. As doubtless the enquiries, you have made during your late circuit for ascertaining the balances outstanding in the other districts of your division, will have brought you much additional experience of the condition of the ryots, I request you to inform me particularly which mode under all circumstances, you think, is best for investigating balances of the land rent and granting remissions, that is, whether individually by single villages, by tarafs or by whole districts, and your ideas of joint responsibility under each mode. As to advances for cultivation, the persons who receive them on their securities must undoubtedly be always held responsible for them.

XLI

From—Lieut.-Col. ALEXANDER READ, Superintendent and Collector.

To—Captain MACLEOD, Southern Division.

Dated—Tiruppāttūr, the 31st August 1797.

I would send you a statement of the balances outstanding from Salem to include in your general statement of the balances due from your division at the end of the year, but as the Tahsildar may have informed you, there are none on account of the land rent from that district except Sherwaimalai (Shevaroy) which

is probably paid up by this time and if not the Nāt Gauds being assessed in the gross and moderately they must be required to pay up their arrears either individually or by contribution,

2. As you make all advances and collections of takāvi and the whole to account, I have not made the balances of them a subject of my enquiry nor deem them of any consequence to my design in taking the district under my own management. You will of course inform yourself in regard to the said balances as of those due from other districts in your division.

3. The ryots of this district having like those of Salem been jointly responsible for defalcations in their respective villages at the end of the year, I herewith send you copy of a letter to Captain Graham containing statements of them, and intimation of the mode [? that the Board] have seemed to require should be observed in granting remissions under the plan of joint responsibility.

4. Desirous of modifying this plan for general adoption in case it be found the most expedient for realizing our settlements, I have stated the ground on which I apprehend every modification must be formed that I may have his sentiments thereon and this communication is made to you that I may likewise be favoured with yours upon each.

XLII

From—Lieut.-Col. ALEXANDER READ, Superintendent and Collector.

To—Captain MUNRO, Central Division.

Dated—Tiruppattūr, the 31st August 1797.

I herewith transmit you copies of letters to Captains Graham and Macleod on the subject of balances outstanding in the districts under my immediate management last year, with a request that I may be favoured with your ideas on the measures therein proposed for discussion of granting annual remissions or realizing the whole of our settlements every year by binding the inhabitants over to joint responsibility. My requisition being sufficiently explained in my letters to them it precludes my being more full upon it in this.

XLIII

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

To—Lieut.-Col. ALEXANDER READ, Superintendent, Ceded districts, etc.

Dated—Krishnagiri, the 5th September 1797.

Having finished my circuit of the districts for the purpose of investigating the balances outstanding at the close of fasli 1206, the particulars of which are contained in the accompanying papers Nos. 2, 3, and 4, I request that the sanction of the Board of Revenue may be solicited for the following sums:—

	Land rent.	Licenses.	Customs.	Total.
Krishnagiri ...	416 12 73	1 15 76	104 5 35	521 34 24
Vāniyambādi ...	444 4 65	...	104 5 35	548 10 20
Tiruppattūr ...	79 16 21	...	104 5 35	183 21 56
Kunnatūr ...	319 5 24	2 0 76	104 5 35	425 11 55
Virabhadradrug ...	55 14 56	...	104 5 39	159 20 15
Kāmmīnellūr... ..	11 0 72	...	104 5 35	115 6 27
Total ...	1,325 18 71	3 16 72	624 32 54	1,953 32 37

2. The balance of land rent is much smaller than was expected from the very unpromising appearance of the crops at the commencement of the year, a severe drought having destroyed about two-thirds of the *kambu* and *ragi*; but the defalcations would have been much more considerable in Vāniyambādi and Kunnatūr had not the Jama of the year been corrected by striking out the amount of certain farms the holders of which were known to be incapable of cultivating them. Adverting to the nature of the balances, the circumstances of the defaulters, and the general appearance of the present crop from which there is little hope of

realizing the whole of the ensuing settlement, far less any prospects of making good the balances of last year from an abundant produce, I have but in a very few instances transferred any balance of land rent into the takāvi of the succeeding year and I apprehend that the recovery even of these [is] doubtful. When I consider the heavy losses which the ryots sustained from their crops and casualties among their cattle, I think I shall be justified, exclusive of the hardship if not injustice of the measure, in not having realized any part of the balances outstanding by a contribution on those who had with difficulty paid up the whole of their own kists.

3. Where the balances, as at present, do not exceed Pagodas 2,000 I find it practicable to get through a personal investigation of each defaulter which is certainly the mode by which their circumstances can be best ascertained, but when the defalcations are more considerable descending to such minute enquiry is a task which few will attempt.

4. As illustrative of the state of the balances outstanding on the Tiruppattūr district your letter to me on that subject makes a number of the present address.

5. Having omitted to exempt the road duties on the exportation of cloths of the home manufacture when cowle was given to the Sayar-farmer for the year, it was done afterwards and the Officer Commanding, Rāyakōttai, having repeatedly stated that unless the market was better supplied he would be obliged to serve out the store grain to the troops, it appeared eligible to excuse both the road and bazaar customs, hence the necessity of a remission as stated in No. 4.

XLIV

Letter—from Captain THOMAS MUNRO, Assistant Collector.

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

Dated—Sankaridrug, the 24th September 1797.

I have received your letter of the 23rd August with a copy of your letter to Capt. Graham on the subject of remissions. If the farmers are permitted every year to take or reject whatever lands they please, or if the lands are given in lease after making a deduction of 15 or 20 per cent from the survey assessment, the failures will always be trifling; they will probably never exceed one or two per cent on a whole district or ten per cent on any particular village, unless where a village contains only three or four farmers when the failure of one or two of them may occasion a much greater deficiency. Losses do not always necessarily occasion failures, for if a farmer either from the savings of former years or by money borrowed on the ensuing crop can discharge his rent his loss however great will certainly occasion no failure the present year, and most probably none the next either, because it is to be supposed that the lender has taken care to satisfy himself that he will be able to pay both his rent and the debt. It is only when the farmer neither has saved anything from the produce of former years nor can borrow that a bad season will occasion his failure, and this is the only case where a remission becomes absolutely necessary.

2. But though remissions in such cases must be granted to the sufferers, it is only when the whole village or district is unable to make good the loss that they ought to affect revenue. All failures should, if possible, be made good by the village in which they happen, but as this is not always practicable every district ought to be divided into portions containing several small villages whose joint rents may be from 500 to 1,000 pagodas and which ought to be answerable for all deficiencies. If they cannot pay the whole the balance ought to be laid on the hōbli or even on the whole district. No rule can be laid down for determining what loss a village ought to pay or when it ought to rise from one stage to another till it comes to be imposed on the whole district. Some villages may not be able to pay 10 per cent, others may be able to pay fifty and some perhaps may even be able to pay the loss of their whole crop. The person in the management of the country at the time must be guided by his own judgment in regulating the proportion to be paid.

3. When a farmer fails his ploughing cattle ought not to be seized; it is enough, surely, if all his other property be confiscated for the payment of his

balance. Though this may enable some to evade payment by concealing their property, it would be less prejudicial to agriculture than to follow the rule of ruining completely every man who could not pay his rents, but frauds of this kind could seldom be practised by farmers for their wealth usually consists in cattle and grain, things which cannot easily be hidden.

They know pretty well the circumstances of each other and can generally point out property where there is any, but even if they cannot it is sufficient that a man is deprived of all his visible property except his ploughs without being robbed of them too, and thus losing the only means that he has of ever recovering himself again. The plea that all this is done in order to satisfy the claims of the other farmers who have paid for him can never justify the proceedings to such extremities. When a farmer has paid all that he can, Government have no further claims upon him. It must raise the deficiency by new taxes on those who are able to pay them without delivering over the defaulters to them as debtors for the amount. Such a conduct would give rise to an endless scene of confusion and oppression. A man might by such means have a hundred creditors for five or six pagodas or if a balance of a hundred pagodas remained against a village and was laid upon the district there would be four or five thousand creditors to each of the defaulters included in the hundred pagodas. The debtor would be continually harrassed without any advantage to the creditors, and if ever he should be in a condition to pay them, there would be so many changes among them from death or absence, that no number of public servants would be sufficient for the adjustment of so many various claims.

4. The securities, as you observe, ought to be answerable for all deficiencies of takāvi, but the objection to this is that it cannot be accomplished, because it is impossible in the collections to distinguish the rent from the takāvi. If the takāvi is not made payable till the last kist or after the last kist of the land-rent, it will always make the whole or the greater part of the outstanding balances. If it is all made payable with the first or second kists none of it will ever appear in the balances, so that the security for the takāvi has as good a right to say that money outstanding is land-rent, as the other farmers have to say that it is takāvi, he has even in most cases more; or if a farmer has received an advance of ten rupees to buy a bullock and if he loses his whole crop and sells his bullock again to pay his kists it may all be entered as land-rent though it evidently ought to go to the credit of takāvi. The only case in which it can be ascertained that a balance is actually takāvi is, when it is double or treble the rent from a farmer having been entrusted with a sum of money to dig a well and either failing in his scheme or spending it in another manner. A loss of this sort ought to be paid by the security. Many small farmers often receive ten or fifteen rupees which is probably as much as their rent to buy a bullock. The responsibility of takāvi securities might, therefore, be regulated in this manner. *First*—When the takāvi is not more than the rent all collections to be carried first to the credit of takāvi. If the total collection is less than the takāvi, the security pays the difference; if it is equal to it or more he pays nothing, the balance is land-rent. *Second*—When the takāvi exceeds the rent the first money collected equal to the amount of the rent to be considered as takāvi, of what remains the first collections are to be rent. For instance, if the takāvi is 100 and the rent is 50, if only 50 is collected it is takāvi, if 100 is collected, 50 is takāvi, 50 rent and the balance 50 is takāvi which is to be paid by the security. If only 20 is collected there is a balance of 80 for takāvi and 50 for rent. This 80 is to be paid by the security who is always to be answerable for balances when the given takāvi exceeds the rent, because it is supposed that in such cases it is employed in some speculation and not in any thing that is necessary to prevent the cultivation of the village from being diminished.

XLV

From—GEORGE READ, Esq., Accountant, Board of Revenue.
To—Lieut.-Col. ALEXANDER READ, Superintendent of the Baramahal, etc. districts.
Dated—Fort St. George, the 25th September 1797.

(Circular)

The Board having directed me to prepare and lay before them a general list and statement of all balances outstanding on the 12th July last, I accordingly request to be furnished as early as possible with your statement of such as are considered good, dubious, or desperate.

I consider it, however, necessary to apprise you that the Board expect you will be circumstantial in remarking upon each balance outstanding at the time beforementioned, in particular upon those for the years 1205 and 1206, that you will specify whether there be security for each, the nature of it and to what amount and when you expect it will be made good; where there is no security, the situation, circumstances and present income of the parties as accurately as can be ascertained, to be stated, with your opinion in regard to the probable period of realization. In short, such full and clear information on each balance as may enable the Board to report to Government thereon for its information and order and ultimately for that of the Court of Directors.

For the purpose of bringing the several reports into one general form, I have to recommend the accompanying to your observation and guidance.

[No. XLVII in the original.]

XLVI

From—Captain J. G. GRAHAM, Assistant Collector.
To—Lieut.-Col. ALEXANDER READ, Superintendent, etc.
Dated—Daulatābād, the 19th January 1798.

In the letter which contained your investigations of the balances outstanding on the Tiruppattūr district, at the close of last fasli, you request to be particularly informed, "which mode, under all circumstances, I think the best for investigating the balances of the land-rent, and granting remissions, that is, whether individually, by single villages, by tarafs, or by whole districts, and my ideas of joint responsibility under each mode."

The first application for a remission of rent in the Northern division was in fasli 1204. Whether it was in consequence of the operation of the lease, or an unfavourable season or both combined, you had early in that year numerous representations from the ryots of Tiruppattūr, Vāniyambādi and Kunnatūr expressive of their inability to pay the whole of their rents and praying for remissions. Aware of the danger of giving encouragement to such applications, you directed the Tahsildars of these three districts to continue collecting them within 10 per cent of the settlements, when you proposed making a circuit through the taluks in question, for the purpose of investigating balances, and ascertaining to whom it would be necessary to grant remissions. Accordingly towards the close of the year, you commenced your enquiries and endeavoured to obtain an accurate knowledge of the circumstances and causes of defalcation in each village against which a balance appeared in the Tahsildars' accounts, and as conducive thereto you exhibited:—

1. Its gross settlement with the Sarkār containing the rents arising from the dry and wet lands, the increase if any, by repairs of tanks, house-rent, quit-rent and deducting the salary or commission of the patēls the amount of the net demand against the village.
2. Then followed a statement of the present collections, agreeably to the Sarkār settlement, Sarkār cowle to the ryots, Patēls' cowle to the ryots, *wārapattu*

or loss on the *batāi* lands, showing the Sarkār assessment, the actual produce and its value according to the price current, collection of the increase from repairing tanks, house-rent, quit-rent, total collections, total loss sustained by the farmers.

3. Next you exhibited the particulars of the loss, first, of the ryots who were present, arising from *cowle kamī* or a favourable *cowle* granted by the patēl, less than the Sarkār assessment, *wārapattu* or loss by *batāi*, *khāli zamīn* uncultivated land, *pānī bharti* lands overflown by tanks; second, of the ryots who were absent, including besides the above detail the loss sustained by expected increase from the repairs of tanks.

Having thus ascertained the actual state of each village, it became next an object of consideration what part of the balance it would be proper to exact and what to remit and as it was necessary to adopt some general rule of the efficacy of which a judgment would be formed from future experience, you then determined that two-thirds of the balance should be demanded from present ryots and one-third only for the lands of absentees, granting in the first case a remission of one-third and in the other two-thirds of the balance and with a view to the further accommodation of defaulters, you also resolved that, of the portion of the balance which was to be realized, as much should be *immediately* collected, as it appeared that the circumstances of the ryot could afford, and including the remainder in the takāvi disbursements of the succeeding year, recover it by gradual instalments on the crops. You favoured me with the result of your investigations both in English and *Hinduvi* desiring that I would, if necessary, adopt the same mode with the other districts and point out any improvement that might occur in consequence of a more extensive application of the principles you had recommended. Previous, however, to the receipt of your instructions, the settlements of the other districts having been realized to a mere trifle, I had not then an opportunity of giving them a trial; it was singular that both of us should have fallen upon the same expedient of taking takāvi bonds from the defaulters for that part of the balances which they could not then pay.

Apprehending, from the considerable remissions which it had been found necessary to grant the three districts you had investigated, that in proportion as the survey advanced the necessity would increase, and having in the course of that year (1204) completed the lease settlements of Krishnagiri, Jagadēv, Mahārājagarh, Kāvēripatnam, Kamminellūr, Kaltāvi, Muttūr and Singārappet, the frequency of appeals from the rigour of the Tahsildars' exactions and a desire to prosecute the same mode of investigations you had suggested induced the sending of surveyors into each district for the purpose of ascertaining the actual state of the lands and the circumstances of the farmers in 1205. The instructions given to each surveyor were that, proceeding to the villages which had failed in their engagements of which lists were furnished them, they should ascertain the following points and arrange them in the order herein laid down:—

(1) The measurement and valuation of the wet lands and the average assessment of 100 guntas or $2\frac{1}{2}$ acres.

(2) The measurement and valuation of the dry lands, and the average assessment of 1 tār or 400 guntas or 10 acres.

(3) The settlements of faslis 1202, 1203 and 1204 with the average of the three years to compare with the settlement of 1205.

They were next to ascertain the particulars of the losses as they arose therefrom.

(1) *Wārapattu* or *batāi* lands divided into the farms of ryots *present* and ryots *absent*.

(2) *Cowle Kamī*.—The patēls' favourable terms to ryots *present* and ryots *absent*.

(3) *Khāli Zamīn*.—Lands remaining uncultivated of ryots *present* and ryots *absent*.

(4) *Rāhdārī*.—Lands included in the public high roads.

(5) *Pānī bharti*.—Lands overflown by tanks.

- (6) *Bastī dalkhal*.—Lands included in the sites of new villages or houses.
 (7) On the *Khās Vari* or shop-tax.
 (8) On the *Shirini* or inām quit-rent.
 (9) On the *Tullai jāsti*, or dry lands under new tanks intended to be converted into wet and assessed accordingly, but which could not be cultivated, either because the work had not been completed or from a scarcity of water.
 (10) Total loss from which was to be deducted; first the *Cowle Jasti* or patēls' cowle higher than the Sarkār assessment, and second *Banjarosūl*, or collection by the patēls from the cultivation of waste lands which then left.
 (11) The net loss sustained by the village.

A reasonable time for obtaining and arranging the required information being allowed, they were directed to meet me at the kasba of each district with their accounts.

Unless the circumstances of defaulters were so desparate, as to afford no prospect of their being able to pay up these balances, I followed, in general, the rules you laid down in regard to *present* and *absent* farmers and although I had, in a previous communication, condemned the expedient of burdening the current demands of the rents of one year with the balances of the preceding one, yet the *kār* crops were so promising and the rumours of distant warfare affording a prospect of a rise in the price of grain, I was induced at the solicitations of the ryots themselves to accept of their takāvi bonds and to make the periods of recovery agreeable to their own wishes.

The event however showed that I was mistaken, for neither were the crops so abundant as their appearance at the time promised, nor did any unusual demand, by creating a competition, raise the price of the produce; the consequence was, vexatious calls upon the ryot for the discharge of arrears of rent, at the very time perhaps, that he was selling off a part of his stock to pay his current kists.

The practice of performing a circuit once a year for the purpose of investigating the causes of failure having now formed a part of the Collector's regular routine of duty, applications for a suspension of the collections in 1206 or pretence of inability to pay the rents became more frequent than ever. Disregarding unfounded pleas of poverty and distress, there were some representations to which I found it necessary to give attention and to send the Tahsildars special orders to desist from their demands, till I should, in person, have an opportunity of enquiring into the nature of their claims. These I shall detail, because, as similar accidents may occur under the operation of any revenue system whatever, they will evince the necessity of remissions, however favourable, in other respects, the circumstances of a country may be to the realizing of the settlements:—

(1) When land belonging to a church inām was, by mistake, included in the Sarkār *patkat*.

(2) In the case of a farmer who became suddenly blind and was obliged in consequence to leave a part of his farm uncultivated.

(3) Where a farmer had the misfortune to lose the whole of his property by fire.

(4) In the case of a farmer who, not having properly ventilated his heaps of corn, had the whole consumed by fire.

(5) Where the Collector had an immediate opportunity of witnessing the impossibility of realizing the rents of certain wet lands in the vicinity of Krishnagiri from the entire failure of water, which suggested the propriety of ejecting in future from his jama, unless the filling of the tank should secure the collections.

(6) In the case of the death of a farmer who had embezzled a part of his collections from the inferior ryots and died before his breach of trust was discovered.

(7) In the case of a principal farmer whom the Superintendent found it necessary to confine for some months at Tiruppattūr for misdemeanors.

(8) In the instance of a village where a number of houses and the grain of the ryots were destroyed by accidental fire.

(9) In the instance of a ryot, who had during two years paid rent for land which from the entire failure of water, he had never an opportunity of cultivating.

(10) In the case of the renter of a tamarind tope the produce of which was carried off by monkeys.

(11) In the case of the sayar farmer, the collection of whose two last kists were suspended, until it could be ascertained, what remissions it would be necessary to grant him, in consequence of an exemption of the duties on certain articles, which took place after he had received his cowle.

Besides the above, as was expected, various representations were daily made by the Tahsildars of pleas of poverty, and inability to perform their engagements, urged by the ryots in their several districts, in consequence of which the following instructions were circulated to each:—

“You are hereby desired to continue exacting the payment of the sixth kist from the farmers in general (those excepted special orders concerning whom have been already sent you) to the 15th July, after which date should any balance remain, you are immediately to institute a most particular enquiry into the causes of failure, and circumstances of the defaulters, both by personal investigation, and by the information which you will make it your business to collect from the heads of villages, and accountants from whom you will demand muchilikās, specifying that the ryots therein mentioned have no other means of paying their balances but by the sale of their cattle, and binding themselves should it hereafter appear that they had misrepresented from sinister motives, to pay double the amount of such balance as a fine; their muchilikās and account particulars of defaulters, with full explanatory notes, you will send to the cutcherry by the 25th of the same month and you are further enjoined to be careful that the order now transmitted to you, does not by any means transpire.” Dated the 29th June 1797.

An excessive drought, early in the season, which destroyed a great part of the dry grain particularly the bājra, on which the heaviest kist has usually been levied, prepared me to expect applications for remissions, but although the effects of the drought were pretty general, I did not imagine that the inhabitants of the Tiruppāttūr district would have been equally unfortunate with the others. You took that taluk under your own immediate management, for the purpose of introducing into it the system detailed in your Code, viz., the ryots were assembled at the proper season and informed that, as it appeared the lease could not be adapted to the circumstances of every individual, they were now absolved from their former engagements and might relinquish the whole or such portions of their former farms, as they had not the means of cultivating. The settlement for the year having been thus qualified, it was reasonable to hope that, barring a public calamity, the whole would have been realized, but the result of your investigations showed that a remission was necessary; the loss of their crops in common with the other districts was one cause, and the Tahsildars' unceasing demands for the payment of the balances of preceding years, for which they had given takāvi bonds was another.

Carrying in mind the losses which the farmers must have sustained from such an excessive drought, an eye witness of their having in numerous instances through despair of getting any of the produce driven their cattle into their own corn fields, observing the precincts of every village strewed with the carcasses of their bullocks which perished from want of forage, knowing that the distress was general, and aware of the futility of looking forward to more favourable years for the recovery of former arrears, I proceeded early in August on my circuit, impressed with the necessity of yielding to the circumstances of the inhabitants, by applying without reserve for the remission of such sums, which if exacted would, I was sensible, involve the defaulters in irretrievable ruin. That the sums applied for were so small must have been owing to the rigid demands of Tahsildars, who dreading the consequence of relaxation to their own credit, disregarded the means by which defalcations were made good and tacitly connived at the sale of

the farmer's stocks, so ruinous to his prospects and inimical to the future prosperity of the country.

Where all are sufferers, it appears equally impolitic as unjust that others should be made to contribute the sum lost to Government, by the misfortunes of a few individuals, but it is the only mode of realizing a permanent revenue, and as the expedient must be adopted, I would, where the defalcations exceed one per cent on the settlement of a village, assess those that are contiguous proportionably extending the contribution to a whole taraf.

[No. XLV in the original.]

XLVII

From—Captain WILLIAM MACLEON, Assistant Collector.

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

Dated—Salem, the 26th January 1798.

According to your desire, I have the pleasure to reply to your letters on the subject of remissions dated the 12th of June and 23rd August last, by making a few observations which occur to me on the points which attracted your notice.

I readily accord with your sentiments in your letter to the Board of the 7th of June, implying that the more a Collector may discover a disposition for investigating the condition of ryots previous to their being obliged to pay their rents, the more applications he will have for remissions, because the expectation of debtors in regard to non-payments and remissions will not only be nourished but will greatly accumulate by too much indulgence on the part of the creditor. If a Collector was to publish at the time of making out his jamabandi, that he did not design to exact their whole rents from such as through poverty might be unable to pay, he would probably find it difficult without compulsion to realize three-quarters of his rents. In the same letter to the Board, you observed that the necessity for annual remissions principally proceeds from the extreme poverty of the ryots, etc.

Among the ryots it is true there are not many who are wealthy; but when so large a body of men * speculate in farming and generally on a very small scale, it would be contrary to the nature of things to imagine that none of them should fail. If their number, the smallness of their farms, the amounts of settlements and remissions be considered collectively, I think it is rather a matter of surprise that the proportion of failures is not considerably greater. I believe that few countries can have a smaller proportion of beggars and of persons under restraint for debts or a greater proportion of persons who are independent of each other than these districts.

In your circular letter of the 12th June last, you estimate the portion of ryots, who in ordinary years are obliged to borrow money for paying their rents at one quarter, and in years when crops are less than the average produce at one half. I am myself induced to suppose that, in general, one ryot in fifty is not obliged to borrow money. I am led to this belief from finding that, out of the variety of causes and complaints which come within my own cognizance, and not one in five hundred is a claim for the recovery of money but to farmers for paying their rents; and if a very great proportion of them borrowed money, it is reasonable to think that many of them would endeavour to evade payment. The inference is, that those who borrow are either not very numerous, or that they are pretty punctual in paying their debts. It is perhaps, more a matter of curiosity than importance, to know the proportion of farmers who borrow; for, as in all other countries, the lenders will seldom part with their money without a prospect of being repaid either from a knowledge of the condition of the borrower or by having collateral security.

You observe that we innocently practise a deception by giving in every year statements of balances due, as if a particular investigation had been made of every defaulter's affairs, etc.

* See statement accompanying my letter of ryots who pay 86,000 pagodas.

I do not consider that as a deception because in our investigations regarding balances, we deem it our business only to account for balances due to the public—but not to report on private debts, or investigate private transactions when a decision is not required from us in a judicial capacity.

If the farmers of a village pay up their rents, I would not conceive it necessary to ask them whether or not they assisted each other; or if the produce of each individual for the year was sufficient respectively to pay their rents, without having occasion to borrow. I would not call those defaulters in regard to the public, whose rents may be paid up notwithstanding they might have been assisted with loans or village contributions.

Every farmer has a patta expressing his rent and if any individual pays more than his rent without complaining or without his being obliged to pay, it must be a voluntary act; or it must proceed from ignorance, which can seldom be the case, because all possible care and precaution are taken everywhere to give the ryots a true idea of their rights that they may not be imposed upon.

My sentiments coincide entirely with yours in respect to the propriety of the expedient you suggest to prevent remissions by making villages responsible for the amount of their rents, and accordingly I shall adopt it this fasli year 1207 on the following principles:

First, that every chief village or gramam shall be responsible for the whole of its jamabandi so far as the deficiencies may not [. . .] the jamabandi of each village respectively. But when the balances exceed 5 per cent, the excess to be collected by a general contribution on the district, proportioned as the amount of village balances may bear to the rent of the district.

Second. To prevent this arrangement bearing too hard on districts on any emergency, the amount of deficiencies collected by district contributions is not to exceed 3 per cent on its jamabandi. If still there should be a deficiency after the district contribution of 3 per cent, such a balance is to be represented as necessary to be remitted.

The total contribution could not exceed 8 per cent in any village. Five for the village contribution to make up for individual failures and three for the district, to make up for village failures.

Third. That to prevent as much as possible an abuse of this method of making up deficiencies, no contribution whatever is to be made without the order of the Collector, who must always judge of the propriety or necessity of all general cases.

Let it be supposed, that a district of 25,000 pagodas has a balance of 800 viz. :—

In one village of 1,000 pagodas there is a balance of 160 pagodas
 In second do. 1,500 do. 100 do.
 In third do. 1,000 do. 40 do.
 and twenty other villages of 600 pagodas each fail for twenty-five pagodas per village.

The amount would stand thus—

Villages.	Rent.	Failures.	Amount of a village contribution.	Amount of a district contribution.
1	1,000	160	50	110
1	1,500	100	75	25
1	1,000	40	40	...
20	12,000	500	500	...
				Pagodas ... 135

is to be made up proportionally from all the villages of the district, which would be about $\frac{5}{8}$ per cent from the villages which had no failures and the villages which failed more than 5 per cent would altogether [have] to pay about $5\frac{1}{2}$ per cent.

I do not think the ryots could consider it at any great hardship to make up deficiencies on this plan for it has been an ancient usage to contribute towards

failures, although it was never followed up by systematic rules. Nor do I suppose that a necessity of granting remission can often occur in any country wherein a mode similar to the foregoing may be adopted, and the jamabandi made out with tolerable judgment and precision.

The villages being made answerable for their own deficiencies to the amount of 5 per cent which prove as a strong incitement towards individuals being detected, if they falsely plead poverty to evade paying their rents and likewise towards establishing it as a common interest to guard against individual losses.

The remissions applied for and carried to account as such for fasli 1206, amounted to pagodas 695-22-15, of which sum pagodas 134-32-8 have been collected and entered into the account of extra revenue so that the actual remissions or balances on account of that year amount to not more than $\frac{1}{16}$ ths of 1 per cent of the jamabandi.

Accompanying I have the pleasure to forward a list of the balances outstanding on account of fasli 1206 amounting on the 31st of last month to pagodas 336-15-74, which is less than $\frac{1}{8}$ of 1 per cent on last year's jamabandi and I request you will apply for a remission of that sum. Should any part of it be collected after receiving the Board's sanction for remitting, it may be carried to account as extra revenue.

[No. XLVI in the original.]

XLVIII

Letter—from Lieut.-Col. ALEXANDER READ, Superintendent and Collector, Baramahal and Salem districts.

To—GEORGE READ, Esq., Accountant, Board of Revenue, Fort St. George.

Dated—Tiruppattur, the 26th February 1798.

The reason of having delayed the transmission of my statement of balances outstanding is, that we continue in these districts our demands upon defaulters for several months after the expiration of the fasli year or while there is reason to suppose the stock necessary for carrying on cultivation the ensuing year remains untouched in order to reduce the amount of our balance as much as possible before it be entered in your general statement and application be made for leave to remit. I was however preparing the enclosed when I received your letter of the 22nd instant and hope the business of your office has not suffered any impediment from their not having received it before.

2. It appears necessary to observe that your form being made out for zamindars or farmers of whole districts I have modified it so to avoid the detail that would be necessary to include all my defaulters by name, for their number may be a thousand as my settlements are made generally with the petty farmers or cultivators, and the inserting them would be of no manner of use especially as there is so little expectation of recovering even the balances classed as dubious that I intend applying to the Board for leave to remit the whole.

XLIX

Letter—from GEORGE READ, Esq., Accountant, Board of Revenue.

To—Lieut.-Col. ALEXANDER READ, Superintendent of the Baramahal and Salem districts.

Dated—Fort St. George, the 7th March 1798.

I received with your letter dated 26th ultimo a list of balances outstanding in the Baramahal on the 31st January 1798. My letter applying for this statement required that the balances should be taken from the demand, collection and balance at the close of the fasli year, or 11th July 1797. Besides if you refer to the list of balances sent by me, you will find it does not include the balances of takavi advances, on the recovery of which your opinion is also necessary for the Board's information. I could wish therefore, that you furnish me with another

statement made to correspond with the D. C. and B., 11th July 1797, and pray oblige me by forwarding it early, as I want it to close my general account.

L

Letter—from Lieut.-Col. ALEXANDER READ, Superintendent and Collector, Bāramahal and Salem districts.

To—GEORGE READ, Esq., Accountant, Board of Revenue, Fort St. George.

Dated—Tiruppattūr, the 12th March 1798.

I received your letter of the 7th which has brought to my recollection that my balance outstanding at the close of the fasli, viz., 4,354-12-30, is what will appear in your general account; consequently that my statement ought to have contained all the particulars composing that sum and I lose no time in transmitting you one of that description with this difference that I cannot give the particulars of the amount recovered since the 11th July from its being deemed unnecessary in these districts to investigate or report upon any but desperate balances as those which we always propose to remit. This, I apprehend, cannot be of any consequence, as the points of information required respecting every sum outstanding are only intended for showing when each may be recovered after which they cannot be of any use.

I hope my statement of takāvi will be satisfactory as delay would be required to furnish you with one more particular. As the Board may judge from six years' experience, there is no doubt about realizing all such advances, excepting in a very few instances when the defaulter and all his securities may disappear. As a proof that very seldom happens, we have not applied for leave to remit more than 150 pagodas of takāvi during the period of my management.

LI

EXTRACTS OF A LETTER FROM THE SUPERINTENDENT TO HIS ASSISTANTS, DATED 30TH APRIL 1798.

As it appears from the comparison I have made between our settlements of the last and the present year, that there will be a difference of more than half a lakh, I request you to report so fully on the causes of so great a decrease, as will either prove the expediency or inexpediency of the measures that have been taken, that the Board being thereby enabled to judge of them, it may finally direct our conduct in regard to settlements.

I wish by way of compensating for so great a reduction of our settlement to realize the amount *without a balance outstanding or remission* and I request that may be done this year, by a second assessment, on the principle of joint responsibility where that can be done, conformably to the tenor of your engagements with the ryots. However explicit they may be expressed in your pattas or generally understood by the ryots, I think it will be proper to advertise your determination to insist this year on their being jointly responsible, as that has not yet been generally done. If other business permits, I intend to take a review of our correspondence on the expediency of the measure, and the means severally proposed for carrying it into execution, in order to devise some general rules for it, but in case it should not be in my power, I request that acting in it as may appear to each of you the most advisable, you communicate to me fully on the method you may each adopt *first* in the investigation of balances and *next* in making the assessment for discharging them.

LII

EXTRACT OF LETTERS TO THE SUPERINTENDENT AND COLLECTOR FROM HIS ASSISTANTS.

From the Assistant of the Southern division, dated 7th May 1798.

At the time of making the jamabandi the karnams and manigārs had been warned that no remissions would be granted this year, and that all deficiencies were to be made up

according to the plan submitted to you in my letter of the 26th January last to which I beg leave to refer you for the mode which appears to me the best adapted to make up for deficiencies and preventing remissions.

From the Assistant of the Central division, dated 17th May 1798.

I have never supposed that there could be any necessity for remissions in the current year and I had long ago determined to realize whatever trifling failures might occur by a second assessment. There is no occasion to say anything more on this subject to the ryots. They know perfectly that they are jointly responsible for all deficiencies, and as several villages in every district have for the last two years been called upon to make them good, they are fully aware that a similar demand will always be made upon them whenever circumstances require it. In two districts the land rent has already been collected without a balance. Some small remissions may be asked by the rest, but they will easily be made up by a second assessment. The kists of land entered in June and July consist entirely of village taxes in which there is no danger of any failure, and as the licenses and road customs are received with great punctuality, I am confident that the whole of the revenue in this division will be realized before the close of the year without a single balance.

LIII

Letter—from Captain J. G. GRAHAM, Assistant Collector, Northern division.

To—Lieut.-Col. ALEXANDER READ, Superintendent and Collector, Bāramahal and Salem districts.

Dated—the 17th May 1798.

I have now the pleasure to transmit the *general revenue statement* No. 10 of the prescribed forms for the Northern division. The reason of the delay in the transmission of this account has arisen from the necessity of obtaining that full information of the revenue detail of the Kangundi Zamindari, which had not been previously got. The statement will be still more complete and satisfactory, when the survey of Mēlpatti and other Jaghir villages within the Bāramahal bounds is finished.

2. One consideration only has induced my not replying sooner to your letter in which you expressed a hope “that the settlements of the current fasli would be realized without any balance,” which was an apprehension lest a general notification of the intention to make a second assessment for defalcations might tend to interrupt the collections, by encouraging false pleas of inability, on the part of the ryots, to pay up the whole of their rents and by weakening that excitement to industry, which is kept up by the idea of there being no relation in the demand of the Sarkār dues.

3. Under the existing circumstances of the country, and the free choice which every farmer had, at the commencement of the agricultural year, of retaining as much lands as he thought he had the means of cultivating, I early indulged the hope, as the ryots would not in consequence have the same pleas as heretofore, for the non-performance of their engagements, the causes for granting remissions had been nearly done away. In a few instances, where, in consequence of accidents by fire, and by the sudden overflowing of rivers, the ryots had suffered considerably, both in their property and crops, I had at first determined, to recommend the balances against them for remission, but reflecting on the very considerable decrease of the revenue, which has arisen from attention to the circumstances of the farmers in general, I think Government has a right to expect and that we shall be fully justified in exacting the full amount of the present settlement either by a *second assessment* for the amount of such defalcations or by some other mode, less burdensome to the farmer. I objected at an early period to the mode that was suggested of *taking takāvi bonds from the ryots for their balances of land rent* on the supposition that by affording them more time, they would be enabled to pay up such balances the ensuing year, because I was sensible that they were already assessed to the extent of their ability, and because I foresaw that coming upon them at once for the liquidation of old debts and the payment of their current kists would involve them in great distress perhaps in bankruptcy. Subsequent experience having confirmed my apprehensions,

a second assessment appears to me, under existing circumstances, to be the best for realizing the settlements.

4. Intending to consult the farmers themselves on the mode of assessment, and not wishing, for the reason already assigned, to do it immediately, I am not now competent to inform you of the rules I mean to follow. In many of my villages there is but one or two *kūmbas*, and when these, as has actually happened this year, are utterly incapable of paying their rents, their whole substance having been consumed by fire it is evident that in this case the mode of assessing each village will not answer. *Making a number of contiguous mouzas responsible for their respective rents* is, therefore, in my idea, the best method that can be followed.

5. I have the pleasure to assure you that the defalcations this year will be so trifling and the mode of making up for them so easy, that I have not the smallest doubt of being able to realize the whole of the settlement without a cash of balance.

Survey of the village PunganĀ Attapādi in the district of Sināgrappet and comparison of the Sarkār and the patēls' settlements in fasli 1203.

[Referred to in letter No. XI.]

Names of farmers.	Dry lands.														Wet lands.		Totals.	
	Ten pagodas per tār.		Eight pagodas per tār.		Six pagodas per tār.		Five pagodas per tār.		Four pagodas per tār.		—		—		Five pagodas per sud.		Dry and wet.	
	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Guntas Anas.	Tirva.	Tirva or rents by the survey fasli 1204.	Tirva or rents by the patēls assessed fasli 1204.
	Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.		Pgs. F. C.	Pgs. F. C.
Iswara Gaud	587	8 14 7 0	...	...	...	...	...	...	...	...	...	...	...	587	8 14 7 0	4 8 0 2 4	14 9 4	19 5 5
Yenka Gaud	1,534	9 38 8 8	...	...	...	...	...	...	...	...	...	...	...	1,534	9 38 8 8	40 0 2 0 0	40 3 8	84 5 7
Arepattre ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pachaiyappah ... ..	...	...	481	0 9 6 0	...	...	1,219	0 15 2 8	194	8 1 9 8	...	...	...	1,894	8 26 8 0	66 7 3 3 4	30 1 4	29 9 12
Muthureddi ... ..	...	...	...	...	...	...	432	0 5 4 0	...	...	...	...	...	926	4 9 1 2	20 4 1 0 2	30 1 4	7 9 13
Kondareddi ... ..	...	...	...	...	...	...	152	8 2 2 12	...	...	...	...	...	311	5 8 4 12	...	8 4 12	8 2 9
Vadecha ... ..	...	...	...	...	...	...	211	13 2 8 6	57	14 0 5 14	...	...	...	269	11 8 2 4	...	8 2 4	8 2 8
Pungoll	249	0 6 2 4	200	11 4 0 0	200	0 3 0 0	228	0 2 7 14	...	...	...	...	...	877	11 16 0 2	6 5 0 3 2	16 8 4	17 3 4
Adāri ... ..	...	...	...	...	...	...	...	...	446	14 4 4 8	274	10 2 0 10	...	721	8 6 5 2	7 0 0 3 8	6 8 10	11 8 10
Pondnourrapatoha ... ..	...	...	...	...	...	...	388	0 3 5 15	253	0 2 5 5	...	...	...	541	0 6 1 4	...	6 1 4	7 6 2
Cojikutti	884	0 22 1 4	...	...	...	...	...	...	...	...	...	...	...	884	0 22 1 4	...	22 1 4	21 0 0
Panasamuthu ... ..	...	...	...	...	...	...	176	11 2 2 0	...	...	...	...	...	292	5 3 0 10	7 4 0 3 10	3 4 4	3 2 1
Cauvery Gaud ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	480	0 8 6 0	...	8 6 0	...
Vuddamulla ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	224	12 1 6 14	...	1 6 14	2 9 6
Vella Gaud	328	9 6 2 2	400	0 8 0 0	125	0 1 8 12	164	12 2 0 10	...	...	...	...	...	1,018	5 20 1 8	19 4 0 9 10	21 1 2	19 8 7
Lakshman	320	0 8 0 0	401	0 8 0 0	...	...	...	...	213	0 2 1 0	...	...	...	934	0 18 1 0	...	18 1 0	17 8 7
Motada ... ..	...	...	...	...	522	8 7 8 5	...	...	...	...	...	...	...	786	13 9 8 0	51 1 2 5 8	12 3 9	8 0 4
Kuttari ... ..	...	...	...	...	...	...	...	...	316	7 3 1 10	...	...	...	316	7 3 1 10	18 9 0 9 4	4 0 14	2 6 4
Rama Gaud ... ..	...	...	...	...	...	...	...	...	444	8 4 4 8	...	...	...	444	6 4 4 8	...	4 4 8	3 2 9
Balaji	117	0 2 9 4	...	...	...	...	...	...	...	...	...	...	...	117	0 2 9 4	9 8 0 4 12	3 4 0	3 2 9
Venkataramayya	803	10 20 1 0	...	...	300	0 4 5 0	231	10 2 8 14	417	3 4 1 12	14	8 0 1 2	1,767	0 81 7 14	101 2 5 0 8	36 8 9	30 1 14	
Tanappa Gaud	1,772	8 44 3 0	731	2 14 5 0	...	...	...	...	308	14 3 0 14	38	12 0 2 13	2,851	4 62 2 11	54 5 2 7 1	64 9 11	59 0 2	
Chokawnddayya ... ..	...	...	470	0 9 4 0	400	0 6 0 0	...	...	206	0 2 0 8	869	2 6 5 4	1,945	8 23 9 12	139 14 7 0 0	30 9 12	21 1 1	
Opawuddayya ... ..	...	...	...	...	...	...	...	...	416	5 4 1 8	...	...	...	416	5 4 1 8	...	4 1 8	...
Chowutty Gaud	1,016	0 25 4 0	...	...	150	0 2 1 0	757	9 9 4 8	...	...	...	...	...	1,913	5 36 9 8	13 8 0 6 12	37 6 4	84 5 7
Cunbi Chetti	459	5 11 5 0	392	4 7 8 8	...	...	...	...	841	4 3 4 0	14	4 0 1 2	1,207	6 22 8 10	8 0 0 4 0	23 2 10	15 2 4	
Pāmāndy Cārmy ... ..	...	...	...	...	...	...	...	...	...	...	1,413	4 10 5 11	1,413	4 10 5 11	13 12 0 6 14	11 2 9	6 3 9	
Nināndi ... ..	...	...	...	...	...	...	...	...	595	2 5 9 8	...	...	...	595	2 5 9 8	...	5 9 8	5 5 2
Muttu Gauī ... ..	...	...	...	...	232	8 3 4 14	...	...	...	...	...	...	...	232	8 3 4 14	...	3 4 14	2 7 13
Gillarambutty Muttu	1,501	4 37 5 4	828	0 16 5 0	...	...	...	...	...	...	134	0 6 2 10	3,161	8 60 2 12	142 11 7 1 0	67 3 12	59 11 2	
Periyannah ... ..	...	...	...	...	402	4 6 0 6	340	0 4 2 8	...	...	...	...	...	742	8 8 5 0	...	8 5 0	9 7 2
Covillada ... ..	...	...	400	0 8 0 0	405	12 6 1 0	...	...	240	0 2 1 0	101	4 0 7 8	1,148	12 17 9 8	12 9 0 5 12	18 5 4	19 5 5	
Punnasamunnu ... ..	...	...	...	...	447	8 6 7 2	...	...	...	...	...	...	...	447	8 6 7 2	4 8 0 2 4	6 9 6	15 3 2
Malla Gaud ... ..	...	...	...	14	0 0 0	...	...	...	...	...	...	...	...	1,086	7 17 5 4	...	...	...
Pannumbal Shellari	47	2 1 1 12	...	...	53	11 0 8 0	...	...	51	8 0 5 0	...	...	...	320	1 8 6 4	7 4 0 3 10	3 9 14	...
Measurement and valuation.	9,620	7 240 5 6	5,032	0 100 5 8	8,557	6 53 1 15	4,184	9 52 2 11	4,500	10 44 6 7	5,846	0 43 5 12	32,739	7 534 2 1	773 938 6 8	572 8 4	503 5 4	
Tirvai-baub or taxes ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30 0 0	49 5 10

Totals of the revenue of the villages according to the survey and the patēl assessment in fasli 1203 ... 602 8 4 553 0 14
 The patēl, loss or deficit ... 82 0 2 131 7 8
 Amount of the Sarkār revenue in 1203 ... 684 8 6 684 8 6

A tār of dry land is equal to 10 English acres and a sud of wet land is equal to 1½ acres.

report of causes assigned by ryots of the Northern division, Ceded districts, from their inability to pay their rents in fasli 1204 and of the means taken to adjust their balances at the end of the year.

[Referred to in letter No. XII.]

v-8

Number.	Causes of failure.	Tiruppattūr.											Vāniyambādi.											Kannattūr.					Totals.					
		Tiruppattūr.	Vengalapuram.	Elagiri.	Samalāyūr.	Achimangalam.	Cittlesse.	Puttogaram.	Putteri.	Pullaiyāpatti.	Kuchinaickopatti.	Balapanāttam.	Pungulam.	Erinampet.	Vāniyambādi.	Alaikulam.	Ambalpur.	Mudunacheri.	Kannabūt.	Canveripet.	Terrilam.	Natrapalli.	Chinnamettūr.	Waliput.	Chokalampatti.	Vaktaput.	Malaput.	Buchanaram.		Conthi.	Bamlipatti.	Talapadi.	Chevaupudūr.	
1	The wet crops were entirely lost from want of water in the tanks.	1	1	1	1	1	1	7
2	Both the dry and wet crops were got up but perished afterwards from the excessive drought.	1	1	...	1	1	1	1	1	7	
3	Robbers plundered the ryots of all their effects and set fire to the village.	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1	1	4
4	The Purrakudis deserted their lands which of consequence were left uncultivated.	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	3
5	The ryots want to quit their villages because there are no wet lands in them and they have not employed a great part of the year in the dry.	...	...	...	1	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
6	The ryots complain that their rents are too high and unless they be reduced they will not stay in the village.	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	3
7	The Olokories deserted their lands and their places have not been supplied.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	1	...	...	...	...	2
8	Losses sustained by a distemper among the cattle.	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	2
9	A tank being enlarged the lands of the ryots on the banks of its Otairy overflowed and the crop destroyed.	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	1
10	The banjar crop was entirely destroyed by worms.	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
11	Desertion of Kūtālies or partners and inability in the farmers who remained to cultivate all the lands that have been assessed.	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	1
12	Great loss of inhabitants ascribed to unhealthiness of situation on which account those who remain desire to remove.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
13	The increase of tigers which have carried off many of the ryots made the rest desirous to remove.	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
14	Money rents being required one year, the ryots complained rent in kind being required last year, the patel complained and desiring money rents again, the ryots desire to quit.	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
15	The ryots depending on an advantage from the tank in their villages agreed to the present settlement and being broken down they are unable to pay them.	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
16	The patel being in debt and dunned by his creditors neglected his farm.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	1

BALANCES

59

General account current of amāni lands, Southern Division.

[Referred to in letter No. XIX.]

	Amount of estimates in the jamabandi.		Actual collections as per account particular.		Collections more than the estimate.	Collections less than the estimate.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
damangalam Tanks, No. 1 ... ..	...	743 28 11	...	743 28 11	...	...
nakkal Water-course, No. 2	2,250 0 0	...	1,317 4 4	...	288 34 32	432 40 70
ks, No. 2	1,131 29 65	3,381 29 65	1,420 19 17	3,237 23 21		...
amatti Water-course, No. 3	6,778 5 0	...	6,341 1 27	...	144 6 44	...
ks, No. 3	337 22 40	7,115 28 10	337 22 40	6,678 23 67		437 4 23
stapputtar Water-course, No. 4 ... ..	...	2,700 0 0	...	2,865 24 2	165 24 2	...
		13,940 41 6		13,525 9 20	165 24 2	581 10 67
						165 24 2
					Aggregate loss or deficiency ...	415 31 65

Account current of amāni tanks in the Sēdamangalam District (Fasli 1204).

Cr.

[Referred to in letter No. XIX.]

795	Padis.	Padis ballas.	P. F. C.	1795		P. R.	ballas.	P. F. C.	P. F. C.
nary.	To estimated produce of the great tank ... 90			July 12.	By sundry grains from the great tank	76	19		
	To estimated produce of Bommasamudram ... 45				By sundry grains from Bommasamudram	46	78		
	To estimated produce of Annek ... 25				By sundry grains from Annek	23	40		
	To estimated produce of Ponārkulam ... 20				By sundry grains from Ponārkulam	21	24		
	To estimated produce of Naivani ... 30				By sundry grains from Belkurohi	0	69		
	To estimated produce of Gillur ... 50	260			By sundry grains from Pattūr	1	32		
	Valued at the rate of Rs. 5 per padi		386 32 27		By sundry grains from Naivani	29	16		
	To the rent of Papanākulam farmed for		42 8 35		By sundry grains from Gillur	78	75		
	The tank of Tirumalgiri } valued.				By sundry grains from Mahadani	15	48		
	Little tank. } valued.				By sundry grains from Pavitram	118	10		
	Puttūr. } valued.				By sundry grains from Thathayyangarpet	31	42	442-69	
	Kaliani. } valued.		314 32 29		By sale.				
	Belkurchi. } valued.				Paddy sold or Rs. 6 per padi.	21	86	...	357 15 67
	Pavitram. } valued.				Ragi sold at different prices	21	10	...	36 43 2
	Thathayyangarpet Mahadani. } valued.				Kodru sold at different prices	18	27	...	11 31 66
					Cholam sold at different prices	3	89	...	3 44 50
					Oil seeds sold at different prices	1	16	...	2 4 43
					Money rent.				412 4 68
					Cash from betel gardens of Bommasamudram tank				4 38 25
					Cash from betel gardens of Gillur				13 22 40
					Cash from betel gardens of Kaliani				12 12 73
					Cash from rent of Papanākulam				42 8 35
					Cash from rent of little tank				28 6 33
					Cash from rent of Tirumalgiri				37 7 79
					Cash from grass rent from Pavitram				3 26 61
					Cash from grass and betel gardens of Thathayyangarpet				5 40 62
									559 33 76
					By paddy remaining unsold 18,831 valued at				183 39 15
									743 28 11
	One padi is 96 ballas and one balla is equal to the space of Rs. 220 weight of rice		743 28 11						

It is probable the grain on hand will sell for 30 or 40 pagodas more than the estimate which will be entered as extra revenue.

Dr.

Account current of amāni lands in the Nāmakkal district, fasli 1204.

Cr

[Referred to in letter No. XIX.]

1795	PADIS.	BALLAS.	P. F. C.	P. F. C.	1795.	PADIS.	BALLAS.	P. F.	P. F. C.	P. F. C.
To amount of the produce estimated at which had been valued in the jamabandi at the rate of Rs. 5 per padi and 855½ per 100 pagodas ...	1,800	...	...		June 30.					
				2,250 0 0	July 12.	470	50	...	680 42 65	...
				2,250 0 0		180	90	631 74	258 21 57	939 19 42
					By <i>samba</i> sent to Sankaridrug for store as per account to this date with the Commissary of grain and provision.					
					Do.					
					By sales in the district—					
					<i>Samba</i> paddy at 18½ ballas per rupee.	89	27		57 16 70	
					Do. 20 do.	10	84		14 28 78	
					Do. 18 do.	9	91		14 43 13	
					Do. 19½ do.	81	28		43 48 26	
					<i>Vālan</i> paddy at 22 do.	8	64		4 22 40	
					Do. 24 do.	23	94		27 7 9	
					Do. 26 do.	74	18		76 38 25	
					<i>Kuruva</i> paddy at 23½ ballas per rupee.	216	7		250 26 57	
						409	24		490 0 78	
					Received from Kali Gaud which he had embezzled at Rs. 5 per padi.	20	...	429 24	28 5 50	518 6 48
					<i>Samba</i> on hand reserved for store by order of Government at pagodas 1.18 per padi.			150 59	...	223 19 45
					By <i>Kuruva</i> paddy remaining to be sold valued at 24 ballas per rupee.			121 64	...	136 8 34
					By deficiency in the quantity ...			257 67	...	1,817 4 4
										432 40 76
									Pagodas ...	2,250 0 0
<i>Tanks.</i>					By grain different sorts collected ...			940 60	...	...
To estimate produce in the jamabandi valued at the rate of Rs. 5 per padi ...	785	48	1,131 29 65		By sales.					
To be entered as collection above the estimate after sale of the remaining grain ...			288 84 32	1,420 19 17	<i>Samba</i> paddy sold at different prices ...	63½	24		940 44 51	
				1,420 19 17	<i>Kar</i> do. do. ...	8	23		11 8 6	
					<i>Kuruva</i> do. do. ...	80	73		50 18 10	
					<i>Manakkattai</i> do. do. ...	32	29		48 10 71	
					<i>Ragi</i> do. do. ...	29	68		45 11 20	
					<i>Cholam</i> do. do. ...	34	47		62 32 28	
					<i>Kambu</i> do. do. ...	12	84		20 17 46	
					<i>Thain</i> (honey) sold at different prices.	4	68		9 41 11	
					<i>Oil seeds</i> sold at different prices ...		25		0 25 25	...
					<i>Gram</i> do. ...	1	88		8 1 4	...
					<i>Erindi, kodru, etc.</i> ...	4	61		4 6 55	...
					By money rent collected ...			794 4	...	1,191 37 7
					By sundry grains remaining to be sold valued at 1½ pagodas per padi.			146 65	...	45 0 20
								940 60		188 16 70
										1,420 19 17

BALANCES

61

Account current of the amāni lands in the Paramatī district, fasli 1204.

Cr.

[Referred to in letter No. XIX.]

The water course.		P. F. C.	1795.	P. H.	P. F. C.	P. F. C.
To the account of the settlement in paddy from the produce of the water-course viz. 4,520 0	P. B.		12th July. By collection in kind in full agreeably to the settlements by sales, etc. 4,620 0		...	...
Valued in the Jamabandi at Pondicherry Rs. 24,100, being at the average price of pagodas 1'22'38 $\frac{1}{2}$ per padi		6,778 5 50	30th June. Grain sent to Sankaridrug for the Public stores to this date as per account with the Commissary of grain, etc.— Samba paddy 421-46 $\frac{1}{2}$ Do. 108-86 $\frac{1}{2}$	4,620 0	609 22 3 153 35 63	763 12 66
			12th July. By sales in the districts— Samba @ Rs. 6 per padi ... 151-48 Kuruva @ Rs. 5 " " ... 220-0 Samba @ Rs. 6 " " ... 59-56 Do. @ Rs. 5 " " ... 13-48 Kuruva @ Rs. 5 " " ... 200-28 Do. @ Rs. 4 " " ... 205-42	527 83	255 29 43 309 16 70 100 24 49 17 44 61 281 28 17 231 3 2	1,196 12 20
			By Samba on hand in the district reserved for store by Government order valued @ 1 $\frac{1}{2}$ pagodas per padi 1,947-27		2,923 41 38	
			By Kuruva on hand to be sold valued @ pagodas 1'10 per padi 1,192-52		1,457 24 63	4,381 21 21
			Pagodas 3,141 79	3,141 79	...	...
			By deficiency from the prices of sales being lower than the average estimated price	4,520 0	...	6,341 4 23
Pagodas ...		6,778 5 50	Pagodas ...	...	...	6,778 5 50
Amāni tanks.			1795.			
To estimated amount of produce as entered in the jamabandi		337 22 40	12th July. By sales samba @ Rs. 6 per padi 10-61	...	17 41 67	
			By sales of kuruva @ Rs. 5 $\frac{1}{2}$ per padi 42-50 $\frac{1}{2}$	...	70 31 56	
			By sales of kuruva @ Rs. 5 $\frac{1}{2}$ per padi 1-48	...	2 9 54	
			By sundry small grains @ various rates 14-20	...	26 14 75	
			By money rent ... ..	...	56 9 38	
			By grain of various sorts on hand to be sold 127-80	...	175 17 60	175 17 60
			Exchange of Rupees in the calculation at 355 $\frac{1}{2}$ per cent pagodas, one padi is 96 ballas and 1 balla is equal to the space of Rs. 220, weight of dry rice ... ..	...	163 4 60	162 4 60
Pagodas ...		337 22 40	Pagodas ...	...	...	337 22 40

Detail of defalcations in the land revenue, Southern Division, fasli 1204.

[Referred to in letter No. XIX.]

District.	Villages.	Individuals.	Amount.	Amount.	Amount.	Remarks.
	Brought forward from the amāni account.		P. F. C. ...	P. F. C. ...	F. F. C. 587 10 67	
Chinnagiri.	Allavaipatti ...	Shaik Omer ...	...	8 7 3		Was a peon of Kandachar during Tipu's Government when he enjoyed his lands free of rent or in lieu of pay which at the survey were assessed at the same rate with other farmers' lands on account of a want of industry and economy he had not the means of paying his rents.
	Akrapatti ...	Shaik Gura ...	...	8 4 0		
	Uttamasholapuram.	Omer Ali ... Mohideen Khan ... Pitchai Gaud ...	4 8 68 5 28 10 7 1 31	16 38 29	
					28 4 50	Was a manigār of a village, when he made unauthorized collections from the under farmers to refund which he was obliged to sell off part of stock which caused a neglect in the culture of his farm and consequently failure in the payment of his rents.
Atur.	Pallipalayam ...	Ersha Māpa ...	...	9 0 0	...	The village being plundered in May 1795 by robbers from the Tanjore country; this farmer's cattle were carried off at the same time which induced him to remove with his family to the Kallakurichi district in the Nabob's country.
		Nallari * Casali Pillai †	... 9 0 0	10 0 0 ...		* These villages were plundered by the same party which plundered Pallipalayam and caused the failure of this farmer.
	Govindapalayam Shrivataru.	Mira Khan †	4 0 0	13 0 0	32 0 0	† On account of the death of some of this man's family a part of his lands was left uncultivated which caused his inability to pay some of his rents.
Rasipur.	Annek ...	Rama Dikshitar ... Nama Vāthiyar ... Venkat Ram ... Narayana Vāthiyar. Anna Sastri ... Anandayya ... Subba Vāthiyar ... Ramaawamy ... Visvanathayya ... Pilla Gaud ...	3 4 18 1 24 49 1 24 49 1 24 49 0 30 62 1 24 48 0 25 25 1 2 37 1 24 48 3 8 76	... ... ... ... ... ... ... ... ... ...	16 14 61	‡ This man's lands were cultivated by another farmer who gave him the vāram without getting security for the payment of the rent, he failed in paying the three last kists, having consumed the produce received from the cultivator and having no property.
		Shingayya...	27 27 25	...	...	The chief part of the land of this village is paddy grounds watered by a large tank which not having been filled in fasli 1204 caused the failure of a considerable part of the loss and consequently a defalcation among the farmers.
	Kasba Rasipur.	Kulalena ... Mullakar ...	29 23 73 ...	57 6 18 13 3 60	...	This man was manigār of the village, but being related to the Tahsildar he was allowed to fall in arrears of rent. His defalcation seems to have been caused merely by extravagance, part of the balance he owes will be recovered.
						His defalcation caused by the death of cattle and a failure of his paddy crop. The land of a deserted village, which was cultivated for vāram, the farmers not agreeing to money rents. It was entered into the jamabandi at the Tahsildar's estimate, which exceeded the sales of produce the sum herein inserted.
	Perumal Combi ...	...	...	3 25 20		Do.
	Toppapatti ...	Sambra Gaud ...	...	6 19 78		Deserted from the village in consequence of disputes with some of the inhabitants.
	Kottiapatti ...	Lakshmana Gaud.	...	8 29 73	105 9 70	His defalcation caused by the loss of cattle and failure of his paddy crop.
		Carried over ...	...	...	...

Detail of defalcations in the land revenue, Southern Division, fasli 1204—cont.
 [Referred to in letter No. XIX.]

District.	Villages.	Individuals.	Amount.	Amount.	Amount.	Remarks.
Nāmakkal.	Mōganūr ...	Muthuvira Gaud...	P. F. C. ...	P. F. C. 3 0 0	P. F. C.	Deserted to the Karur district in consequence of disputes with the manigār of the village.
	Pilar ...	Shellitmba Gaud ...	1 21 35			Having a large family to support on the produce of this farm and his stock not being sufficient to render his lands fully productive.
		Nella Gaud ...	0 32 35	2 8 70		Do.
	Karatcheri ...	Appayya Nayak ...	...	5 2 0		Deserted to the Karur district the place of his nativity, the cause of his desertion unknown unless it was to live among his relations.
	Valavandi ...	Lakshmana Gaud...	15 0 65	...		This man had been security for one of the custom farmers, for whom he was obliged to pay upwards of Rs. 100, which he raised by selling off a part of his stock and in consequence some of his lands remained uncultivated.
	...	Singa Gaud ...	3 0 0	18 0 65		Failed in consequence of the death of some of his cattle.
	Kirambūr ...	Komara Gaud ...	...	2 20 62		Do.
	Arasināttam ...	Nellamar Gaud ...	18 12 78			Deserted to the Trichinopoly country in consequence of an apprehension of his being taken up for encouraging thieves.
	Do. ...	Gūnār Nelli ...	3 9 56			Deserted in consequence of a quarrel with another farmer.
	Do. ...	Samba Gaud ...	2 23 38			These farmers were residents in the part of the Trichinopoly district which borders on this village; the sums annexed to their several names are the rents of fields which they cultivated in fasli 1203, and inserted in the dowl of 1204 as they did not give notice of relinquishing them. But the season for ploughing being rather unfavourable they did not cultivate these lands and probably their not having cultivated their whole lands in their own village may have been the chief cause of their having left these fields uncultivated, for it is a regulation among the natives that no farmer can be credited for the rent of lands which he occupied the price year in the village wherein he resides, if it be discovered that he cultivated land in another village.
	Do. ...	Tatta Samba ...	2 23 38			
	Do. ...	Maramputti Nelli.	5 35 39			
	Do. ...	Mārakka ...	1 32 35			
	Do. ...	Palani ...	0 29 35			
	Do. ...	Ellikai ...	0 16 18			
	Do. ...	Ayya Gaud ...	1 19 68			
	Do. ...	Naga ...	4 1 4	40 24 9	70 20 42	
...	The customs being given in farm, the farmer is answerable for the amount of his contract, therefore collects for himself and not as a servant of revenue, and the detail of his collections are not required because unnecessary.	...	...	...	The failure of the farmer is owing, it appears, to his having over-bid for the customs, he may have collected the full amount of his settlement and more, but not so much more as to maintain himself, and defray the expense of his sibbandi. Being poor himself he is unable to discharge the balance against him, and his securities being dead or bankrupt: it is in vain to insist more than has been done on them for the amount.	
	The balance outstanding against him is ...	...	...	169 28 5		
	Pagodas ...			987 1 74		

Account particulars of balances in the Central division for fasli 1204.

[Referred to in letter No. XX.]

District and villages.	Names.	Land rent.	Total.	Remarks.
MAULASAMUDRAM --		P. F. C.	P. F. C.	
Golapatti	Narayanan Nayar	32 33 15	32 33 15	Narayanan Nayar paid his rents in advance to the patel who never brought them to account and as he was partner with the patel in his farm and was defrauded by him of the greatest part of the produce, he is unable to make any further payment.
Momardipatti		1 24 60	1 24 60	
Mudiampatti	Nanjai Gaud	14 2 20	14 2 20	Nanja Gaud, the patel mentioned above, having been confined for debt, neglected his farm and having made considerable advances to Lakshmana Gaud confined for murder he is unable to pay his rent as detailed in my letter of 9th ultimo.
Whinjar	Shellandi	7 1 10	7 1 10	Shillandi's crop having entirely failed, he fled across the Cauvery without paying any part of his rent.
Ayelangudi		9 9 60	9 9 60	
Sankarapalli		5 2 20	5 2 20	
Do.	Nelli	1 34 70	1 34 70	His crop was lost and he is now in irons in Salem for robbery.
	Star pagodas ...	71 18 15	71 18 15	

Account particulars of the produce of a cocoanut garden in the district of Kamminellur in the Northern division of the Ceded countries in fasli 1204.

[Referred to in letter No. XXII.]

Denominations.	Produce by measure.			Produce by weight.			Produce by number.			Money rent.	Total produce.	Grand total.	Farmers' loss.
	Quantity.	Price per candy.	Total.	Quantity.	Price per maund.	Total.	Number.	Price per 1,000.	Total.				
Settlement of 1204 Produce	G. M. S.	P. F. C.	P. F. C.	C. M. S.	P. F. C.	P. F. C.		P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Viz.													
Paddy	13 13 4½	1 42 39	26 26 1	...	...	...	...	...	...	...	26 26 1	...	...
Ragi	0 4 6	1 42 40	0 19 55	...	...	...	...	...	...	...	0 19 55	...	...
Cocoanut ... ..	...	...	...	...	...	...	2,176	0 31 60	15 15 0	...	15 15 0	...	...
Cocoanut nar ... ..	...	...	...	9 0 25	0 8 15	1 33 60	...	...	...	...	1 33 60	...	...
Mangoes ... ..	...	...	...	...	...	...	1,980	0 2 23	1 0 62	...	1 0 62	...	...
Tamarind ... ..	...	...	...	30 0 0	0 4 55	3 5 50	...	...	...	...	3 5 50	...	...
Seed of the mohai tree ... ..	...	...	...	...	...	...	...	...	...	...	0 9 30	...	...
Bundles of straw ... ..	...	...	...	...	...	...	40	0 0 75	0 37 40	...	0 37 40	...	...
Decayed cocoanut trees ... ..	...	...	...	...	...	...	8	0 3 60	0 30 0	...	0 30 0	...	...
Decayed palmyra trees ... ..	...	...	...	...	...	...	20	0 2 72	1 13 10	...	1 13 10	...	...
Rent of palmyras ... ..	...	...	...	...	...	...	...	...	...	6 0 0	6 0 0	...	...
Rent of betel tops ... ..	...	...	...	...	...	...	...	...	...	0 33 60	0 33 60	67 44 48	38 24 62
Total	13 17 10½	...	27 0 56	39 0 25	...	4 39 30	4,224	...	19 6 32	6 33 60	0 0 0	0 0 0	0 0 0

The loss here deducted has arisen principally from the failure of the paddy crop in consequence of a want of rain and the circumstances of the farmer not admitting of his paying the amount, a

59453

[Referred to in letter No. XXII.]

Names of Ryots.	Total tirvai.	Waraputtu or lands which having been destroyed were included in the Gaud Patwalli Sarkar's share of the cultivated land in kind.											Kandayam or money rent.	Total Sarkar's share in the Gaud possession.	Balance Gaud's loss.	Two-thirds of the above loss.	
		Gram.			Urd.			Jari.			Tobacco.						
		Quan- tity.	Value per can d.	Total.	Quan- tity.	Value per candy.	Total.	Quan- tity.	Value per candy.	Total.	Number of bundles.	Value per bundle.					Total.
Kanniappa Gaud	P. F. C. 80 22 40	CANDYS. 1½	0 37 40	1 20 50	0 11 2	1 15 0	0 14 43	1 0 1½	1 0 0	1 0 75	4	0 37 40	3 15 0	4 0 0	10 6 8	20 16 32	13 25 75
Mutan Gaud	6 22 40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 22 40	4 15 0
Pichohai Gaud	6 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6 0 0	4 0 0
Total	43 0 0	1½	...	1 20 50	0 11 2	...	0 14 43	1 0 1½	...	1 0 75	4	...	3 15 0	4 0 0	10 6 8	32 38 72	22 4 75

Account particulars of advances for cultivation and tank repairs outstanding on the 11th July 1795 and of the periods when they fall due in the Northern division.

[Referred to in letter No. XXIII.]

	Districts.	Advances of fasli 1203 due in fasli 1204.			Advances of fasli 1204 due in fasli 1205.			Total balances outstanding of advances in faslis 1203 and 1204 falling due in fasli 1205.		
		Cultivation.	Repair.	Total.	Cultivation.	Repair.	Total.	Cultivation.	Repair.	Total.
Recoverable.	Kriehnagiri	P. F. C. 906 24 30	...	P. F. C. 906 24 30	P. F. C. 4,327 18 41	...	P. F. C. 4,327 18 41	P. F. C. 5,233 42 71	...	P. F. C. 5,233 42 71
	Vaniyambadi ... ..	...	...	...	80 0 0	...	80 0 0	30 0 0	...	30 0 0
	Tiruppattar ... ..	...	...	...	200 0 0	...	200 0 0	200 0 0	...	200 0 0
	Kunnattar ... ..	...	...	...	547 22 40	...	547 22 40	547 22 40	...	547 22 40
	Kallavi ... ..	...	...	...	100 0 0	...	100 0 0	100 0 0	...	100 0 0
	Rayakottai ... ..	...	...	...	95 0 0	...	95 0 0	95 0 0	...	95 0 0
	Virabhadradrug ... ..	...	...	...	300 0 0	...	300 0 0	300 0 0	...	300 0 0
	Cauverypatam ... ..	...	...	...	159 0 0	...	159 0 0	159 0 0	...	159 0 0
Kamminellur ... ..	...	...	...	300 0 0	...	300 0 0	300 0 0	...	300 0 0	
	Total	906 24 30	...	906 24 30	6,058 41 1	...	6,058 41 1	6,965 20 31	...	6,965 20 31
Irrecoverable.	Vaniyambadi	20 37 40	...	20 37 40	...	...	20 37 40	...	...	20 37 40
	Kallavi	9 0 0	...	9 0 0	...	...	9 0 0	...	...	9 0 0
	Rayakottai	37 16 70	...	37 16 70	...	...	37 16 70	...	...	37 16 70
	Total	67 9 30	...	67 9 30	...	...	67 9 30	...	...	67 9 30
	Total balance outstanding 11th July 1795	973 33 60	...	973 33 60	6,058 41 1	...	6,058 41 1	7,032 29 61	...	7,032 29 61

BALANCES

67

Abstract of balances of land-rent licenses and customs outstanding, on the 11th July 1795.

[Referred to in letter No. XXVI.]

Division.	Districts.	Number.	Land-rent.			Licenses.			Customs.			Total.		
			P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.
Southern.	Salem	6	...	...	...	...	...	...	5	19	10	5	19	10
	Chinnag'eri	5	...	...	...	28	5	50	...	...	...	28	5	50
	Bellur	6	...	...	...	...	...	...	164	8	75	164	8	75
	Atur	5	...	...	...	32	0	0	...	...	...	32	0	0
	Viraganur	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sendamangalam	1	...	...	...	...	...	...	...	...	...	...	...	...
	Rasipur	5	...	...	...	105	9	70	...	...	...	105	9	70
	Namakkal	5	...	...	...	214	26	6	...	...	...	214	26	6
	Paramati	3	...	...	...	437	4	23	...	...	...	437	4	23
	Kattuputtur	4	...	...	...	...	...	...	...	...	...	...	...	...
	(10)		...	...	...	817	9	69	...	...	...	169	28	5
Central.	Dharmapuri	...	...	...	...	...	...	...	...	...	...	...	...	...
	Adamanakottah	...	...	...	...	...	...	...	...	...	...	...	...	...
	Pennagaram	...	...	...	...	...	...	...	...	...	...	...	...	...
	Tenkaraikottai	...	...	...	...	...	...	...	...	...	...	...	...	...
	Murappur	...	...	...	...	...	...	...	...	...	...	...	...	...
	Harur	...	...	...	...	...	...	...	...	...	...	...	...	...
	Omatur	...	...	...	...	...	...	...	...	...	...	...	...	...
	Nangapalli	...	...	...	...	...	...	...	...	...	...	...	...	...
	Sankaridrug	...	...	...	...	...	...	...	...	...	...	...	...	...
	Yerrappadi	...	...	...	...	...	...	...	...	...	...	...	...	...
Tiruchendur	...	...	...	...	...	...	...	...	...	...	...	...	...
Mallasamudram	7	...	...	...	71	18	15	...	...	...	71	18	15	
	(12)		...	...	...	71	18	15	...	...	...	71	18	15
Northern.	Krishnagiri	...	...	...	...	...	...	...	...	...	...	...	...	...
	Vaniyambadi	12	...	...	...	329	8	45	...	...	...	329	8	45
	Tiruppattur	10	...	...	...	358	31	49	...	...	...	358	31	49
	Kunnattur	11	...	...	...	74	3	44	...	...	...	74	3	44
	Kallavi	9	...	...	...	22	4	75	...	...	...	22	4	75
	Rayakottai	...	...	...	...	...	...	...	...	...	...	...	...	...
	Virabhadradrug	...	...	...	...	...	...	...	...	...	...	...	...	...
	Caaverypatam	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kamminellur	8	...	...	...	38	24	62	...	...	...	38	24	62
	Javadi	...	...	...	...	...	...	...	...	...	...	...	...	...
Kangundi	...	...	...	...	...	...	...	...	...	...	...	...	...
	(11)		...	...	...	823	1	35	...	...	...	823	1	35
	Total (33)		...	...	...	1,711	29	29	...	...	...	169	28	5

N.B.—This abstract is brought from statement comparative D, of settlement, collections and balances, the numbers refer to the following accounts particular which contain a special report of every individual balance.

Account particulars of advances for cultivation and repairs outstanding on the 11th July 1795 and of the periods when they fall due—Central division.

[Referred to in letter No. XXVIII.]

Districts.	Advances of fasli 1203 due in fasli 1204.			Advances of fasli 1204 due in fasli 1205.			Total balances outstanding of advances in faslis 1203 and 1204 falling due in fasli 1205.		
	Cultiva- tion.	Repairs.	Total.	Cultiva- tion.	Repairs.	Total.	Cultiva- tion.	Repairs.	Total.
	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.
Dharmapuri	...	...	14 0 0	...	...	14 0 0	...	...	14 0 0
Omatur	...	...	...	42 8 35	...	42 8 35	42 8 35	...	42 8 35
Sankaridrug	...	983 11 20	983 11 20	...	...	...	983 11 20	...	983 11 20
Yerrappadi	...	393 33 60	393 33 60	267 8 35	...	267 8 35	267 8 35	393 33 60	660 42 15
Tiruchendur	...	...	...	140 28 10	...	140 28 10	140 28 10	...	140 28 10
Mallasamudram	73 14 6	70 14 5	143 28 11	36 25 26	210 42 15	247 22 41	109 39 32	281 11 20	391 5 52
Total recoverable	73 14 6	1,461 14 5	1,534 28 11	486 25 26	210 42 15	697 22 41	559 39 32	1,672 11 20	22,325 5 52
Tenkaraikottai	...	...	...	28 5 50	...	28 5 50	28 5 50	...	28 5 50
Murappur	...	...	...	28 5 50	...	28 5 50	28 5 50	...	28 5 50
Yerrappadi	33 33 60	...	33 33 60	...	...	...	33 33 60	...	33 33 60
Total recoverable	33 33 60	...	33 33 60	56 11 20	...	56 11 20	90 0 0	...	90 0 0
Grand total	107 22 66	1,461 14 5	1,568 16 71	542 36 46	210 42 15	753 33 61	649 39 32	1,672 11 20	22,415 5 52

Abstract of advances for cultivation and repairs outstanding on the 11th July 1795 in the Southern division of the Ceded districts.

[Referred to in letter No. XXX.]

Districts.	Advances in fasli 1202 falling due in fasli 1203.			Advances in fasli 1203 falling due in fasli 1204.			Advances in fasli 1204 falling due in fasli 1205.			Total advances of faslis 1202, 1203 and 1204 outstanding on the 11th July 1795 falling due in fasli 1205.		
	Cultivation.	Repairs.	Total.	Cultivation.	Repairs.	Total.	Cultivation.	Repairs.	Total.	Cultivation.	Repairs.	Total.
Salem ...	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.	P. F. C.
Chinnagiri ...	...	...	...	72 36 50	45 33 78	118 25 48	663 10 51	663 10 51	786 2 21	45 33 78	781 36 19	781 36 19
Bellur ...	...	...	...	176 15 42	...	176 15 42	337 22 40	337 22 40	513 38 2	...	513 38 2	513 38 2
Atur ...	...	...	...	335 30 48	...	335 30 48	484 36 54	484 36 54	820 22 22	...	820 22 22	820 22 22
Viraganūr ...	...	...	...	...	...	...	853 10 58	853 10 58	853 10 58	...	853 10 58	853 10 58
Sēdamangalam ...	91 30 56	...	91 30 56	613 22 71	...	613 22 71	541 31 43	541 31 43	1,246 40 10	...	1,246 40 10	1,246 40 10
Rāseipūr ...	76 8 2	...	76 8 2	324 35 63	...	324 35 63	831 3 47	831 3 47	1,232 2 32	...	1,232 2 32	1,232 2 32
Nāmakkal ...	47 19 44	...	47 19 44	210 37 1	...	210 37 1	1,520 32 42	1,520 32 42	1,778 44 7	...	1,778 44 7	1,778 44 7
Paramati ...	...	...	...	19 28 15	...	19 28 15	1,352 26 44	1,352 26 44	1,872 9 59	...	1,872 9 59	1,872 9 59
Kāttupputtūr ...	135 26 72	...	135 26 72	77 4 13	...	77 4 13	272 23 73	272 23 73	485 9 78	...	485 9 78	485 9 78
Total ...	350 40 14	...	350 40 14	1,930 30 63	115 11 52	1,945 42 85	7,431 4 15	562 9 68	7,993 14 3	9,612 30 12	677 21 40	10,290 6 52

BALANCES

Abstract of remissions required in the Northern division for fasli 1205 with reference to account particulars.

[Referred to in letter No. XXXII.]

Numbers.	Districts.	Total balances outstanding.	Remissions.	Net balance.	Im-mediate collection.	Entered as takāvi and payable by instalments in 1206.										
						1796 October, 31.	November, 30.	December, 31.	1797 January, 31.	February, 28.	March, 31.	April, 30.	June, 30.	August, 31.	October, 31.	Total takāvi.
1	Krishnagiri ...	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.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
2	Vāniyambādi ...	1,396 18 41	888 10 50	508 7 71	164 2 31	...	150 10 89	107 0 71	3 23 47	18 41 0	...	3 23 40	60 40 44	...	...	344 5 40
3	Tiruppattūr ...	1,411 29 54	1,024 20 15	387 9 89	109 43 48	2 37 78	83 42 10	74 87 58	...	42 20 75	...	...	73 7 15	...	...	277 10 71
4	Kunūāttūr ...	530 1 58	475 6 61	54 39 75	12 18 17	...	14 5 85	18 6 23	...	6 30 48	...	...	3 21 34	...	...	42 21 58
5	Kallāvi ...	106 85 69	65 36 5	40 44 64	35 21 74	...	5 22 90	...	...	...	...	...	...	...	...	5 22 90
6	Kāminellūr ...	23 44 5	23 44 5	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Cauverypatam ...	139 22 4	45 9 24	94 12 60	0 34 55	...	46 34 3	...	...	...	...	...	46 34 2	...	...	93 23 5
8	Virabhadradrug ...	85 8 16	7 0 37	78 7 59	2 22 78	...	1 5 0	14 23 67	1 5 0	20 2 78	1 5 0	14 23 66	7 33 4	7 33 3	7 33 3	75 29 61
9	Rayakōttai ...	473 3 71	402 16 67	71 15 4	71 15 4	...	4 27 80	7 19 6	17 6 29	14 12 41	...	15 15 58	12 24 0	...	...	71 15 4
Total ...		4,694 0 47	3,454 9 2	1,239 36 45	329 42 56	2 37 78	306 12 57	221 42 60	21 34 76	102 18 0	1 5 0	33 18 13	204 28 13	7 33 3	7 33 3	909 38 69

69

Abstract of balances for fasli 1206, outstanding in the Bāramahal and Salem districts, on the 30th April
 [Referred to in letter No. XXXV.]

Serial number. (1)	Causes of defalcations. (2)	Southern Division.							Central Division.																
		Salem.		Chinnagiri.		Bellūr.		Viraganūr.		Rāsipur.		Nāmakkal.		Total.		Omālūr.		Total.							
		(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)															
		P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.	P.	F.	C.						
1	Failures of dry and wet crops from various causes.	24	29	7	...	...	...	...	...	...	24	29	7	23	33	60	23	33	60
2	More lands taken in farm than the ryots could cultivate	...	...	...	...	...	...	...	...	...	...	...	...	38	33	60	38	33	60
3	Dry lands uncultivated from want of rain	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Wet lands left uncultivated from want of grain	...	19	23	68	...	...	...	118	42	21	...	138	21	9	...	...	...	...		
5	Neglecting to sow at the proper season	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Left their lands from superstition and fears	...	...	...	...	...	...	...	...	...	...	...	...	3	15	0	3	15	0
7	Wet field rent in place of dry field rent entered in the jamabandi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	Garden rent in lieu of field rent entered in the jamabandi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Rent for ground, the sites of villages, roads, etc., entered in the jamabandi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	Difference between the patel's cowle or rent and the survey rent	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	Difference between the money rent and rents in kind of villages necessarily in amāni	4	29	42	...	...	...	...	...	...	...	4	29	42	...	...	...	...	...	
12	Over-rated assessment of the ordinary rent	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Over-rated quit-rent	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
14	False entries of quit-rent, house-rent, etc.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	Loss of the crops by inundation	1	22	30	1	22	30	16	30	0	16	30	0					
16	Villages plundered and burnt by robbers	...	...	...	...	...	...	75	22	40	...	...	75	22	40	...	...	...	...		
17	Villages burnt by accident	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Cultivation neglected on account of litigation	8	6	42	...	...	...	62	15	49	...	...	65	22	11	...	...	...	...		
19	Double entries of rents in the jamabandi	...	...	...	...	0	26	23	...	...	...	...	0	26	23	...	...	...	...		
20	Want of hands and cattle to cultivate the lands taken on lease	...	...	...	...	...	...	...	...	...	...	...	...	4	34	77	4	34	77
21	Crops destroyed by a storm	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Desertion of the ryots	33	14	78	16	0	0	22	24	64	19	44	55	01	39	37	33	31	3			
23	Deaths of ryots and cattle	7	17	72	5	32	68	13	5	60	11	3	60	11	3	60			
24	Insolvency	45	22	37	26	18	79	49	23	6	131	1	27	44	13	10	44	13	10			
25	Recoverable	14	12	37	2	2	30	81	24	63	86	20	16	195	7	20			
26	Difference of exchange	1	40	50	3	2	21	0	6	27	3	8	44			
	Total	184	20	25	43	20	75	0	26	23	184	10	8	275	27	15	106	13	44	745	0	0	181	0	0

THE BARAMAHAL RECORDS.

Abstract of balances for fasli 1206, outstanding in the Baramahal and Salem districts, on the 30th April 1797—cont.

[Referred to in letter No. XXXV.]

Serial number.	Causes of defalcations.	Northern Division.										Grand total.
		Krishnagiri.	Vāniyam-bādi.	Tiruppāttūr.	Kunnāttūr.	Kallāvi.	Kāmmi-nellūr.	Cauvery-patnam.	Virabha-dradrug.	Rayakōttai.	Total	
		(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)		(22)
		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.
1	Failures of dry and wet crops from various causes.	89 31 48	...	...	...	...	...	...	...	...	39 31 48	88 4 35
2	More lands taken in farm than the ryots could cultivate	...	65 23 78	...	...	...	...	...	...	...	65 23 78	104 12 58
3	Dry lands uncultivated from want of rain	...	...	9 37 40	31 32 29	...	...	...	...	...	41 24 69	41 24 69
4	Wet lands left uncultivated from want of grain	436 0 57	198 12 27	414 0 5	123 7 19	...	...	...	...	315 31 46	1,487 6 74	1,625 27 63
5	Neglecting to sow at the proper season	...	...	...	...	...	...	...	...	...	...	5 3 60
6	Left their land from superstition and fears	...	...	...	...	...	...	...	...	...	...	3 15 0
7	Wet field rent in place of dry field rent entered in the jamabandi	...	96 28 28	...	...	...	...	...	...	...	96 28 28	96 28 28
8	Garden rent in lieu of field rent entered in the jamabandi	...	9 2 64	...	8 31 14	...	...	...	...	...	17 33 78	17 33 78
9	Rent for ground, the sites of villages, roads, etc., entered in the jamabandi	...	6 4 42	...	...	...	...	...	...	...	6 4 61	6 4 61
10	Difference between the patel's cowle or rent and the survey rent	...	109 3 22	5 39 30	...	...	...	...	...	49 3 20	164 0 72	164 0 72
11	Difference between the money rent and rents in kind of villages necessarily in annāni	...	10 7 77	...	...	...	...	...	...	...	10 7 77	14 36 39
12	Over-rated assessment of the ordinary rent	...	...	187 31 0	...	...	...	...	...	...	187 31 0	187 31 0
13	Over-rated quit-rent	...	2 9 68	...	...	...	...	...	...	...	2 9 68	2 9 68
14	False entries of quit-rent, house-rent, etc.	...	18 41 50	...	...	...	...	...	...	...	18 41 51	18 41 51
15	Loss of the crops by inundation	...	98 19 6	25 30 66	...	...	...	...	...	...	124 4 72	142 12 22
16	Villages plundered and burnt by robbers	...	10 39 7	...	...	...	...	...	...	...	10 39 7	86 16 47
17	Villages burnt by accident	...	5 28 60	...	...	...	...	...	...	...	5 28 61	5 28 60
18	Cultivation neglected on account of litigation	...	67 27 28	...	...	...	...	...	...	...	67 27 28	133 4 39
19	Double entries of rents in the jamabandi	...	...	...	...	...	...	...	...	...	...	0 26 23
20	Want of hands and cattle to cultivate the lands taken on lease	...	13 26 62	117 12 40	7 3 66	...	...	...	...	...	130 39 25	135 29 22
21	Crops destroyed by a storm	...	123 0 30	90 7 60	169 14 19	...	...	...	...	...	7 3 36	7 33 66
22	Desertion of the ryots	...	...	...	...	...	...	...	...	...	382 11 4	407 36 44
23	Deaths of ryots and cattle	...	8 27 41	48 31 29	...	...	...	...	...	...	57 14 0	61 23 40
24	Insolvency	...	...	125 2 22	135 7 74	...	...	...	...	...	297 37 17	478 13 54
25	Recoverable	46 12 33	44 41 26	...	...	65 36 5	23 44 5	45 9 24	7 0 37	...	233 8 50	428 15 70
26	Difference of exchange	...	0 0 55	0 7 30	...	...	...	...	...	...	...	8 0 63
	Total	521 44 58	888 10 50	1,024 20 15	475 6 41	65 36 5	23 44 5	45 9 24	7 0 37	402 16 67	3,454 2 0	4,380 2 0

BALANCES

THE BARAMAHAL RECORDS

Statement of balances due by the sayar farmer, Northern Division, Ceded districts, in fasli 1206, recommended for remission.

[Referred to in letter No. XLIII.]

Districts.	Amount Road duties on home-manufactured cloths.	Rayakottai bazaar duties.	Amount duties taken off grain imported to Rayakottai.	Total.	Remarks.
	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Krishnagiri ..	115 16 77	5 23 46	51 36 53	172 32 16	The order for the exemption was given after the farmer of the customs had received his patta, the duties on bazaar articles and grain imported to Rayakottai were taken off in consequence of a representation by the Commanding Officer of the difficulty of procuring supplies for the garrison.
Vaniyambadi ..	111 36 49	...	...	111 36 49
Tiruppattur ..	15 36 29	...	...	15 36 29
Kunnattur ..	57 16 44	...	...	57 16 44
Virabhadradreg	2 41 15	18 17 30	80 10 0	101 23 45	
Kamminalur ..	165 22 31	...	...	165 22 31
Total ...	468 35 5	23 40 76	132 1 53	624 32 54	

Abstract of the balances outstanding in the Southern Division.

[Referred to in letter No. XLVII.]

	RS.	F.	C.
Salem ..	18	16	29
Chinnagiri ..	...	...	...
Bellur ..	10	37	25
Attur ..	6	35	40
Viraganur ..	6	5	70
Sendamangalam ..	...	...	...
Rasipur ..	294	10	70
Namakal ..	...	...	...
Paramati ..	...	...	...
Total ...	336	15	74

[Referred to in letter No. XLVIII.]

Ol Fasli Years.	Taluka or Districts.	Number of Villages.	Balances.					Remarks.	
			Descrip- tion.	Land-rent.	Licenses.	Customs.	Total.		
1208	Salem	Good	P. F. C. 1,225 29 49	P. F. C. 1,225 29 49	P. F. C. 1,225 29 49	Good balance. All collected between the 11th July 1797 and 31st January 1798.
	Bellar	1	Desperate.	1 0 77	1 0 77	...	Desperate balances. These balances are due from ryots who have absconded and others who are insolvent from the failure of their crops and poverty in general. Wherever it has been supposed that the villages in these districts were in a condition to discharge their respective balances they have been collected by a second assessment but they have been left outstanding whenever it was supposed the collection of them might diminish the cultivation of the ensuing year. These are balances from which have proceeded from a want of hands of stock from failures of crop and all the misfortunes to which the husbandmen are liable. The farms from whom they are due are as has been found on a particular investigation of their affairs wholly insolvent. The Collector of these districts has omitted to exempt the road customs on the exportation of cloths, when cowie was given to the sayar farmer for the year it was done afterwards and the Officer Commanding Rayakottai having repeatedly stated that unless the market was better supplied he would be obliged to serve out the store grain to the troops, it appeared eligible to cause both the road and bazaar customs to this place which rendered a remission necessary.
	Rasipur	1	Do.	286 16 79	...	...	286 16 79	...
	Atar	1	Do.	6 85 40	...	...	6 85 40	...
	Viraganur	1	Do.	3 88 20	...	...	3 88 20	...
	Dharmāpuri	16	Do.	141 22 45	...	...	141 22 45	...
	P. nagaram	4	Do.	15 33 65	...	...	15 33 65	...
	Omair	47	Do.	507 3 59	...	...	507 3 59	...
	Sankaridrug	10	Do.	96 28 51	...	...	96 28 51	...
	Yerrappadi	18	Do.	44 4 21	...	...	44 4 21	...
	Tenkaraikottai	1	Do.	1 29 62	...	...	1 29 62	...
	Kaugapalli	25	Do.	70 5 65	...	...	70 5 65	...
	Krishnagiri	80	Do.	416 12 73	1 15 76	104 5 35	521 34 24	...	
	Vaniyambadi	26	Do.	444 4 65	...	104 5 35	548 10 20	...	
	Tiruppattar	6	Do.	79 16 21	...	104 5 35	183 21 56	...	
	Kunnattar	23	Do.	319 5 24	2 0 76	104 5 35	425 11 55	...	
Virabhadravug	5	Do.	55 14 56	...	104 5 35	159 20 11	...		
Kamminellur	10	Do.	11 0 72	...	104 5 35	116 6 27	...		
Total balance outstanding on the 31st January 1798 ...							3,128 16 61		
Total balance outstanding on the 11th July 1797 ...							4,954 12 30		

N.B.—The balance pagodas 3,128-18-16 is $\frac{1}{4}$ of 1 per cent upon pagodas 5,66,798-26-48 the settlement of the year fasli 1208.

List of balances of takāvi outstanding in the Bāramahal and Salem districts on the 11th July 1797.

[Referred to in letter No. L.]

Divisions.	Balances.				Remarks.	
	Description.	Year.	Amount.	Total.		
Southern	Good	1204	P. F. C. 350 8 72	P. F. C. 6,054 19 17	These sums are distributed as advances for cultivation to the petty farmers or cultivators in small sums from Rupees upwards and at an average about Rs. 8 per head consequently to between 8,000 and 9,000 persons, on joint security, and payable at the different periods fixed at the time of advance according to the particular purposes for which the advances were made or circumstances of those who received them. As it very rarely happens that a defaulter and his securities all die or abscond before their advances become due, the whole of those may be accounted <i>good balances</i> . It is immaterial when any part of them may be recovered, because an equal sum may be advanced by that time to other ryots, pagodas 7,017 of their amount having been collected and 4,952 more advanced between the 11th July and 31st January which left a balance of pagodas 18,517 outstanding at the latter date.	
		1205	2,236 1 12			
		1206	3,468 9 13			
Central	Good	1206	11,264 14 22	11,264 14 22		
		1203	193 83 75			
		1204	2,180 82 1			
Northern	Good	1205	164 3 48	3,251 18 9		
		1206	712 38 45			
Grand total pagodas				20,570 6 48		

BALANCES

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries.

No. 1 in XLIII.

Villages and Ryots.		Total Balances.	Immediate [Collection].	Remission.	Remarks.	
<i>Krishnagiri.</i>						
	No.	P. F. C.	P. F. C.	P. F. C.		
Taraf Nedingol.	Kasba Nedingal— Gari Yellapah ...	1	144 39 42	1 41 53	142 42 69	No. 1.—This is the principal farmer in the village, who was formerly a person of substance, but having met with great losses from the failure of his crops and want of success in his mercantile concerns, his means have been reduced to a few bullocks, of which if he should be deprived, he must become entirely insolvent. Adverting to these circumstances almost the whole of his balance has been entered under Remission, because his ability ever to pay any part is doubtful; he has however given his bond to pay one half in 6 months which, if recovered, shall be brought to account in the extra collection, his effects were seized, but have been since restored in aid of his future exertion.
	Kesavayya ...	2	0 27 30	...	0 27 30	No. 2.—He disposed of his lands for <i>rent in kind</i> by which he lost owing to the cheapness of grain, balance against him of takavi was with difficulty recovered.
	Jiwani— Gari Yellapah ...	3	21 9 61	...	21 9 61	No. 3.—Is the same person above remarked on.
	Avalvadi— Subramani ...	4	0 17 69	...	0 17 69	No. 4.—The part of his farm belonged to a Church benefice entered by mistake in your Sarkar [Jumma].
	Wurapa Gouranpatam— Gari Yellapah ...	5	43 18 36	3 9 71	40 8 45	No. 5.—The patell of the kasta, who it appears has taken a more extensive farm than he had the means of cultivating under that impression has been permitted to relinquish a considerable part of it.
	Chandrapur— Latchmayya ...	...	2 24 23	2 24 23	...	
	Total ...	213 2 21	7 30 67	205 16 34		
Taraf Silamalla.	Junaparashalli— Subrayya ...	6	5 22 49	...	5 22 49	No. 6.—This farmer having represented at the ploughing season that he found himself under the necessity of leaving a part of his farm fallow land from want of a stock [. . .] Le was granted accordingly; the balance is the rent of the land.
	Razapalli— Argiri ...	7	10 27 16	...	10 27 16	No. 7.—This ryot deserted to Melpatti, he left behind him small quantity of grain which was sold, and the amount carried to account. The Assistant Collector's application the Amil of Melpatti for the recovery of the balance prove ineffectual.
	Agrahar— Abbaji Rao ...	8	12 27 50	...	12 27 50	No. 8.—This farmer could not procure ryots to consent to pay him money rent, he was therefore obliged to enter into battai engagements, by which from the want of rain and cheapness of grain, he was a considerable loser.
	Virapanamkuppam— Abbaji Rao ...	9	5 26 34	...	5 26 34	No. 9.—Is the same person above remarked on.
	Total ...	28 36 20	...	28 36 20		
Taraf Nirmandi.	Mirsalpalli— Timrayya ...	10	21 40 57	...	21 40 57	No. 10.—The Assistant Collector has been induced to remit this sum from the following considerations that the farmer is the only ryot in the village, that his means not having a first been equal to the extent of his farm, he was obliged to leave a part of it uncultivated and that he has in consequence of the prospect of a remission cultivated the whole, the present year.
	Coripalli— Venkatappa ...	11	2 44 23	...	2 44 23	No. 11.—This defaulter is found to be totally incapable of paying up the amount.
	Total ...	24 40 —	...	24 40 —		
Taraf Kanakamuttal.	Doulatabad— Rajappa ...	12	4 3 27	...	4 3 27	No. 12.—The land partly included in the site of Doulatabad and partly occupied by <i>opuntia</i> plants. Therefore remitted.
	Venkata Goud ...		0 25 57	0 25 57	...	
	Papreddi ...		1 43 45	1 43 45	...	
	Kandali Rajappa ...		0 38 8	0 38 8	...	
	Acharappa ...		2 24 42	2 24 42	...	
	Total ...	10 0 19	5 41 72	4 3 27		

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—cont.

No. 1 in XLIII—cont.

Villages and Ryots.	Total Balances.	Immediate [Collection].	Remission.	Remarks.		
<i>Krishnagiri—cont.</i>						
	No.	P. F. C.	P. F. C.	P. F. C.		
Tarat Kanakamuttal—cont.	Katnayanpalli— Bhara Goud	13	6 15 57	...	6 15 57	No. 13.—Has had the misfortune to lose his eye-sight; land waste in consequence. No. 14.—Deserted to Melpatti and application made in vain to recover the money by means of the <i>Amil</i> .
	Mari Goud	14	13 15 0	...	13 15 0	
	Total ...		19 30 57	...	19 30 57	
Tarat Kanakamuttal—cont.	Anknapalli— Narayana	8 13 27	...	8 13 27	No. 15.—This defaulter has arisen from the farmers having been obliged to leave half of his paddy ground uncultivated from a scarcity of water and his circumstances on enquiry are found unequal to make it up.
	Giddanpalli— Acharappa ... ..	...	0 9 23	0 9 23	...
	Bopenpalli— Chinna Goud ... ..	...	7 7 69	7 7 69	...
	Peddapanpalli— Venkata Goud	15	4 27 11	4 27 11	...	
	Dunday Kuppam— Venkata Goud ... ..	...	5 27 30	5 27 30	...
	Gollapalli— Venkatesa ... ..	...	5 11 16	5 11 16	...
	Total ...		60 37 12	28 34 61	32 2 31	
Tarat Jal.	Perra Wabbanpalli— Arkutti	16	3 30 19	...	3 30 19	No. 16.—Had but two bullocks one of which having died during the ploughing season, he could not go on with the cultivation of his farm.
	Guddanpalli— Bussia Naik	17	12 9 23	...	12 9 23	No. 17.—Lost by accidental fire the whole of the produce of his farm, to which having made oath the balance has been remitted.
	Tasu Nainpalli— Golla	18	1 4 42	...	1 4 42	No. 18.—Irrecoverable from the poverty of the defaulter.
	Total ...		16 44 4	...	16 44 4	
Tarat Secodi.	Pallagariki— Srinivasayya	15 19 23	...	15 19 23	No. 19.—Four of these farmers are insolvent, and have been obliged to throw up their farms entirely.
	Do. ... ..	...	4 9 61	...	4 9 61
	Do.	19	0 41 34	...	0 41 34	
	Do. ... ..	...	0 24 23	0 24 23	...
	Do. ... ..	...	0 35 8	...	0 35 8
	Do. ... ..	...	.....	...	...
	Total ...		21 42 69	0 23 21	21 18 46	
Tarat Billarpalli.	Muroampalli— Srinivasayya	20	15 2 12	...	15 2 12	No. 20.—In the case of this farm the measure of seizing his effects has reluctantly been adopted, his security has deserted, there is no prospect of recovering the balance.
	Condapalli— Subba Rao	21	5 5 57	...	5 5 57	No. 21.—Irrecoverable. 10 Ps. worth of wet and three [] of dry land left fallow from inability, part of his rent paid by him and part collected from his security.
	Cuttiganpalli— Gunnayya ... ..	...	0 34 20	0 34 20	...
	Total ...		20 42 12	0 34 23	20 7 69	
Tarat Cotaipalli.	Peddapanpalli— Tada	22	7 31 34	...	7 31 34	No. 22.—Had but one bullock and one cow for his plough, the latter died irrecoverable.
	Do.	23	2 31 34	...	2 31 34	No. 23.—Lost 5 chuckrums by his farm much [] in his circumstances.
	Total ..		10 17 68	...	10 17 68	

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries

No. 1 in XLIII—cont.

Villages and Ryots.		Total Balances.	Immediate [Collection].	Remission.	Remarks.	
<i>Krishnagiri—cont.</i>						
	No.	P. F. C.	P. F. C.	P. F. C.		
Wet Lands.	Wet lands—					
	Large Tank—					
	Venkatappa	24	5 28 27	...	5 28 27	No. 24.—Part of this balance is on a piece of ground by the site of a house, the incumbent being absent, collected hereafter, part included in the public road arises from a mistake in the measurement.
	Chinna Goud	25	8 23 36	7 2 11	1 31 15	No. 25.—Included in the public road.
	Virayya	26	0 12 69	...	0 12 69	No. 26.— Do. do.
	Venkata Goud	10 31 34	10 31 34	...	
	Isa Khan	27	0 21 36	...	0 21 34	No. 27.— Do. do.
	Mall Bhat	0 38 8	0 38 8	...	
	Total	26 30 38	18 26 53	8 3 65	
	Wet Lands.	Ganglai Tank—				
Nalle Mara						
Kusti	2 35 57	...	2 35 57	No. 28.—These ryots having sustained loss the farmer could not be prevailed upon to take the land, but [assistant] Collector would pass his word, that it should fall from a want of water, the rent should be demanded.
Modli Goud ... ..		...	13 28 27	...	13 28 27
Kribhadrayya ... ..		...	5 22 49	...	5 22 49
Dhobi Cunda		28	3 17 30	...	3 17 30	
Mulla ... ..		...	2 35 57	...	2 25 57
Gopalayya ... ..		...	3 40 19	...	3 40 19
Timrauz ... ..	...	3 36 35	...	3 36 35	
Timrauz ... ..	...	2 35 57	...	2 35 57	
Total ...	...	38 27 11	...	38 27 11	
Wet Lands.	Talapalli Tank—					
	Gopal Bai	29	0 9 4	...	0 9 4	No. 29.—Included in the public road.
Total wet lands. ...	...	65 21 53	18 26 53	46 40 0	
Taraif Masaghir.	Ohenampalli—					
	Toti Venkata					
	...	30	0 12 11	...	0 12 11	No. 30.—Is the quit rent on a Toti's inām which has been cultivated these four years.
	Catairyappam—	
Trimul Naik	31	1 11 73	...	1 11 73	No. 31.—This defaulter dead.	
Total ...	(a)	1 24 4	...	1 24 4	No. 32 is found wanting in the original.	
Taraif Condārpalli.	Bānpalli—					
	Subba Rao					
	Paradēsi	34	1 12 11	...	1 12 11	No. 33.—Irrecoverable from the poverty of the default
Paradēsi	34	1 0 57	...	1 0 57	No. 34.—Irrecoverable from the same cause.	
Total ...	...	3 12 68	...	2 12 68	
Total land rent ...	...	472 28 60	56 15 67	416 12 73	
Customs Licenses.	Virammāl					
	...	35	1 15 76	...	1 15 76	No. 35.—This is woman, the same house rent former her brother who is dead.
	Latchirām	36	168 3 50	68 43 15	104 5 35	No. 36.—Portion allotted to this district of the sum repaid the farmer of the customs in consequence of certain conditions which took place subsequent to his cowle.
Grand Total ...	...	642 3 26	120 14 2	521 34 35	
<i>Vāniyambadi.</i>						
Vāniyambadi.	Kasba—					
	Chinna Goud					
	Devastān	37	0 25 67	0 25 67	...	No. 37.—The last waste infested by monkeys from its to a pagoda which they harbour.
	Kāsim Khan	1 14 61	...	1 14 61	
	Madaonppam—	
	Venkatapati	0 7 40	0 7 40	...	
	Yoldimanpetta—	
	Venkatapati	1 18 27	1 18 27	...	
	Shama Chari	38	18 42 30	3 10 57	15 31 53	No. 38.—This farmer sustained considerable loss the necessity of giving the ryots he employed patta o is reduced in his circumstances.
	Cūtanouppam—	
Srinivasachari	39	7 11 15	...	7 11 15	No. 39.— These are in confinement, but the recovery	
Annajayya	40	23 9 70	15 1 62	8 8 8	No. 40.— sums is extremely doubtful.	
Total ...	...	30 21 5	15 1 62	15 19 23	

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—cont.

No. 1 in XLIII—cont.

Villages and Ryots.	Total Balances.	Immediate [Collection]	Remission.	Remarks.
<i>Vāniyambadi—cont.</i>				
	No.	P. F. C.	P. F. O.	P. F. C.
Pedda Cummumbhat—				
Seshachalamayya ... ..	...	2 19 61	2 19 61	...
Tejjallum	...			
Teppa Goud ... ..	...	51 19 23	51 19 23	...
Pillaneri—				
Amani ... ..	...	8 23 8	8 23 8	...
Natrapalli	...			
Chinna Goud	41	8 37 31	...	8 37 31
				No. 41.—This was the village Collector, who received the amount from the ryots but he dying, his affairs fell into confusion, and it having appeared that his heir was insolvent, the balance is remitted.
Kala Venkata	42	3 10 0	...	3 10 0
Kutti ... ..	...	1 36 72	1 36 72	...
				No. 42.—Deserted.
Total		13 39 23	1 36 72	12 2 31
Chinna Per Samudram—				
Chinna Goud	43	1 10 57	...	1 10 57
				No. 43.—The Collector of Natrapalli.
Ātar Agrar—				
Hernayya ... ..	...	4 2 69	...	4 2 69
Vengai Chetti	44	4 2 68	...	4 2 68
				No. 44.—To be accounted for by Chamundi Goud in confinement at Tiruppattūr and at present entered as remitted from the probability of the lands having been neglected in consequence.
Betrayya	45	4 10 38	...	4 10 38
				No. 45.—Deserted and land waste.
Aria Goud	46	8 5 57	...	8 5 57
				No. 46.—Dead and land waste.
Buddi	47	3 2 11	...	3 12 11
				No. 47.—A woman. Her husband dead. Gave reduced cowle.
Total		23 24 3	...	23 24 3
Coriand Cuppam—				
Venkatramayya ... ..	...	1 25 28	1 25 28	...
Ambalur—				
Pūna Chama ... ..	...	18 2 69	2 3 27	15 44 42
Virappa ... ..	...	12 38 64	...	12 38 64
Gidda ... ..	...	2 34 7	0 35 61	1 43 26
Nātoha ... ..	...	38 21 34	...	36 21 34
Cunnayya Goud	48	56 39 3	9 1 72	47 37 11
Donna Goud Shama	...	0 1 1	0 1 1	...
Mūdda ... ..	...	0 2 30	0 2 30	...
Mattappa ... ..	...	0 44 4	0 44 4	...
Cotta Chinna Tutta	...	4 41 53	4 41 53	...
Chinna Tutta ... ..	...	0 20 0	0 20 0	...
				No. 48.—Deserted with their principal to the Ambūr District, part of their defalcations made up by the sale of the produce they left behind. These ryots have, for seven years' loss by the failure of their crops and it was found necessary to make their annual remissions.
Total		133 20 25	18 15 8	115 5 17
Venkatapati ... ..	...	8 4 13	8 4 13	...
Lohār Surk [Kait] ... ..	...	0 20 19	0 20 19	...
Total		8 24 32	8 24 32	...
Latcheram	49	169 18 56	65 13 21	104 5 35
				No. 49.—Portion allotted to the district of the sum remitted to the sayar farmer.
Total Vāniyambadi		466 39 60	178 16 26	288 23 34
Pāndipalli Custom Liēn				
Pāndipalli Tank	50	49 10 61	...	49 10 61
				No. 50.—This is the difference between the estimated amount as entered in the jama of the year and the actual produce from <i>amāni</i> .
Anasagur Tank	51	66 25 23	...	66 25 23
				No. 51.—The difference between the estimated amount and produce from <i>amāni</i> .
Vellagunallam Gidda	52	3 20 14	0 21 67	2 43 27
				No. 52.—Deserted—land, waste. The inn. coll. is a balance on the vill: [coll.].
Nainatūr Mutta Goud	53	17 6 53	...	17 6 53
				No. 53.—Confined at Tiruppattūr by the Superin[tendent]; if collected hereafter to be entered in the <i>Seoy Jama</i> .
Ammanacoll Mutta Goud	54	64 8 27	...	64 8 27
				No. 54.—The same person.
Bommanbāda—				
Chinna Goud ... ..	...	0 18 45	0 18 45	...
Mādenpalli—				
Vias Munni	55	5 13 69	1 41 39	3 17 30
				No. 55.—The difference between the estimated amount and sagavalli produce.
Mullapalli—				
Kappa Goud ... ..	...	14 37 64	14 37 64	...

THE BARAMAHAI RECORDS

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—cont

No. 1 in XLIII—cont.

Villages and Ryots.	Total Balance.	Immediate [Collection].	Remission.	Remarks.	
<i>Vāniyambadi—cont.</i>					
	No.	P. F. C.	P. F. C.	P. F. C.	
Alamtra— Ballaguntas	56	39 18 50	...	39 18 50	No. 56.—In this village 72 houses were destroyed by accidental fire and the property of the ryots to a considerable amount lost in consequence. No. 57.—This person is found on enquiry to be insolvent. No. 58.—Do. do. do. No. 59.—Dead. No. 60.—Deserted, left no property.
Mulligamma— Jivaji	57	6 35 57	...	6 35 57	
Ramanni	58	9 29 3	...	9 29 3	
Ujini	59	0 3 65	...	0 3 65	
Venkata	...	0 3 64	...	0 3 64	
Kesava	60	4 22 21	4 22 21	...	
Total	...	61 4 50	4 22 21	16 27 29	
Yallagiri— Muta Goud	...	1 40 2	1 40 2	...	
Srimbock Pundit	...	4 15 49	4 15 49	...	
Subba Sastri	...	13 39 42	13 39 42	...	
Total	...	20 5 13	20 5 13	...	
Lohār Surkait	...	0 36 15	0 36 15	...	Tax on Blacksmiths. Tax on Parrias. Stamp Tax. Smith Tax. Tax on Washerman.
Mal Surkait	...	0 34 23	0 34 23	...	
Chappa	...	2 3 26	2 3 26	...	
Lohār Surkait	...	2 17 11	2 17 11	...	
Dhoby	...	0 36 15	0 36 15	...	
Total	...	6 37 10	6 37 10	...	
Total Perandipalli	...	308 26 79	49 4 19	259 22 60	
Grand total	...	775 21 59	227 20 45	548 1 14	
<i>Kunnatūr.</i>					
Kasba— Vitra Chetti	61	2 2 14	...	2 2 11	No. 61.—Deserted to Bālāghat, poor, turned out of his caste as a misdemeanour. No. 62.—Indigent in his circumstances, has given up a part of his farm from inability, his kumbo crop failed.
Mutta Chetti	62	5 22 68	...	5 22 68	
Total	...	7 24 79	...	7 24 79	
Chinna Kunnatūr— Kurru Nāga	63	1 38 65	...	1 38 65	No. 63.—Farm distant from his village. Casualties among his cattle 1 tār waste ploughed an equal quantity of banjer (waste) for which he was obliged to pay the average rent of the village
Chinna Goud	64	3 5 38	...	3 5 38	No. 64.—Has given up 7 chnokrams of land, poor, is obliged to fasten his cows in the plough.
Total	...	4 44 23	...	4 44 23	
Kudvani— Rama	65	9 0 0	...	9 0 0	No. 65.—His own grain and that of several others took fire by accident and was destroyed, but kept his farm. No. 66.—Deserted before the Survey; ye land cultivated by [kirayahdār] in ānanda and rent paid by him since waste. No. 67.—Has given up his farm entirely from inability, sold sheep and bullocks to pay his rent, 5 heads of cattle died from want of forage.
Appinaganpatti— Naina Annamalai	66	2 1 34	...	2 1 34	
Pedda Nair	67	9 20 57	...	9 20 57	
Total	...	11 22 11	...	11 22 11	
Karapet— Paramasher Goud	68	5 26 35	...	5 26 35	No. 68.—Has paid the whole rent of his proper farm, the right of waraputtu at Ps. 15, ½ tār, ¼ of wh. Sagavalli Ps. 8½ at 1 Pag ½ tār, lost a number of his cattle during the drought, he says 13-10 Ps. per tār given up. No. 69.—The partners Shaik Hussein sick, Shaik Imām says that the whole farm is 30 Pagodas, Sagavalli 16 Ps. that as partner he paid 7 Ps. and that the other has sold off his cattle, &c., &c. No. 70.—Tada is dead, his wife obliged to beg for her bread
Shaik Imām	...	6 18 65	...	6 18 45	
Shaik Hussein	69	0 22 68	...	0 22 68	
Venkatarama Tada	70	
Total	...	12 22 68	...	12 22 68	
Kūrti— Nāpa	71	10 18 46	...	10 18 46	No. 71.—Is kirayahdār of Kūrti but has no land there, amount of kirayah Ps. 76-2, Ryots deserted Ps. 8-5, land uncultivated Ps. 3-8, part of which being near the village is found convenient for the cattle and always waste.

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—cont.

No. 1 in XLIII—cont.

Villages and Ryots.		Total Balances.	Immediate [Collection].	Remission.	Remarks.	
<i>Kunnatūr—cont.</i>						
Taru Havalli.	Karti—cont.	No.	P. F. C.	P. F. C.	P. F. C.	No. 72.—Is another kirayahdār, kirayah 110 Pags, his own farm P. 66-3, ye. Balance is on waste which he was told in ānanda, he should have gratis for 5 yrs. but it was afterwards assessed at 15 [. . .]— has no inām. No. 73.—Inability; loss sustained by battai, their crops grain cheap. No. 74.—Insolvent, a Brahmin, his wife dead, obliged to beg. No. 75.—Indigent. No. 76.—Is assessed 12 chackrums, of ploughs only 66, the rent, always waste, had 2 bullocks, 1 died, farm thrown up. No. 77.—Had 2 bullocks, sold them to pay his rent, farm given up. No. 78.—Rent 7 chackrums, produce 3 candies of grain of sorts, farm relinquished. No. 79.—Deserted before the Survey, always remitted, land never cultivated. No. 80.—Has sold off his cattle to pay his rent, farm relinquished. No. 81.—Is in confinement, but recovery very doubtful, if collected to be entered in <i>Seroy Jama</i> . No. 82.—Cultivated the greater part of his farm, bad crops, rent chs. 42, this year 20 chs. and that as a partner. No. 83.—Rent of his farm 63-6, paddy fields fallow and given up this year, dry land kept.
	Samayya	72	2 24 23	...	2 24 23	
	Ramayya	73	6 15 38	...	6 15 38	
	Ram Krishnayya	74	4 27 30	...	4 27 30	
	Total		23 40 57	...	23 40 57	
	Ravitpatti—					
	Tulli Aohari	75	4 3 18	...	4 3 18	
	Bada	76	5 3 8	...	5 3 8	
	Punji	77	1 21 15	...	1 21 15	
	Raihari	78	1 11 34	...	1 11 34	
Dhoby Venkata	79	0 22 69	...	0 22 69		
Total		12 16 63	...	12 16 63		
Yelāmbatti—						
Nāpa	80	17 41 53	...	17 41 53		
Kanchi—						
Nāpa	81	24 15 19	...	24 15 19		
Kallappa	82	10 31 72	...	10 31 72		
Chinna Timmappa	83	1 42 50	...	1 42 50		
Total		36 44 61	...	36 44 61		
Shevvatūr—						
Vellay	84	1 23 45	...	1 23 45		
Bama		1 12 12	...	1 12 12		
Total		2 35 57	...	2 35 57		
Pudar—						
Nātoha	85	3 15 38	...	3 15 38		
Chinna Rambatti—						
Chillamba	86	2 1 35	...	2 1 35		
Total		99 16 44	...	99 16 44		
Cummumbhat—						
Annamalay	87	6 31 34	...	6 31 34		
Guruvayya	88	1 2 50	...	1 2 50		
Total		7 34 4	...	7 34 4		
Yeggūr—						
Bama	89	4 15 19	...	4 15 19		
Munia	90	0 30 33	...	0 30 33		
Odde	91	0 22 69	...	0 22 69		
Kallaptjāri	92	0 35 0	...	0 35 0		
Chinna Muttu	93	0 13 46	...	0 13 46		
Pamandi	94	2 0 19	...	2 0 19		
Penna Goud	95	0 36 24	...	0 36 24		
Kallappa Ohetti	96	2 39 4	...	2 39 4		
Venkatram	97	1 0 19	...	1 0 19		
Tirumal Goud	98	1 42 31	...	1 42 31		
Total		15 10 29	...	15 10 29		

No. 84.—Lands fallow since ānanda.

No. 85.—Nātoha took ye Sarkār Patta for chs. 19 after which he deserted, one of the under-ryots cultivated 4 chs. another 8½ chs. 15 fans. Collected from the kirayahdār. Balance remitted.

No. 86.—Deserted. Land cultivated by kirayahdār 6-1, balice. 24 fs. remitted.

No. 87.—Indigent, farm relinquished and cultivated by another.

No. 88.—Feeble from old age, land uncultivated.

No. 89.—Deserted, paid 14-7-12, balance 5-1-4, this year fallow.

No. 90.—Deserted, paid 0-4-0, balance 0-8-0 fs., Remitted.

No. 91.—Deserted, paid 0-18-0, balance 0-0-0 fs., Remitted.

No. 92.—Balance Rs: 9-3-0, land overflowed by a tank.

No. 93.—Land overflowed by a tank.

No. 94.—Indigent and unable to pay his balance.

No. 95.— Do. do.

No. 96.— Do. do.

No. 97.— Do. do.

No. 98.— Do. do.

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—*cont.*No. 1 in XLIII—*cont.*

Villages and Ryots.		Total Balances.	Immediate [Collection].	Remission.	Remarks.		
<i>Kunnatūr—cont.</i>							
Tarañ Talapadi	— <i>cont.</i>	No	P. F. C.	P. F. C.	P. F. C.		
		Mugnarpatti—					
		Komra 99	3 13 46	...	3 13 46	No. 99.—Deserted. Land uncultivated.	
		Pedda Bbai 100	1 25 0	...	1 25 0	No. 100.—Deserted.	
		Narainy 101	1 0 57	...	1 0 57	No. 101.—Do.	
		Kolay Rama 102	0 11 34	...	0 11 34	No. 102.—Dead.	
		Kutkan Chetti 103	0 40 76	...	0 40 76	No. 103.—Deserted.	
		Timmappa 104	4 9 23	...	4 9 23	No. 104.—Indigent, no means of paying balance.	
		Odda 105	1 1 15	...	1 1 15	No. 105.—Sold his cattle to pay his rent.	
		Yacub Khan 106	0 11 31	...	0 11 31	No. 106.—Deserted.	
Suri Goud 107	13 9 23	...	13 9 23	No. 107.—Farmer dead. Balance is the rent of waraput.			
		23 32 68	...	23 22 68			
	Total ...	48 32 21	...	48 32 21			
Tarañ Pashinai.		Kasba Pashindi—					
		Veri Muppa 108	3 36 34	...	3 36 34	No. 108.—Deserted to the Carnatic, the kirayahdar to be responsible for the amount of balance.	
		Rama 109	1 12 11	...	1 12 11	No. 109.—Do. do.	
			5 3 45	...	5 3 45		
Tarañ Mar.		Karshabhatti—					
		Govind Nair 110	11 7 21	...	11 7 21	No. 110.—Sold part of his cowle and the rent so feeble from a scarcity of forage that he was unable to plough.	
Tarañ Marwarpalli.		Konapatti—					
		Two ryots 111	1 23 66	...	1 23 46	No. 111.—Land waste for two years, the ryots belong to another village.	
Tarañ Marwarpalli.		Votzazimbhatti—					
		Parasurama 112	8 20 76	...	8 20 76	No. 112.—No water in the tank for several years.	
Kakangira.		Kasba Marwarpalli—					
		Chinna Goud 113	17 15 76	...	17 15 76	No. 113.—Has relinquished two fields at the foot of the Hills, from a dread of wild beasts; he has also relinquished two fields near the village and some paddy ground from inability.	
Kakangira.		Tirupati 114	4 20 0	...	4 20 0	No. 114.—Land fallow from want of stock.	
			21 35 76	...	21 35 76		
Kakangira.		Chimnapudur—					
		Atcha Venkata 115	12 20 0	...	12 20 0	No. 115.—Two brothers both dead, their father the farmer feeble from age, rented for waram by the patel, produce 1½ candy at 12 fas., this year waste.	
Kakangira.		Yerra Arrayya 116	5 37 69	...	5 37 69	No. 116.—Feeble from age, patel cultivators as above, produce 25 ballas paddy, value 6 fanams.	
			18 12 69	...	18 12 69		
Kakangira.		Total	40 3 65	...	40 3 65		
Kakangira.		Kasba Kakangira—					
		Pappu Reddi 117	42 5 38	...	42 5 38	No. 117.—Deserted, his effects ordered to be sold, amount to be carried to Sevoy Jama.	
Kakangira.		Cundalli—					
		Villa Guda 118	9 25 0	...	9 25 0	No. 118.—Indigent, uncultivated 567½ guntas of paddy ground—no water.	
Kakangira.		Paparpatti—					
		Chittai Goud 119	1 35 0	...	1 35 0	No. 119.—Land waste for 2 years.	
		Atti Muttu 120	2 24 23	...	2 24 23	No. 120.—Do. do.	
		Chinnadutpillai 121	2 44 23	...	2 44 23	No. 121.—Two partners, one deserted, the other poor.	
			7 13 46	...	7 13 46		
	Total	58 44 4	...	58 44 4			
	Total Land Rent	318 41 24	...	318 41 24			

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—*cont.*
No. 1 in XLIII—cont.

Villages and ryots.	Total Balance.	Immediate [Collection].	Remission.	Remarks.	
<i>Kunnatūr—cont.</i>					
	No.	P. F. C.	P. F. C.	P. F. C.	
Licenses— Shaik Imām	122	2 0 76	...	2 0 76	No. 122.—Farmer of tamarind trees says that the ryots of certain villages have stolen a part of the produce, equal in value to the amount of his balance. Tahsildar to make enquiry.
Customs— Latchiram	123	168 3 30	63 42 75	104 5 35	No. 123.—Portion allotted to this district of the sum remitted to the sayar farmer.
Grand Total		489 0 50	63 42 75	425 2 55	
<i>Kāminellur.</i>					
Ātunni Goud	124	4 21 72	...	4 21 72	No. 124.—His farm took fire by accident and was entirely consumed.
Chinna Tambi	125	1 10 0	...	1 10 0	No. 125.—Gave notice after the jamabandi was closed that he wished to relinquish his farm.
Papayya	126	2 43 27	...	2 43 27	No. 126.—Irrecoverable, his farm yielded 3 cha. which he was obliged to give in paymt. of takāvi.
Narasimayya	127	2 6 53	...	2 6 53	No. 127.—Renter of certain tamarind trees at Kalavi, a great part of the fruit of which was eaten by monkeys.
Total		10 36 72		10 36 72	
Customs— Latchiram	128	168 3 51	63 43 16	104 5 35	No. 128.—Portion allotted to this district of the sum remitted to the sayar farmer.
Total		178 40 43	63 43 16	114 42 27	
<i>Virabhadradrug.</i>					
Kasba Tank— Krishnayya	129	59 29 22	32 6 15	27 23 7	No. 129.—Rents the tank of the kasba. His money rents Rs 207-6-72, rents in kind 6-23-26. Total 213-30-18 Sarkār assessment 275-5-76 Loss 61-20-58 as per Shamhoas attested account and penalty bond.
Purrām— Ramayya	130	11 42 30	...	11 42 30	No. 130.—Has been obliged to mortgage a garden, his private property, to pay up his rents.
Wudrahalli— Subbayya		11 39 76	11 39 76	...	
Bolli Goud		5 28 23	5 28 22	...	
Tippayya		9 15 70	9 15 70	...	
Anna Shumayya	131	14 36 35	...	14 36 35	No. 131.—Irrecoverable. Both farmer and security insolvent.
Venkatayya		17 14 37	17 14 37	...	
Perma chetti		18 0 19	18 0 19	...	
Paparpatti— Ramayya		7 23 22	7 23 22	...	
Vasudevayya		1 33 22	1 33 22	...	
Ramachandra Rao		4 30 19	4 30 19	...	
Narasinga Rao		5 0 18	5 0 18	...	
Āmani		22 0 38	22 0 38	...	
Pam chetti		13 9 17	13 9 17	...	
Mudgiri ... ..		...	...	...
Shirini	132	1 2 64	...	1 2 64	No. 132.—Quit-rent on an iāām land, the incumbent of which has deserted.
Latchiram		138 20 0	138 30 0	...	
Licenses		342 21 32	287 6 56	55 14 56	
Latchiram		2 5 76	2 5 76	...	
Customs— Latchiram	133	168 3 60	63 43 21	104 5 39	No. 133.—Portion allotted to this district of sum remitted to sayar farmer.
Total		512 31 8	353 10 73	159 20 15	

Investigation of balances outstanding at the close of fasli 1206 on the Northern Division of the Ceded Countries—cont.

No. 1 in XLIII—cont.

Villages and ryots.	Total Balance.	Immediate [Collection].	Remission.	Remarks.
<i>Tiruppattūr.</i>				
	No.	P. F. C.	P. F. C.	P. F. C.
Tiruppattūr.	Kālāstohimangalam	2 18 16	2 18 16	...
	Somalepūr	46 1 58	14 33 0	31 13 58
	Pamambhat	23 39 10	23 39 10	...
	Balaṅṅayanūr 134	30 13 69	6 22 6	32 36 23
	Budnūr	21 39 14	6 28 0	15 11 14
	Rachimangalam	9 1 62	9 1 62	...
	Totals ...	142 28 69	63 17 48	79 16 21
Customs—				
Latochiram 135		168 3 27	63 42 72	104 5 35
		310 27 16	127 15 40	183 21 56
Grand Total ...		2,908 44 42	956 12 11	1,952 32 31

No. 134.—For the particulars of remissions see letter from [Superintendent] to [Assistant] Collector No. 3.

No. 135.—Portion allotted to this district of sum remitted to sāyar farmer.

J. G. GRAHAM,
Assistant Collector

No. 3 in XXXII

**Investigation of balances of rent outstanding on the Tahsildari of Vāniyambādi in the
Northern Division of the Ceded Countries in Fasli 1205**

in the Northern Division of the Ceded Countries in Fasli 1205—cont.
XXXII—cont.

Balances.		Remission.	Balance to be collected.	The balance outstanding how to be realized.					
Dust Bāqi (cash on hand).	Telle Jast (the amount of assessment on lands intended for wet and entered on 7th June.)			By instalments on the crops of the succeeding year the amount due entered as Takāvi.					
				Immediate collection.	Total.	15th November 1796.	15th December 1796.	15th January 1797.	28th February 1797.
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
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.
...	...	110 38 51	44 0 38	27 34 22	17 3 58	5 31 19	5 31 19	...	...
...	...	34 23 54	...	...	...	...	...	...	...
...	...	33 34 4	...	...	...	...	...	...	...
...	...	1 0 6	2 25 15	2 25 15	...	...	...	...	...
...	...	53 10 2	...	...	...	...	...	...	...
...	13 15 0	13 15 0	...	...	...	...	...
...	...	5 13 34	6 14 9	1 26 2	4 33 7	4 33 7	...	...	...
...	...	2 9 68	...	...	...	...	...	...	...
...	...	13 26 62	14 37 73	...	14 37 73	9 40 22	...	...	4 42 51
...	...	9 2 64	16 6 46	16 6 46	...	...	...	...	...
...	...	3 28 47	8 9 35	8 9 35	...	...	...	...	...
...	...	6 12 17	5 29 78	5 29 78	...	...	...	...	...
...	...	1 16 70	3 5 50	3 5 50	...	...	...	...	...
...	...	3 22 40	...	...	...	...	...	...	...
...	...	0 42 15	4 25 72	...	4 25 72	4 25 72	...	...	...
...	...	10 25 62	10 25 63	...	10 25 63	...	...	3 23 47	...
...	...	14 7 40	...	...	...	...	...	...	...
...	...	21 1 51	...	...	...	...	...	...	...
...	...	7 23 29	8 5 19	...	8 5 19	2 1 25	2 1 25	...	2 1 25
...	...	7 0 10	9 38 74	4 40 77	4 40 77	4 40 77	...	...	...
...	...	1 31 82	3 31 14	3 31 14	...	...	...	...	...
...	...	7 29 5	...	...	...	...	...	...	...
...	...	16 9 17	3 26 14	3 26 44	...	...	...	...	...
...	...	22 27 28	5 20 37	5 20 37	...	...	...	...	...
...	...	67 27 28	100 9 74	...	100 9 74	25 2 39	50 4 77	...	...
...	...	25 0 0	30 17 9	...	30 17 9	7 26 62	7 26 62	...	7 26 62
...	...	5 18 60	...	...	...	...	...	...	...
...	26 31 4	92 9 25	2 23 2	2 23 2	...	...	...	...	...
...

Investigation of balances of rent outstanding on the Tahsildari of Vāniyambādi

No. 3 in

Mouzas or villages.	The balance outstanding how to be realized—cont.				
	By instalments on the crops of the succeeding year the amount due entered as Takāvi—cont.				
	15th April.	30th June.			
	(59)	(60)			
	P. F. C.	P. F. C.			
Kasba	5 31 20			The lands watered by the Kasba tank, are divided into five Putturās, Currās or farms one of the difference between the Sarkār's share of the produce when sold or disposed of as store Remission, the remainder included under that head is the portion of the losses, said to have such investigations, deemed it necessary or prudent to remit. These were in general for deserted, ryots two-third deserted. For Banjer <i>Khalī</i> , the whole excused. The same under the head <i>Khasavurg</i> on the principal that the desertion of a merchant occasions an excuse not only for the last but for preceeding years, as having been paid through some land remained fallow or assessed for such part only as there was a sufficiency of water to it may be, carried to the <i>Sevoy Jama</i> , or extra collection.
Allanji Collam			This village in consequence of the desertion of the head farmer and ryots was obliged to be for their losses.
Nadikuppam			The circumstances of this village are precisely the same as those of of the above. The same
Devastān			The renter pleads loss from the desertion of his ryots, and the necessity of his giving their
Pallipet			This village was attacked during night by a desperate gang of armed thieves, the [Patel's] considering their situation and losses thought that good policy as well as humanity called
Bāg Nārṭi			This is a coccanut garden belonging to the kasba, the renter of which pretended to be a required immediately to pay the balance against him.
Checkanaiganpalli			The farmer represents that from the scarcity of hands in his own village, he is obliged to <i>Cummi</i> for which he has entered into written engagements, as required by the Collector.
Arpānd Kuppam			The <i>Shirini</i> inām quit-rent of this village bears no proportion to the extent or value of afford to pay for it.
Tumberi			The situation of this village subjects it to frequent alarms, and the depredations of tigers to obtain hands sufficient for the cultivation of his lands which are all dry and taking in
Āmbūrpatti			The renter alleges that he pays an unlicensed rent for what at the time of the survey <i>Cummi</i> and <i>Khalī Zemin</i> for which he obtains the same remission as the other farmers.
Govindapūr			The same renter. He agreed to take waraput lands by which he has been a great loser by
Tirumangalli			From the frequent desertion of the ryots, whose places the renter has repeatedly supplied
Pedda Vaipambhat			The renter has lost by his farm, is moreover reduced in his circumstances, one of his ryots
Chinna Vaipambhat.			The renter in consequence of the demands of his creditors having retired to Bālāghāt, its the original assessment.
Valiput			The renter reduced in his circumstances. He built a new village on a piece of assessed
Madnanjeri	3 23 47			The renter of this village made away with a part of the collections which he was obliged confinement till he can give security for the due of the Sarkār.
Cherokandapalli	3 23 49	...			This village has sustained loss by <i>warapet</i> and <i>Cowle Cummi</i> . It would also be plundered by
Chinna Muttūr			This village was subject to the same disadvantages as <i>Vaipambhat</i> in consequence of the
Chinna Kummimbhat.	2 1 24			Of the ryots belonging to this village at the time of making the lease settlement, three have
Cauveripet			At the desire of the renter who like many others thought that as the price of grain was so warapet lands, hence arose the necessity of remission and of a reduction of the village
Pedda Kummimbhat.			The lands of this village are cultivated chiefly by Pūricūriet ryots from the neighbouring
Pedda Kulpalli			The renter's house plundered by thieves since the lease settlement [their] ryots with the Toti the Toti who enjoys hereditary land to quit his village. Great confidence is generally placed
Kūtand Kuppam			The ryots of this village appear to have more land than they can afford to pay, for a
Nikandi			Here as above there is <i>Sagavalli Khalī</i> and <i>Banjer Khalī</i> also Warapet lands and <i>Cullier</i> or
Āmbūr	25 2 38			This is one of the principal Mouzas in the district. They state their losses as upwards of farmers and Collectors of the village renters which makes for my argument "That there
Trivallam	7 26 62			The renter of this village has it appears assigned to a person who made him occasional in his circumstance). It became therefore necessary to excuse a part and give him time
Vīrapalli			The Canadai is the same who rented <i>Chinna Vaipambhat</i> and <i>Chinna Muttūr</i> . He deserted to
Pillāneri			The renter and one ryot deserted the farmer with a part of the collections. He was con-
Total			

N.B.—Although in my letter to the Superintendent under date the 11th August 1795 I stated my objections to the mode he then cases adopted it on the present occasion on account of the unusual heavy remissions, the then every favourable appearance of the crops which it was thought might enable some of the farmers, who had any of the last year's produce on hand, to dispose of it to advantage, almost entirely destroyed the Būgri or Kombo, and a great part of the ragi, will I much fear render it necessary to apply be avoided in a country which like the Bāramahal, is so peculiarly subject to the caprice of seasons, and so great a proportion.

in the Northern Division of the Ceded Countries in Fasli 1205—cont.

XXXII—cont.

Remarks.

which in consequence of the desertion of the farmer, was necessarily disposed of in Buttia, Waram or engagements in kind for the year, grain for the Garrisons, and the lease assessment as inserted in the Jama constitutes a considerable part of the loss here entered as been sustained by the farmers according to the detail, which the Collector, allowing for exaggeration and the unavoidable inaccuracy of warapet, zemin present ryots quarter deserted ryots half the same for Cowle Cummi. For *Sagavali Khali* present ryots one-third for *Rahdari, Pāni Bharti, Basti dakhil*. The Shopkeepers, present, were assessed each in proportion to the tax he pays for the deficit increase of demand for the goods of those who remain. "The *Shirini* or inām quit-rent; it was in some instances found necessary to mistake in the accounts by patels and others who had not an inch of inām lands. The *fallow Jasti* was either excused into when the cultivate lauds of this description hitherto improperly entered in the *Jama* will in future be struck out and the produce whatever

rented out at a rate considerably less than the survey assessments. The remaining ryots also were allowed the fixed proportion of remission farmer having rented both.

lands to others for less rent than he himself pays the Sarkār. He has dug a canal at his own expense.

near relation was killed, the patel himself with several of the ryots wounded and plundered of their property. The Collector after duly for a remission of the whole balances outstanding. (C).

considerable loser by the farm, it appearing on the most moderate calculation of the produce that he must have gained. He was obtain aid from his neighbours who will not give the use of their labour unless on moderate terms. His loss arises from *Cowle* the ināms. The *ctti* has in consequence deserted it. He is invited to return and assured that it will be reduced to what he can which added to a scarcity of drinking water which must be brought from the distance of near [?] makes it difficult for the farmer all circumstances appeared to be over-assessed. was a *Panmella* or betel garden, but has since returned to the state of the surrounding paddy fields. He also pleads loss by *Cowle* the very low price of grain.

with others, I am of opinion that the lands impregnated with salt are over-assessed.

has died whose land he gave at a *Cowle Cummi*.

cultivation, deprived of the assistance of his ploughs, was neglected and the present state of its lands consequently very inadequate to land the rent of which he has paid for two years, this of course to be paid back to him and the amount struck out of his *fama*.

to refund, he pleads inability to discharge his balance, has mortgaged to his creditors the greater part of his inām, is under thieves.

desertion of the head farmer. The ryots moderate in their circumstances have lost by *Cowle Cummi*.

deserted, two have died and one has become insolvent, *Cowle Cummi* was the necessary consequence and *Khali Zemin*.

high he might without risk enlarge his farm, fallow land was assessed and included in it. The same delusion induced his renting the rent. villiges. There is also *Cowle Cummi* and *Sagavalli Khali*.

deserted. The latter because his *shirini* was too heavy he paid a part the remainder the renter accounted for it is very unusual for in him. considerable part was uncultivated and *Banjer* which imprudently rented his *Banjer* still.

lands impregnated with salt.

Pagodas 200 arising chiefly from negligence in cultivation the consequence of frequent disputes between the *Kirayahdars* and principal should be but one to each village. advances of money. 50 Pagodas worth of his land for Rs. 25. Either from extravagance or misfortune he has become *Nadar* (reduced to pay the remainder. *Balaghāt*, and the cultivation was in consequence neglected.

sidered a man of substance and became security for one or two others.

proposed, of entering a portion of the balance outstanding on a district in the *takāvi* of the following year. "I have however in some general, and a probability from the political complexion of the times, that there would be a considerable rise in the price of grain, and thereby obtain the means of paying up their arrears as well as their onrrent kists; the subsequent severe drought [which] has at only for a remission of a part of the sums now entered as *takāvi*, but also of the settlement of the current year, nor can the evil

List of Balances outstanding on the 12th July 1797.

[Referred to in letter No. XLV.]

	S.P.	S.P.	Remarks
Good Balances ... ..	...	...	Good Balances.
Athwada Singh, Rajah of Suergur, for fasli 1204...	500	...	Athwada Singh.
Do. for fasli 1205...	3,000	...	
Do. for fasli 1206...	250	...	
Total ...	3,750		
Sekhara Bunje, Rajah of Gumsūr for fasli 1203 ...	...	...	Sekhara Bunje
Do. for fasli 1204 ...	...	...	Rajah.
Do. for fasli 1205 ...	...	...
Do. for fasli 1206 ...	...	...
Total ...	...	...
Rajahmunny, Rajah of Mandesa. His old account for fasli 1203 ...	...	...	Rajahmunny
Rajahmunny, Rajah of Mandesa. His old account for fasli 1204 ...	...	...	Rajah.
Rajahmunny, Rajah of Mandesa. His old account for fasli 1205 ...	...	...
Rajahmunny, Rajah of Mandesa. His old account for fasli 1206 ...	...	...
Total ...	...	...
Total Good Balances ... ..	...	3,750	
Dubious Balances of Bhimadoo, Rajah of Vizianagaram for fasli 1201 ...	100	...	Dubious Balances
Dubious Balances of Bhimadoo, Rajah of Vizianagaram for fasli 1202 ...	250	...	Bhimadoo Rajah.
Dubious Balances of Bhimadoo, Rajah of Vizianagaram for fasli 1203 ...	300	...	
Total ...	650	...	
Chotai Rao, Rajah of Jellantra. His dubious account for fasli 1201 ...	...	...	Chotai Rao Rajah.
Chotai Rao, Rajah of Jellantra. His dubious account for fasli 1202 ...	...	...
Chotai Rao, Rajah of Jellantra. His dubious account for fasli 1203 ...	...	...
Chotai Rao, Rajah of Jellantra. His dubious account for fasli 1204 ...	...	...
Total ...	...	...
Gazender, Rajah of Palūr. His dubious account for fasli 1203 ...	...	...	Gazender Rajah.
Gazender, Rajah of Palūr. His dubious account for fasli 1204 ...	...	...
Gazender, Rajah of Palūr. His dubious account for fasli 1205 ...	...	...
Total ...	...	...
Total Balances considered dubious ...	...	650	
Carried forward ...	...	4,400	

List of Balances outstanding on the 12th July 1797—cont.

[Referred to in letter No. XLV]—cont.

	S.P.	S.P.	Remarks.
Good and Dubious Balances brought forward ...			
Desperate Balances ... ..	...	4,400	Desperate Balances.
Santa Rao, Rajah of Humah. His dubious account	410	...	Santa Row Rajah.
Santa Rao, Rajah of Humah. His dubious account for fasli 1201 ..	100	...	
Santa Rao, Rajah of Humah. His dubious account for fasli 1202 ...	300	...	
Santa Rao, Rajah of Humah. His dubious account for fasli 1203 ...	200	...	
Total ...	810		
Sekhara Bunje, Rajah of Gumsur. His dubious account for fasli 1200 ...	...	...	Sekhara Bunje Rajah.
Raya Singh, Rajah of Sourerao. His dubious account ... ..	...	...	Raya Singh Rajah.
Land revenue under amāni for fasli 1201 ...	...	...	Land revenue under amāni.
Do. for fasli 1202 ...	...	...
Do. for fasli 1203 ...	...	...
Do. for fasli 1204 ...	...	...
Gomastahs, Balances for fasli 1201 ...	...	...	Gomastahs, Balances.
Do. for fasli 1202 ...	...	...
Do. for fasli 1203 ...	...	...
Total Balances considered Desperate and Irrecoverable ... ..	...	810	
Total Balances outstanding on the 12th July under the several classes of Balances, viz., Good, Dubious and Desperate ... ..	...	5,210	

Abstract of Remissions required in the Northern Division for Fasli 1205, with references to account particulars.

No. 1 in XXXII.

94

Districts.	No.	Total balance outstanding.	Remissions.	Net balance.	Immediate collection.	Entered as takāvi and payable by instalments in fasli 1206.											Total takāvi.
						1796, October 31st.	November 30th.	December 31st.	1797, January 31st.	February 28th.	March 31st.	April 30th.	June 30th.	August 31st.	October 31st.		
		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.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.
Krishnagiri ...	1	526 33 51	521 44 58	4 33 73	4 33 73	...	...	...	...	...	...	...	...	...	...	...	...
Vāniyambādi ...	2	1,896 18 41	888 10 50	508 7 71	164 2 31	...	150 10 69	107 0 71	3 23 47	18 41 0	...	3 23 49	60 40 44	...	...	...	344 5 40
Tirupattūr ...	3	1,411 29 54	1,024 20 15	387 9 39	109 43 48	2 37 78	83 42 10	74 37 53	...	42 20 75	...	...	73 7 15	...	...	...	277 10 71
Kunnatūr ...	4	530 1 56	475 6 61	54 39 75	12 13 17	...	14 5 35	18 6 23	...	6 30 46	...	...	3 24 34	...	...	...	42 21 58
Kalavi ...	5	108 35 69	65 36 5	40 41 64	35 21 74	...	5 22 70	...	...	...	...	...	...	...	...	...	5 22 70
Kāmmīnellar ...	6	23 44 5	23 44 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Caverypatam ...	7	139 22 4	45 9 24	94 12 60	0 34 55	...	46 34 3	...	...	...	...	...	46 34 2	...	...	...	93 23 5
Virabhadradrug ...	8	85 8 16	7 0 37	78 7 59	2 22 78	...	1 5 0	14 23 67	1 5 0	20 2 78	1 5 0	14 23 66	7 33 4	7 33 3	7 33 3	7 33 3	75 29 61
Rayakōtai ...	9	473 31 71	402 16 67	71 15 4	...	...	4 27 30	7 19 6	17 6 29	14 12 41	...	15 15 58	12 24 0	...	...	...	71 15 4
Total ...	...	4,894 0 47	3,454 9 2	1,239 36 45	329 42 58	2 37 78	306 12 57	221 42 60	21 34 76	102 18 0	1 5 0	33 18 13	204 28 19	7 33 3	7 33 3	7 33 3	909 38 69

THE BARAMHAL RECORDS

J. G. GRAHAM,
Assistant Collector.

[LIST] of Balances outstanding on the Tahsildari of Krishnagiri in Fasli 1205.

No. 2 in XXXII.

Villages.	Names of Ryots.	Total	Remission.	Balance.	Immediate	Remarks.	
		Balance.			[Collection].		
		P. F. C.	P. F. C.	P. F. C.	P. F. C.		
Dandi Kuppam	Muhtuddin Sahib	0 18 60	0 7 27	0 11 33	0 21 33	The small balances which appear against certain ryots in this taluk whose farms consist chiefly of dry grain having arisen partly from the loss of their cattle by deaths and depredations of wild beasts & it having been found that they had already in general paid to the full what they could afford, many among them more, it was thought better to grant remissions than by a too rigid exaction of the Sarkar dues oblige them perhaps to sell off part of their Stock & thereby making it still more difficult for them to perform their future engagement.	
Agripalli	Narainy	1 8 16	1 8 16				
	Chinna Vira	0 7 77	0 7 77				
	Kona	0 8 16	0 8 16				
aitipalli	Trepite	0 31 70	0 31 70				
	Chinna Vira	1 18 60	1 18 60				
	Bheira Goud	0 13 10	0 13 10				
Boganpalli	Chinna Kuppari	0 21 64	0 21 64				
	Pedda Kuppari	1 0 19	1 0 19				
Sapenpalli	Chinna Goud	1 18 60	1 18 60				
	Chinna Goud	0 13 10	0 13 10				
anchimote	Samabhat	0 21 45	0 21 45				
	Rama	0 13 10	0 13 10				
Chinna Mutter	Chinna Goud	7 33 4	7 33 4				The Goud of this Village has at his own expense, on a promise of remuneration by Tipu Amil built a new tank the sole benefit of which has hitherto accrued to the public, the balance against from this year has been excused till something permanent be made in his favour. The renter of this village having become insolvent early in the year as much of his rent was collected from his security as was consistent with the performance of his own engagements with the Sarkar.
Peddanpalli	Pedda Chinnaroya	0 12 15	0 12 15				
Chinnapalli	Daser Tandal	0 32 65	0 32 65				
Aridanpalli	Cutlaga	1 34 55	1 34 55				
henbalapalli	Dasi	23 11 57	23 11 57				
	Gunnia	0 25 62	0 25 62				
	Ramabhat	0 29 5	0 29 5				
uttinganpalli	Samabhat	0 9 49	0 9 49				
	Parasurama	0 15 19	0 15 19				
	Ananda Goud	0 33 23	0 33 23				
ummulupalli	Kutti Goud	3 26 39	3 26 39				
	Tipparauze	0 16 32	0 16 32				
ondapalli	Subba Rao	2 7 59	2 7 59				
onspalli	Govinda Goud	1 5 50	1 5 50				
jarant Mala	Venkata Daser	2 18 60	2 18 60				
ottar	Venkata Daser	0 38 73	0 38 73				
odipalli	Timmaraya	0 20 50	0 20 50				
iragapalli	Venkata Goud	1 8 35	1 8 35				
urealpalli	Timmaraya	3 0 0	3 0 0				
arandram	Bella Goud	5 38 54	5 38 54				
	Lachmana	2 0 0	2 0 0				
aggepalli	Chinna Na[ik]	0 16 61	0 16 61				
	Tada	1 1 70	1 1 70				
amanaikpalli	Samabhat	0 25 39	0 25 39				
eddanpalli	Tada	0 16 32	0 16 32				
btinaikpalli	Naina Naik	1 24 11	1 24 11				
elvarti	Nellappa Na[ik]	1 22 2	1 22 2				
agulpala	Badha	0 10 25	0 10 25				
	Gomia	1 39 30	1 39 30				
	Raja	7 0 0	7 0 0				
	Ramachandrayya	9 22 40	9 22 40				
	Nainappah	1 25 62	1 25 62				
	Krishnayya	4 17 65	4 17 65				
	Venkappah	2 0 0	2 0 0				
	Chinna Goud	4 29 43	4 29 43				
	Chinna Vira	2 22 40	2 22 40				
	Chinna Vira	4 7 40	4 7 40				
	Chinna Perrayya	0 39 30	0 39 30				
	Esa Khan	0 34 55	0 34 55				
	Nurganti Ella	0 13 10	0 13 10				
	Tambacca Virappah	0 12 53	0 12 53				
	Do. Venkatappah	0 20 50	0 20 50				
	Krishna Rao	0 20 31	0 20 31				
asaba Tank	Kanna	4 0 0	4 0 0				
	Nilambee	2 15 0	2 15 0				
	Perma Goud	6 39 30	6 39 30				
	Purserama	1 41 20	1 41 20				
	Monie	3 35 50	3 35 50				
	Raya	3 22 40	3 22 40				
	Mittoji	5 0 0	5 0 0				
	Chinna Goud	2 41 20	2 41 20				
	Papa Beddy	5 18 60	5 18 60				
	Mari Goud	4 22 40	4 22 40				
	Natcha	6 7 40	6 7 40				
	Hani Singh	2 22 40	2 22 40				
	Govinda Rao	3 33 60	3 33 60				
	Tair Murti	3 0 0	3 0 0				
	Narasinga Rao	4 26 20	4 26 20				
	Lala Lacheram	196 30 0	193 7 40	3 22 40	3 22 40		
	Kutti	5 37 40	5 37 40				

The first remark is applicable to these villages.

The ryots who had been in the practice of cultivating the lands watered by these tanks knowing from experience how subject they were to the caprice of season, could not by any means be prevailed on to accept of the lease terms without an assurance from the Collector that, should there not be a sufficiency of water to cultivate the whole, they should not be forced to pay rent for what remained fallow; they on their part engaging not to withhold their labour, when it would be bestowed with a probability of advantage the result proved that they had made use of a wise precaution for though reasonable showers produced a plentiful crop of dry grain. The tanks in question were so scantily supplied with water that the strips of land immediately under the tanks only could be cultivated; hence arose the necessity of remissions, a necessity which the Collector means to avoid in future by confining such precarious sources of revenue to the [] jama including therein such collections as may accrue from the actual cultivation. These are not the only tanks for which a similar regulation appears necessary.

[List] of Balances outstanding on the Tahsildari of Krishnagiri in Fasli 1205—cont.

No. 2 in XXXII—cont.

Villages.	Names of Ryots.	Total	Remission.	Balance.	Immediate	Remarks.
		Balance.			[Collection].	
		P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Ganglari Tank	Nalla Māra ...	2 33 60	2 32 60	3 22 40	3 22 40	These are small balances. enquiry into the ability ryot made it necessary to
	Yellayya ...	3 23 35	3 23 35	"	"	
	Bāl Chetti ...	1 15 0	1 15 0	"	"	
	Ramchandrayya ...	121 4 55	121 4 55	"	"	
	Gopālayya ...	0 30 0	0 30 0	"	"	
Tadapalli Tank	Gopālayya ...	2 24 49	2 24 49	"	"	
	Murtanja Bhat ...	0 7 59	0 7 59	"	"	
	Kissera ...	0 11 20	0 11 20	"	"	
	(hinna Tand[sa] ...	0 17 65	0 17 65	"	"	
Delvapalli Tank	Ārel Timmayya ...	4 0 56	4 0 56	"	"	
Peddamatarpalli	Krishna ...	1 3 79	1 3 79	"	"	
	Budha ...	1 35 12	1 35 12	"	"	
Andarpalli	Bholādji ...	0 25 63	0 25 63	"	"	
Nūgnangal	Abbāji Rao ...	0 37 77	0 37 77	"	"	
Agraharam	Abbāji Rao ...	0 13 10	0 13 10	"	"	
Kēkapalli	Osmān Khan ...	1 30 0	1 30 0	"	"	
Muldepalli	Abbāji Rao ...	1 29 5	1 29 5	"	"	
	Gollas Gopāli ...	0 34 74	0 34 74	"	"	
Vunipam	Ibrahim Khan ...	0 19 74	0 19 74	"	"	
	Murti ...	0 12 71	0 12 71	"	"	
Mittapalli	Budha ...	0 8 73	0 8 73	"	"	
	Krishna ...	0 6 26	0 6 26	"	"	
Verripuna Kuppam...	Abbāji Rao ...	0 8 16	0 8 16	"	"	
Tuttical	Kolinda ...	1 25 44	1 25 44	1 0 0	1 0 0	
	Permal Goud ...	0 19 55	0 19 55	"	"	
Kundi Kuppam	Tirumal Naik ...	0 3 60	0 3 60	"	"	
	Yellayya ...	0 23 35	0 23 35	"	"	
	Beayya ...	0 28 66	0 28 66	"	"	
	Total St. Ps. ...	526 33 51	521 44 58	4 33 73	4 33 73	

Account Particulars of the Balances outstanding in the Southern Division on the 30th November 1797 on account of Fasal 1206, submitted to the Revenue Board for remission.

No. 1 in XLVII.

	Names of Farmers.	Licenses.		Customs.		Total.	Grand Total.	Remarks.	
		P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.		
Salem ...	Selumnād Hill.	3 23 24	3 23 24		This sum is supposed to be recoverable from the Hill people.	
	Mohnād Hill ...	14 38 5	...	...	...	14 38 5	
	Total ...	18 16 29	...	...	...	18 16 29	18 16 29
Chinna-giri.	Trimulsamad ...	Ketchi Iyen ...	1 0 77	1 0 77		Deserted. Not recoverable.	
	Curdipalli ...	Allagapadachi ...	1 0 0	...	...	1 0 9	
Bellūr ...	Vellakaran ...	Cuttapadachi ...	2 34 0	2 34 0		Supposed to be recoverable.	
		Vellakaran ...	2 0 0	...	...	2 0 0	
		Ramnad Pillai ...	1 0 0	...	...	1 0 0	
		Tandan ...	1 3 4	...	...	1 3 4	
		Chittayya ...	1 0 0	...	...	1 0 0	
		Muttan ...	0 44 23	...	...	0 44 23	
Total ...	10 37 24	...	...	10 37 24	10 37 24		
Ātūr ...	sheveral {	Comara Pandar ...	3 26 29	3 26 29		Not expected to be recovered.	
		Srinivasa Iyen ...	3 9 11	...	...	3 9 11	
		Total ...	6 35 40	...	...	6 35 40	6 35 40
Aranganūr.	Velliyūr ...	Latchmana ...	1 25 0	1 25 0		Supposed to be recoverable.	
		Cunah ...	0 36 50	...	...	0 36 50	
		Taxes on custe ...	3 38 20	...	...	3 38 20	
		Total ...	6 9 70	...	...	6 9 70	6 9 70
Sēnda-manglēm.	Kasba Rāsipur...	Hobli ...	2 28 46	2 28 46		Expected to be recovered in January and February.	
		Appu Naik ...	0 15 22	...	...	0 15 22	
		Gungūder V[] ...	0 6 9	...	...	0 6 9	
		Muttan ...	0 6 13	...	...	0 6 13	
		Ponnan ...	0 1 55	...	...	0 1 55	
		Taxes on trade ...	0 27 11	...	...	0 27 11	
		Anka ...	0 2 0	...	...	0 2 0	
		Annamalai ...	0 4 4	...	...	0 4 4	
		Coneripalli ...	Pavva Goud ...	31 21 11	31 21 11		Deserted.
		Andi Perianna ...	40 8 8	...	...	40 8 8	Deserted.
Rāsipur ...	Chinna; Goud ...	Chinna; Goud ...	21 23 2	21 23 2		The Balance in this village have been [] by the decayed state of its tank from which [] part of its revenue arises, because unless it [] December which was not the case last [] considerable part of its crop fails; but [] improper interference by the Tahsildar [] to orders in having sent peons to take [] the crop which afforded the ryots of [] of stealing or concealing a great portion [] have the pretext of pleading their [inability] to pay the whole of their rents; peons were detected in receiving [] from ryots.	
		Ananda Goud ...	31 21 46	...	...	31 21 46	
		Kuppamuttu ...	16 35 3	...	...	16 35 3	
		Allaga Goud ...	22 1 20	...	...	22 1 20	
		Iyemperumal ...	14 1 55	...	...	14 1 55	
		Latchmana Goud ...	4 9 48	...	...	4 9 48	
		Malla Ranga ...	1 23 73	...	...	1 23 73	
		Chinna [] ...	23 5 54	...	...	23 5 54	
		Chappani Goud ...	11 17 59	...	...	11 17 59	
		Cunna Ranga ...	19 38 73	...	...	19 38 73	
		Atāttocomara ...	48 29 19	...	...	48 29 19	
		Andiōta ...	0 10 52	...	...	0 10 52	
		Vutta Shavi ...	1 2 13	...	...	1 2 13	
		Quit Rent Jodgi ...	2 16 61	...	...	2 16 61	
		Taxes Washermen ...	0 16 18	...	...	0 16 18	
Do. Barbers ...	0 16 18	...	...	0 16 18			
Quit rent of Karnama.	1 36 7	...	...	1 36 7			
Total ...	294 10 70	...	...	294 10 70	294 10 70		

ALEXANDER READ,
Superintendent and Collector, Bāramahal, etc.

List of Balances outstanding in the Baramahal and Salem districts, on the 11th July 1797 and 31st January 1798.

[Referred to in letter No. XLVIII.]

Taluks or districts.	No. of villages.	Balances.					Remarks.	
		Description.	Land Rent.	Licenses.	Customs.	Total.		
			P. F. C.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Salem		Good	1,225 29 49	1,225 29 49	1,225 29 49	Good Balances.
								All collected between the 11th July 1797 and 31st January 1798.
								Desperate Balances.
Sallar	1	Desperate.	1 0 77	1 0 77	...	These balances due from ryots who have absconded and others who are insolvent from the failure of their crops and poverty, in general.
Asipūr	1	Do.	286 16 79	...	...	286 16 79	...
Tūr	1	Do.	6 35 40	...	...	6 35 40	...
Iraganūr	1	Do.	8 38 20	...	...	8 38 20	...
Baramapūri	16	Do.	141 22 45	141 22 45	...	Wherever it has been supposed that the villages in these districts were in a condition to discharge their respective balances they have been collected by a second assessment, but they have been left outstanding whenever it was supposed the collection of them might diminish the cultivation of the ensuing year.
Ennagaram	4	Do.	15 33 65	...	...	15 33 65	...
Malūr	47	Do.	507 8 59	...	...	507 8 59	...
Ankaridrug	10	Do.	96 28 51	...	...	96 28 51	...
Errapādi	18	Do.	44 4 21	...	...	44 4 21	...
Enkarakōttai	1	Do.	1 29 62	...	...	1 29 62	...
Agapalli	25	Do.	70 5 65	...	...	70 5 65	...
Rishnagiri	30	Do.	416 12 78	1 15 76	104 5 35	521 34 24	...	These are balances from which have proceeded from a want of hands of stock, from failures of crop and all the misfortunes to which the husbandmen are liable. The farmers from whom they are due are as has been found on a particular investigation of their affairs wholly insolvent. The Collector of these districts having omitted to exempt the road customs on the exportation of cloths when cowle was given to the [] farmer for the year it was done afterwards, and the officer commanding Rayakōttai having repeatedly stated that unless the market was better supplied he would be obliged to serve out the store grain to the [] it appeared eligible to cause both the road and bazaar customs to this place which rendered a remission necessary.
Āniyambādi	26	Do.	444 4 65	...	104 5 35	548 10 20	...	
Iruppāttūr	6	Do.	79 16 21	...	104 5 35	183 21 56	...	
Īnnastūr	23	Do.	319 5 24	2 0 76	104 5 35	425 11 55	...	
Irahadrudug	5	Do.	55 14 56	...	104 5 34	159 20 15	...	
Amminellūr	10	Do.	11 0 72	...	104 5 34	115 6 27	...	
Total Balance outstanding on the 31st January 1798.			3,128 18 61	
Total Balance outstanding on the 11th July 1797.			4,354 12 30	

N.B.—The Balance Pags. 3,128-18-61 is $\frac{1}{4}$ of 1 per cent upon Pags. 566,798-26-48, the settlement of the year fasli 1206.

ALEXANDER READ,
Superintendent and Collector, Baramahal, etc.

[Referred to in letter No. XAIX.]

Districts.	Villages and Farmers.	Number.	Valuation by Survey, 1205.						Produce by investigation in the current year, fasli 1205.					
			Dry.		Wet.		Total.		Total.		Dry cultivated.			
			Guntas.	Rent by Valuation.	Guntas.	Rent by Valuation.	Rent by Valuation.	Rent by Ryots. by Agreement.	Guntas.	Produce.	Sarkar share.			
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)			
Onalur.	Kusba Ayen Goud	1	24 5	P. F. C. 16 32 12	217 4	P. F. C. 12 21 78	P. F. C. 29 9 10	P. F. C. 25 0 0	24 5	P. F. C. 28 36 64	P. F. C. 14 18 32			
	Do. Ramayya	1	...	...	454 9	[41] 4 85	41 4 85	37 41 20	...	...	...
	Do. Sanda Goud.	1	6 8	8 15 58	400 8	[21] 37 7	31 7 58	25 0 0	6 8	3 32 46	8 38 63			
	Do. Murmara	1	51 13	21 6 71	63 7	[28] 22 38	21 29 29	19 19 2	41 4	18 22 60	9 11 30			
	Total	4	82 10	41 9 61	1,184 7	84 40 71	126 5 52	107 15 22	72 1	51 2 10	25 23 45			
	Bulhakes Chinna	1	31 8	20 42 40	132 1	11 2 56	32 0 16	30 13 10	25 8	39 0 56	19 22 68			
	Do. Nellakawa	1	12 13	13 40 7	...	...	13 40 7	13 37 40	8 8	21 21 64	10 33 32	
	Do. Palli	1	12 11	12 26 13	...	...	12 26 13	12 15 0	8 3	18 5 30	9 2 55	
	Do. Setambella	1	46 10	28 5 1	113 6	5 8 49	33 13 50	27 22 40	82 4	30 8 40	15 1 60			
	Do. Pelach Goud	1	46 0	31 18 42	...	...	31 18 42	30 0 0	34 0	51 21 8	25 33 4	
Do. Pudo Kolandi	1	23 15	21 6 27	...	...	21 6 27	20 30 0	28 15	40 30 54	20 15 27		
Total	6	173 9	128 3 50	245 7	16 11 25	144 14 75	134 29 10	132 6	200 38 12	100 19 6				
Yerrapadi.	Meisau Papan Goud	1	18 4	12 28 1	...	...	12 28 1	10 26 20	11 12	16 14 62	8 7 31	
	Do. Yeramakara	1	18 14	71 0 49	...	...	11 0 49	9 18 60	13 8	14 27 30	7 13 55	
	Do. Churappa	1	16 5	13 0 51	...	...	13 0 51	13 7 40	14 0	22 25 10	11 12 45	
	Do. Nagapandaram	1	55 13	32 44 4	...	...	32 44 4	29 37 40	39 4	46 8 50	23 4 25	
	Do. Ongripundaram	1	111 14	57 9 48	...	...	57 9 49	44 41 20	84 12	74 8 54	37 4 27	
	Do. Mativuniam	1	18 9	12 23 65	...	...	12 23 65	13 18 60	13 12	18 12 34	9 6 17	
	Total	6	239 11	139 16 59	...	...	139 16 59	119 15 0	167 0	192 7 0	96 8 40	
Yerrapadi.	Marmangal Nella Muppa	1	30 11	16 15 6	...	...	16 15 6	14 7 40	19 12	24 15 36	12 7 58	
	Do. Ani Goud	1	37 1	22 30 75	...	...	22 30 75	10 0 0	24 8	15 8 2	7 26 41	
	Do. Tārbund Karia	1	...	...	...	...	...	196 30 0	...	...	...
	Do. Muppa Nella Karia	1	...	...	...	...	...	...	...	...	...
Total	4	67 12	39 1 1	...	...	39 1 1	220 37 40	44 4	39 23 36	19 34 19		
Yerrapadi.	Arcai pallo Wukpat Timdi	1	70 4	50 9 34	299 6	24 28 29	74 35 68	56 3 80	70 4	58 1 52	20 0 66			
	Do. Ramachandra	1	92 5	65 32 80	102 12	6 29 9	72 16 39	48 22 40	75 4	58 35 12	29 17 48			
Total	2	162 9	115 41 64	402 2	31 10 38	147 7 22	104 26 20	145 8	116 36 64	68 18 32				
Yerrapadi.	Sarmangal Chinna Goud... ..	1	67 11	45 20 47	326 8	42 29 42	88 5 9	66 15 0	67 11	51 40 62	25 42 71			
	Total	22	793 14	509 3 42	2,168 8	175 2 16	684 5 58	753 2 12	628 14	652 13 26	326 6 53			
Yerrapadi.	A[r]eramari Vella Muppa	1	...	...	...	...	...	102 19 42	...	...	...
	Grand Total	23	798 14	509 3 42	2,168 8	175 2 16	684 5 58	855 21 54	628 14	652 13 26	326 6 53			

BALANCES

Comparison between the Settlements in Lease and the actual produce of the farms of Ryots in the Central Division—cont.

[Referred to in letter No. XXIX—cont.]

Districts.	Villages and Farmers.	Number.	Produce by Investigation in the current year, fasli 1205—cont.			Grand Total.				(20)	
			Wet cultivated.			Produce.	Sarkār share.	Collections.	Loss to Revenue or diffe. between Cult. and Ryots agreement.		
			Guntas	Produce.	Sarkār share.						
(18)	(14)	(15)	(16)	(17)	(18)	(19)					
Onalār.	Kasba Ayen Goud	1	217 4	P. F. C. 7 5 50	P. F. C. 8 25 25	P. F. C. 85 43 24	P. F. C. 17 43 57	P. F. C. 17 22 40	P. F. C. 7 22 40	[] labourers having deserted occasioned a [dimia] old woman who being row unable to manage her [] by the failure an old beetle garden before the [] leaving part of his land unemployed from the [loss].	
	Do. Ramsyya	1	454 9	59 5 50	29 25 25	59 5 50	29 25 25	29 26 20	8 15 0		
	Do. Sanda Goud	1	460 8	0 36 44	15 40 40	35 24 10	[] 34 45	17 41 20	7 3 60		
	Do. Murnara	1	62 7	5 5 50	2 25 25	23 28 30	11 36 55	14 29 25	4 34 77		
	Total	4	1,194 7	0 8 34	51 26 57	154 10 44	77 5 22	79 29 5	27 31 17		
	Bulbakes Chinna	1	92 1	12 15 38	6 7 59	51 16 14	25 30 47	25 0 0	5 13 10		[] by selling part of his cattle to satisfy the demand loss by neglecting to sow at the proper seasons.
	Do. Nellakawa	1	21 21 64	10 33 32	8 33 60	5 3 60		Lost by the death of cattle.
	Do. Palli	1	...	...	...	18 5 30	9 2 55	8 33 60	8 28 20
	Do. Setambella	1	70 0	3 2 52	1 28 66	83 16 12	16 30 46	16 30 0	10 37 40		
	Do. Pelach Goud	1	...	...	...	51 21 8	25 33 4	26 30 0	3 15 0
Do. Pudo Colandi	1	...	...	...	40 30 54	20 15 27	16 30 0	4 0 0	
Total	6	162 1	15 28 10	7 36 45	216 21 22	108 10 51	102 22 43	32 5 50			
Yerrapadi.	Meihau Papan Goud	1	16 14 32	8 7 81	8 3 60	2 22 40	T[he] ryots took these lands for one year in add [] of giving them up at the close of the [year] them fully they have sustained some loss.	
	Do. Yeramakara	1	...	...	...	14 27 30	7 13 55	7 3 60	2 15 0
	Do. Churappa	1	...	...	...	22 25 10	11 12 45	10 0 0	8 7 40
	Do. Nagapundāram	1	...	...	...	46 8 50	23 4 25	25 1 0	4 37 40
	Do. Ongripundāram	1	...	...	...	74 8 54	37 4 27	33 15 0	11 26 20
	Do. Mativanniam	1	...	...	...	18 12 34	9 6 17	8 33 60	2 30 0
	Total	6	...	...	...	192 7 0	96 3 40	92 11 20	27 3 60
Yerrapadi.	Mārmangal Nella Muppa	1	24 15 36	12 7 53	11 30 0	2 22 40	Lost by being security to the palmyra farmer. Lost by leaving some of his land uncultivated to [] The Tārbund of this village produced this year much.	
	Do. Anī Goud	1	...	...	...	15 8 2	7 26 41	6 30 0	3 15 0
	Do. Tārbund Caria	1	...	...	...	380 24 0	190 12 0	180 0 0	16 30 0
	Do. Muppa Nella Caria	1	...	...	...	...	...	...	...
Total	4	...	...	...	420 2 38	210 1 19	198 15 0	22 22 40	
Yerrapadi.	Arcaipallo Wukpat Timdi	1	299 6	444 30 []	22 15 37	102 32 46	51 16 23	43 41 20	9 7 40	Satisfying the demands of creditors. Do. and expense for marriage.	
	Do. Ramachandāra	1	102 12	6 0 0	8 15 38	65 21 8	32 33 4	36 0 0	12 22 40		
	Total	2	412 2	51 16 []	25 30 75	168 8 54	84 4 27	82 41 20	21 30 0		
Yerrapadi.	Sarimangal Chinna Goud	1	326 8	65 14 []	32 29 42	117 9 66	58 27 33	49 30 0	16 30 0	Lost by the breaking of a small tank which []	
	Total	22	2,085 2	236 22 []	117 33 59	1,268 14 64	634 7 32	605 14 5	147 33 7		

[Referred to in letter No. XXXII.]

who absconded with the balance here entered].

Mouzas or villages.	Wet lands.			Dry lands.			Settlements.				
	Guntas and anas.	Tirvai or rent.	Average of 100 guntas.	Guntas and anas.	Tirvai.	Average of 400 guntas.	Fasli 1202.	Fasli 1203.	Fasli 1204.	Average of 3 years.	Fasli 1205.
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Choolambatti ...	614 18	P. F. C. 21 7 40	P. F. C. 3 19 55	9,514 7	P. F. C. 66 15 0	2 35 15	P. F. C. 85 15 0	P. F. C. 81 20 69	P. F. C. 89 89 20	P. F. C. 85 25 5	P. F. C. 94 2 65
Conari Kuppam ...	379 6	18 25 62	4 88 54	4,149 10	61 0 38	5 39 49	116 15 0	81 20 69	85 21 45	91 4 11	89 29 5
Atur Kuppam ...	216 0	8 43 47	4 15 75	8,849 6	83 5 13	5 38 79	82 3 60	88 82 46	100 1 70	90 12 59	101 21 70
Janglapur ...	741 8	19 24 67	2 23 48	6,600 11	32 20 13	1 43 43	50 22 40	40 34 74	49 36 45	47 1 26	56 36 45
Vaitapet ...	673 1	25 13 29	3 33 60	12,056 9	69 9 11	2 14 66	74 30 0	68 23 16	94 12 16	79 6 64	98 19 55
Natarpalli ...	1,579 1	72 1 14	4 25 24	22,597 9	256 10 6	4 23 71	254 0 0	316 18 22	339 44 43	303 20 78	352 42 43
Agraharam ...	4,188 2	166 23 35	3 43 67	3,764 14	[50] 6 45	2 30 0	245 41 20	365 20 8	401 27 71	337 30 31	423 21 45
Chinnegir Samudram ...	...	...	...	3,882 5	[8] 22 40	2 28 48	6 11 20	8 22 2	11 37 40	8 38 47	13 22 40
Korriand Kuppam ...	111 12	4 27 56	4 7 40	5,061 14	[9] 10 25	3 40 35	43 37 40	57 2 28	57 4 55	54 14 68	61 12 15
Nagadesopalli ...	390 15	17 19 55	4 20 50	4,656 8	[4] 40 25	3 37 40	77 26 20	74 40 44	57 59 30	70 5 31	62 39 30
Khasavurg ...	...	...	...	...	...	...	16 30 0	31 34 36	34 13 10	27 25 69	34 16 70
Punniandipalli ...	6,945 7	148 41 2	2 6 50	9,522 10	34 2 22	1 19 31	99 26 20	131 30 75	131 32 65	121 0 0	186 1 23
Annasagur ...	11,085 3	125 25 25	1 6 38	4,571 4	7 15 40	0 29 5	46 11 20	75 19 18	81 27 71	87 34 36	125 16 0
Nainatur ...	1,360 14	40 34 35	2 44 62	9,638 13	59 10 25	2 20 50	62 7 40	86 40 6	99 30 56	82 41 7	103 38 16
Chendarapur ...	3,349 6	98 11 20	2 41 76	29,738 7	202 26 20	2 32 56	176 30 0	272 29 24	295 13 47	248 9 54	308 28 48
Vailagul Nattam ...	551 1	11 29 5	2 5 13	6,313 12	55 0 7	3 23 30	50 0 0	57 25 63	62 22 40	56 31 8	66 30 0
Viapal Nattam ...	747 4	25 21 8	3 18 23	12,648 2	80 16 32	2 24 30	77 3 60	87 32 50	103 34 55	92 35 55	106 12 15
Ammanakoil ...	1,379 1	57 3 60	3 1 56	11,187 5	96 26 30	3 18 42	93 18 60	130 12 71	150 22 40	124 33 4	157 7 40
Yellapalli ...	414 6	8 41 76	2 7 3	9,772 11	46 21 64	1 40 43	22 26 20	20 3 60	55 13 4	32 29 36	55 18 60
Luckinaigampalli ...	2,199 6	79 22 40	3 27 53	31,997 0	197 7 40	2 27 6	164 7 40	252 39 30	272 23 73	229 38 18	280 38 73
Pallipalli ...	1,971 1	43 1 51	2 8 17	14,521 13	96 24 49	2 3 52	86 11 20	119 3 79	136 17 65	113 41 5	142 29 5
Manacrilly ...	1,227 9	40 6 8	3 12 34	12,666 3	90 22 12	2 26 76	77 22 40	119 7 78	129 8 54	108 28 4	134 27 37
Kondapanaipalli ...	1,486 12	23 25 6	1 25 63	8,561 5	51 19 74	2 18 23	57 0 0	80 11 1	73 26 55	70 12 57	74 41 50
Kannamanpalli ...	599 3	13 41 53	2 14 61	8,155 12	44 3 22	2 44 65	35 0 0	55 25 25	57 9 30	49 11 45	58 39 30
Tokiam ...	1,237 12	35 12 52	2 38 35	21,247 12	116 17 28	3 20 13	94 18 60	131 11 39	143 8 73	124 28 4	156 23 73
Budanvadi ...	2,207 8	73 22 31	3 14 61	23,533 8	225 17 19	3 4 74	175 3 60	257 15 19	288 10 41	240 9 68	300 33 4
Mellapalli ...	1,323 0	38 43 29	2 42 34	9,127 7	119 16 51	5 10 43	117 41 20	154 23 54	124 26 76	132 15 50	160 19 36
Somasu Gunta ...	483 10	15 22 40	3 23 73	7,526 7	70 34 0	3 34 22	50 3 60	81 31 71	85 0 75	72 5 69	86 30 75
Madenpalli ...	250 14	5 30 0	2 11 76	2,896 4	11 0 0	1 23 71	19 11 20	21 43 29	12 42 15	18 2 21	17 4 55
Adhangoudpalli ...	...	...	...	12,639 15	88 18 60	2 36 8	44 11 20	71 33 60	83 30 50	66 25 19	88 34 36
Venkatanainpalli ...	...	...	...	10,693 4	45 11 20	1 31 13	25 3 60	40 15 19	43 33 60	36 17 40	41 11 20
Waparipalli ...	...	...	...	5,904 3	42 35 50	2 2 75	29 11 20	44 21 50	45 18 60	39 31 70	45 33 60
Biopnainpalli ...	...	...	...	14,213 6	50 33 40	1 19 36	22 22 40	34 29 24	42 42 15	33 16 26	51 13 15
Total ...	92,285 8	3,923 30 12	4 12 36	641,761 11	4,892 36 19	3 18 52	6,233 34 60	8,156 13 72	8,835 36 45	...	9,195 30 45

BALANCES

	Particulars of losses sustained by the Farmers ascertained from the Kagnams and Collectors on Special Investigations.														
	Warupet zemin, such lands having been desisted at the time of the Survey were divided among the Patels.			Cowie Cummi the Patels and Ryots Cowle less than that of the survey.			Khali zemin (fallow lands divided into sagavalli Khali or lands under cultivation at the time of the Survey and Banjer Khali or waste lands assessed and included in the ryots farms).							Rahdari lands included in the public roads.	
							Sagavalli Khali.			Banjer Khali.				Guntas Anas.	Tirvai.
	Hāsir Ryots (present.)	Gair Hāsir Ryots (desertion.)	Total.	Hāsir.	Gair Hāsir.	Total.	Hāsir.	Gair Hāsir.	Total.	Hāsir.	Gair Hāsir.	Total.	Grand Total.		
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
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.	P. F. C.	P. F. C.	P. F. C.	P. F. C.	
Chocalematti	9 27 43	...	...	...	...	...	9 27 43	...	...
Conari Kuppam	3 4 55	3 4 55	1 15 56	...	8 5 50	3 43 10	12 3 60	...	...	...	12 3 60	...	...
Atūr Kuppam	15 81 12	0 3 60	15 35 12	...	...	...	...	...	...	...	...
Janglapūr	
Vaitapet	5 26 5	1 39 0	7 20 5	6 0 0	6 20 50	12 20 50	...	...	...	12 20 50	...	
Natarpalli ...	10 21 63	...	10 21 63	...	0 41 1	0 41 1	19 19 17	...	19 19 17	...	1 28 29	1 28 29	21 2 46	...	
Agraharam	
Chinnagir Samudram	1 15 0	1 15 0	...	...	...	1 15 0	...	
Korriand Kuppam	
Nagadeopalli	4 4 13	4 4 13	...	...	...	...	11 6 7	11 6 7	...	...	...	11 6 7	...	
Khasavurg	2 11 20	6 21 45	...	...	...	...	...	...	...	...	...	...
Panniandipalli ...	2 11 20	...	...	...	...	0 21 45	11 33 60	0 30 0	12 18 60	...	...	...	12 18 60	...
Annasagūr	10 15 0	...	...	...	...	...	...	...	...	...	...	...
Nainatūr ...	7 26 20	2 23 60	6 5 12	17 10 63	...	...	5 44 43	...	5 44 43	...	...	...	5 44 43	...
Chenderapūr ...	6 5 12	...	...	...	0 32 65	17 43 48	17 17 28	...	17 17 28	...	...	...	17 17 28	...
Vailagal Naltam	0 35 13	
Viapal Nattam	4 8 35	5 14 24	...	...	...	...	...	...	...	...	...	...
Ammanakoil ...	4 8 35	...	1 11 76	...	...	5 14 24	3 13 10	...	3 13 10	...	...	...	3 13 10	...
Yellapalli	1 11 76	...	...	...	...	...	32 27 52	32 27 52	...	...	...	32 27 52	...	
Luckinaigampalli	44 11 78	...	44 11 78	...	...	...	44 11 78	...	
Pelliipalli	24 9 30	...	24 9 30	...	...	...	24 9 30	...	
Manacriilly	10 14 5	...	10 14 5	...	...	...	10 14 5	...	
Kandapanaipalli	4 0 0	...	4 0 0	5 27 14	...	5 27 14	...	...	...	5 27 14	...	
Kannanampalli	4 35 12	...	4 35 12	...	...	...	4 35 12	...	
Tokiam	27 20 12	...	27 20 12	...	...	...	27 20 12	...	
Budanvadi	4 7 40	8 41 20	13 3 60	23 0 56	3 19 56	3 20 31	...	...	...	31 20 81	...	
Mallapalli	16 41 20	...	16 41 20	...	...	...	16 41 20	...	
Sūmapa Gūnta	20 5 69	...	20 5 69	...	...	...	20 5 69	...	
Mādenpalli	6 11 20	...	6 11 20	...	...	...	6 11 20	...	
Ādhangonpalli ...	2 24 80	...	2 24 80	...	...	...	0 18 60	...	0 18 60	...	...	...	0 18 60	1 4 56
Venkatanaipalli	2 8 60	...	2 3 60	...	...	...	...	...	...	...	...
Wāparpalli	

[Referred to in letter No XXXII—cont.]

Particulars of losses sustained by the Farmers ascertained from the Karnams and Collectors on Special Investigations.

Mouzas or villages.	Pani Bhatti (Lands overflowed by the sudden rising of tanks, etc.)		Basi Dakki (lands occupied by the sites of new villages).		Khasavurg (shops and House Taxes.)			Shirini Inam (Quit Rent).			Talla Jasti (dry lands intended for Wet and Aasid. accordingly).		Bdg Narti (Coconut Garden.)	Jumla Noksa (Total Loss.)	Cowls Jasti (Cowls more than the Sarkar Assessment.)	Pis Wuzna (Deductions.)			
	Gantas Anas. (28)	Tirvai. (29)	Gantas Anas. (30)	Tirvai. (31)	Hāzir. (32)	Gair Hāzir. (33)	Total. (34)	Hāzir. (35)	Gair Hāzir. (36)	Total. (37)	Gantas Anas. (38)	Tirvai. (39)				Banjar Wasul (Produce of Waste Lands). (43)	Total. (44)	Min Noksa (Net Loss). (45)	
																			P. F. C.
Chocelambatti
Conarikuppam
Atar Kuppam
Janglapur
Vaitapet
Natarpalli	0 28 20	0 20 50	1 1 70	...	3 2 68	3 2 68	...	...	...	...	...	...	...	...	...
Agraharam
Chinnagir Samudram.
Korriand Kuppam
Nagadeopalli
Khasavurg
Punniandipalli	45 28 43	...	...	...	...	...	...	...	...
Annasagur
Nainatur	41 12 38	...	...	...	...	...	...	...
Chendarapur
Vailagal Nattam
Viapal Nattam
Ammanakoil	...	1 42 15	...	1 18 60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Yellapalli
Luckinaigampalli
Pallipalli
Manacrilly
Kondapanaigpalli
Kannamanpalli
Tokiam
Badanvadi
Mallapalli
Sūmapa Gunta
Madenpalli
Adhangourpalli
Venkatansinpalli	0 21 45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Waparpalli
Biopnainpalli
Total	...	1 42 15	...	1 40 25	0 26 20	0 20 50	1 1 70	...	3 2 68	3 2 68	...	36 41 1	...	1 279 21 65	26 14 53	36 11 20	163 31 61	1,315 35 4	

BALANCES

Mouzas or villages.	Hall Bākhī (Sarkār balance at the time of Investi- gation). (46)	Particular of Balances.						Remission. (52)	Balance to be collected. (53)	The Balance outstanding how to be realized.								
		Land Rent. (47)	Inām (Quit Rent). (48)	Shop Tax. (49)	Dust Bākhī (cash on hand). (50)	Talla Jazī (the amount of assess- ment on lands intended for wet and entered on 7th June). (51)	By Instalments on the crops of the succeeding year the amount due entered as Takāvi.											
							Immediate Collection. (54)			Total. (55)	15th November 1795. (56)	15th December. 1795. (57)	15th January 1796. (58)	28th February. (59)	15th April. (60)	13th June. (61)		
																	P. F. C.	P. F. C.
Chocolambatti ...	P. F. C. 5 0 0	P. F. C. 5 0 0	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. 3 9 14	P. F. C. 1 35 66	P. F. C. 1 35 66	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	P. F. C. ...	
Konari Kuppam ...	14 20 31	11 42 15	2 33 16	...	...	...	7 10 51	7 9 69	...	7 9 60	2 18 20	2 18 20	...	...	...	...	...
Ātar Kuppam ...	17 26 20	17 26 20	...	...	...	...	5 0 0	13 18 61	...	13 18 61	4 21 20	4 21 20	...	...	...	...	2 18 20	
Janglapur ...	2 4 51	2 4 51	...	...	...	...	2 4 51	...	...	...	...	...	...	...	...	...	...	4 21 21
Vaitapet ...	7 7 68	7 7 68	...	...	...	...	4 16 20	2 37 49	...	2 39 49	2 37 69	...	...	...	...	...	...	...
Natarpalli ...	19 40 44	16 31 36	2 6 78	1 7 70	...	...	17 30 30	2 7 14	2 7 14	...	...	...	...	...	...	...	...	...
Agraharam ...	19 7 59	19 7 59	...	...	...	...	...	19 7 59	19 7 59	...	...	...	...	...	...	...	...	...
Chinnagir Samudram ...	1 15 0	1 15 0	...	...	...	...	0 40 0	0 20 0	0 20 0	...	...	...	...	...	...	...	...	...
Korriand Kuppam ...	6 39 72	6 39 72	...	...	...	...	...	6 39 72	...	6 39 72	6 39 72	...	...	...	...	...	...	...
Nagadeopalli ...	11 17 28	11 17 28	...	...	...	...	10 7 77	1 9 31	1 9 31	...	...	...	...	...	...	...	...	...
Khasavurg ...	1 11 20	...	...	1 11 20	...	...	1 11 20	...	...	...	...	...	...	...	...	...	...	...
Punniandipalli ...	34 18 27	13 5 50	...	...	...	41 12 57	55 15 50	3 18 44	3 18 44	...	...	...	...	...	...	...	...	...
Annasagūr ...	41 12 38	...	...	...	...	41 12 58	41 12 58	...	...	...	...	...	...	...	...	...	...	...
Nainatūr ...	15 43 19	15 0 0	43 19	...	...	...	4 13 72	11 29 27	3 39 62	7 34 45	3 39 63	3 39 62	...	...	...	...	...	...
Chendarapur ...	14 9 39	14 9 39	...	...	...	...	5 26 29	8 28 20	4 14 10	4 14 10	4 14 10	...	...	...	...	...	...	...
Vailagal Nattam ...	7 0 0	7 0 0	...	...	...	...	0 35 13	6 11 76	6 11 76	...	...	...	...	...	...	...	...	...
Viapal Nattam ...	8 29 24	8 26 67	0 2 37	...	...	...	...	8 29 24	2 39 61	5 34 43	5 34 43	...	...	...	...	...	...	...
Ammanakoil ...	21 42 0	21 42 0	...	...	...	...	6 37 20	15 4 60	5 1 47	10 3 13	5 1 46	5 1 47	...	...	...	...	...	...
Yellapalli ...	37 26 66	37 26 66	...	...	...	...	37 26 60	...	...	...	...	...	...	...	...	...	...	...
Luckinaigampalli ...	44 22 40	44 22 40	...	...	...	...	44 22 40	...	...	...	...	...	...	...	...	...	...	...
Pallipalli ...	15 45 20	15 45 20	...	...	...	...	8 3 10	7 38 10	1 43 22	6 39 68	3 41 45	1 43 23	...	...	...	...	...	...
Manacrilly ...	8 15 0	8 15 0	...	...	...	...	3 19 55	4 40 25	1 28 35	3 11 70	3 11 70	...	...	...	...	...	...	...
Kondapanaigpalli ...	9 37 40	9 37 40	...	...	...	...	2 39 5	6 43 35	4 28 77	2 14 37	2 14 38	...	...	...	...	...	...	...
Kannamanpalli ...	5 37 40	5 37 40	...	...	...	...	1 26 57	4 10 63	1 18 48	2 37 16	2 37 16	...	...	...	...	...	...	...
Tokiam ...	16 30 0	16 30 0	...	...	...	...	9 6 57	7 23 23	2 22 61	5 0 42	2 22 61	2 22 61	...	...	...	...	...	...
Budanvadi ...	44 7 40	44 7 40	...	...	...	...	14 40 44	29 11 75	...	29 11 76	19 22 78	9 33 78	...	...	...	...	...	...
Mallapalli ...	40 15 75	40 15 75	...	...	...	...	5 28 60	34 32 15	...	34 32 15	8 30 44	11 25 28	...	4 15 22	...	...	10 5 51	
Sūmapa Gūnta ...	12 14 61	12 14 61	...	...	...	...	6 31 76	5 27 65	1 18 16	4 9 49	4 9 49	...	...	...	...	...	...	...
Madenpalli ...	2 37 34	2 22 40	4 74	...	...	...	2 3 60	0 23 54	0 23 54	...	...	...	...	...	...	...	...	...
Ādhangourpalli ...	4 19 41	4 17 46	1 75	...	...	...	1 39 44	2 24 77	0 38 26	1 31 51	1 31 51	...	...	...	...	...	...	...
Venkatanainpalli ...	2 38 16	2 38 16	...	...	...	...	1 29 5	1 9 11	...	1 9 11	1 9 11	...	...	...	...	...	...	...
Wūparpalli ...	4 4 55	4 4 55	...	...	...	...	4 4 55	...	...	...	...	...	...	...	...	...	...	...
Biopnainpalli ...	...	...	...	...	...	...	1 35 59	...	...	...	...	...	...	...	...	...	...	...
Total ...	1,386 18 41	1,250 42 74	29 15 12	2 19 10	86 41 21	82 31 4	388 10 50	508 7 71	164 2 31	344 5 40	150 10 69	107 0 71	3 23 47	13 41 0	3 23 47	16 40 44		

*Of the produce which consists of dry grain.

Muzas or villages.	Remarks.
	(62)
Chocalsambatti ...	The filling of the tank belonging to this village is precarious, depending on the overflowing of another situated beyond it. This is the case with many tanks in the Inamahal.
Conaricuppam ...	The losses sustained by the village arose from deaths and desertions which on second Cowle Cummi and Khali Zemin. The Patel also died and a[t] the time of the Survey, waste land was assessed and entered in the ryots farms.
Ator Cuppam ...	From a scarcity of water a part of the paddy ground was sown with Kombo. The Goud rents another village (Cherukandapalli) which having been plundered and [burnt] by thieves. He pleads inability to pay his balance.
Janglapur ...	There appears to have been no loss sustained by this village, but the Kirayahdar having deserted and there being no balance on the ryots [] small sum against [] was excused should the renter return of which there is some expectation, he will be made responsible for this and other balances.
Vaitapet ...	The desertions of the ryots whose lands the Renter was obliged to let out at a disadvantage, induced to the remitting a part of the balance.
Natarpalli ...	It having appeared that the Patel had paid since the commencement of the Company's Government <i>Shirini</i> for the village <i>Tall</i> [] tho' they had no Inam, the amount was paid back to him and ordered to be struck out of the Village Jama.
Agraharam ...	The balance on this village ordered to be paid up immediately.
Chinnagir Samudram ...	The balance after the usual remission ordered to be collected immediately.
Corriand Cuppam ...	The renter being poor time given him to pay up his arrears.
Nagadeopalli ...	The sum here remitted is the difference between the Kandayam and Buttai produce; the latter mode of engagement with the ryots has been necessarily adopt[ed] on account of the desertion of the renter.
Khasavurg ...	This balance was the tax on certain <i>Weavers</i> entered by mistake in the Jama.
Punniandipalli ...	The balance on this village arises from its having been assessed for lands intended to be converted into wet lands in consequence of the construction of a [new] tank which not having been yet finished and no water obtained; it became of course necessary to excuse rent.
Annasagur ...	This village is exactly in the same predicament with the above.
Nainatur ...	This renter appears to have suffered from Warapet and from inability to cultivate the whole of his farm.
Chendarapur ...	This renter's loss appears to have been considerable having Warapet, Cowle Cummi, Sagavalli, Khali and Banjer Khali hi[] from Cowle Jast[i] higher Cowle than that granted by the Sarkar) and profit from the produce of waste land is deducted from the amount of his losses.
Vailagal Nattam ...	A part of the balance on this village namely the rent of that portion of his assessed land which was included in the <i>Public High Road</i> has b[ee]n excused, the rent ordered to be collected immediatel., it having appeared that the ryots left their own fields fallow and cultivated waste the consequence of the unlimited privilege formerly granted them.
Viapal Nattam ...	This renter pleads poverty and says that his stock is reduced from four to two ploughs, his farm it appears has been all c[ul]tivated. The whole [of] the balance is on himself, a portion of it to be paid immediately, the remainder by two instalments.
Ammanakoil ...	Some of the ryots relinquished their farm from inability a part of the land included in the site of Cullianpet and new [] and a part over[fl]own by a sudden rising of the tank.
Yellapalli ...	Is in the same predicament as Nagadeopalli.
Luckinaigampalli ...	The Wet lands entirely fallow, no water has come into the tank for two years, land under such circumstances [] could not be entered in the [permanent] Jama but brought to account if cultivate[d] under the head of <i>Extra Collection</i> . The remissions by the means will become much less.
Pallipalli ...	Here also there are wet lands under similar circumstances. If tanks are so badly constructed or so unfortunat[] situated as [. . .] at the same time with others contiguous to them such [lands] are certainly of very little value. The insertion of rent in the Jama only swells remissions.
Manavilly ...	The same remark applies to this village.
Condapanaigpalli ...	This village has suffered by <i>Cowle Cummi and Sagavalli Khali</i> .
Kannamanpalli ...	The wet lands uncultivated from a want of water.
Tokiam ...	A considerable portion of the land uncultivated from desertions.
Budanvadi ...	Wet lands fallow, no water for two years, descriptions of three ryots and <i>Cowle Cummi</i> .
Mallapalli ...	The Kirayahdar and ryots had the misfortune to have their houses burnt by accident, lost their effects and have too [good] a plea for remissions.
Sumapa Gunta ...	The wet lands fallow and <i>Cowle Cummi</i> .
Medenpalli ...	The ryots from inability left a part of their dry lands fallow.
Adhangourpalli ...	A part of the land occupied by the Public Road. Loss sustained also by Warapet and Khali Zemin.
Venkatansainpalli ...	Loss by Public Road, lands fallow, site of a new village, deaths & Cowle Cummi.
Wuparpalli ...	Land left waste from the inability of ryots.
Biopnainpalli ...	The rent of the land included in the <i>Public Road</i> excused.

BALANCES

INDEX.

A

Abbaji Rao, 74, 96.
 Ācharappa, 74, 75.
 Āchimangalam, 59.
 Ādamanakōttai, 5, 68.
 Ādāri, 58.
 Adhangourpalli, 101—105.
 Agrahar, 74.
 Agraharam, 96, 101—105.
 Agrār, 7.
 Ain Noksan, 88, 103.
 Akrapatti, 64.
 Ālamgira, 78.
 Ālāngikulam, 59.
 Allaga Gaud, 97.
 Allagapadachi, 97.
 Allanjicollam, 84, 86, 88, 90.
 Allavaipatti, 64.
 Alli Muttu, 80.
 Āmani (name), 77, 81.
 Amāni, 21, 24—26, 29, 32, 60, 62—64, 71, 77, 93.
 Ambālpūr, 59.
 Ambālūr, 77.
 Āmbūr, 77, 84, 86, 88, 90.
 Amerature, 30.
 Āmil, 74, 75, 95.
 Āmildār, Āmildars, 14, 18.
 Ammanakovil, 101—105.
 Ammanakovil Mutha Gaud, 77.
 Ampūrpati, 84, 86, 88, 90.
 Ānamalay, 79.
 Ānanda, 78, 79.
 Ānanda Gaud, 95, 97.
 Anandayya, 64.
 Anandapatti, 18.
 Anantayya, 10.
 Ānas, 84, 86, 88, 90.
 Andārpilla, 96.
 Andicūta, 97.
 Āndi Peranna, 97.
 Āndūr, 44.
 Anka, 97.
 Ankuspalli, 75.
 Annajayya, 76.
 Annamalai, 97.
 Annasgūr, 77, 101—105.
 Anna Sastri, 64.
 Anna Shumayya, 81.
 Annek, 60, 64.
 Appayya Nayak, 65.
 Appinaiḡpatti, 78.
 Appu Nayak, 97.
 Araganūr, 97.
 Arasinattam, 65.
 Areapulb Wukpat Tindi, 99, 100.
 Do. Ramachandra, 99, 100.
 Areddanpalli, 95.
 Arel Timmayya, 96.
 Arepattri, 58.

Ārgiri, 74.
 Āria Gaud, 77.
 Arkutti, 75.
 Arpand Kuppam, 84, 86, 88, 90.
 Arriyai, 75.
 Atcha Venkata, 80.
 Athivada Singh, 92.
 tottocomara, 97.
 Āttapadi, Āttiḡadi, 7, 8, 10, 58.
 Ātunni Gaud, 81.
 Ātūr, 4, 6, 22, 34, 64, 68, 69, 72, 73, 97, 98.
 Ātūr Agrar, 77.
 Ātūr Kuppam, 101—105.
 Avalvadi, 74.
 Ayelangudi, 66.
 Ayen Gaud, 99, 100.
 Ayya Gaud, 65.

B

Bag Naril, 84, 86, 88, 90, 103.
 Baitipalli, 95.
 Bājra, 51.
 Bālaghāt, 2, 34, 78, 90, 91.
 Bālāji, 58.
 Bālapanattam, 59.
 Baliganūr, 42, 43.
 Ballas, 60—62, 80.
 Ballaguntas, 78.
 Balnayakanur, 82.
 Bal Setti, 96.
 Bamilpatti, 59.
 Banjer, 59, 78, 91.
 Banjer Khali, 86, 90, 102, 105.
 Banjerosūl, Banjer Wusūl, 50, 88, 103.
 Banḡalli, 76.
 Bapenpalli, 75, 95.
 Basti dakhāl, 50, 87, 91, 103.
 Battai, 74, 105.
 Battai lands, 49.
 Beia, 96.
 Bēlkurchi, 60.
 Bēllampalli, 24.
 Bella Gaud, 95.
 Belūr, Bellūr, 22, 31, 68, 69, 70, 72, 73, 96, 98.
 Belvarti, 95.
 Betrayya, 77.
 Bhara Gaud, 75.
 Bheira Gaud, 95.
 Bhimado, 92.
 Bholadji, 96.
 Billarpalli, 75.
 Biopnainpalli, 101—105.
 Bodanūr, 42, 43, 44.
 Boganpalli, 95.
 Bolli Gaud, 81.
 Bommanbanda, 77.
 Bommasamudram, 60.
 Buchamaram, 59.
 Budnūr, 82.

Būda, 79.
 Budanvadi, 101—105.
 Budha, 95, 96.
 Buddi, 77.
 Bugri, 90.
 Bulbakes Chinna, 99, 100.
 Do. Nellakawa, 99, 100.
 Do. Palli, 99, 100.
 Do. Pelach Gaud, 99, 100.
 Do. Puda Colundy, 99, 100.
 Do. Setainbella, 99, 100.
 Bussia Naik, 75.
 Buttai, 79.
 Buttia, 91.

C

Canadai, 90.
 Canchi mote, 95.
 Carapet, 78.
 Carnatic, 80.
 Casali Pillai, 64.
 Calairyencuppam, 76.
 Cauvery, 15, 22, 23.
 Cauvery Gaud, 58.
 Cauverypatām, 16, 33, 67—69, 71, 94.
 Cauveripet, 59, 84, 86, 88, 90.
 Ceded countries, ceded districts, 1, 2, 7, 13—
 16, 23, 34, 39, 40, 45, 59, 66, 67, 72, 74—
 82, 85, 87, 89, 91.
 Chakrams, 36.
 Chamundi Gaud, 77.
 Chandrapur, 74.
 Changama Pass, 2.
 Chappa, 78.
 Chappani Gaud, 97.
 Checkaniganpalli, 84, 86, 88, 90.
 Chella Naik, 24, 30.
 Chelvayya, 34, 44.
 Chenampalli, 76.
 Chenbalapalli, 95.
 Chendarapūr, 101—105.
 Chengalappu, 34.
 Cherukandapalli, 84, 86, 88, 90, 105.
 Chevanpudur, 59.
 Chillamba, 79.
 Chil Nayak, 2, 7.
 Chinamupudur, 80.
 Chin Cummimbhat, 84, 86, 88, 90.
 Chin Muttur, 84, 86, 88, 90.
 Chinna, 97.
 Chinna Cunnatur, 78.
 Chinnadutpalli, 80.
 Chinna Gaud, 75—78, 80, 95, 97.
 Chinnagiri, 4, 22, 64, 68—70, 72, 97.
 Chinnagir Samudram, 102.
 Chinna Kuppari, 95.
 Chinna Muthu, 79.
 Chinnamuttūr, 59, 95.
 Chinna Naik, 95.
 Chinnapalli, 95.
 Chinna Perayya, 95.
 Chinna Per Samudram, 77.
 Chinna Rambhatti, 79.
 Chinna Tambi, 81.
 Chinna Tandia, 96.
 Chinna Timmappa, 79.
 Chinna Tutta, 77.

Chinna Vaipambhat, 84, 86, 88, 90.
 Chinna Vira, 95.
 Chinnayya Mottūr, 34.
 Chittay Gaud, 80.
 Chittia, 97.
 Chokalampatti, 59.
 Chokalambatti, 101—105.
 Chokawuddiah, 58.
 Cholam, 60, 61.
 Chotai Rao, 92.
 Chowrymuttu, 44.
 Chowutty Gaud, 58.
 Cittleas, 59.
 Colay Rama, 80.
 Collapujari, 79.
 Comara Pandar, 97.
 Comra, 80.
 Comthi, 59.
 Conairypalli, 97.
 Conapatti, 80.
 Conariocuppam, 101—105.
 Condapalli, 75, 95.
 Condapanaigpalli, 101—105.
 Condaripalli, 76.
 Conillada, 58.
 Conjeakutti, 58.
 Copawuddish, 58.
 Coripalli, 74.
 Corriandkuppam, 102.
 Cotapalli, 75.
 Cottachinna Tatta, 77.
 Cowle, 7, 88.
 Cowle Kami (cummi), 49, 85, 91, 102, 105.
 Cowle jāsti, 50, 103, 105.
 Cowlenama, 39.
 Cudvani, 78.
 Cullappa, 79.
 Cullappa Chetti, 79.
 Cullianpet, 105.
 Cummambhat, 79.
 Cunah, 97.
 Cvnbi Chetti, 58.
 Cunchi, 79.
 Cundalli, 80.
 Cundikuppam, 96.
 Cunna Ranga, 97.
 Cunnayya Gaud, 77.
 Cuppa Gaud, 77.
 Curdipalli, 97.
 Curiandcuppam, 77.
 Curras, 90.
 Curri Naga, 78.
 Curshabhatti, 80.
 Curti, 78, 79.
 Cūtancuppam, 76, 84, 86, 88, 90.
 Cutkan Chetti, 80.
 Cuttapadaāchi, 97.
 Cuttiganpalli, 75, 95.

D

Dalvapalli, 96.
 Dandikuppam, 95.
 Danes, 6.
 Daser Tandal, 95.
 Dāsi, 95.
 Daulatābād, 48, 74.
 Devastān, 26, 84, 86, 88, 90.

Dharapuram, 1.
 Dharmapuri, 1, 5, 30, 68, 73, 98.
 Dhobi, 78.
 Dhobi Kunda, 76.
 Dhobi Venkata, 79.
 Dindigal, 33.
 Donna Gaud Shama, 77.
 Dundaykuppam, 75.
 Dust Bāqi, 89, 104.

E

Elagiri, 59.
 Ellikai, 65.
 Erindi, 61.
 Ernampet, 59.
 Ersha Mupa, 64.
 Esa Khan, 95.

F

Fort Saint George, 2, 4, 13, 29, 39, 48, 54,
 55.
 French, 6.

G

Gair Hazir, 85—87, 102.
 Ganglai (Tank), 76, 96.
 Gari Yellappah, 74.
 Gazender, 92.
 Gidda, 77.
 Giddanpalli, 75.
 Gillarambutty Muttu, 58.
 Gillūr, 60.
 Golla, 75.
 Gollapalli, 75.
 Golapatti, 66.
 Gollas Gopali, 96.
 Gomia, 95.
 Gopalayya, 76, 96.
 Gopal Rai, 76.
 Govinda Gaud, 95.
 Govindapalayam Shrivatsru, 64.
 Govindapur, 84, 86, 88, 90.
 Govinda Rao, 95.
 Govind Nair, 80.
 Graham, J. G., Lieut. (afterwards Captain),
 1, 4, 7, 15, 16, 23, 32, 34—36, 40, 42, 45,
 46, 48, 56, 82, 94.
 Gramam, 53.
 Guddanpalli, 75.
 Gumsūr, 92, 93.
 Gunguder V, 97.
 Gunia, 95.
 Gunnayya, 75.
 Gūnūr Nelli, 65.
 Gunta, Guntas, 10, 49, 53, 84, 86, 88, 90, 99,
 100.
 Gurrayya, 79.

H

Haider, 1.
 Hāl Bāqi, 88, 104.
 Haliburton, David, 1, 3, 6.
 Hari Singh, 95.
 Hassan Ali, 10.
 Havally, 78, 79.

A-1

Hazir, 85—87, 89, 91, 102.
 Hernayya, 77.
 Hinduvi, 31, 49.
 Hobli, 46, 97.
 Humah, 93.
 Hurdis, 86.

I

Ibrahim Khan, 96.
 Ijaradārs, 14.
 Inām, 76, 79, 81, 88, 91, 103.
 Inamahā, 105.
 India, 37.
 Isā Khan, 76.
 Iswara Gaud, 58.
 Iyemperumal, 97.

J

Jagadev, 49.
 Jaghir, 56.
 Jama, 36, 45, 50, 74, 95.
 Jamabandi, 8, 10, 11, 21, 25, 33, 52—55, 61—
 64, 70, 71, 81.
 Janglapūr, 102.
 Jarant Mala, 95.
 Jāri, 67.
 Jāsti, 88, 91.
 Javadi, 43, 68.
 Jellantra, 92.
 Jerridnūr, 44.
 Jivaji, 78.
 Jiwani, 74.
 Jodgi, 97.
 Jūnzpalli, 95.
 Jumla Noksān, 87, 103.
 Junaparahalli, 74.

K

Kakangira, 80, 81.
 Kalamo, 25, 63.
 Kālāchīmangalam, 82.
 Kala Venkata, 77.
 Kaliani, 60.
 Kali Gaud, 61.
 Kallakurichi, 64.
 Kallāvi (Kalavi), 2, 3, 16, 23, 24, 33, 49, 67—
 69, 71, 81, 94.
 Kambu, 45, 61.
 Kammabut, 59.
 Kāmmīnellūr, 16, 23, 33, 45, 49, 66—69,
 71—73, 81, 94, 98.
 Kanakkārs, 31.
 Kanakamuttal, 74, 75.
 Kanarese, 33.
 Kandachar, 64.
 Kandali Rajappa, 74.
 Kandayam, 67, 105.
 Kangundi, 16, 56, 68.
 Kanna, 95.
 Kannāmanpalli, 101—105.
 Kanniappa Gaud, 67.
 Kantary, Kantari, 7.
 Kār, 16, 50, 61, 63.
 Karakārs, 14.
 Kārkūns, 44.

INDEX

- Karnams, 17, 18, 24, 27, 28, 30, 41, 42, 44, 55, 85, 87, 88, 97, 103.
 Karūr, 65.
 Kasba, 22, 50, 64, 74, 76, 78, 80, 81, 90, 95, 97, 99, 100.
 Kāsim Khan, 76.
 Katnayanpalli, 75.
 Kāttuputtūr, 4, 6, 21, 24, 25, 32, 34, 60, 63, 68, 69.
 Kaveripatnam, 49.
 Kēsava, 78.
 Kēsavayya, 74.
 Kēchi Iyen, 97.
 Khali Zemin, 49, 86, 90, 91, 102, 105.
 Khāsavurg, 87, 90, 101—105.
 Khās Vāri, 50.
 Khurch, 34.
 Kilatchimangalam, 18, 42—44.
 Kilaka, 6.
 Kirambūr, 65.
 Kirayah, 79.
 Kirayahdār, 78—80, 91, 105.
 Kissera, 96.
 Kists, 28.
 Kistbandi, 20.
 Kodipalli, 95.
 Kodru, 60, 61.
 Komara Gaud, 65.
 Kombo, 90, 105.
 Kona, 95.
 Konda Nayak, 34.
 Kondareddi, 58.
 Kottiapatti, 64.
 Kottūr, 95.
 Kribhadrayya, 76.
 Krishna, 96.
 Krishnagiri, 16, 17, 24, 33, 34, 45, 49, 67—69, 71—76, 94—96, 98.
 Krishnaji, 44.
 Krishnarām Nayak, 30.
 Krishna Rao, 95.
 Krishnayya, 81, 95.
 Kuchnaickpatti, 59.
 Kulalena, 64.
 Kumbās, 57.
 Kumbo, 78.
 Kuunnattūr, 19, 20, 23, 28, 32, 33, 45, 48, 59, 67—69, 71—73, 78—81, 94, 98.
 Kuppamuttu, 97.
 Kuratcheri, 65.
 Kūri (under-renter), 17.
 Kuruva, 62.
 Kuruvai (paddy), 61.
 Kusti, 76.
 Kūtalies, 59.
 Kutliga, 95.
 Kuttari, 56.
 Kutti, 77, 95.
 Kutti Gaud, 95.
- L**
- Lakshma, 44.
 Lakshman, 58.
 Lakshmana Gaud, 22, 64—66, 97.
 Lālā Latcherām, 95.
 Latcherām, 76, 77, 81, 82.
 Latchmana, 95, 97.
 Latchmayya, 81.
- Lohar Sunk [], 77.
 Lohar Surkait, 78.
 Loom-Tax, 6.
 Luckinaigampalli, 101—105.
 Lushington, S. R., 29, 39.
- M**
- Maclachimangalam, 18.
 Macleod, Capt. William, 3, 6—8, 21, 24, 25, 31, 33, 36, 44, 45, 52.
 Madacuppam, 76.
 Madenpalli, 101—105.
 Madnanjeri, 84, 86, 88, 90.
 Magams, 14.
 Mahādāni, 60.
 Mahārajagarh, 49.
 Malaput, 59.
 Malayalam, 33.
 Mallagaud, 58.
 Mall Bhat, 76.
 Mallapalli, 101—105.
 Malla Ranga, 97.
 Mallasamudram, 1, 22, 66, 68.
 Mal Surkait, 78.
 Manigar, Manigars, 14, 55, 61, 65.
 Manacrilly, 101—105.
 Manakkattai, 61.
 Maniapak, 97.
 Mani Gaud, 44.
 Manniamgal Army Gaud, 99, 100.
 Do. Nella Mupa, 99, 100.
 Do. Taurbund Caria, 99, 100.
 Do. Mupa Nella Caria, 99, 100.
 Mār, 80.
 Mārakka, 65.
 Maramputti Nelli, 65.
 Māray Gaud, 95.
 Mari Gaud, 75.
 Markals, 63.
 Marumdram, 95.
 Marwarpalli, 80.
 Meihan Churappa, 99, 100.
 Do. Matvuniam, 99, 100.
 Do. Nagapundaram, 99, 100.
 Do. Ongripundaram, 99, 100.
 Do. Papan Gaud, 99, 100.
 Do. Yermakara, 99, 100.
 Melpatti, 74, 75.
 Mirān Khan, 64.
 Mirsalpalli, 74.
 Mitford, John, 13.
 Mittapalli, 96.
 Mittoji, 95.
 Modli Gaud, 76.
 Moganūr, 24, 65.
 Mohai (plant), 66.
 Mohidin Khan, 64.
 Mohnaud Hill, 97.
 Momardipatti, 66.
 Monia, 95.
 Motada, 58.
 Mouzas, 57, 84, 86, 88, 90, 101—105.
 Muchalkas, Muchilikas, 9, 20, 31, 51.
 Mudanpalli, 77.
 Mūdda, 77.
 Mudgiri, 81.
 Mudiampatti, 66.

INDEX

Mudunacheri, 59.
 Mugnūrpati, 80.
 Muhiuddin Sahib, 95.
 Muldapalli, 96.
 Mulla, 76.
 Mullapalli, 77.
 Mullgumma, 78.
 Mullukār, 64.
 Mundesa, 92.
 Munia, 79.
 Muoro, Thomas, Lieut. (afterwards Capt.), 1,
 2, 5, 7, 12, 22, 23, 30, 40, 45, 46.
 Murappūr, 30, 68.
 Murcampalli, 75.
 Mūrdār bākhi, 9.
 Murmara, 99, 100.
 Murselpalli, 95.
 Murtānja Bhat, 96.
 Murti, 96.
 Muta Gaud, 78.
 Mutasaddis, 17.
 Mutta Chetti, 78.
 Muttan, 97.
 Muttappa, 77.
 Muttu Gaud, 58, 67.
 Mutturreddi, 58.
 Muthuvira Gaud, 65.
 Muttūr, 2, 3, 23, 49.
 Mysore, 5.

N

Nabob, 64.
 Nādār, 91.
 Nadicuppam, 84, 86, 88, 90.
 Naga, 65.
 Nagapalli, 98.
 Nagdespalli, 101—105.
 Nāgmangal, 96.
 Naina Anamati, 78.
 Naina Naik, 95.
 Nainappa, 95.
 Nainatūr, 101—105.
 Nainatūr Mutta Gaud, 77.
 Naivani, 60.
 Nalla Mara, 76, 96.
 Nallari, 64.
 Nāmagiripet, 24.
 Nāmakkal, 4, 21, 22, 24, 25, 32, 33, 60, 61,
 65, 68—70, 72.
 Nama Vāthiyār, 64.
 Nangapalli, 68, 73.
 Nanjai Gaud, 22, 66.
 Nāpa, 78, 79.
 Narainy, 80, 95.
 Narasimayya, 81.
 Narasinga Rao, 81, 95.
 Narayana, 75.
 Narayanan Nayar, 22, 66.
 Narayana Vāthiyār, 64.
 Natarpalli, 101—105.
 Natcha, 77, 79, 95.
 Nāt Gaud, 43.
 Natrapalki, 59, 77.
 Nedingal, 74.
 Nella Gaud, 65.
 Nellamar Gaud, 65.
 Nellappa Naik, 95.

Nelli, 22, 66.
 Nikandi, 84, 86, 88, 90.
 Nilambi, 95.
 Ninandi, 58.
 Nirmandi, 74.
 Nurganti Ella, 95.

O

Odda, 79, 80.
 Ōlokōries, 59.
 Ōmalūr, 1, 5, 68, 70, 73, 98—100.
 Ōmer Ali, 64.
 Opuntia (plant), 74.
 Ōtairy, 59.

P

Pachaiyappa, 58.
 Padi, 60—62.
 Pālakōde, 32.
 Palani, 65.
 Pallagurki, 75.
 Pallanām, 97.
 Palliappet, 20.
 Pallipalli, 101—105.
 Pallipalayam, 64.
 Pallipet, 84, 86, 88, 90.
 Palūr, 92.
 Pāmandi, 79.
 Pāmandi Cūrmi, 58.
 Pām Shetti, 81.
 Panasamthū, 58.
 Pangani, 58.
 Pāmandipalli, 77.
 Pānibharti, 49, 87, 91, 103.
 Panmella, 91.
 Papanākulam, 60.
 Papa Reddi, 95.
 Pāpārpatti, 80, 81.
 Papayya, 81.
 Pappu Reddi, 80.
 Pāpreddi, 74.
 Paradēsi, 76.
 Paramati, 4, 21, 22, 24, 36, 60, 62, 68, 69,
 72.
 Paramasheur Gaud, 78.
 Parasurama, 80, 95.
 Pashindi, 80.
 Patāl, 3, 7, 10, 12, 14, 17—19, 22, 23, 27, 28,
 30, 31, 41, 42, 48—50, 58, 59, 66, 70, 71,
 74, 80, 85, 90, 91, 102, 105.
 Patkat, 50.
 Patti, 79.
 Patwalli, 67.
 Pavitram, 60.
 Pedda Bhoy, 80.
 Pedda Chinnaraya, 95.
 Pedda Culpalli, 84, 86, 88, 90.
 Pedda Cummimbhat, 77, 84, 86, 88, 90.
 Pedda Kuppari, 95.
 Peddamatarpalli, 96.
 Pedda Nair, 78.
 Peddampalli, 75, 95.
 Pedda Vaipambhat, 84, 86, 88, 90.
 Peiki Wuzza, 88, 103.
 Peishkash, 16.
 Pemambhat, 82.

INDEX

Pennagaram, 5, 63, 73, 98.
 Perma Gaud, 79.
 Perandipalli, 77, 78.
 Periyanoval, 53.
 Perma Gaud, 95.
 Perma Shetti, 81.
 Pernambut, 42—44.
 Perra Wubbanpalli, 75.
 Perria, 44.
 Perumal Combi, 64.
 Perumal Gaud, 96.
 Pichai Gaud, 64, 67.
 Pilla Gaud, 64.
 Pillanēri, 77, 84, 86, 88, 90.
 Pilūr, 65.
 Place, Mr., 14.
 Ponārkulam, 60.
 Pondicherry, 6.
 Pondourrapatoha, 58.
 Ponnai, 97.
 Pudur, 79.
 Pullaipatti, 59.
 Punnambal Shollari, 58.
 Pūna Chama, 77.
 Pungulam, 59.
 Punguli, 58.
 Punji, 79.
 Punnasamunnu, 58.
 Punnaiandipalli, 101—105.
 Purgannals, 16.
 Purrakudis, 59.
 Purrāṭṭu, 81.
 Puricuriot, 90.
 Pursarama, 95.
 Putinaikpalli, 95.
 Puttagaram, 59.
 Putteri, 59.
 Putteras, 90.
 Puttūr, 60.
 Puvva Gaud, 97.

Q

R

Rachimangalam, 82.
 Raohmut, 44.
 Rāgi, 45, 60, 61, 63, 66, 90.
 Rāhdāri, 49, 86, 91, 102.
 Raihari, 79.
 Raja, 95.
 Rajahmunny, 92.
 Rajappa, 74.
 Rakshamanangalam, 42, 43.
 Rama, 78—80, 95.
 Ramabhat, 95.
 Ramachandrayya, 95, 96.
 Ramachandra Rao, 81.
 Rama Dikshitar, 64.
 Rama Gaud, 53.
 Ramayya, 79, 81, 99, 100.
 Ramaswami, 64.
 Ramanaikpalli, 95.
 Ram Krishnayya, 79.
 Ramnad Pillai, 97.
 Ramnai, 78.
 Rangappah, 34.

Rāsipūr, Rāsipuram, 3, 4, 6, 22, 64, 68—70,
 72, 73, 97, 99.
 Rāvipatti, 79.
 Raya, 95.
 Rāyakōttai, 16, 24, 31, 33, 46, 67—69, 71—
 73, 94, 98.
 Rāya Singh, 93.
 Rāzapalli, 74.
 Read, George, 48, 54, 55.
 Read, Captain (afterwards Lieut.-Col.).
 Alexander, 1—8, 12—14, 16, 21—25, 29—
 37, 39, 40, 42, 44—46, 48, 52, 54—56, 97,
 98.
 Rōkhpalli, 96.
 Ry Gaud, 44.

S

Sagavalli, 77, 78, 102.
 Sagavalli Khali, 86, 90, 91, 105.
 Salem, 2, 4, 8, 21—26, 29—31, 34, 35, 37, 39,
 45, 52, 54—56, 66, 68—73, 97, 98.
 Samabhat, 95.
 Samalapūr, 59.
 Samayya, 79.
 Samba, 61—63.
 Samba Gaud, 65.
 Samba Gaud, 64.
 Samuder, 23.
 Samudram, 97.
 Sanda Gaud, 99, 100.
 Sankaridrug, 5, 22, 40, 41, 46, 61—63, 68, 73,
 93.
 Sankarapalli, 66.
 Santa Rao, 93.
 Sarkār, 5, 7, 9, 10, 14, 16, 19, 20, 23, 32—34,
 37, 38, 48—50, 56, 58, 67, 74, 79, 81, 88,
 90, 91, 95, 99, 100, 103, 105.
 Sarmangal Chinna Gaud, 99, 100.
 Saunders, Edward, 25, 35.
 Sayar, 1—6, 36, 46, 51, 72, 73, 77, 81, 82.
 Sekhara Bunje, 92, 93.
 Selumād Hill, 97.
 Seshachalamayya, 97.
 Seshayya, 36.
 Sevoy Jama, 77, 79, 80, 90.
 Sēndamangalam, 4, 60, 68, 69, 72, 97.
 Shaik Gura, 64.
 Shaik Hussein, 78.
 Shaik Imām, 78, 81.
 Shaik Omer, 64.
 Shamachari, 76.
 Shamboass, 81.
 Shānār, 100.
 Shellandi, 66.
 Shellimba Gaud, 65.
 Shervarai, 97.
 Sherwamalai, 34, 44.
 Shevarcoys, 44.
 Shevvatūr, 79.
 Shingayya, 64.
 Shirini, 50, 81, 91, 103.
 Shirini Inām, 87, 90, 103.
 Silamalla, 74.
 Singa Gaud, 65.
 Singārappet, 2, 3, 7, 36, 49, 58, 67.
 Soondi, 75.
 Sōmalapūr, 42—44, 82.

INDEX

Sourerao, 93.
 Srimbuck Pandit, 78.
 Srinivasachari, 76.
 Srinivasayya, 75.
 Srinivasa Iyen, 97.
 Stratton, G., 29.
 Subadar, Subadars, 14.
 Subbaraya, 44.
 Subba Rao, 75, 76, 95.
 Subba Sastri, 78.
 Subba Vāthiyar, 64.
 Subbayya, 81.
 Subramani, 74.
 Subrayya, 74.
 Sūd, 58.
 Snergur, 92.
 Sūgulpala, 95.
 Sumapa Gunta, 101—105.
 Sūri Gaud, 80.

T

Tada, 75, 95.
 Tairgie-baub (taxes), 58.
 Tair Mūrti, 95.
 Takāvi, 9, 10, 12, 16, 18—20, 30, 31, 36, 39,
 40, 44—47, 48, 50, 51, 54, 56, 69, 73, 74,
 81, 89—91, 94.
 Talapadi, 59, 79, 80.
 Talapalli, 76, 96.
 Talai, Talla Jāsti, 50, 89, 103, 104.
 Tambāccu Venkatappah, 95.
 Tambāccu Virappah, 95.
 Tanappa Gaud, 58.
 Tandān, 97.
 Tanjore, 64.
 Tappūr, 41.
 Tār, 58, 78.
 Tarafs, 14, 43, 44, 48, 74—76, 79, 80.
 Tārgi, 7.
 Tatta Samba, 65.
 Tazu Nainpalli, 75.
 Teppa Gaud, 77.
 Tenkarai-kōttai, 1, 5, 30, 68, 73, 98.
 Terrialam, 59.
 Thane (honey), 61.
 Thathayyāngārpēt, 60.
 Tiou, Tippu, Tippu's, 1, 34, 64, 95.
 Timma Nayak, 30.
 Timmappa, 80.
 Timmaraya, 95.
 Timrauz, 76.
 Timrayya, 74.
 Tippār Gaud, 34.
 Tipparanze, 95.
 Tippayya, 81.
 Tiruchendūr, 68.
 Tirumal Gaud, 79.
 Tirumalgiri, 60.
 Tirumal Naik, 96.
 Tirumangalli, 84, 86, 88, 90.
 Tirupati, 80.
 Tiruppāttūr, 16, 18—20, 23, 28, 32—35, 37,
 42, 44—46, 48, 50, 51, 54, 55, 59, 67—69,
 71—73, 77, 82, 94, 98.
 Tirvai, 58, 67, 84, 86, 87, 102.
 Tirvai Jāsti, 87.
 Tokiam, 101—105.

Toppapatti, 64.
 Toti, 90.
 Toti Venkata, 71.
 Triallam, 34.
 Trichinopoly, 65.
 Trimul Naik, 76.
 Trimul Samad, 97.
 Tripite, 95.
 Trivallam, 84, 86, 88, 90.
 Tufreek, 38.
 Tuggapalli, 95.
 Tulli Achari, 79.
 Tumberi, 84, 86, 88, 90.
 Tunmulupalli, 95.
 Tūttical, 96.

U

Ugender Tank, 23.
 Ujini, 78.
 Upa Daisy, 44.
 Urd, 67.
 Uttamasholapuram, 64.
 Uttankarai, 15.

V

Vadecha, 58.
 Vailagul Nattam, 101—105.
 Vaipul Nattam, 101—105.
 Vaitapet, 101—105.
 Vaktaput, 59.
 Vālan, 61, 63.
 Valavandi, 65.
 Valipet, 84, 86, 88, 90.
 Vāniyambādi, 10, 13, 17, 18, 20, 23, 28, 32—
 34, 45, 48, 59, 67—69, 71—73, 76—78, 84,
 86, 88, 90, 94, 98.
 Vāran, 64.
 Vasudevayya, 81.
 Vella Gaud, 58.
 Vellagunallam Gidda, 77.
 Vellakāran, 97.
 Vellay, 79.
 Velliyūr, 97.
 Vengalapuram, 59.
 Vengay Chetti, 77.
 Venka Gaud, 58.
 Venkappah, 95.
 Venkata, 78.
 Venkatachala Naik, 24.
 Venkata Dāsri, 95.
 Venkata Gaud, 74—76, 95.
 Venkatapati, 76, 77.
 Venkatappa, 74, 76.
 Venkatarama, 44.
 Venkataramah, 58.
 Venkatayya, 81.
 Venkatramayya, 77.
 Venkatosa, 75.
 Venkatnainpalli, 101—105.
 Venkat Ram, 64, 79.
 Venkat Rama Tada, 78.
 Veri Muppa, 80.
 Verripuna Kuppam, 96.
 Vias Munni, 77.
 Villa Gaud, 80.

Virabhadradrug, 16, 33, 45, 67—69, 71—73,
81, 94, 98.
Viraganūr, 68—70, 72, 73, 98.
Viragapalli, 95.
Virammal, 76.
Virapanamkuppam, 74.
Virapalli, 84, 86, 88, 90.
Virappa, 77.
Virayya, 76.
Visvanathayya, 64.
Vitra Chetti, 78.
Vizianagaram, 92.
Votzazimbhatti, 80.
Vuddamulla, 58.
Vunipam, 96.
Vutta Shavi, 97.

W

Walipet, 59.
Waraput, Waraputtu, 48, 49, 67, 80, 85, 90,
91, 102, 105.
Waram, 91.
Whiniar, 66.

Whoniar, 22.
Wudraballi, 81.
Wupārpalli, 101—105.
Wurapa Gauranpatam, 74.

X

Y

Yacūb Khan, 80.
Yallagiri, 78.
Yeggūr, 79.
Yelāmbatti, 79.
Yeldimanpetta, 76.
Yellagiri, 18.
Yellapalli, 101—105.
Yellayya, 96.
Yelutani, 31.
Yerra Arrayya, 80.
Yerramkar, 44.
Yerrappādi, 1, 30, 68, 73, 98—100.

Z

Zūdgārs, 17.