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REPORT

Markenega

EXHIBITING A VIEW

FISCAL AND JUDICIAL

ADMINISTRATION

INTRODUCED INTO THE CONQUERED TERRITORY

AUTHORITY

COMMISSIONER IN THE DEKHAN.

WILLIAM CHAPLIN.

MADRAS CIVIL SERVICE.

COMMISSIONER IN THE DEKHAN.

PRINTED BY ORDER OF THE HONORMBLE THE GOVER-

BOMBAY.

1824:

ARA 613



To

FRANCIS WARDEN, Eso.

Chief Secretary to Government

BOMBAY.

SIR.

have had the Honor in a separate letter of this cate, to explain the particulars of the Reve Settlement of Revenue of each of the Collectorates in the Dekhan for fuslee 1230, and to exhibit a detailed account of the Charges: but having, in the course of my Tours during the last and preceding cold seasons, had an opportunity of holding a personal communication with all the local Officers in the Districts North of the A. Kisna,-it is incumbent upon me further to submit for the consideration of Government, the additional information which I have been able to glean from actual observation of the present system of management. As I halted at a great number of Villages in the Collectorates of Poona, Ahmednuggur, and Khandes, for as many days as were requisite for an examination of their accounts, and for an enquiry into local usages, I may with the more confidence endeavour to explain the manner generally in which the fiscal administration is conducted under the existing plan of a Ryutwar Settlement.

Note. The accounts of its Revenue 1931 Finds being close airce the Transcript and the accompanative of 1933, 8 123 is asserted a accompanion of 1933, 8 123 is asserted an accompanion ment, market

Vide Figure ein! Despatch of 19th June.

- 2d. The experience of above two years and a half has already enabled me to shew how far the schemes projected by Mr. Elphinstone for augmenting and improving the finances & for retrecting the expenditure, have been accomplished. How far the general line of Policy has been pursued or departed from, and in what degree the result has been favourable or otherwise to the popularity of our Government and to the interests of the several classes of our new subjects, will be points which I shall advert to in the sequel.
- 3d. On the subject of the affairs of the Dekhan generally, the comprehensive and luminous Report of the Honorable the late Commissioner has however anticipated a large portion of the information of value that seemed desirable. I must therefore solicit indulgence if my present Report shall in many respects appear defective, and shall contain some repetition of matter already so ably recorded.

Financial in-

4th. The financial report which I had the Honor to forward to Government on the 19th June last, exhibits the improvements which have actually taken place in the resources of the Dekhan, contrasted with those which were anticipated by the Honorable the late Commissioner, as stated in his Report to the Supreme Government. The short abstract below shews the improvements in one point of view, and I have only here to remark that many of these which were expected to ensue in ten years, have been in a great degree

brought about in 2½ years. It is necessary to observe that there is a discrepancy between the statement of reductions annexed to my Revenue Letter of this date and that now submitted; the former being taken from the actual accounts of Fusice 1229, whilst the expenses shewn in the latter from No. 5 R. of Mr. Elphinstone's Reportare merely estimated. There is also a difference arising from the classification of Sibundees, as civil expenses, or separately as Sibundees which occasions a slight variation, but the amount is too inconsiderable-to affect the general accuracy of the account.

THE ABSTRACT IS AS FOLLOWS.

-	-	-		-			-		
	I	NCREAS	e or h	REFERU	r.		William Alle		
	As per statement No. 5 R. from the lat Jan. 1820.	alminista alminista alminista amamalir							
Revenue ,	59,60,296	10,00,000	69,60,296	76.63,411	17,03,115	7,03,115	Market Market		
	with with	REDUCTION OF EXPENSES.							
		tions anti- cipated in the Re-	Expen- ses as they were ex- pected to stand las Jan, 1830.	lst June	ready ef-	Remain- ing re- ductions to be ef- fected.	one motes		
Commis- sion, Civil,	4,00,000 17,42,571	3,00,000 7,00,000		1,86,586 13,26,863		\$6,586 2,84,292			
&c	8,50,000	4,00,000	4,50,000	5,75,600	2,74,400	1,25,600			
Auxiliari- es, Military,	17,14,530 70,29,150	12,00,000	5,14,530 54,29,180	4,80,000 \$9,69,652		5,40,472	1		
Total saving,		42,20,000			31,97,580	10,36,950	The state of the s		
			-	71-1		34,530	Deduct ex- ce-s in reduc- tion of Auxi- liaries.		
Add expected en- crease of Revenue, 10,0		10,00,000				10,02,420 7,03,115	Deduct ex-		
Total improvement, 52,0		52,00,000			49,00,695		nue.		
Remains improvement to be effected in 74 years,					2,99,305	2,99,305			
					\$2,00,000	1			

5th. For a particular account of the extent of each Collectorate in square miles, I beg leave to vide A. B. refer to the answers of the Collectors to my Queries. I had entertained liopes before this peri-

od, that I should have received regular Statistical Tables from each of the Collectors drawn up from actual Returns of the population and stock of the country, but they have not reached me in a form sufficiently complete, to enable me to give correct abstracts of the whole.

6th. By the information already furnished it may be roughly computed that the whole number of square miles in the Provinces of Khandes, Poona, Ahmednuggur, and Dharwar, amounts to 70,000; and that the aggregate of the population exclusive of Villages belonging to Sindia, Holkar, the Nizam and others which are intimately mixed with our territory, is 17,95,700, but this does not include the City of Poona, the alienated Villages in that district, the late cessions from the Nizam, nor the wandering tribes. By a comparison of the Revenues of the excluded portions of the Country with those of our own possessions in the neighbourhood the population of which has been best ascertained, I have framed the following Estimate which I think will be found very near the truth. As Kolapoor is not included it corresponds nearly with Mr. Elphinstone's estimate of 4 Millions.

> Poona..... 4,84,717 Souls. Nuggur.... 6,50,000 Khandes... 4,17,976 Dharwar.... 6,84,193

22,36,886 Southern Jageers 7,78,183 Satara. 7,36,284

TOTAL ... 37,51,353

When

Vide Ne la

When complete returns shall have been received the result will be submitted,

7th. The number of Government Villages is 7229, the number of Villages alienated as Jageer Surinjam &c is 2252, and the proportion of alie-

REVENUE SYSTEM.

8th. The Settlement of each Village rises or James votes, falls with the encrease or decrease of cultivation. It is now made by the Collector and his Cutcherry through the Patel and Koolkurnee. It is professedly the Ryutwar, and is so essentially, but the individual distribution is left with a good deal of latitude to the Village Officers. It ought, when made, to be closely examined, & confirmed by the Moanulutdars in every Village, but many of them either from want of experience of such details, or for reasons less excusaable, do not trouble themselves with such minute investigations. The Patels are of course best able to make a fair distribution of the Village Assessment, and it we could trust them with the task, it were better that they should not be interfered with; but owing to the absence of effectual check on the part of the Moamulutdar, it is often unequally made, and the full advantages the Ryut from an equitable distribution, are not always secured. When the Moamulutdar knows his business and exercises his authority with moderation, the system gives great satisfaction. Marhatta Moanulutdars are however

sometimes above their duty, and as they are worse paid under us than under the late Government, the punctual performance of so laborious a task as that of making the Jummabundee in detail is hardly to be expected from them. This is rather a disadvantage under which the Rvutwar system labours in the conquered countries, but those who condemn all minute scrutinies may perhaps consider it in a different point of view.

9th. The principles on which the settlement is directed to be made, are explained in my the senteness. circular to Collectors issued on the 9th Decem- simest markber 1820. It has been already submitted to Government, but I annex a copy to this Report for facility of reference.

Principles of VideAccumps-

10th. The present system does not essentially differ from that which was followed in Nana Furnawces's time, except that the -Moamulutdars have now less discretionary authority to encrease or decrease the Rents. The settlement was then formed according to the village rates or Durs, as far as they could be ascertained, whether they had their origin in former surveys, or were founded on long established usage. The welfare of the Ryuts was consulted and if the assessment was found too high, it was either reduced, or temporary abatements were granted. The Moamulut or mannagement of a District, was not given, as has been subsequently the practice, to the highest bidder, The Moain ruck-renting the District. The settlement

Present systhat of Nana was in effect a Village settlement as far as the Moamulutdar was concerned since it was left to the Patel to settle the amount of individual Rents. The Moamulutdar, however, if he could not realize what he conceived to be a fair standard of settlement from the Patel, sent his Karkoons to make the settlement in detail with the Ryuts. The system differed therefore little from the present mode of settlement except perhaps that the Patel has occasional opportunities of profiting by exactions or by concealment of resources to a greater extent than henow has under the Collector's more vigilant superintendence.

Ilth. The contrast to the comparatively patriarchal scheme of management of Nana Furnawees which is presented under the farming system of Bajee Row, has been too often described to need any further illustration. The exactious of the ill paid Agents of Revenue Contractors were as oppressive to the Ryuts as they were often subversive of the authority of the Village Officers. Those oppressions no longer exist & the legitimate influence of the Patels is restored. The payments of the Ryuts are fixed with reference to their cultivation and to the receipts of former times, after deducting all extraordinary contributions or arbitrary exactions. The Patels too have reason to congratulate themselves upon the change, since they are relieved from all extortion and though they cannot abuse their power, they may use it to all legitimate purposes without any of the vexations interference to which they were subjected in the latter times of the late Feshwa. The change

may not be entirely acceptable to a few whose unauthorized emoluments are diminished by our better supervision, but is satisfactory to the generality; and that it is beneficial to the Ryuts, whose burthens are lightened, cannot for an instant be questioned. One of the chief merits of the Ryutwar system is that it enables us to know the Ryuts, and them to become acquainted with us; whilst under any other mode of settlement, they are kept in the back ground, and are hardly heard of except as complainants. The contract may be prejudicial to them in a few instances where the old rates of assessment, which had been long lowered or abandoned, have been injudiciously resorted to, but for the most part it has been favorable in determining the limit of demand upon them and restraining extra exactions, as far as they can be checked in the present vitisted state of Marhatta habits, in the correction of which the antiseptics to corruption are so little efficacious.

- 12th. The Principal Collector in the Southern Mahratta country, in his report upon by the settlement, describes the rules by which he hinded proposes to make his Jommabundee, until the Diarwar, Vide survey that has been instituted shall have been

Southern Mabratta Com-

Rules esta-Report for 1950, Esria-aure No. 38

13th. Either he or one of his Assistants makes the village or Mowzewar settlement of all the villages in every Purgunna, and the Ryutwar or individual distribution of the rent of one or of settlement, more villages in each, the Ryutwar of the rest being made by the Moamulutdar and checked

Mr. Thackeray's mode by a revision on the part of the Collector. In cases of altercation respecting the fair amount of individual rents or allotment of fields, the dispute is settled by a Punchayet of Ryuts. The same course is followed when Ryuts throw up their fields, and a difference of opinion arises as to the portion of good and bad to be retained. When a part is relinquished, it is required that the arrears of the current year shall be paid up, and that timely notice of intention to quit be previously given. Land improved by the stock and labour of the Ryut is allowed to be reclaimed though temporarily abandoned, provided the arrears of the assessment are discharged. Great encouragement is held out to those who form tanks or dig wells, the dry land assessment only being taken for a course of years, with reference to the expense incurred; and at the end of the period, a share equal to a third or a fifth of the land so cultivated is given in Enam to the improver. The kooruus or grass lands are rented out as usual with the reservation of a small portion as common for the village cattle. Distraint of the implements of husbandry and trade is on no account allowed. As a security against unfounded claims to remissions, all the Puttalis provide that the whole body of Ryuts shall be collectively responsible for balances, but the general responsibility for individual failures is not enforced except in very peculiar circumstances; and all balances of one year are remitted, if not realized before the first Kist of the following season. Mr. Thackeray also proposes that no distraint of a Ryut's property shall be allowed on the part of private creditors unless the creditor agree to pay the Ryut's rent, a proposition well calculated, I think, to secure the rights of Government, which are otherwise liable to be compromised. In order to encourage the unemployed Soldiery, and others to betake themselves to agriculture, the Collector allows to such persons a remission in the full rent which varies according to soil and circumstances. He adverts to the monopoly by the district Zumeendars of the rights of Patels & Koolkurnees of villages, an inconvenience which prevails to a great extent in some of the Southern Districts, & which effectually prevents the Government Officers from acquiring any knowledge of the internal resources of some of the Mulials. I agree with him in thinking that the only remedy for this abuse is to remove such Zumeendars from the Patel & Koolkurneeships on proof of their malversation or incapacity.

14th. With a view to the improvement of border villages, which have suffered more than others from plunder, Mr. Thackeray suggests that they should be disposed of at a low fixed rent for four or five years, until by survey a fair assessment shall have been fixed on each acre of land, by which means alone waste will be rendered valuable. The measure proposed differs from a village lease, which places the Hyuts at the mercy of the Renter, in as much as it is intended that the Collector shall retain the superintendence of the Koolwar destribution, and thereby be enabled to prevent abuses. The scheme appears to me to be unobjection-

Barder VII-

able, if it be so managed that the agricultural stock and population of other villages be not drawn off to the cultivation of those on the frontier.

Orders to

15th. I have already submitted to Government a translation of some general orders issued by Mr. Thackeray for the guidance of his Amuldars, and the inferior district servants, they are drawn up with judgment and when vigilantly enforced cannot fail to prove of infinite advantage to the prosperity of the Ryuts and to the interests of Government.

16th. In my Report of the 5th November, I recapitulated from each Collector's Junmabundee letter, the mode in which they respectively conducted the Ryutwar settlement, as far as I was enabled to do so from their explanations; for any more particular information on this head I beg leave to refer to those documents.

L'handes.

17th. Any elucidation that may be required of the Jummsbundee of Khandes will be furnished by the figured Statements, which accompany Captain Briggs's report of the 18th December last, and by my correspondence with that Officer. On my arrival in Khandesin December last, I found that the Political Agent, owing to the want of all accurate accounts by which to determine the rates of rent, had caused a measurement to be made of the cultivated lands, and had framed and partially introduced new tables of Assessment founded, as he states,

New Meascrement and assessment. on the average contributions of the Ryuts in any shape for the last 10 years. In these tables the land was divided into three sorts, classed with reference to the depth of soil, ascertained by digging it, and for each sort in each Muhal one eniform rate of rent was established. It having however in the absence of all authentic records, been impossible to find out what the Ryuts really had paid individually for the ten preceding years, the arrangement, as might have been foretold, failed to give general satisfaction. In effect, it produced a sudden and rather violent alteration in the quantum of rent payable by each cultivator, and the inequalities were so loudly and so justly complained of by those whose rents were raised, that I deemed it proper to point out to Captain Briggs the injurious consequences that were likely to result from them? . The subject being already before Government, I need not enlarge upon it, further than to slate that the new classification assessment was not acted upon to any great extent, and has been either modified or discontinued early enough, I trust, to prevent the evils that would infallibly have attended so hasty an innovation.

18th. Captain Briggs represents the circumstances of the cultivators in general to be comparatively easy, by which I presume he means that they are better now than under the former Government. But he ascribes this condition, as well as their capability of paying the present rates of assessment, to the high prices to which grain had risen, and he thinks that prices hav-

Circumstanes of the Lynts. ing now fallen, the assessment must be reduced. My opinion on this point has been already submitted. A temporary remission is perhaps indispensible to meet the depression of the market, but when things come to their ordinary level, the aggregate of the settlement contrasted with former realizations, does not appear to me to be in which cultivation has been extended in Khandes (always supposing the returns of cultes, apparently without any general pressure. few places the assessment has been pushed to too high a pitch, and that in consequence some of the extent of their farms, so that a defalcation may be expected in the year 1232, on which we are now entering. Some complaints which had reached me on this score, were long ago brought to the notice of the Collectors.

Remissions

19th. It has been already shewn in detailing the items of encrease and decrease in Khandes, that ample remissions were made in the Settlement of 1230 to meet the partial failures of the crop that appear to have occurred for want of rain. It had been better, had they been still greater, rather than that the measure of leaving from 5 to 8 or 10 per cent on those whose crops were good, should have been resorted to. This expedient was adopted in order as stated by the Collector to avoid exhibiting a larger delaleation which would otherwise have appeared, but

however salutary it may sometimes be, it is rather a dangerous one in districts whose resources are much dilapidated. In the discussions which have been laid before Government, I took occasion to inculcate a caution to Captain Briggs against making these extra tufreeos or levies, except under peculiar corcumstances, where alone they are politic and justifiable.

20th. Khandes possesses great capability of improvement. The dilapidated remains of more than 100 substantially built dams for diverting the water into channels for irrigation, many of them constructed at prodictions expense, attest the liberal and enlightened policy of the early Moolummedan monarchs. The Political Agent is gradually restoring some of these works, but little can be done till an encreased stock and population shall render them available. With some few exceptions of Enam lands allotted for the duty of clearing out these aqueducts, the expense of maintaining them devolves upon the

21st. The Honorable the late Commissioner in his report on the Dekhan, has forcibly pointed out the necessity of moderation in fixing the assessment of this once flourishing district, which since parents the devastation of Holkar's troops in 1802-3, the the incursions of Pindaries, the ravages of Bheels, and the exactions of insurgents, has been reduced to the verge of rain. I shall not fail to remind the Political Agent of this policy; should be at all deviate from it, but some allowance must be

fostering ma-

Dame.

made

made for the difficulty of drawing the line between a moderate and a high assessment in the absence of all authentic Records of the resources. The frequently recurring excesses of the Bheels, must at present tend to prevent any rapid improvement. The destruction by Tigers is another serious obstacle to it, in proof of which it may be stated, that 60 of these animals have been killed during the last 3 months, and that 500 human lives and 20,000 head of cattle have been destroyed by them in 3 years.

Poons.

of the Collector of Poona that will not be adverted to in the sequel. It is very short, but its brevity is compensated by the amplitude of his answers to my Queries. These answers evince much research, and contain a good deal of valuable information, to which I beg leave to invite the consideration of the Honorable the Governor in Council. Where I differ from the Collector in matters of any importance, my sentiments will be stated in the course of this

- Vida-At

Almedoor-

address.

23d. The Collector of Ahmednuggur, in making his settlements, granted considerable remissions, which were rendered necessary by the partial failure of the Crops. He settled the Gramkhurch as in the preceding year at six per cent Granklurch, of the Jumma, including Muhal Warshasuns Dewasthan allowances, Nennooklis payable in the districts and allowances to Zumeendars, Patels &c. When I come to speak of the Gramkhurch,

I shall notice some objection to this mode of fix-

ing the amount which led to my furnishing some general instructions to the Collectors for its better regulation in future.

21th. In many parts of Ahmednuggur, the rates of rent are quite undefined, as in other Collectorates, and some attempts appear to have been made to adjust them with reference to the supposed Kumal and Tunkha settlements, but made, have not been fully explained. They are meant to produce a gradual rise of the Jumma, and are called Istawa arrangements, but adverting to the imperfect data on which they appear to have been founded, I have great doubts of their stability, since they appear to me to rest more on general assumed views of former realizations, than on any actual resources of present cultivation.

Made of Ass

25th. These Islawas do not, I believe, prescribe New that the Patel shall grant waste lands according to any fixed Cowlnama. The Rvuts are not therefore sufficiently guarded against exactions, nor is adequate provision made to enable the Collector to ascertain with ease what Cowle are given, and how far they are acted up to or evaded.* The settlementin some places appears to have been made on a sort of lease not exactly conformable to any uniform scheme. This lease extends to 3, 4, 5, 6 or 7 years, till the rent rises to a real or assumed Kumal standard. It lays down a loose sort of classification and as-

Taxa-

sessment

^{*} These Istawas have since been either annulled or modified by the Cul-

sessment of the land, in conformity to which the heads of Villages agree to pay the encrease, but as far as I can understand of a system which accords neither with a Village lease nor a Ryutwar settlement, the rules under which it is formed are so vague and indefinite as to furnish little security to the Ryut against exaction and as little to the Revenue against embezzlement.

26th. In the District transferred from Ahmednuggur to Poona, Captain Robertson informs me this sort of settlement prevails and as Cowls have been granted to the Patels they cannot be superseded without breach of faith. Wherethe Villages possess no waste land, from which additional assets are derivable, this Rossud or encreasing Jumma must be rather dishearlening to the Ryuts, and it may subject them to some oppression on the part of the Patel, but in this case the Collector will of course feel himself at liberty to causel the engagement, so that the evil will, it may be hoped, be only of a transitory nature.

Conditions of

27th. In all Istawas there ought, I think, to be a clause binding the Renter to keep separate registers of the fields for which the Ryuts pay the full rent and those which are to be held on Cowl, and the distinction ought to be made in the Ryutwas Puttals. In enumerating the fields held on Cowl, the number of Beegas contained in them, & the amount of the Rent to be paid till the term expires should be particularly specified. Registers of all such individual Cowls should be kept and furnished to the Hoozoor

Eutohery, and whatever alterations occur from year to year should be noted in them at the time of the settlement, by which precautions, in regularities and trauds will in a great degree be obvinted. At present the favorable conditions of the Cowls are often abused sometimes to the detriment of the Ryut, and sometimes to the injury of the Revenue. Captain Pottinger's Islawas sometimes include Mecras as well as Copurce land, though the rent of Mecras ought in all ordinary circumstances to be fixed and invariable.

VILLAGE CHARGES.

28th. A considerable reform has been effected since the accession of our Government under the head of Village Expences.

Gramkbereb.

29th. The accompanying Table will shew the amount of Gramkhurch in three of the Collectorships divided into its separate heads of-1st Allowances to Hugdars, Desmookhs, Despandies &c. 2d. To Patels and Koolkurnies and Village Officers 3d. Petty Village charges. With a view to assist the judgment as to the present rate of disbursements on these several accounts. a comparison is drawn between the Charges during Nana Furnawees's administration, those of Bajee Row's time, and those of the last Fusly under our Government. From this document it will be seen that the allowances to Zumeendars as well as to Village Officers are nearly equal now to what they were at any former period, and if we take into consideration the un-

doubted

doubted circumstance that they are now paid more regularly than ever they were, the advantage will preponderate in favor of those of the present day. The item however of petty Village charges is reduced by about two thirds, but adverting to the abuses that were formerly, committed under this head, as d to the relief that is now afforded to the Heads of Villages from sundry exactions formerly defrayed out of this fund, I am persuaded there is no good ground, to complain of our economy.

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30th. The averages are formed from the accounts of a number of Villages for a series of years in each Collectorate. Including Hundars' payments the whole amount of charges is 43 per Cent less than it was under the old Government. But the Villages have no longer to answer the demands of sturdy mendicant Gosaens who formerly besieged then in bodies of 30 & 40 till they got a day's meal. They do not now entertain the public servants as formerly. They have no demands for purveyance to satisfy, no public cattle or horses to feed, nor is there the same encessity for bribing the public servants nor the same amount of fees, fines and divers another the public servants and the public servants nor the same amount of fees, fines and divers another the public servants and the public servants nor the same amount of fees, fines and divers another the public servants and the public servants nor the same amount of fees, fines and divers another the public servants nor the same amount of fees, fines and divers and the public servants and the public servants nor the same amount of fees, fines and divers and the public servants nor the same amount of fees, fines and divers and the public servants nor the same amount of fees, fines and divers and the public servants nor the same amount of fees, fines and divers and the public servants are the public servants.

Defelons of Grandburgh.

31st. The Village charges may be divided into two heads, those which are permanent and those which are incidental and fluctuating.

Slugiare

32d. The permanent are the allowances to Hundars, such as the Despandier, Sir Patels, Qa noongoes, Nargours, Sir Nargours Naicks-&c. Patels, Koolkurnies, Chowgullas, Mahajuns and Shetties.

Meligiona allowances &c. 3 Bd. The fluctuating and incidental are the allowances to temples for Wurshasuns & the various festivals, Hindoo and Mahommedan. Buttato Mookuddins in altendance during the Jummab undee at the Honzoor, Stationery, Alms to beggars, Nuzzurs to the Sirkar, and expences on sundry petty occasions of ceremony.

34th. In all times of regular administration, there made the permanent and contingent Village charges outside grown and assignments upon Villages were made out of the gross Jumma, and the balance formed the Government Revenue. The authorized expenditure on account of Gramkburch no doubt fell chiefly on the Ryut's share of the produce. but the amount was ascertained and not left to be determined at the discretion of the Village Officers. The Collector's judgment in making the settlement of each Village must now decide whether after deducting these charges, the total settlement, whether it be called Kumal or Tunkhah, is apportioned or not to the circumstances of the Cultivators. In some Villages, however, there were Extra Puttees levied purposely to defray some of these charges over and above the gross Jomma. In those cases the reduction of the Puttee ought to keep pace with the diminution of the expense, except where the Puttee is proved to be no more than the equivalent of an abatement that has been made in the Aven or original assessment on the land, under which circumstances the saving may be justly added to the public Revenue,

35th. The Village expences by some of the Collectors have been estimated as high as 25 per Cent in good times, and even 50 per Cent in bad ones, but I do not know on what data these calculations have been founded, and am disposed to think them greatly overrated. They probably comprised Extra Cesses and contributions of every kind, many of which went to satisfy the rapacity of the native functionaries, and cannot

therefore

therefore with propriety be classed with Village expences. I do not find that any legitimate ceremonies have been abolished, nor any festivities abridged by our economy in the article of Village charges. There is of course less extravagance, but no just source of amusement or rejoicing has been retreuched.

36th. In Dharwar the amount of all considerable Neumooks payable out of Village expenses to Brahmins, Pagodas, Mosques &c. is first remitted to the Treasury and, after investigation, distributed individually; all petty items of Gramkhurch are disbursed as usual by the Village Officers and audited by the Moanulutdurs.

Instructions respecting Village Ex-

37th. Very little uniformity of system being observed by the different Collectors in regard to the Gramkburch, and a doubt having been started by the Collector of Poona, as to the principle on which the settlement should be made, I deemed it necessary to circulate instructions on the subject, the Copy of which is now submitted for the information of Government.

Vide Ac-

38th. In Fusice 1229, the Collector of Poona conceiving that the Granklurch was exigible from the Ryuts, over and above the Rent they were to pay to Government, formed his settlement accordingly, leaving all these items to be collected separately. The measure was, I think, founded on a misapprehension that because the Grankhurch was payable exclusively of the Kumal, it was therefore to be separately collected from each Ryut; whereas the usual

and general practice is and has been to include every item payable by the Ryut in the gross Jumma of the Village, then to deduct all Village charges, and to strike the balance, which constituted the Revenue payable into the Government Treasury.

39th. The practice of levying some items of the Gramkhurch, over and above the rent payable to the Sirkar, has, I believe, been found partially to prevail, but it is one that is fraught with the most pernicious abuses, since it places the Patel's interest at variance with his duty. and infallibly leads to indefinite exaction from the Ryut beyond what is specified in his Putta. Captain Robertson at my suggestion has since discontinued the objectionable measure, which gave rise to some discontent in the year advert-

40th, Until Fusice 1230 the Mokassa and other Umuls in most Districts were distinctly spe- ba of Umuls cified under their several separate heads, a measure which is still requisite where shares of each are held by different persons. Where the whole now belongs to the Sirkar, the total only is entered in the accounts.

41st. The former mode of payment to individuals is still continued. If it were before a fixed certain sum, it is now paid accordingly. If the share was a per ceutage upon the gress collections, the same practice is upheld. Wherever the amount is variable, it would save a great deal of trouble to make it a Nenmook, or fixed

Disjections of the habiters to fixed pay-

allowance from the Treasury which might be determined on a liberal view of the present, past, and expected produce of the Village. The holders of these rights, however, though they might be gainers by the arrangement, have an objection to it, on the ground that they would be common or Pensioners, and that in process of time their substantive right to a share of the Village Revenue would be lost sight of, from not being anumally recorded in the Village archives. They have been accustomed to witness so many revolutions of Government, that they do not recloud much upon the stability of ours. The exception they take to the commutation of their Huga for a fixed money payment, seems therefore by no means successorable.

42d. In some cases the Political Agent in cording to an average of the three preceding years, but he describes the Mokassatars as being averse to this system, on the ground that the Revenue, and consequently their share of it, is improving, and that they should be losers were the amount now determined. To obviate this objection, it might perhaps be expedient to declare the payment fixed for a given period only, say 3 or 4 years, at the expiration of which it might be understood that the sam should be again regulated with reference to the then condition of the Revenue. As they would eventually be no losers by this arrangement, since the annual energase or decrease of resources depending on good and bad seasons is uncertain, they would probably consent to it.

Arrangement augusted.

43d. Whether the payment be fixed, or dependent on the amount of Revenue, the shares are collected and paid by the Government Officers, except in those Villages of which the largest share belongs to the Jageerdar. Formerly the Mokascadars collected for themselves, but the change is obviously advantageous to the livut, who is relieved from one of the many facilities for exaction to which he was before ex-

44th. The difficulty which some of the Collectors experience in adjusting these Umuls will be best exemplified by shewing how these mat-Captain Pottinger states that the total number of Villages within his Districts in 1230 was 2647, of which 1561 are Enam, 1981 renewed Surinder his Kumavishdars in the preceding fuslee. vernment, and in 1442; of them other States. of which are very triffing, but which peverthement of the Revenue in a degree of complicatihave to fix the relative proportions.

45th. Captain Pottinger also shows that in Mounter a 408 of the 6834 alienated Villages above ad- mixed villages verted to, the Government has the right to small get,

Umals, which likewise add to the intricacy of the accounts, and which, it is hoped, it will asome future period be in our power to get commuted for fixed payments. From the above explanation furnished by the Collector, it appears that throughout the whole of the Collectorship there are only 521 Villages which belong exclusively to Government. The intricacy of the divisions of the Revenue of a Marhattah Village is clearly exhibited by Captain Pottinger and by Captain Grant in their answers to Revenue Oueries.

District and Village Have-

46th. The impossibility of preserving a strict uniformity of system in the several Collectorates. arises from the want of all accurate accounts of the Revenue. The district records of former ments are to be met with, exhibiting the Revenue of whole Villages, but seldom for any contidars ought to have in their keeping lists exhibitof each Mouza, and its assessment, but in consequence of their long exclusion from employment, very few of them can produce these documents, and never in a perfect shape. The same observation applies to the Koolkurnees, whose records are almost always in the most mutilated state, full of falsifications and interpolations, and The loss of these records is invariably referred to the times of former troubles, which have indeed been sufficiently frequent to account for their very general destruction.

ASSESSMENT AND TENURES.

47th. The difficulty which the Collectors experiency in forming their settlements will be -best illustrated by a short exposition of the various modes of fixing the assessment which are to be found in the Dekhan. I shall not here modes of asrecapitulate all the various local terms which are given to the numerous sorts of land tenements. I shall however endeavour to explain a few of their leading particularities. The subject has already been ably treated in the Honorable the late Commissioner's Report and its accompaniments, but the question is so important as to render it imnecessary that I should make any apology for attempting further to elucidate it.

Variage.

48th, Previously to entering upon it, it may be of use to give some definition of two of the towns which are of most common occurrence in all discussions connected with the land assessment, in the Pekhau, I allude to the Kamil, or Romal, and the Tunkha settlements, Both appear to have been formed by the Moghuls or their delegates, at different periods, in different parts of the country, on a view of the productive powers of Villages in prosperous and tranquil times, when the Government was enabled to establish a high maximum Rent. In process of time, as cultivation and population extended, the standard has frequently been altered, hence we find the Kumal of many districts of comparatively

of Kemal and Tucklin settle-

The Kamil, paratively modern origin. The Kumil, in its usual and general-acceptation, appears to be in effect what the literal meaning of the word imports—the fall, entire, or complete assessment. The highest rent realized appears to have been assumed to constitute this standard, which however seems to have been formed at various periods. In some districts it bears reference to a survey supposed to have been made in the last years of the Adit Shahee Dynasty, but of which no record remains, whilst in others it is evidently of modern date as established by the

49th. The most approved standard of the Kumal in the more northern part of the conquered territory may be referred to the Era of Mullik Umbur's Government, but scarcely any data on which it was formed are now extant. In the southern parts of the southern Marhatta Country, the Principal Collector states that the settlement of Hatim Khan, a minister of the Savenoor Nabob, about 79 years ago, is called the Kumal. In the Talook of Dummul and the adjoining Purgunnals, that of Naroo Babice concluded in fuslee 1181. In Padshapoor, the settlement of Veesagee Punt the Peshwa's Quarter Master General made in fusiee 1168; and in Badamee, the Jumma of Kistnajee Punt, Rastyah's manager, constitutes the Kumul.

The Tunkba.

Mahrattas.

50th. The Tunkha appears to be a standard Rent Roll of Villages introduced by Akbar, under the able fiscal administration of Toorul Mull. It is said to have been grounded on a division of the produce ascertained by a survey of the lands, but whether it was paid with reference to actual individual payments or whether arable lands uncultivated were included in it appears to be uncertain. It is doubtful also whether Rent Roll included Land Rent only or whether it included muhturifea & other Taxes; I am rather desposed to think it did. The actual settlement however of each year on Toorul Mull's plan varied with the encrease or declension of cultivation. The records of the Tunkha are too incomplete to admit of our coming to any thing but a conjectural conclusion respecting it.

51st. On whatever data the Kamil or Tunkha may have been formed; they do not way to appear to have superseded the necessity of occa- of the Kenal sional but partial local sorveys at subsequent periods; no general measurement has however taken place for upwards of a century. Whilst the Moghul Government was yet in its vigour, under the last of the Nizam Shahee Princes Mullik Umbur the celebrated Revenue Intendant before alluded to, appears to have concluded a standard Village settlement of all the countries under his controul. This is said to have been a fixed money Rent, formed with reference to an equal share of the crop between the Government & the Cultivator or 2|5ths to the former & 3|51hs to the latter. We unfortunately at the present day have no proof that the respective shares of the Government and the Rynt were determined on any given principles, nor can we trace many of the details of this settlement, respect-

Lors Sind Equilishment &Tuckba-

Meen's Tr-

Ingswhich Mullik Umbur, after once fixing the amount, is said not to have interfered; but it seems to be universally believed that the constry, is indebted to this Chief for fixing a limit to demand, and if not for initiating the Meeras tenure at least for reviving and confirming this great benefit, by which a considerable portion of the land acquired most of the substantive qualities of private property, subjected however to occusional infringement from which the peasant in India has never been entirely exempted.

Description of Laute in the

52d. Lands throughout the Dekhan appear invariably to have been ranged under three heads vizt. dry land (Ziravut), garden or plantation (Baghaet), and Turee or wet rice lands. The dry lands are either Regur or Kalee (black) or Musub (mixed). The black to three sorts according to the nature of its soil and situation. The mixed soil has sometimes more numerous subdivisions according as it is rich or poor, sandy, stony or inclined to clay. Wet or rice land is of two kinds; that which lies near the Ghauts depends on the monsoon rains for its cultivation: that which is situated in the more easterly districts, is cultivated by means of wells, watercourses, or reed into Patusthul,-land irrigated by squeducts or permanent channels, and Mothustiadland watered by machinery from wells. Each sort has its separate classes.

53d. The answers of the several Collectors to Proportion my Revenue Queries will shew the proportions of rate. They may be roughly estimated as fol-

Black Land,		8 parts
Red Ditto Rice Ground in		4
the Ghants,	-	120 100

Of Baghaet or Garden Cultivation the pro-

54th. In Ahmednuggur the proportion may be of

Black	9
Mixed	4
Red	3
the section of the section of	-

- Of this one eighth may be Baghaet or capable of cultivation as garden.

55th.	In	Khandes there may be of	
		Black	10
		Mixed	3
		Red	3
		THE REAL PROPERTY AND PERSON NAMED IN	
			1

Of which one fifth may be fit for Garden Cultivation.

56th. In Darwar the Collector states the proportion to be,

Black	9 4 1 2 1 4 1 4
	-

16

57th. Of the land measures in use there is the greatest diversity. Former measurements of which we have any record, seem usually to have been made with a Rod of the length of five Cubits and five clenched fists (equal to about 9 British feet) one square Rod making a Pole, 20 Poles one Paund, & 20 Paunds one Beegah, and 120 Beegahs one Chawur. At present however there is the widest difference in the size of the Beegah, the term no longer conveying any adequate notion of the extent of land contained in it. According to the above measurement it may be computed at about \$\frac{1}{2}^{\text{the of an acre.}}\$

Land men

58th. In some Villages the measurement and classification are still ascribed to the period of Mullik Umbur's authority, but the variations that bure subsequently been made, render it of very little use in forming our present settlement. These chappes fed to many partial new surveys, in some of the Mahals, after the Mahrattas acquired possession from the Moghuls, and the measurement of the Baghaet Land having been made with a Rod of a diminished standard, and a new classification nutroduced, almost sell traces of the old survey are confounded or obliterat-

ed. The settlement thus enhanced is now in many places denominated the Kumal, but it is framed so imperfectly that we should often commit great errors, if we implicitly adopted it as

59th. Moazinas, or Registers of Lands are occasionally found in a mutilated state in the possession of the Zumeendars. These exhibit the extent of Land in Beegas & Chawurs & the average rates per Beegah of each class of land, according to ancient surveys, but these genuine fragments are rare and the series is seldom sufficiently complete to be of much practical utility.

60th. In the Poonah Collectorate are to be Poona Reco found the Kuchha and Pukka, or the large mranges and small Beega the Chawur, the Rookka, the Tukka, the Khundee or Candy, and the Mun or Maund.

61st. The latter were originally multiples of the Beega, the use of which however in many Villages has been completely superseded, the quantity in Beegas being no longer shewn in the Kaolkurnees' Registers, The Pukka or large Beegn, as nearly as I can learn, may be on the it is sometimes found to contain 4, 8, and even 45 of the Kuchha.

The Chawur as before shewn is equal to about 120 ordinary Beegas]

The Rookka 10 Beegas, though in some Villages it does not much exceed 8, and falls as low as 5 Beegas.

Forty eight Beegas make one Tukka, twenty Muns or Mannds are equal to one Khundee or Candy. From 20 to 30 or 35 Beegas are one Khundee or Candy.

Assessment

62d. The above diversity is found in the few Villages which have come under my own investigation; but there are probably more measures in use in other parts of the Collectorate, and in some places large parcels of land are assessed in the lump at a given sum without any specification of the actual extent, or rate per Beegu.

Ahmedong-

63d. In Almednuggur some other varieties are observable, Four Beegas there constitute a Purtun, and 30 such Purtuns or 120 Beegas a Chawur.

In some places twenty Purtons, each of 4 Beegas, form a Dorce of 80 Beegas. The Dorce bowever sometimes contains 120 Beegas when the Purton is reckoned at 6 Beegas.

64th, In other Villages the Tukka is in use, each Tukka containing 4 Bergas, or the Khundee or Candy of 20 Maunds, each Maund containing 10 Beegas, or 200 Beegas to the Candy.

65th. Parcels of land are also sometimes assessed in the aggregate as in Poona. 66th. In Khandes the Beega is in general use, but in common with other measures, such as the Out which consists of 20 Purtuns, each Purtun being 4 Beegas; and perhaps a still greater variety which have not come under my ob-

Wheeler

67th. The mode of assessing in the lump whole pieces of land at a fixed sum, without any record of the extent, is still more common there than in the other provinces.

Distress.

68th. In Dharwar the varieties of land measures are equally if not more numerous, I beg to refer to Mr. Thackeray's statements for the particulars of them, as well as to my own Revenue letter to the late Commissioner under date the 25th September 1819, which forms part of the appendix to Mr. Elphinstone's report.

Lond Assess-

69th. Having premised this summary of the land measures now prevailing, which was in some respects indispensible to the clear understanding of the manner in which the land Rent is determined, I shall now proceed to advert to the rates of Assessment.

Poens Collectorate. Rate & classification of Lands.

70th. These rates differ in different parts of this province, though each village, where Meeras of the right of hereditary occupancy is found, has very commonly one uniform rate of Dir for all the lands. It must not be inferred from this circumstance that the soil is all of one description; it is classed into first, second or third sort, according to its quality and situation, but

in proportion as it is good or had a smaller or larger quantity of land is assigned to the Bergah. Hence the Dur or rate of assessment, though ostensibly uniform, has every sort of variation. This practice seems to obtain in a plurality of Villages in this Collectorate, but in hany of them separate rates are fixed for each class of land which are supposed to have been those that were established by Mullick Umbur.

Ancient Rairs.

71st. The Koolkeenees occasionally exhibit accounts of 10, 20, 30 or even 50 years standing, when it suits their particular interest or purposes to do so. In those accounts the rates of Rent are recorded, but they are in general found to have undergone many alterations. Those a loss to furnish either a tabricated set, or to give a traditionary account of the old rates. In some Districts the Moannlutdars of the late Government appear to have remeasured, classed, and assessed the land with reference, it is asserted, to the ancient surveys; but the rates, whatever they may have been, have subsequently been raised or lowered in proportion as Durbar Kliurch has been withheld, or distributed during frequent changes of Revenue Officers; few of whom can be supposed to have been governed by any upright or very consistent prin-

Practice i

72d. In those Villages in which one nominal uniform rate of rent prevails, the Ryuts will usually be found to have apportioned amongst then selves the extent of land to be held by each with

reference

reference to its known produce, but in those Villages where the rates differ according to the quality and circumstances of the land, each Rynt of course pays in conformity to an established classification.

- 0

73d. In some Villages all the lands are divided into parcels, on what is called the Mound- ten bundee plan, by which the fixed sum to be paid for each parcel has probably been determined land which it contains, and on a view, after a long experience, of the average produce of the whole, but no data of the method by which the Mukta or fixed Rent was settled are now to be procured. Should such lands be relinquished they are given to any body who consents to, cultivate them at the Moondbundee reut, and if no body is willing to offer for them, they are let at a reduced sum, or on an Islawa Cowle progressively rising to the full fixed rent. In such Villages, when an Extra Assessment is laid on by the public Officers, it is distributed on each Ryut rateably to the rent of the parcel of

Moonthun

74th. Whether however lands of this sort be held by A cerasdars or by Copurees the Moond Rent is considered to be the permanent assessment, which ought not to be exceeded, thought to Copuree tenants a remission of the amount is sometimes allowed.

75th. In a few Villages this mode of settling with the Ryuts is carried on in still greater de-

Tiaket.

tail, instead of each parcel of land, each field having its stated Rent; this method of accounting with the Cultivator is called Tikkee.

Extra Put-

76th. In addition to the original rates of Sessenbert, the imposition of Putters or Extra Cesses became very common during the Peshwa's Government; they were frequently laid both on Meerusdars and Oopuries or tenants at will.

Vide accom-

77th The principal of them are exhibited in the accompanying statement. The whole of these cesses were not of course levied from all Villages, though few Villages were exempted from a part of them. The most exceptionable of them have been abolished since our acquisition of the territory, the many of the least obnaxious, which have been fixed by public authority, continue to be levied.

Mawals of

Mawuls or billy country to the westward of Poona, differs from the practice observed in the eastern part of the Sooba. In the Nana Mawul the original Rent of rice land appears to be uniformly the same, and to have been fixed at some former period by a Pahnce which is an appraisement or conjectural estimate, or sometimes a measurement of the produce of the Crops, the Government share of which was commuted for a money payment at a fixed conversion rate. The settlement is still made with the addition of the usual Puttes, or Extra Hems of Assessment, after the following manner,

Mode of set-

which resembles very closely the practice adopted in the Kokun, as described in my letter to Government of the 21st Nov. last.

	Maui	ıd.	Seers.		
Original rate of payment per Beega		3	0	0	Rice Land
(Surdesmookhee	10 -	1	3	0	
Bablee Muhal Muzkoor.		- AL	3	0	
Huq Chowthaee.		the state	0	0	
Desace			21	0	
Tota	1.	101	3	0	
Converted into Money at the rate of 24 Ru- pees per Khundee		Rs. 12	Ans.	0	
the rate of 1½ Seer 8 Tanks, Price		33	121	0	
of 3 Rupees Per Can- dy is on 8 Maunds		1	31	0	
Sudder Bhet at the rate of 3th per Maund			6	0	
or 8 Maunds is	***.	33	0	0	
Total per Beega	Rs.	15	#1	0	

Land, in which Wheat and Bengal Gram are sown is called Khuthance.

The returns of a Beega are as follows.

Original Share of Crop	Maund, I	accles.	Scers.
Babtee in proportions above shewn for			
rice land.	\$	1	3
Total Maund	s. 1½	1	3

79th. The conversion price of the above varies with the nature of the Crop, but in Nona Furnavees' time an average rate was adopted in the public accounts (Beras) of 40 Rupers per Candy which would make the original

Rent of the Beega so cultivated. Rs. 3 As. 42 Add Puttees.

Ghee 3	31 Tank	price	14
Ghulla	Puttee.		,, 3
			-

80th. The customary rates at which the different sorts of Grain are converted into money

Dhan, or Rice in the Husk.

		Bs
	Per Candy	24
Chunn	e or Gram	45
7	Wheat	50
	Muscora	40
	Satton	25
	Lullar	30
		-

S1st. In lands which are denominated Workus Zumeen, situated in the midst of rocks and ravines in the Hills, are sawn the inferior sorts of dry Grain such as Raggee and Wurree, The gross produce of the crop is merely estimated by the Revenue Officers, and a ladt or a third part of the whole being assumed as the Government share, it is commuted for a mency payment, at a rate which is established for each Village. Besides this Rent a small House Tax and a Tax on female Buffaloes are levied. The House Tax is taken at the rate of 1½ Tukka (of which 3½ make a Rupee) for each house, a sum equivalent to 7½ annus; 2½ Tukkas or 12% annus per Buffaloe. Total Extra Tax, Rupee 1 Ans. 4 The Patel, Chowgulla, Poojarce, Bramins and Zuncendars are entitled by custom to some abatement in three Extra cesses.

S2d. The Sur-Desmookhee is levied at 10 per Cent, and the Sabolta at 6 per Cent on the money payments. In the Turnf of Powr Khora it is the custom to renew the Palmee or inspection of Cultivation every seven years, the accounts of which it is the province of the Desmookh and Despandee to render. The differences which are to be found in the mode of settling with the Ryuts are not sufficiently great to need any explanation.

83d. The lands held by the Bulloteedars or Village Officers called *Enam Wolce* are assessed like those of the Ryuts, but two thirds of the gross produce are left to them, and one third taken as the Government share.

84th In the Turn's of Powan Mawul and Under Mawul, the practice of paying a noney rent, instead of a Grain rent convertible into money, obtains. The amount of the Acen or original rent per Candy, in which the accounts are kept, seems to be uniform, but the numerous Putters, which are added, must tend to make it exceedingly indefinite.

85th. Some parts of the Mawuls are said to have been formerly under the Khot or village and Normer rent system of management which is described in my letter above adverted to.

86th, After a Palinee had been completed, no alteration was made in the amount of the Government rent, until a new Palinee took place. The exactions bowever of the more extended system of farming whole Purguanais in Bajee Row's reign were incompatible with the existence of these small farmers, who have in consequence been excluded from the management for the last 20 or 25 years.

Almediag

Rate and milimition Land87th. The modes of fixing the assessment of the land are as various in the Ahmednuggur Collectorate, as they are in Poona, but nearly similar. In many villages the Mecrasdars, like those of Poona, pay one nominally uniform rate of rent, but in proportion as the land is bad or good, hold more or less of it. In other Villages defined rates are established for each particular class, varying with its quality and situation. A Mukta or fixed Rent in some places is also established for parecis of land, without

reference to any given rate per Beega. Meerasdars occupying Raghast land usually pay the dry land rate may have originally been imposed; whereas in Poona the dry land rate more commonly obtains, even though it may have been tees are levied in the same manner as in Poons.

88th. Mr. Crawford, the Head Assistant at Nuggar, in a very good letter which accompanies the Collector's report, states that 100 Villages in the Dindoree Purgunna formerly paid according to the outh or quantity of ground that could be tilled by 2 Bullocks, that the rate of the Assessment of the outh was 10, 15 or 20 Rupees according to the quality of the soil: that the quantity contained in an outh was more that the land, after we got possession of the country, was taxed by Capt. Briggs at a rate fixed with reference to former payments.

Cough Sys-

89th. In many villages in Khandes customary durs or rates are established, of which, as in other parts of the country, there is every diversity. The Moondbundee or fixed rent for certain parcels of land is more prevalent than elsewhere. Ehundes.

Mozodban-

Backset.

90th. The garden or Baghaet land in Khandes is in general subject to the customary Baghaet rates found to prevail in each village. Very little Meeras land is to be found in the whole prevince. Lands watered by Nullahs or aqueducts are in some cases assessed according to

the species of article grown. In those villages where this practice obtains, it has probably a rotation of crops in order to prevent the imcultivated. A succession of different crops is thus kept up, and the rent is collected, agreeably the quality of the soil and the nature of the

Extra Par. 91st. The Extra Pulles or cesses do not

92d. For the last 20 years the most common to have been the Outhinndee or engagement stated rent for each field, which is the Mooadbundee plan on a more minute scale, a certain

good, had, an I indifferent, the highly, lowly, and Ryut, the distribution being made according to Custom by the Patels and Koolkurnees and the assessment fixed with reference partly to it is that the Rvut shall hold both the good and the bad, or relinquish both together. It is Cesses are imposed. It is therefore always taxlogous to the Vaita in Guzeraut and the Uneach Ryul, owing to the arbitrary Cesses that have been since imposed, has in process of time become almost nominal, since all traces of the heen completely confounded. A reference to a statement of certain parcets of lands held by particular Ryuts for the last 40 years, which is farm-hed by Mr. Thackeray, will exemplify

94th. In reporting upon the Cessions from the Nizam in Solapsor Mr. Monro the acting Subordinate Collector has shewn much diffClassification of Lunda

Solupper

gence & research, but the objects discussed being of a local nature I do not forward his letter.

Seasons of sowing and 95th The tables annexed to this Report exhibit, Limagine, as much information as can be required in respect to the seasons of sowing and reaping the different articles of agricultural produce, it is therefore unnecessary to enlarge on the subject in this place. The early crops are called the Khurcef, and the later the Rubbee Harvest.

Fawtes for Wasic and fallow Lands.

96th. Land that has for some time lain fallow, and is partially overgrown with brushwood, is every where allowed an exemption from Rent for one or two years, but if not overgrown no abatement is required. Waste of long standing is given on Cowle for a period extending to 4, 5 or 8 years, subject for the first few years to a peppercoin Rent encreasing towards the close to the full assessment, according to the labour and expense that may be required to reclaim it. The conditions of the Cowle vary according as the land may have been long neglected or recently under tillage, it being usually stipulated that the full Rent and Extra Cesses shall be paid at the expiration of the fixed period, though in some cases the payment of the latter is postponed till long afterwards. The Istawa Cowle for Baghaet generally provides that the full assessment shall be paid up in 5 years.

Extresion of Cawles in

97th. In Dharwar it has been found expedient to extend the period of Cowles for waste, owing to the competition of the Jageerdars for the (49)

labour of our Ryats. The conditions being mow as favorable at home as abroad, & great encounterent in the shape of advances or Tugas were being held out, a rapid extension of Cultivation may be anticipated. It has already, as shewn by Mr. Thackerny, been considerable & would have been infinitely greater, but for the prevalence of metality both amongst men and Cattle. The Istawa Cowles have been hitherto given on a limited scale to ruined Villages under the apprehension of the Stock and labour of the more flourishing towns being drawn off too suddenly to waste, and thereby occasioning a loss of Revenue; but the Collector's suggestion that the terms should now be rendered more liberal may be adopted with advantagre.

98th. It has not been usual in the Deklam to use any compulsion to prevent the relinquishment of lands on the part of the Ryuls, provided they perform the chief conditions of their Cowle, which is that they shall leave the hand cleated of Jungle. At the end however of the Cowle, an Copurce was never sure of retaining the occupancy. He was liable to be ousted at the Patel's discretion, whether it originated in motives of enmity or a view to profit by giving the land to a higher bidder. The Conurse had not the same interest as the Meerasdar in making the most of his land and land consequently very little attachment to it. He was often too discouraged by the Village Officers from making any permanent improvements, lest he should obtain indirectly and without purchase the privileges and immunities of Meerasdar. In short,

his

his tenure, particularly under the farming sytem, was exceedingly precarious, since its contimance depended almost entirely on the convenience and interest of the Village managers, and if they did not frequently exercise these powers of ejection their forbearance must not be a cribed to any regard to private rights, but the difficulty of procuring new tenants after expelling the old ones.

99th. The prevalent rates of Assessment may be stated, from the enquiries I have personally made during my late tour, to be as follows.

100st In the Poona Collectorate the highest rate per Beega of dry land is lis. 6 As. 12 The lowest rate per Beega 6 Annas. The highest rate here shown appears however to be unusually exorbitant, and it may be concluded that the quantity of land occupied is really greater than is entered in the accounts.

Baghactor Garden does not pay al most above Rs. 6 As. 8 per Beega, In the Mawols Rs. 18 As. 3 is the highest rate per Beega of land cultivated with Dhan or Foddy.

The lowest rate is Rs. 9 As. 11 per Beega.

101st. In Admednuggur the highest rent of Ahmedung- Dry landthat I have seen does not exceed 2 Rsthe Beega, though it probably rises as high as 3 Rupees in the very best soil. The lowest rate per Beega is 4 Annas.

Bag'inet or Garden from 6 Rs. per Beega to as low a sum as Rs. 1 As. 2

102d. In Khandes the best dry land produces 3 Rs. 8 As. per Beega, the worst about 4 Annas. Khandes.

Baghaet pays as high as 7 Rupees when watered by machinery from wells, and as low as Rs. 1 As, 4

When irrigated by natural streams or by aqueducts it yields from Rs. 1 As. 4 per Beega to 20 Rupees.

When rent is taken according to the description of crop it is usually as follows for land watered from streams.

SUGAR CANE.

Ist	Sort o	f land	per Beega.	 Rs.	25	0	0
			per Beega				

WHEAT, OIL PLANT,

INDIAN CORN PER BEEGA.

Ist	Sort.				e					9						10	0	0
2d	Ditto			,	,				,						ż		0.	
3d	Ditto.	4	٠						i		*		è	4		5	0	0

KUMODA RICE.

1st Land per Beega..... 15 0 0

2d Ditte	
BRINJALS, PEPPER, PLANT	AINS &c.
1st Land	

In some few spots Sugar Cane is said to pay as high as 70 Rupees, & Kumoda Rice 40 Ru-

pees per Beega.

In Villages where the rent is fixed upon the land and not upon the Crop, the Rates vary of course according to situations and circumstances, as has been before described.

Dharwar.

103d. In Dharwar the rate of Dry land varies from 7 Rupees to 4 Annas per Reega. This includes the very best of the rich black land, and all the diversities of mixed soil. Seven tupees per Beega is a very high Rate, and is seldom paid without some lightly assessed fields being held along with it.

Baghaet or Garden plantation watered by machinery from wells pays from 10 Rs. to 3 Rs. per Beega. Baghaet watered by streams or aqueducts pays from 13 Rs. to 4 Rs. per Beega.

Paddy land watered solely by the monsoon Rains pays from 12 Rs. to 2 Rupees per Beega.

Proportions of the gross produce to the Ryst and to Government, . 104th. In respect to the proportion of the gross product which is received by the Govern-

ment, the share appropriated to the expence of cultivation, to the maintenance of the Ryut's family and the profit remaining to him, the opinions, as stated in the answers to my interrogatories by the Collectors, are a good deal at variance with each other, so that it is not easy to come to a conclusion at all satisfactory. The proportions materially differ in different situa tions and circumstances, as the land is rich or poor. If rich and well situated for cultivation, the Rynt after allowing for the expences of cultivation can pay one half of the remainder without any sort of distress. If poor and unproductive, the payment of so large a share would not leave him sufficient for the maintenance of himself, his family, and his cattle.

105th. On a view of the whole, joined to my own enquiries, I should come to the following result. Lassume that a Ryut of middling circumstances keeps 4 Bullocks and 2 ploughs, -that he holds 30 Beegas of dry land, each Beega yielding a gross produce of 144 seers of Grain, or in the aggregate 4,320 seers; the average price of which may be at the rate of 48 seers the Rupee, which will give him a return of 90 Rupees, that he holds besides one Beera of Baghaet land yielding sometimes two crops, sometimes one within the year consisting of grain Sugar-Cane or Vegetables. The average of these will produce him 30 Rupees, which added to the 90 Rupees, gives a total of Rupees 120 The Sirkar share of the dry land crop, assum. ing a medium of the produce of black and mix. ed soil, would be 35 Rupees, or adout 2 | 5ths.

Of the Laglacet, assuming an average produced from its Cultivation by means of we of streams from rivers, the Government would be 7 Rupees, or about 1 4%; a total Government share of Rupees 42 ing a balance to the Ryut of Rupees 78. Ryun Sare, the Ryut's share he has to defray the forexpenses viz.	t share making &leav- From Howing
Expenses. A share of the prime cost of his 4 I	Bullocks
valued at 100 Runees. These Bullucks	are es-
timated to be serviceable for 8 years so	19 2 0
annual proportion of the cost will be The cost of his ploughs and the	12 0 0
bire of a labourer occasionally to help	
him.	800
reed for his dry land & his Baghaet	980
Fees of District and Village Om-	The
cers and his quota of Village Charities.	600
	36 0 0
Malrossee. For the support of the Ryut's family	20 0 0
the following charges must be incur-	
red	
	,
Grain for subsistence, at the rate	
of 4 Sees daily, besides the Heads of Grain which he daily eats out of the	
crop when it comes to maturi y	22 0 0
Clothes for himself and family inclu-	
diog a blanket or two	15 0-0
Sundry expences at the rate of half	600
a Rupee per mensem	6 0 0
Total.	79 0 0

From

From the above expences we may however deduct 7 Rupees gained by the Ryut over and above the produce of his crops by the sale of Ghee, Milk, Sheep, Manure, Buffaloe Calves, and sometimes Poultry. He also makes something by hiring himself occasionally as a labourer when not employed in his own fields, or letting cut his earts and Bullocks; and in cotton countries he makes something by the labour of his women, who spin thread. Taking credit for the above profits his net expenses and the maintenance of his family will be about 72 Rs. which deducted from 78 his share of gross produce above shewn leaves a profit of 6 Rupees, after paying his rent and all charges.

Profit

Reducing this amount to the scale of 100, it will stand as follows.

Gross produce,	100
The Sirkar's share is,	-17-7
test our Old to transfer to	100
Of the Ryut's share there goes to fees, Village Officers, and to expense of	21 3x (1
Cultivation,	30 0 0
To the maintenance of his family estimated at 6 persons,	30 0 0
Stock and maintaining his family,	500
	65 0 0
	9/1011

Distraint of property.

106th. All the Collectors agree in stating that distraint of a Rvut's property has very rarely been resorted to for the realization of the Revenue, and that their cattle, ploughs, and implements of husbandry are never sold for this purpose. As long as a judicious lenity is thus exercised, and free access allowed to the Ryuts to complain to the Collectors of any extra assessment, the burthens upon them can never press so heavily as to occasion permanent distress to them. or a defalcation of Revenue to the Government.

ON MEERAS IN THE DECKHAN.

Morray.

107th. The existence of wutturn, or as it is more commonly called by us mecras is very general throughout the whole of that part of the conquered Territory which extends from the Kisna to the range of Ghauts that divide Gungteree from Khandes. It is not easy to as-Period and certain the period of its first institution, nor can we with any certainty decide that its origin in its present form is referrible to a very remote Era. Traces of it may often be discovered in accounts of upwards of 150 years standing; and even where it is not now to be found, the tradition of the inhabitants leads us to believe that it once existed. Waste of many years standing frequently bears the name of its former occupants who are supposed to have been hereditary tenants. This circumstance however alone would afford little proof that the land had been held on meerns tenure, since in all parts of India particular fields assume the names of their old Cultivators. As we find the tenure however very generally recognised for a long

course of years, and all the incidents of it well understood, we may fairly give it credit for considerable antiquity, without going the length of referring it back to patriarchal times, when right and convenience went hand in hand, and labour conferred a title to property in hand lying in common on the first Cultivator who cleared and improved it.

108th. This was doubtless, the original foundation of landed property. But subsequent pertyconquest and the revolutions of centuries must often have caused it to change hands, and confounded all original titles. Hence property in the soil became at length vested in the Sovereign power; but as the state could derive no benefit from land, till it had acquired a value through labour, an enlightened ruler would see a permanent interest, without which there could be no incentive to improve it. To this sense of mutual interest between the Government and the Peasant, we may ascribe the revival of linded property, rather than to any positive institution of it, which we may search for in vain in the history of Indian Government.

109th. Of late years, the Mookuddmns or Heads of Villages in the Deklan appear to have one it very commonly exercised the privilege of grant- her order ing appropriations of lands upon Meeras tenure, and of taking from the Grantee a fee, the amount of which varied with the fertility of the soil and the facilities it possessed of being improved. Thus for lands in which wells might be dug or

receive a payment at the rate of 24 Rupees per Beega, and for land not having these advantages one Rupee per Beega was the customary consideration or " primer seisin", on the delivery of which a Meerns Puttur, or Hereditary Lease was granted. Few ancient deeds of this sort are now to be found, but many of recent date are extant in most Villages. The tenor of session is conferred from generation to generation as long as the Grantee, or his Heirs shall continue to pay the Government assessment ac-

110th. These deeds are not always drawn up with much precision or uniformity in point of language; but they are seldom deficient in any of the formalities of evidence necessary to give them validity, the signatures of the managers of the Village being affixed, and all the Baru Bullottee or Village Officers being subscribing witnesses. Each Member receives at the time a Sir Pao or present from the new Meerasdar proportionate to his supposed circumstances.

cording to the established usage of the Village.

111th. The acquisition however of Meeras is sometimes made without the observance of these ceremonies, or the exaction of any pecuniary fees. Very long continued possession and regular uninterrupted payment of the same rate of Assessment, without any formal grant spen occasionally to have given a title not only to hereditary possession, but to all the privileges of a

112th, In the commentaries of Hindoo Law it is said, that, land can be conveyed by the formul assent of the Town's people, but it is also declared, that the permission of the King, if not his express assignation, is necessary to give validity to the alienation. This rule seems to be recognized by most Hindoo Law Authorities, and it would in my opinion be superfluous to cite facts to prove that it is the established usage. It is obvious indeed from the joint nature of the property, in which the Government and the Ryut possess a coexistent right, the Government to receive it's revenue, the Kyul to emoy the produce, that it cannot be alienated with- requisite, out the states' leave. The fees or fines therefore taken by the Mookuddums, are strictly speaking public property and not private perquisites, and except in cases where they are. clandestinely appropriated they are always laid out in the improvement of the Village, the repair of the temple, or the public choultry for travellers but not unfrequently in making up the defalcations of Village rent, and in propitiating the favor of the Government Officers, The fees were soldom brought directly to the public account, though the Kumaishdar, or the Government itself sometimes received in the shape of a Sir Pao a share of the amount.

-113th. The formal confirmation of such alienations by the superior public Officers is perhaps sufficient to e-tablish that the Mooguddums alone do not possess an exclusive authority to dispose of lands in perpetuity, but it has often been alone man seen that the high demands of Government

Hinday-Law of Meeras,

The nutle

could not be satisfied without a connivance at such alienations. This reason indeed for making them is often specified in the Meeras Putturs, and the circumstance not only accounts for the frequent toleration of the practice, but for the fact of Government having frequently waved it's right of int recove when on the point of exercising it, an incident which is adverted to by the Collector of Pocna in his discus-

Taridents of Meeras as appertaining in ment-

114th. A Ryut baying once acquired the hereditary right of occupancy is together with his Heirs entitled to hold it in perpetuity, or to dispose of it by sale, gift, or mortgage, and according to the usage of the Dekhan without previment. In practice here there appears therefore to have been exercised a greater latitude than is strictly allowed by Hindon Law, which according to Mr. Ellis's able exposition of it would prohibit the sale except by the King's cousent. Government has sometimes interfered, but it is ras subject to the discharge of the public dues which must be paid according to the Village rate remissions being allowed, except in cases of

Latitude of Risposal exerelect in prac-Ber.

> 115th. A Meerasdar unable himself to till his ners or relations, either for a money rent, or a share of produce. If the latter, the proprietor's

great failure of Crops, or other serious calamity.

Meeris land

share may be about one half when the land is of the best quality, but if it be of a middling sort, the rent does not exceed a third or a fourth of the gross produce. Much will depend on the state of the land, and the expense and labour required to cultivate it. The Meerasdar contimes to be responsible for the Government dues, as long as he is present, and he retains his right entire over the land, from which he is not trable to be ousted from the circumstance of his not having himself cultivated it. A Mccrasdar however may usually be considered both landlord and farmer, for as the build tax is commonly so high as to absorb all the landlord's rent, little surplus of profit is left unless the cultivation of the land be undertaken by the Meerasdar himself. In the event of his letting his land, and emigrating, the person cultivating the land will be expected to discharge the public Assessment, if there be no other means of realizing it. In point of Assessment the Mecrascher has usually little to boast of over the Oopuree ; so logo indeed for the most part is the money rent, that if Meeras land be relinquished, it is often cultivated by an Copure either at a reduced rent mebicare or on cowle for a given term of years, and is produce to seldom or ever let on terms exceeding the Meeras rate. The reason partly is, that to a Tenant at will it does not yield so large a crop, because Quant he does not bestow the same pains in manuring and improving it, from his not being assured of continuing in the occupancy. Whereas the owner himself is prompted by his interest to give a much more industrious attention to it's culture, and to the means of augmenting his re-

is esually are

turns. Hence the produce from a given quantity of improved. Meeras land in the possession of a Meerasdar, is often found to be 25 per cent greater than when it falls into the hands of a temporary occupant.

Fluctuation of rent.

116th. The rent of a landed estate in England has been computed at about 1 | 3rd of the gross produce. It is generally a rent certain, but when by temporary causes it has been raised to an artificial height, as we have lately seen in England, it is liable to great fluctuation. Here the Government share of Meeras is supposed to have been fixed originally at one half, but the proportion becomes smaller according as the land has been subsequently fertilized. Punctuality of payment, owing to the uncertainty of seasons, is less to be depended upon than in England, the rent ought therefore to be higher. The Government share of the produce from laud held by tenants at will is roundly estimated at the same proportion as that of Meeras are, but it is usually much smaller, for the Oppuree having but a precarious interest must be compensated by a higher immediate profit. The profits of Oopurees in some places have indeed been found so large as to tempt Meerasdars to throw up their Wuttuns and to cultivate waste land on Cowle. This of course is not allowed, except on condition of their continging to pay the public revenue due from their Meeras. Were however the Assessment of waste lands properly regulated by survey, there would be no great temptation to prefer waste to cultivated land-a preference, which, if it prevail,

Share of Mreras and girater than an Oopures. ed to any extent, might reduce the public revenue, and diminish the capital stock of the

117th. Though temporary causes may for a time induce a Meerasdar to abandon his Meeras he is so attached to it that he seldom alienates to their land. it but from extreme necessity. If from insolvency he is obliged to throw it up, he will still have great forbearance shewn to him, and will be considered entitled to reclaim the possession madera and on the expiration of any temporary lease to another person, if he returns within a reason- reclaim their able period. But if from long absence it shall wally matted have been formally granted on Meeras tenure snother. to another, that person will not be liable to ejection. The right however to Meeras is not forfeited but by long dereliction, and a considerable time is required by prescription, to constitute an absolute divestiture. Some people go so far as to maintain that emigrant Meerasdars have a right to claim their Wuttuns if they return within a century provided they discharge all expenses incurred during their absence. The difficulty of determining what may have been the profits, expenses and losses for a long course of years must usually, it may be supposed, prove an almost insurmountable bar to the land being restored to the former owners.

. 118th. The right of Government to dispose of Meeras after long absence of the Meerasdar Meeras Land does not seem to be disputed. A Meerasdar declining to sow his field, or to pay the public Revenue on it, may be compelled to give in a writ-

Attachment of Meerardark

Porbearance

Rights of Ge

ten deed of renunciation. Without this cheek, the rights of Government on the Meeras would often be compromised by the contumacy or inability of the holder. Meeras is forfeited like all property by treason or rebellion, but a provision is usually made for the family. Government sometimes assigned it's interest in Meeras land in Enam to individuals, but this alienation in no wise affected the right of the Meerasdar.

119th. The revival of long dormant claims to Meeras relinquished, would be so inconvenient, that some period ought perpaps to be limited, beyond which they should not be cognizable.

120th. Meeras by the Hindoo Laws of succession must often be split up into very minute Partition of shares, and the only limit to so inconvenient a

partition, is when the share becomes so small as to be no longer divisible. The evil at a certain point therefore corrects itself. The members separate as Esan did " when he went into " the land of Mountseir from the face of his

Gen. 36. 6. " brother Jacob, the land of Canaan being no " longer able to bear them."

121st. Mecras though divided often remains Julia system entered in the name of the original possessor. This, I believe, is the case in the Jutha or federafive system, which is well described by Captain Robertson in his answers to my Queries. Each Jutha forms a sort of clauship, and on the decease of any one belonging to'd without Heirs,

answerable. A substantial Rvut often occupies stock of many of his relatives. In this case he Widows or infants of the deceased incumbents. Even though the surviving members of the clan are too poor to admit of their cultivating the lapsed shares of those who have become extinct, they still cling to them with some tenacity, and seldom alienate the Meeras right, except in case of urgent necessity. If utterly incapable of occupying them, the officers of Government interfere in procuring their cultivation by Oopurees, or strangers, but this is only done when no other resource is left for preventing the loss which Government would otherwise sustain from their lying fallow. Whenever the cornorate body of the Meerasdars can conveniently be made answerable, this interference is dispensed with.

122d. The sale of Meeras land, when it does occur, does not fetch much money, except where it has been greatly improved. The circumstance of it's being so hitle a marketable commodity, notwithstanding the many advantages of the tenure, proves that the assessment is usually so high as to leave but a small residue to the graphicity.

Sale of Mer-

123d. Captain Grant and Captain Pottinger compute that it is worth from 5 to 7 years purchase. My enquiries lead me to think it does

Value of

not average more than 2 or 3, but any considerable expenses that may have been recently incurred in improving the estate are sometimes reimbursed by the purchaser over and above the amount of the sale, If the sale of Meeras is so unproductive it may be supposed that little can be raised upon it by mortgage. Land yielding 200 Rupees of gross produce can seldom be mortgaged for more than 100. The mortgagee in this case pays the public dues on the land, which is redeemable on the liquidation of the

124th. The value of Meeras is said not to have encreased since the accession of our Gu-Meeras hand than it was, because land not Meeras is now to be had on terms somewhat cheaper with sewill be allowed to continue in undisturbed posextortions of the Revenue farmers under the Peshwah threatened to confound the Meerasdar with the Copurce. The moderation of our Government bids fair to produce the same effect in a different way, by making the tenancy of the Copuree nearly as valuable as the hereditary oc-

125th. A meerasdar possesses several privileges. In the Mawol or Hill districts in the Syadree Range, he is exempted from the tax paid by other classes on marriages called Lug-

gun Tokka, also from the Pat Dam a sort of dispensation fee on marrying a Widow, or a wife that has been repudiated. He pays no house tax, unless he has more than one Dwelling .. He is exempted from the Buffaloe tax for one Buffalce, and from the payment of the Danka a fee levied on performing certain ceremonies of singing and rejoicing at the celebration of Weddings or Betrothings. He has a voice in all the Village councils, has a right of pasture on the Village commons, can build a House and dispose of it by sale which an Oopuree is not always allowed to do. On the contrary, if the Oppuree leaves the Village his house becomes

126th. In the Eastern districts his privileges are nearly the same, with some additional marks of consideration. He and his wife are entitled to precedency before an Oopuree in all invitations to marriages or dinners, and in receiving Betel on taking leave, or on other occasions of ceremony. He is also exempted from the payment of fees to the Patel under the head of Googree and Pal Bhara. He can also form a respectable connexion by marriage which an Copuree can rarely do.

127th. From this enumeration it will be seen, that though the land Tax paid by the Meerasand sometimes higher, yet his privileges and compared with immunities are such as to render his situation much more eligible than that of the latter. He acquires as it were a settlement and becomes a

freeholder in his Village, and by that means attains to a degree of personal consequence which places him far above the level of the Tepant at will, who holds on annual lease renewable or on Cowle for a short term of years. The one is a free, the other a base tenure. The Meerasdar not being liable to discretionary ejectto exertion by the certainty of enjoying the fruits of his industry. He can confidently undertake expensive improvements, by making wells, constructing machinery for raising water, or by means of new channels from Nullahs or rivers can insure to himself constant sources of irrigation. He can also substitute the more valuable species of product for the coarser sorts with which the land was originally cultivated.

128th. These are all manifest advantages which have occasioned the gradual extension of Meeras property wherever it has once been introduced, and it's progress has not been arrested by the exactions of the ruling authority. The profits of unproving Meeras have not however in all parts of the country been left exclusively to the Meccasdar. It is the custom for the Government in some places to participate under particular circumstances. If the Mecrasdar convert dry land into Garden or wet cultivation by digging wells, he is made to contribute an additional Tax of 4 or 5 Rupees for each well, or to pay the Garden or. Plantation instead of the dry land rate of assessment. In general firmed without any addition. The practice of

Participation of guveroment in imprasements of histor-rears. levying an additional cess tends to discourage improvements, and I have therefore deemed it politic to forbid it's introduction wherever it is not already established by custom. Where it is ed E. usual to levy encreased rates on dry land being converted into Garden or Paddy cultivation, the usage is continued. When however the exnew-es are likely to be great, the Mecrasdar, before commencing the improvements, obtains a d'owle for a long period sometimes extending to 12 years, till the expiration of which time it is stipulated that he shall continue to pay only the

to Capt. Ro-

129th. In some few instances I have heard that the Baghaet rate has been imposed on dry lands thus improved, in places where the angmentation was contrary to usage, but this being an unpopular, if not an unjust measure, it's recurrence will if possible be prevented.

Megras Put-

130th. It has not been unusual in some parts , of the country to levy once in three years what is called a Meeras Puttur from the Meerasdars. A House Tax is sometimes also taken from them but this is of rare occurrence. The exaction of the Meeras Puttur may be considered I think originally to have been an encroachment on the part of the Government, probably to make up Village balances, but it has now become justifiable on the score of long prescription. One of the great defects of the Meeras tenure, is that the Meeras Puttur very rarely shews, what the Ryut has to pay, nor at all correctly what extent of ground he holds. Nothing can be more indefinite than the usual wording of these documents. Meerus Pat-

In regard to the rate of payment, the most important particular, there is seldom any mention, except what is contained in a Paragraph loosely setting forth that the Meerasdar is to pay the customary rates; but as they have been always fluctuating, what are customary is left too much to the discretion of the local authority to-decide. There are some few exceptions to this observation in cases of abatement granted by the Township as a specific indulgence to individuals, the community agreeing to make good the deficiency in the standard Government Assessment.

Proportion of Meccasdara to Osparera.

131st. In Poona the proportion of Mecrasdars to Copurees or Tenants at will, if we include Patels and other Wuttundars, may be about three to one. In Sattara it is reckoned there are about 2 Mecrasdars to one Copures. In Ahmednuggar the numbers of Mecrasdars and Copurees is computed to be nearly equal. These estimates however do not give the proportion of Meeras to Copuree land, which cannot be ascertained with any sort of accuracy without a Revenue Survey.

Mercas Kinaden '132d. In Khandes there are few Meerasdars, except a small number in a few Mahals which are said to have formed a part of Mullik Umburs Government. The little Meeras there is, can hardly be said to possess the properties of this tenure, as it has not been customary to self-for purchase it. Capt. Briggs seems to be of opinion that the Meeras tenure has generally ceased to exist since the Moohummedan conquest in 1506. Ryuts however who have long held land

are nearly on the footing of Meerasdars, in as much as it is not customary to dispossess them of the occupancy. Of old here-titary Ryuts compared with temporary tenants the proportion may be as 6 to 10. Lands in which this sort of right of occupancy is obtained by long possession are considered divisible amongst the members of fasmilles, but the principle of exacting a fixel rent is not observed, the poverty of the people rendering occasional abatement indispensibly necessary.

Meerie in Abmedaugger

133d. In the Ahmednuggur collectorate the observances in respect to Meeras are nearly similar to those of other collectorates. To the North, beyond the Godaveree, and to the North East of the Hills which divide the high land of Nuggur from the low land of Seogam, the existence of Mecrasee right becomes less general, and the difference between it and the Oppuree tenure more faint and indistinct. In the Patoda districts of Gungturee, the right is so far impaired, that the practice of buying and selling Meeras has become obsolete. In the event of poverty on the part of the Rvnt, or in the case of his leaving his land unploughed, he is allowed a partial or total remission of the rent. Indeed throughout Ahmednuggur the principle on which the dues of Government from Meeras are considered payable under all circumstances, whether the land be cultivated or not, appears to have been from long disuse in a considerable degree lost sight of. I have in consequence deemed it necessary to recall it to the Collector's recollection, on a late occasion, when remissions were recommended to a Village of which the land is chiefly Meeras very lightly assessed, and the Cultivators generally substantial, and on which the profits of the Cultivators in former season had been considerable.

Priority of right of porchase enjoyed by the relatives of Merrusdars.

134th. In the Akola Porgunna of Ahmednoggur, and probably in many other places, the custom prevails of reserving to the relatives of a Meerasdar who wishes to sell his wuttun, the first option of being the purchaser. On their declining to buy, the preference is given to the Patels, and after them the principal Meerasdars have a priority of claim before the Meeras can be disposed of to an inhabitant of an adjoining Village or to a stranger. This is a limitation of the right of alienating this sort of property, which, without impairing it's value, is attended with the good effect of maintaining an unity of interests amongst the members of the Village community, and the custom therefore ought not in my opinion to be interfered with.

Meeras does not exist in the Southern Muhratio country nor in Berjapoor but is fugud about 135th. In the Southern Marhatta country Meeras does not exist at all, even in those parts of the country which have been most free from oppression. Nor is it found in any part of the Becjapoor district. If its ever did exist, it has been so calirely extirpated by the over assessment of the Becjapoor sovereigns, and subsequent exactions of the Moghul turns, that neighter the memory nor the record of it is extant. Permanent occupancy is however recognized, but no instances of the sale of land are to be met with. It is too highly taxed to be motivet or

purchase, when pleuty of waste is to be had for nothing. Purther north towards Sholapoor, we again discover Meerns or private property, on the same footing as in Sattara and Ahmednuggur. As we proceed however to the Esatward, on the Nizamis irontier, we lose in a great degree after trace, of Meerasee right, which has probably been obliterated by the Iron hand of the later. Meghal Governors.

136th. The privileges of Meeras in Satara are the same as in other parts of the Dekhan; no control is exercised over it, except that of collecting the revenue due from it nor is any coercion necessary to compel people to cultivate it. If as Meerasdar remains in the Village, and permits him to put his field to lie waste, the other Meerasdars oblige him to put his rent, test it should fall upon them-

selves.

Meeraa is

137th. The Collector of Poona-makes several good observations on the subject of Meeras in his letter of the 1st May 1820; which has been already submitted to Government. He also discusses the subject at sorie length in his answers to the revenue queries. Much light is thrown on the subject, though his definition of the tenure is not perhaps strictly accurate. It is not an absolute allodial property in the soil which the Meerasdar possesses, but a right of permanent occupancy, a property in susfruct, held on the condition of paying to the state a share of the produce. The Collector thinks that the institution of Meeras was antecedent to the Mus-

Meeras in

adman conquest of the country, but he dees not adduce any proof of this remote antiquity. The Government rent he estimates to have been fixed, agreeably to the law of Munnor, at not much more or less than a sixth of the produce, but I am unable to discover the data on which this conjecture is founded.

Rights of the savereign and of the Byut in the

138th. That the sovereign was proprietor of the soil is distinctly expressed in Munnoo in various places, particularly where it is stated that he could punish the Cultivator for injuring the land, or failing to sow it in due season. This point is perhaps undisputed, except by Colonel Wilks and Anguetil Du Per ron. Had the ruling authority not possessed this power, public embarassment must often have followed, since the resources of the state depended almost entirely upon it's land Revenue. That the right resided in the Ryut as long as he paid the Government rent is equally certain. What was the proportion to be rendered seems never to have been fixed with any precision. It answers little purpose to go back to the Laws of Munnoo to prove that Government at that epoch took only I | 6th. It only proves after all that the necessities of Government were not then so great as they have subsequently been, or perhaps with more probability that the state of husbandry was then so imperfect that no more could be exacted compatibly with the existence of the Caltivator. The vague way in which the Law is stated, left it to the King to take what he liked. The value therefore of property depended much upon the character of the ruling power. In

times of necessity, he could take a fourth, but as it was quite discretionary with him to determine with respect to the urgency of the occasion, the amount of the demand must have been always uncertain,

139th. Captain Robertson's description of the Jutha system, already adverted to, is particularly worthy of attention. It appears to have benson, been founded on a responsibility, joint and several, which is alike beneficial to the Members and to Government, in as much as it operates on the one hand as a stimulus to industry, and leads to an equal distribution of the burthens of the Village, whilst on the other it conduces to the security of the Public revenue. The payment of the public dues was of necessity however partially remitted in cases of great misfortune, when the circumstances of the Ryuts did not admit of it's rigid realization. Capt. Robertson has very judiciously endeavoured to restore the Jutha system to it's pristine vigour, and his measures appear to be considerate.

Joshy sys

140th. The Juthus must not be too suddenly or rigidly made responsible for waste lest dis- enal trees tress should ensue. The principle of the collec- Jula system tive liability, when acted upon with moderation, furnishes in my opinion an incentive to industry and a security against default. The capability however of the clans must be kept in view. When lands are waste, it is not sufficient to tell the Resident Tenants that they are answerable. The Moamulatdar must go to the Village and escertain the cause, and if there be good reason,

Precautions acting on the specially fix the responsibility on the particular parties to whom it attaches, or at least as much of it as can be borne without aggravating the evil. If waste land be included in the settlement without this caution encreased embarrassment will be the necessary result at no distant period. Petty losses only can be made good by the collective body. Considerable general fadures must be met by suitable remissions.

141st. The Collector thinks that a Ryutwar settlement with each Meerasdar, for such part only of his land as he actually cultivates, is culculated to relieve from responsibility each Jutha, and the whole of the Juthas as a body corporate; but should a Meerasdar fail to pay, I can perceive no reason why the Juthas should be exonerated.

Under Temanie of Merrasdam.

142d. In regard to the under tenants of Meerasdars, who, Captain Robertson-thinks, may be brought too much forward by the individual, settlement, it may be observed that we have nothing whatever to do with them, except upon the utter failure of the Meerasdar to pay his rent; when the Government will of course, as a last resource, have a hold upon the Terre tenant for it's share of the produce.

Advantages to Government of preserving the rights of Meerandars. 143d. The Collector is very properly an Advocate for preserving the rights of Meerasdare, a line of policy which he strenuously recommends in several places, but as no body I trust has ever thought of invading their rights, the discussion of the question at any length would be superfluous.

fluous. Whether the Ryut has acquired his Meeras boul by purchase, by grant, or by long possession, affording a pre-criptive Title, it is the interest of Government to confirm him in it, provided he be a good tenant who regularly pays his rent. If a had tenant, it is equally for the interest of Government that he should be permitted to sell his usufructuary right to a more presectual and substantial cultivator, since Government cannot make so much of it by any other menns at it's disposal. "All that now remains to be done, is to fix the right by defining the annual payment that is to be rendered for it. This being hitherto indefinite, has left Government virtually possessed of the power of annihilating the Meerasee right by enhancing the assessment, a prerogative which Captain Robertson says it has exercised for the last 30 or 40 years. The exercise of this mischievous discretion in future can only I think be effectually prevented by a Survey which shall record what the assesment shall be:

144th. Captain Robertson having admitted the allocial right of the Prince in the soil, seems also disposed to recognize a concurrent right in the Villagers to sell unoccupied land, called Ghutkool Meeras, or land that has lapsed from the death or absence of Meerasdars. The right of Government to dispose of Ghutkool land not being disputed, the right of the corporation to do so too seems to be incompatible with it, and the admission of their right would lead to many linconveniences. Because these alternations have been comived at, or even occasionally sanc-

Cuscurrent right of the Villagers to sell unoccupied Meeras land, as assected by some, questioned. The same right is recognized by Captain Petenger.

tioned, it is not hence to be inferred that the heads of Villages are the proprietors of laud so relinquished, and can dispose of it at libitum for a valuable consideration. As long as the maximum rent of a Village whether Komal or Tunkha was paid, Government evidently cared not what became of the land. Were this standard now payable without variation Government might still with advantage give up it's title to the waste lands, and allow them to be sold or given away. But as we levy no standard Kumal or Tunkha Assessment by whole Villages, but on the contrary make dedections, according as cultivation is extended or diminished, it would be unwise to allow the undoubted right of Government to be thus compromised. It is the interest of the state to render the Meeras tenure, as general as possible, and with certain limitations, the Village Officers may be permitted to promote it's establishment, but it may be doubted whether the unqualified admission of the pretended right of the Villagers to confer it, would not be a bar to it's extension.

145th. It appears that though long possession has sometimes, been allowed to constitute a title, it has not always been acquired by upwards of half a century of uninterrupted occupancy. The circumstance is partly to be ascribed to the jealousy of the Patels springing out of this usurped power of 'levying a fine, without which they have been unwilling to confirm the Rynt as a proprietor or freeholder.

^{*} Note. These grants by Patels are something like those described by

- 146th. I have been thus particular in dwelling upon this subject, in order to prevent any conclusion being drawn that toleration of the sale of Village land by the Villagers has grown into an Abstract right to sell, which is inconsistent with the admitted paramount superiority of the Government. Whilst the Village com- land ought not munity, as I have shewn, was responsible for to be adult. a fixed sum under a Mouzawar settlement no body inquired how it was raised. That responsibility in a great degree ceasing after the introduction of the Ryulwar settlement, Government must of course secure it's own rights, and see that they are not now alienated. The privilege of selling, Captain Robertson states in a subsequent part of his answer to the Queries, probably depended upon the payment of a Tunkha or Kumal rental. I think I have sufficiently shewn that this was certainly the case beyond all question.

147th. In the 77th and some following paras the malversation that attends the disposal of waste land on Cowle by his Revenue Officers is des- land cribed by the Collector of Poons. They all tend to prove the necessity of a thorough enquiry. into local peculiarities by means of a topographical survey of the lands. Cowles may then be safely granted, and if common vigilance be observed by the Collector, they cannot be abused.

Alcuses in disposing, of

Biachatone where he says. "These interior hards begon to carry out and " great to where will more min one estates to be half as of the mology, and " were so proceeding downwards in opinious ; it I the Superior Lords " observed that by this method of sub infendation they lost all their feudal " profits of murdships, marriages, and escheats, which felt into the hands " of these mesne or middle lattle who were the immediate superiors of the " Terretount or him who occupied the land." This fed to provisions by which these subinfendations were rendered subject to the King's preragative.

If indiscriminately given, without reference to the nature of the soil, and the period during which it has been waste, they will rest upon a very unstable foundation. If given at too high a rate, they must lead to failure on the part of speculating farmers. If at too low a one, they will occasion the abandonnent of cultivated land by drawing too large a portion of agricultural stock to waste.

A Revense Survey recommended.

148th. I have already recommended that a Revenue Survey should be instituted, and if a Ryutwar settlement is still to be pursued, I venture strongly to urge the necessity of it. The Collector of Poona, the Political agent at Sattara and the Principal Collector at Dharwar, have brought forward several arguments in favor of . the measure to which I beg leave to refer. Without it I fear the fluctuation in the rate of the assessment of land may prove very prejudicial to the Ryuls; whose rents from not being defined by any authentic accounts, are liable to be raised or lowered by an arbitrary standard, at the discretion of the local Officers, who owing to inexperience and sometimes to misinformation make sudden innovations, from which either injustice to individuals, or an uncalled for sacrifice of revenue is almost sure to result.

149th. A survey must always be the ground work of a proper Ryutwar settlement. Withtout it, the Ryuts are in a manner abandoned to the discretion of the Village and District Officers—a discretion which we know is always

abused.

^{*} Vide surwers to Queries and Bevenue letters.

abused. An equitable apportionment of the assessment of Districts possessing various capabilities can never be made by any Collector from the present imperfect materials, with any sort of certainty that it may not contain gross errors. When the value of every field is fixed, and the accounts methodized, any Collector of the most moderate capacity may make the settlement, and all intricate and perplexing scrutinies hereafter are rendered unnecessary. A survey affords the means in many cases of re-establishing genuine rights where they have been infringed, and of giving to others an acknowledged form, substance, and value, which they can hardly be said to possess when the demands of Government are

150th. No body however can be more con- causing orvinced than I am of the impolicy of attempting variety is the a survey Assessment in a crude and hasty manner-nothing could be attended with more mischievous results, and unless able revenue Officers can be found to dedicate their time for some years to a general superintendence of such a survey settlement, it had better not be undertaken. The want of a survey is however I think sufficiently evident, from the account I have already given of the General destruction of all accurate records of Villages, which often compels the Collector to make his settlement at a mere venture. In this predicament, the risk of mistakes can only be diminished by keeping on the side of moderation, by means of which if the country does not improve, it is to be hoped it will not retrograde. The rights of the Ryuls

can never however be safe from infringement, whilst they remain, as they are, so ill defined. Their best security is to be found in their strong attachment to established usage, which the it may induce submission to petty oppressions, will prompt them to cry out against any great grievances.

151st. All Surveys of land in course of time must become in some degree unequal, as Cultivation is improved or neglected, or as time has confounded old land marks. These inequalities have from time to time under the native Government been corrected by new Survey valuations, conducted with more or less skill, they are indispensible to a good fiscal administration in Countries where all original rights them is obliterated, is perhaps sufficiently proved by experience. In such a state of things it is impossible to know when you are in the old track, or when you are deviating from the adopted by Mr. Thackeray, of commencing a bis own immediate inspection cannot I think he too strongly recommended. By instituting it in a Talook where the Assessment is already high, a reduction might be made, which would render the measure of a general Survey hereafter popular, and would greatly fireilitate its

Mcthods auggrated seaperling a Surtry.

152nd. The suggestion of the Collector of Poona that an European Officer should conduct the Revenue Survey, if it is ever instituted, is worthy of consideration. It will doubtless be comploted with accuracy, in proportion as it is closely superintended. The main part of the work must necessarily however be done by natives, pable of the duty, could be found, they should he placed under the orders of the Collector without however any powers but such as he might be authorized to delegate to them. Some objections to the details of the Collector of Poona's scheme occur to me, but it will be time enough to advert to them, when the question of a Survey is more immediately under consideration. As far as regards Meeras lands the object of a Revenue Survey would be to ascertain the just rates of rent which they ought to pay in cases where they have been variable. Where they have been uniform for a long course of years no change should be introduced, but the old rates should be formally recorded to

153d. Were the assessment finally fixed on Government land, I would at once offer it on Cowle upon the Meeras tenure. By this measure confidence would be inspired in respect to the permanency of the possession, and the stock and labor of the people would be rapidly applied to render it productive. On the contingent terms of an Oopurce's tenure, no one will lay out his money in making improvements, since he possesses no security against eventual ejectment. The

Exposing at

The condition of the Oopuree encourages a vagrant spirit on the part of the Ryuts, for as they can have the choice of unoccupied land of which there is plenty, they are constantly changing that which is exhausted for that which is likely to yield larger returns. By the more general extension of Meeras or by allowing permanent occupancy to the Oopuree, this evil may be almost entirely checked. There are many dangers to be apprehended from giving away land before we ourselves know the value of it, as I have already shown and shall show in the second.

Maharita or 154th. The Mohturifa comprehends the fol-

House and Shop Taxes,

Loom Taxes.

Taxes on Traders.

Do. on Professions, and House Tax from a few Ryuts (by no means general.)

155th. In Poona, Sahookars or Bankers who deal chiefly in bills of exchange and in jewels and valuable cloths compose the first Class.

Surraffs who exchange coins and buy and sell jewels and ornaments—the second Class.

The other Classes consist of Traders in cloths.

Traders in Grocery, Oil, Ghee &c.

Dealers in Grain.

Jewellers who deal in Pearls and precious stones.

Boras who deal in cloths and others in various articles of all descriptions.

Petty Shopkeepers such as Tobacco and Betel Sellers, Perfamers, Confectioners, Green Grocers, and Fruiterers &c.

156th. The first Class pay a House Tax which is quite arbitrary. For instance, Du- hookan. thram Motecchund who holds the first place amongst the resident Sahookars has 3 Houses,

for which he pays annually 40 Rupees.

Poorshotum Moorlee, who is supposed to be somewhat less opulent, pays 31 Rupees.

Dyaram Atmaram, who has merely a Factor here, is perhaps the principal of the non resident Sahookars. He pays 45 Rupees, all others' pay less in proportion to their supposed inferiority of circumstances and the more limited extent of their Trade.

157th. Amongst the Surraffs here the great est of the first class pays about 39 Rupees and the rest a smaller amount determined by a very arbitrary estimate of their circumstances. This Tax is far from being high but it is out of all proportion when considered with relation to the Ist Class of Sahookars.

The first Class of Dealers in Kirana or Gro-

gery goods pay 50 Rupees, which they can well afford out of their profits, but relatively considered it is equally disproportionate.

Grain deal-

Grain Dealers and others of the middling Classes pay at different rates, which vary from 30 to 3 Ropees according to the estimate of their profit, which, however, is vague and discretionary, and therefore highly objectionable.

Petty Ira-

158th. Petty itinerant Suraffs or others who frequent the daily markets to sell greens, fruits, and tobacco &c., and who have no regular shops, pay daily one Pice, under the name of Bythuk or fee for the privilege of sitting there. It may amount to 6 Rupees annually for each individual, supposing he sits for every day in the year, which however is of course not the case. The Tax may be considered in itself heavy, and when contrasted with the hight burthens of the upper classes, it is at variance with the fundamental principles of a well regulated Taxation, under which every one ought to contribute according to his means.

Exemptions.

159th. Another great objection to the present system is that many wealthy people, whether from partiality or other cause, enjoy a total immunity from Tax. Several examples in Foona might be additioned of these exemptions.

The same observations apply to the Monturifa Taxes in the Mahals which are however on a scale still lower than that of Poona.

160th. Amongst the petty professional Taxes, Petty profes. those on Carpenters, Braziers, Weavers, Oil Sel- stond lasts. lers, Ironmongers, Stone Cutters. Goldsmiths, Dyers, Cotlon Cleaners, Potters, Washermen, Barbers, Enamellers, Masons &c. are exceedingly unequal, varying from 30 Rupees to 1 Rupee annually. Some few, such as Mat Makers, Painters, Saddlers or Zeengurs, and others, are entirely exempted on the ground that they formerly performed jobs for the Government, Carvers, Bangle sellers, and Tailors generally too enjoy an immunity from Taxation.

161st. In the Districts the Professional Taxes are lower than those of the city.

When I halted at the Village of Telligam in the Poona Collectorate, I was informed that these taxes were paid in proportional shares or Sixteenths, agreeably to which the amount is raised or reduced according to the variable circumstances of individuals. This in an imperfect shape is the Veesbadee, or Ana system of the Ceded Districts, by which all contributors to the Mohturifa, are rated according to their income.

162d. In the Town of Ahmednuggur there are many substantial Sahookars, Surraffs and no put is other persons similar to those of Poona, but they pay no House Tax whatever. In the Peshwa's time they were subject to uccasional contributions; under the name of Nullputtee for repair of aqueducts, Dusra Jhunda Puttee, expense of ceremonies attending the erection of the Market

Flag, and other Khurch Puttees, or Cesses for defraying charges. The people admit that these contributions were levied, but deny that they ever paid any regular House Tax. Since the accession of the Company's Government they have paid nothing, altho' the aqueducts of the Town have been repaired and many improvements made at the public expense.

I am unable to learn why the inhabitants, of Nuggur have enjoyed this peculiar immunity and being clearly of opinion that they ought now to contribute to the support of the state, at least as much as they did to the late Peshwa's Government, which neglected the aqueducts, and did nothing for the advantage of the place, I thought it proper when on circuit to call the Collector's attention to a consideration of the subject.

163d. At Sungumnere, Nasik, and other Towns, the Taxes paid are nearly on a par with those in the Poona Collectorate; but in many places immunities and exemptions are allowed, which appear to require investigation.

System of Tactor in force at Xewla, r64th. In the Town of Yewlah the people are taxed according to Tactus or sets—for example, the Goozeratees form one, the Marwaries another, the dealers in Grøcery a third, Weavers a fourth &c. each Taefu has its Choudhree or head. The first Taefu for instance pays 200 Rupees, which is divided amongst the numbers composing it, by the Choudhree, and collected and paid to Government by him. On

examining the details of the distribution I find that they varied from 11 Rupees to 4 Rupee for each contributor.

Valuable Cloths are manufactured at this Pettab, the weavers of which pay a tax varying from 3 Rupees to 4 annas each; this in like manner is paid at the discretion of the Chowdhree of the Taefa.

165th. The same principle of Classification exists in a few other Villages, but there is no one general uniform plan; established usage is the guide, though it must be confessed it is a very blind and vague one. The Mohturifa Taxes in general are lighter in Ahmednuggur than in Poona.

166th. In Khandes there is less traffic than in Almednuggur. The contributors to the Kinners. Mohturia however pay according to established usage a much higher Tax than in either of those Collectorates, though their means are so much more circumscribed. The first Class pay as high as 70 Rupees annually, and the first of the middling Classes as far as 30 Rupees, which varies from that sum to one Rupee. There is no regular plan by which the sum of each person is determined, unless Captain Briggs's scheme of classing the different contributors has been carried into effect; any innovation however requires to be adopted with consideration and address, in order to prevent the present distribution from being rendered still more unequal than it is.

Mohtorifa lo the Southern Mahrassacountry ..

167th. In Dharwar the general scale of respectability of the Banking, trading, and manufacturing classes, is somewhat below both Poo-na and Ahmednuggur. The want of any uniformity of the principle of Taxation is felt equally there as in other places, as will be seen by a reference to the Table submitted by Mr. Thackeray which shews the inequalities of the Mohturifa Assessment in the Collectorate.

In one trading Town, that of Baggrekatta, the Tax on the upper class falls rather heavily, one Sahookar there paying to the extent of 150 Rupees. It may be stated generally that the rate of payment of persons subject to the Mohturifa in the Southern Marhatta Country is perhaps higher than even that of Khandes, but infinitely below that of their adjoining neighbours in the Ceded districts.

Thean Taxes

168th, There the Collections from these Taxes er here than are in the ratio of about 11 to 100 of the land to our sid pro- Revenue. In the whole of the Collectorates of the Dekhan, the relative proportion of the two may be as 51 to 100. The rate of these Taxes therefore in our old Provinces is I believe nearly double what it is here.

> The first class of persons in the Ceded Districts pay 200 Rs. each annually under the income Tax system, although perhaps in point of wealth and extent of trade, they do not by any means approach to those of Poona.

> 169th. As the profits of trade admit only of a discretionary valuation, it is difficult to

suggest any remedy for the evils of the existing system. On the subject of the Mailturia or professional Taxes, I had the honor to submit my opinious, in my Report as Principal Collector of Dharwar to the Honorable the late Commissioner. The mode in which they are fixed is entirely arbitrary, and it is only the extreme mode attou of the amount of them, which renders their inequality supportable. The most wealthy classes escape with a very small share of the general burthen, and as their influence is considerable, any great reform of the system will certainly meet with opposition.

Dated 25th

170th. The Principal Collector of the Southern Marhatta Country, is attempting to introduce the Veesbudee system that is followed in the ceded Districts, as described in my Report above adverted to. The innovation must be very gradual to be at all successful, and must not be attempted without being well understood. The John Trot mode of following in the old beaten track, must therefore at present be generally persisted in notwithstanding its defects of inequality and uncertainty, and the liability inherent in it, of being abused by the favor or disfavor of the Native Assessors. Some better mode of distributing it is certainly desirable, but whatever improvement be attempted it must in my opinion have some reference to the Veesbutiee System, in as far as it should leave to the people themselves the repartition of the total amount which may be assessed upon particular Ranks or classes.

Costoma

Vide Letter daird til Au171st. On the subject of the Customs I have lately had the honor to address Government, and I beg leave therefore to refer to that Letter, for my opinions as to the advantages and disadvantages of the present transit duty System, and as to the expediency of the proposed measure of substituting a Town Duty advalorem indieu of it. The abolition of the transit duty on grain ought I think to take place throughout the Country without any delay, as it will certainly afford relief to the cultivators in the present extraordinary state of depression of all agricultural produce.

Equiry in-

172nd. The amount of Enam Lands in Poona, Nuggur and Khandes is very inconsiderable; no regular enquiry has yet been instituted except into the titles of whole Villages. The Collectors however, in the course of their Circuits, resume of course such as are proved to be recent alienations held under invalid titles. In the Southern Mahratta Country, where the Extent of Enam is greater than elsewhere, an enquiry is on foot, but the progress of it has not yet been reported. The Collector of Nuga gur states that he has taken great pains to detect these alienations, many of which have been brought to the account of Government, and he is of opinion that those which are undiscovered are comparatively trifling.

The Political Agent in Khandes has not yet gone into any minute scrutiny, but purposes to institute a thorough Enquiry in future whilst

making his Jummabundee. The same obser-, vation applies to the Collector of Poona.

173rd. On the whole I am of opinion that there is very little alienated Land concealed in the Dekhan, and that very little advantage is likely to be derived from any investigation into

174th. The Jummahundee statements and the answers to Queries shew a large addition to the extent of land reclaimed from waste.

It is no doubt very considerable, but in the present state of Village accounts the hundreds coates for its of thousands of Beegas which are exhibited by Contration. the Collectors as being newly Cultivated, must be received with some grains of allowance. A portion of it may have been already under the plough, but only lately perhaps brought into the accounts, having hitherto been kept back by the Village Officers. On the other hand, in order to make a merit of their zeal and exertion. Moamulutdars sometimes overrate the encrease of Cultivation, so that between the extenuation of the Village Officers, and the exaggeration of those of the District, it is not easy without a regular Survey to form a Judgment of the real extent of agricultural improvement.

175th. The quantity of waste brought into days brought tillage by the Collector's Returns would amount under tillage to nearly nine Lacks of Beegus but I apprehend aggregated, in drawing up their statements, they have not all of them struck out of their accounts the full ex-

tent of Cultivated land that has become follow in consequence of the advantages held out for the clearance of waste.

Obstacles to be improvesent of Waste.

176th. The Principal Collector of the Southere Marhatta country represents some obstacles to the improvement of Waste, which he thinks cannot easily be surmounted till a maximum Land Tax is fixed by Survey, that the Cultivator on Cowle does not 'know what will be assessment of his land on the expiration of the period, and that this uncertainty is a great drawback to exertiona In the absence of all correct records of lormer rates of land assessment, I know of no way in which this impediment can be removed except by means of a survey. We cannot fix the assessment at a venture without occasioning great inequality. If we make it too high, we obstruct agricultural industry. If we make it too low, we attract Stock and labour from other Villages, and by augmenting produce in one place diminish it still more in another.

Cowles for legicg wells. 177th. Mr. Thackeray reports that it was usual under the late Government, to give Cowles from 9 to 12 Years to persons digging wells for converting Zerait Land into garden, and inferior advantages also to those who improved gardens by digging wells. He suggests that Cowles on the following terms should be granted for digging wells viz. that for wells the expense of which is from 25 to 250 Impres, the land watered by the well should be assessed only at the rate of dry land for a period of six years. If

the expence be from 250 to 350 Rupees the Cowle to be extended to seven years, if from 350 to 500 nine years, from 500 to 750 eleven years; if the expence be from 750 to 1500 Rupees, that one fourth of the land under the well should be held in free Enam; and should the expence exceed 1500 Rupees, that one third of the land should be granted free. As this arrangement seems well calculated to promote the digging of wells, an object of the ulmost importance to the improvement of cultivation, and of the greatest use to diminishing the evil of scarcity in times of drought, when all the dry land crops sometimes fail, I beg leave to recommend that it should

178th. The size of each Purgunna or charge of a Moamulutdar has been encreased in each Manustrees and Salie Collectorate, and these consolidations of petty result Manua districts have I think fully covered the expence of the augmented Salaries of these officers which however do not yet amount to above 2 per Cent of the Revenue of the districts.

. 179th. The Principal Collector of the Southern Mahrat'a country has made an arrange- country ment by which, including Solapoor, the whole of the districts under his charge will be divided into 21 Talooks, each averaging about a Lack

Mahralla

The Collector of Nuggur has divided his Almedans charge into 19 meanulutdarees, averaging po-81,000 Rupees each.

Khander.

In Khandes there is the same number of Talooks, their produce averaging 90,000 Rupees.

Privota.

Captain Robertson has nine Moamulutdars, who collect a Revenue of about 125,000 Rapees each.

Present cumtiling at Destooklas, Desundien die.

180th. Although the conduct of the late Peshwa towards the Zumeendars or District Officers, was not governed by any fixed rules, yet it appears in the best times of the administration to have been a standing policy to circumscribe their authority to very narrow limits. It has long, and I believe pretty universally, been found, that the Services which these Officers are capable of rendering to the state, do not in any degree compensate for the abuses which almost invariably arise from their mismanagement and malversation. The late Peshwa allowed the Zumeendars in general to enjoy their hereditary incomes, without exacting from them any other duty than that of furnishing information as to the state of the Districts, registering grants, and occasionally attending Moamulutdars of Districts. They became however under the farming system ready instruments of exaction to the Revenue Contractors, and many of them had established within their Mahais a degree of influence, which, enabling them to usurp the whole Civil Government of their Districts, prevented our Moamulutdars on first taking charge from entirely dispensing with their Assistance. Wherever this was the case, the authority of Government was in consequence more or less feeble, and abuses were multiplied in the same proportion.

181st. They all enjoy to the full extent their Wuttuns and their Hugs and perquisites, but little or no duty is expected from them. In some few of the Purgunnahs of Ahmednuggur they are said still to exercise a good deal of interference, and wherever this is the case, it may be assumed that they continue to withhold for their own use a part of the Revenue. Caplain Pottinger states that finding that the only object of these persons was to plunder both Goverument and the Rvut, he has dispensed as much as possible with their services. In Khandes also their authority has till of late been extensive. It is particularly described in Captain Briggs's letter to me of the Sd December last, and I believe the account is by no means exaggerated. As such unlimited power could not be immediately superseded they have been enabled," in conjunction with the Servants of the Cutcherry, largely to misappropriate the public money. Ostensibly they have now little to say in the management, the Moamulutdars being prohibited from employing them in any way whatever, but they are supposed still to possess some influence, which the inhabitants from long usage are unable entirely to shake off, altho' I should suppose abundantly persuaded by experience, of the noxious effects of their interference.

182d. Under the former Government during the farming system, the farmers of the revenue

used sometimes to withhold a part of the Huqs of the Zumeendars, and in some instances they levied contributions from those Zumeendars who were men of little weight or character, and were afraid to complain of the exaction; on the other hand in some districts by the usurpation of great authority they were enabled to make large emoluments.

183d. On the whole it may be affirmed that these Officers have reason to be well affected towards us, since the generality are better off than they were under the former Government. Those who were employed, and are now thrown out of service, are of course dissatisfied, but the Majority are said to be well disposed, although the change from a Brahmin Dynasty to a foreign rule, must subtract a little from the full measure of their attachment.

Zumeendara in Khandra. 184th. The revolution which Captain Briggs has in a considerable degree accomplished amongst the Zumeendars, has naturally given rise to feelings of discontent amongst this class in Knandes and the more so because many of them had acquired an inordinate share of power. The decisive measures however adopted seem to me to have been indispensible towards the eradication of a system of malversation which knew no bounds. The Political Agent thinks that in three or four years they may be restored to their functions with advantage, but I have on former occasions represented the effects which every where attend the employment of this description of district Officers, and the more I see of

them, the more convinced I become of the impolicy of entrusting them with any responsibility in the administration of the Revenue. They may however be useful as members of Punchaets, and in objects of local enquiry. For further particulars relative to the origin and office of Zumeendars I beg leave to refer to Captain Briggs's, Mr. Thackeray's and Captain Grant's replies to Queries. In my former reports and letters I have myself described the nature of their

more than once taken occasion to represent the Rootkerness deficient allowances of Patels and Koolkurnees to Khastes. in many Villages of that province, and on the 5th December last year he submitted a scheme for placing these Officers on a more independent footing. Government having authorized that in all cases where these rights have been abridged or discontinued, they shall be restored to a state of efficiency proportionate to the revenue of their respective Villages, I accordingly instructed Captain Briggs to ascertain exactly, and to report the amount of existing allowances, and

to state the scale according to which he proposed to encrease them. I fear this cannot be satisfactorily done without a survey, but I wait further information from the Political Agent before coming to a decision on the subject.

185th. The Political Agent in Khandes has condition of

186th. In closing my observations on mat- Low prices ters connected with the Revenue, it will not be of grainirrelevant to notice the extraordinary depression. which has taken place during the last year in

the prices of all descriptions of land produce. Grain is throughout the Deckan cheaper, I believe, now than it has been during the last forty years. This state of the market is not to be ascribed to any redundance in the harvests of the late season, which were certainly not more than ordinarily productive. It must in part be ascribed to a diminution of demand since the termination of the war, owing to the annihilation of the Paisl wa's Court and Army, with all it's train of Horses, Elephants, Camels and other Cattle, to the reduction of our own Irregular Force of Horse, Infantry, and Sibbundies, and subscquently our field Establishments, and to the decrease in the amount of the Force at Jahna. all of which causes have had a share in affecting the prices of every sort of produce. The war, it is true, lasted only a short time, but for many years prior to it there had been on the part of the late Government a constant preparation for hostilities, latterly with us, and formerly with it's own feudatories, who, whilst endeavouring to acquire independence, maintained considerable forces which have no longer any existence. Our forces too were in constant readiness foractive service.

Causes of the

187th. In this unsettled state of affairs, both commerce & tillage must have been more or less interrupted, but since the restoration of peace under the British Government, the face of tinings, has been materially changed. Whilst the demand has gone on decreasing, the supply has been augmented, by the extens n of Cultivation, which has resulted in part from a greater

188th. All these causes have no doubt comnumber of an Army or Court and all its followers and dependents, however numerous, it bears but a small proportion to the great mass of the population. Their absence therefore does not in my opinion adequately explain the existing state of things, but I am puzzled to discover any other satisfactory mode of accounting for it. The present cheapness may possibly proceed in some degree from the circum-tance of the value of the currency having risen, in consequence of the abstraction of the large treasures that have either been withdrawn by the Peshwa, or still remain hoarded and out of circulation. This too happening at a time when the produce is greater than ever, and when a larger quantity of coin is requisite to exchange it, may have con-

189th. However just or otherwise these conclusions may be, the depression of the market unquestionably gives rise to a difficulty in realizing the land Revenue, and furnishes a plausible subject of complaint to the Ryut. But the evil will I think be only transitory, for communitus annis consumption and produce will keep pace with each other. The present abundance ought

Effects of

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not permanently to affect the general rates of assessment, which are fixed on an average valuation of former years produce. But as our settlements are annual and fluctuate with the state of the cultivation which most probably must fall off with the decrease of consumption some defalcation may be expected in our next year's Jumma, and some accumulation of arrears in the year which has just expired. I see no reason however to anticipate more than a temporary loss of Revenue.

190th. Whatever may be the immediate bad consequences of the present low prices, they have enabled thousands who, were thrown out of employment to live on reduced means, and have probably contributed in no small degree to maintain the tranquility which has so generally prevailed since the accession of our Government. If the Interests of the state suffer in one particular, the disadvantage is abundantly compensated in another, and "the action and counteraction in the natural and political world" have drawn out a general harmony.

Mints.

Vide letter to Govt. of 10th Septemher last. 191st. Adverting to the state of the currency, I beg leave to solicit the attention of the Homorable the Governor in Council to Mr. Thackeray's observations on the subject of mints, and to his former correspondence on this Head, which has been already laid before Government.

192d. It appears that a great improvement has been brought about in the currency by the abolition of the Kittoor and Moodhel Mints, and the

Improvement in the currency in the Southern Mahratta

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transfer

transfer of that of Shahpoor belonging to Chintamon Row to Belgam. The exclusion of the inferior Coins from the Collections, a measure which Mr. Thackeray has judiciously adopted. has had the good effect of silencing also the mints of Kolapore and of the Jagreers, and Mr. Thackeray is of opinion that what is now chiefly wanted is the substitution of one uniform coinage for the currency of the Belgam and Baggrekotta Mints. Mr. Thackeray thinks that as there is little commercial intercourse with Madras, the Madras Rupee will never sufficiently supply the place of the local Coins, and that the difference between the current and intrinsic value of the latter, renders it expedient to establish one regular mint at Dharwar.

193d. If the Collector's reasoning be well founded, the same arguments will apply to the Bouden's currency, which has little chance of reaching the southern districts in sufficient quantities to supply the demand, for the circulating medium. He estimates that in three or four years, all the local coins would be converted into one uniform currency when the mint might be dispensed with.

194th. A coinage of half and quarter Rupees is stated to be much wanted to supply an intermediate currency between the Rupee and the 2 ice.

195th. The Poona Mint was lately shut for some time, owing to the detection of certain frauds on the part of the contractor, and several

Poons mint

complaints were made of commercial embarrassment and difficulty, in consequence of its having ceased to work. It has however again commenced its operations. The only other mint in this part of the Dekhan is that of Chandoor.

Chandoor mint.

Introduc.

Bombay Man-

ed.

196th. It is worthy of consideration, whether it might not be advisable, if these mints are still continued, to raise the standard of the coin to the level of the Bombay Rupee, and thus introduce one uniform currency. The advantages of the measure are obvious. The inconveniences I should think very few, and those of a temporary nature.

Innuvationa Introduced by us in Revenue affairs.

197th. The following is a short Summary of the principal innovations introduced by our Government.

Advantages to the people.

We have abolished the farming system with all its train of Evils.

The legitimate authority of Patels of Villages is now substituted for much arbitrary power on their part, and many vexatious usurpations of numerous petty Kumaveshdars, the deputies of the farmers of revenue.

We make our regular collections of the rents more directly from the Ryuts, instead of receiving them through the Village Sahookar by means of Huwala or assignment, from which results a saving of interest and premium to the Ryut.

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The Ryut now enjoys greater security of property; he is not burthened with extra cesses at the discretion of the Village officers, nor is he subject to the payment of Durbar Khurch, or to that species of exaction called furmaes/torpurveyance, by which practice provisions and forage were often seized by the public officers for the use of themselves, or of Government; payment being postponed sine die, or more usually perhaps entirely neglected. The Cultivator now receives a Pulla defining the amount of his rent and obtains receipts for all payments. If in distress he gets Tuckavee, which was but seldom advanced by the former Government. He pays his kists at regulated periods, in any good coin he likes, without being compelled to discharge them in a particular currency.

198th. As a set off against these benefits it must be stated, that our system enters into a scrutiny more minute, sets a limit to exaction, and curtails the disbursements on the part of Patels and Koolkurnies, under the head of Village charges. Allowing for this drawback however, the exercise of their power is perhaps rather encreased than diminished, since the Patel is restored to his place as head of the Police, and chief civil functionary within his own little circle of jurisdiction. In contrasting the present power of Patels with the past, I allude generally in this particular to times of regular Government. If I were to compare the present state of things with that under the farming system. I should say that the Patels have not now so much of the Jus nocendi as they then had, when

Disadvan-

when they were absolute masters of the property of their undertenants, without which they could not have answered the demands of the revenue contractors.

Effects on the Hyots of the present mode of callecting the Rents.

199th. By discouraging the system of receiving the Revenue by Huwala or Assignments on Bankers, the Ryuts perhaps have more difficulty now in procuring loans to satisfy the public demands upon them. They may in some tew cases in consequence be obliged to sell their crops, when there is no great demand for them but I think this evil will be obviated by the abolition of the transit duties. From their ignorance of the value of Coins, some loss by Exchange, which was avoided under the Huwala plan, is also incurred by the Ryuts. In former times it often happened that the Ryut was not permitted to remove his crop from the ground, fill he had paid his first Kists, or given security. These restrictions are in a great degree removed. though some precaution is still observed in regard to the lower Classes, who would otherwise consume the produce, without discharging the public dues.

Pamers of Patels & Musge muluidars.

200th The Patcls had more discretionary power than they now have, of favoring their friends in the allotaent of the Village lands. The Moanuluidar too had more authority to make remissions, where failure of crops or other calamities rendered indulgence necessary. These powers were of course often abused to private profit and enohument, but on the other hand, they gave a latitude of discretion in pressing for Village.

large Balances, the too indiscriminate exaction of which under our rule sometimes occasions distress to the Cultivating classes.

Pending a reference to the Collector, the rents are levied from the lower orders, who have no friends to favor them, whilst the more substantial are allowed to fall into arrears; consequently when the order for abateaent arrives, the remission goes to those who least require it, or if any part of what has been realized is to be given back, it is appropriated by the intermediate agents employed in the distribution.

201st. In order exactly to show what was the native system of revenue management I have the honor to annex to this report a short memoir of that system drawn from the most of authentic Materials in the Duftur, and from information collected from old revenue servants of the late Government. I am mainly indebted for the materials of it, to the industry and Talent of Hummunt Row, my Chief Servant in that department, whose peculiar ments I shall on a future occasion submit to the consideration of Government, as being a zealous servant of the Company of 31 years standing.

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JUDICIAL ADMINISTRATION.

CIVIL JUDICATURE.

202d. For a particular account of the present state of Judicial business in the Dekhan I beg leave to refer to my letter of the 5th November last and to the various letters received from the several Collectors which form a part of the appendix to this dispatch.

J. N. J. D.

203d. It will be seen from my last report under the above date, that in civil causes, the Punchaet is still held to be the main instrument. for oispensing Justice. How far the confirmation and invigoration of this ancient institution has answered the object contemplated by the Hon'ble the late Commissoner, will be best understood by looking to the result as exhibited in the returns of the number of suits institutedthe number decided and the number remaining

vide No. 7 on the file in the course of the last three years, and by comparing the whole with other provinces where regular courts are established. For a complete understanding of these points I shall speak of each Collectorate separately beginning with Khandes.

Khandes.

204th. In the year 1819-20 there were 105 suits brought upon the file in Khandes of which 87 were decided by Punchaet, 2 by Razeenama, or mutual agreement of the parties, and 2 in the Collector's Court making a Total of 91 suits, and there remained 14 undecided.

Including the balance of the former year there were in 1820-21 122 suits filed, of which 72 were settled by Funchaet, 6 by agreement of the parties, II by the Collector or his assistants and 5 by Ameen's or Moamulutdars making a Total of 94 suits, leaving 13 unsettled.

In the year 1821-22 there were 126 suits 1821 | 22.

newly

newly instituted, which added to the balance give an aggregate of 144 on the file; of these 94 were decided by Punchaet, 16 by Razeenama, 18 by d-cree of court, and 13 by Ameens, making a total of 141 disposed of, and leaving three only to be adjusted.

The aggregate from the 1st July 1819 to 1st July 1822, is 329 suits filed, of which 255 suits were decided by Ponchaet, 24 by Razeenama, or mutual agreement, and 16 by Ameens and Moamulutdars, making a Total decided 326, and leaving a balance of 3 only to be settled:

Aggregate.

205th. Considering the extent of Khandes, and the amount of its population, the number of causes instituted is exceedingly small. Captain Briggs, in the course of his reports that have site been laid before government, has explained the reasons of this circumstance. Those which he has adduced have certainly considerable weight. during the last 20 years, added to the subsequent bly thinning the population, much diminished the source of all civil suits. Poverty and Misery, though they beget vice, are not the parents perty. Besides these causes, I think it probable that the pancity of suns may be referred to the circumstance of the Zomeendars having till lately possessed extensive influence, which may have been exerted either in settling disputes, or in persuading litigants to compromise their differences. Thave no reason to believe that the Political agent is not sufficiently accessible to complainants.

Campa of the

complainants. The absence of a litigious spirit may therefore be ascribed in a considerable degree to the apparent causes which have been enumerated.

Bystem of

206th. Captain Briggs thicks that the system adopted by him in filing suits may have Jed in part to there being so few exhibited on the Register when compared with that of other Collectorates, Great numbers of those who present Petitions receive written orders to the Meanuchitedaps to enquire into them. He states that the possession of this order alone with his seal and Signature affixed to it, is often sufficient to procure a settlement of the complainants' dispute, and many of these orders in consequence are never delivered. References of this nature are therefore not considered as suits, until entered as such in the registers transmitted by the Moanufulturars.

Sentiments of Cupt- Briggs respecting Punchases. 207th. It will be observed from Captian Briggs' letter of the 31st May that the opinion expressed in his letter of the 30th October 1820, where he says that "on the whole the system of civil Judicature, as conducted by Punchaets, appears to be well adapted to the object of attaining speedy, cleap and ready referess" is considerably changed. He now thinks the Punchaet system would be inefficient for any other Country than that of Khandes, where the poverty of the people is so great, and the population so scaots, that the power of deciding civil suits by Punchaet becomes weaker, and seems to threaten a total stagnation of Justice. But on

examining the file there does not seem to be much ground for the apprehension expressed by the Political Agent since there are only 3 suits remaining at the end of the last quarter. If these apprehensions are just I should reluctantly be compelled to conclude that the demand for Justice in Khandes is regulated precisely by the supply-and in this manner the paucity of causes would at once be accounted for. Captain Briggs recurs to a former recommendation on his part that an allowance should be granted to the members of Punchaets-but as it was not then authorized, he has not again agitated the question. He omits to explain why he has not acted upon the authority granted to him by the Circular instructions of the 27th June 1820, by which he was empowered to bestow on those members of Punchaets on whom the duty might prove onerous, a sum of money at his discretion to remunerate them and to defray their Expenses.

208th. The Moamulutdars are authorised by of Manualuthim to decide Suits to the amount of 200 Rupees, the to Justbut he represents their total inefficiency in the performance of this duty, which he ascribes to their keeping no record of their proceedings so that on an appeal to the Hoozoor it becomes necessary to try the suit de novo. I am not aware of any sufficient reason however why some sort of record is not kept our why their decrees should not be as good as those of an Ameen or any other District Judge, if rules were prescribed for recording their decisions. The Patels appear to have decided no suits themselves nor to have assembled any Punchaets though authorized to 209(h. do so.

cial business.

Difficulties in expediting

209th. In Punchaets Captain Briggs experiences the same difficulty which is every where felt, in assembling the members and witnesses, there being no authority to issue writs to cause their attendance. He also speaks of the delays and evasions of the parties in suits and the various artifices that are resorted to with much success for the purpose of protracting decisions, which, in cases of persons who are malicious or litigious, creates incessant embarrassment. The whole of the obstacles however that are shewn, tend rather to prove that there is an absence of method in regulating the Punchaet system, as Captain Briggs himselt states in the sequel, rather than that the principle of the system itself is bad. The Political Agent represents these tribunals to have Sewace Madhoo Row, but this position is much too broadly and generally stated, since we know that however ill regulated they existed in many parts of the late Peshwa's Government. He admits that the Punchaet (which in another letter he mentions as an entire novelty) is still venerated in practice and that it behoves us to restore it to its original functions. As they are said to have ceased only

210th. Cuplain Briggs expatiates on the advantages of local Courts—and after describing the forms of Fundauets, as they existed in the time of Nana Furnavees, he suggests the necessity of their revisal, for which purpose he recommends that a Committee of persons in the habit of attending Punchaets at Poona during

Captain leign

the time of the late Ram Shastree may be appointed. For the more ready administration of Justice, he arrises in addition the appointment of District and Village Moonsifts on the Madras plan, leaving it to the option of parties to have their causes decided by them or by Punchaet. The America authorised by the circular instructions of the 27th June will probably answer the same purpose, and might I think at once be appointed. In Captain Briggs's letter above referred to, there are some suggestions of value, which when separated from a good deal of mister rather foreign to Indian Jurisprudence may be useful, and I beg to refer the whole to the consideration of the Hon'ble the Governor in Council.

211th. For particular information as to the nature of the suits that have been decided in Khandes I beg leave to rejer to Captain Brigg's several answers to Queries on Judicial points.

\$12th. The Punchaet system in Dharwar appears to work with much fewer obstructions than in Khandes, which may be scribed in a great degree to the very commendable attention winch Mr. Thackeray has shewn in endeavouring to promote the Agency of these tribunals. The number of suits settled by them has in consequence engreased in proportion to the gradual improvement of the rules for the guidance of these Courts, and to the zeal which the Principal Collector's exertions to render them efficient has excited on the part of his District Officers.

Dharwar

DESCRIPTION

213th. In the first year 1819-20, there were was the state of 181 suits filed of which 255 were settled by Punchaet—47 by Razeensma, and 2 by December of the Collector's Court, making a total of 304.

1820 | 21.

The number of suits in the following year 1820 | 21 including a balance of 177 on the file at the beginning was 767, -of these 219 were decided by I michael, 52 by Razeenama, 34 by decree of the Collector's Court, and 140 by Moamulutdars, making a total of 465. The number settled by Punchaet in this year is somewhat smaller than in the preceding, owing to the aid of the Moamulutdars being brought into action In the year 1821-22 there was, including the preceding year's balance, an aggrerate of 931 causes filed, of which 325 were decided by Punchaet, 173 adjusted by mutual agreement, 54 by Decree of Court and 121 by Moamulutdars : making a total of 673 suita decided, besides 35 dismissed on default, and there remained at the end of June last 223' suits undecided.

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Mr. Thacberry's scottments respectog Panchants,

Vide J. D. Divil dated lith August.

214th. Mr. Thackeray's letter of the 11th Instant inserted in the Appendix gives a succinct but clear account of the nature of these suits, and the causes of encrease and decrease of the sources of lingation; and is accountanted by the copy of a general order issued to his Moamhiddars, for the more speedy settlement of suits by l'unchaets, which appearing to me to continu many judicious rules, I propose to circulate at for the information of other Collectors, who have not had equal success in conducting the l'unchaet system.

215th. The abstract which I have above given furnishes proof of activity of supervision, and is of itself sufficient to refule the opinion in regard to the total inefficiency of Punchaets. It also shews that a warm interest taken by the collector in promoting the effect of this instrument of Justice, will overcome difficulties that at first sight appear insurmountable and that although the Moamulutdars require to be constantly stimulated to an observance of their Judicial duties, the labour on the part of the Collector will not be so fruitless as despondency is sometimes and to represent it.

Efficiency at Puncturets in the Sputtern Mahrutta Country

216th. No Amegus have at present been appointed in the Southern Mahratta Country, but in the larger Talcoks Peshkars have been entertained to assist the Moanulutdars in Judicial business. At present Mr. Thackeray is of opinion that a separate Establishment would be expensive and that it would supersede the Moanulutdar's authority without being more efficient.

Ameria for

217th. I beg leave to solicit the consideration of the Hon'ble the Governor in Council to some reflections which are amexed to the Principal Collector's letter of the 11th August on Civil Justice. He has an evident bias in favour of the Punchaet system, but this is no more than the natural effect resulting from an observation of the success that has attended the trial of it at Dharwar under his superintendance where it has answered better perhaps than in any other part of the Country into which this mode of

Vide J. D.

administering Justice has yet been introduced, not excepting the Madras Provinces,

Prints

218th. I had the honour in my November report preity fully to describe the state of Judicial business in Poona, and have now little to add respecting it. Since the appointment of a Register, the returns both Civil and Criminal have been furnished with a degree of regularity very creditable to Mr. Borradaule's diligence, and to the Collector's attention to the super-intendance of this Department.

The Supply of Justice appears pretty hearly to keep pace with the demand in all ordinary eases, but a few in which Sirdars are concerned are shamefully protracted by the delays and impediments which our Mahratta subjects know so well how to oppose to the adjustment of their differences.

Number of

219th. In 1819 | 20 the agitation of old debts and claims that had their origin during the late Government and were in fact an arrear of the late Peshwa's file, brought an accumulation of 4,603 suits on the Register. Of these 241 were settled by Phichaet, 461 by Razeenama, 41 by Decree of Court—and 774 by Ameens and Moanulattars being an aggregate of 1,517 causes adjusted, besides 2,721 dismissed from the non attendance of Plaintiff. The total therefore disposed of amounted to 4,238, and the balance on the file way 365.

ERSO | St.

In the following year 1820 | 21. The file, including those undecided, comprehended 3,122

suits, of which 113 were settled by Punchaet. 568 by Razeenama-13 by Decree of Court and 682 by Ameens and Moamulutdars making a total of 1376 Causes determined, exclusive of 470 which went by default. The number remaining on the file at the expiration of the year was 1276.

In the last year 1821 | 22 the file consisted of 5708 suits; of these 170 were decided by Punchaet, 372 by mutual agreement, 5 by decree of Court and 761 by Ameens and Moamulutdars, in all 1308. In addition to these 1241 were dismissed for non-attendance of suitors, making the total disposed of 2:549 and leaving a remainder on the file of 1,159 causes.

220th. The Collector has five Judicial Ameens employed in the City of Poona, where from the extent of the population, and the of American spirit of litigation which prevails the demand for Justice is particularly heavy. The Moamulutdars, under the Circular Orders of the 27th June, are empowered by him to decide causes to the amount of 100 Rupees,

The Ameens, besides deciding causes themselves, assist Punchaets by recording and shaping their proceedings, and generally in forming and superintending these Courts of Arbitration. The Collector states that there are not many appeals from their decisions, and that they stand fair in point of integrity, though they require to be kept under a vigilant Superintendence. They do not appear to be popular amongst Sirdars. 1891 | 1891.

dars, whose dislike no doubt arises from their occasionally arrogating to themselves an authority, which native gentlemen, maccustomed to the equality of Judicial rules of procedure, can ill brook from persons whom they consider so much their inferiors.

Ville Ap-

221st. Captain Robertson's answers to Judicial queries and a paper of the Register's annexed to them contain some useful observations to which I beg leave to solicit the consideration of the Hon'ble the Governor in Council.

Almedaug

Punchner system not suc-

222d. With reference to the number of suits filed there is a much larger proportion in Ahmedaugger unsettled, than in any other Collectorate and I have still to regret that the Punchaet system has not had by any means so much success in the Ahmednuggur as in other Districts. A considerable number however are disposed of by the Udalut. The Collector imagines that Punchaets are fully as common under our rule as under that of the Mahrattas, and he thinks of late that they are more just and speedy in their awards. He also thinks the dread of our scrutiny makes them impartial. His sentiments differ totally from those of his Register, who ascribes to them all the imperfections that can be found in any system of Judicature, and which really for want of proper Regulation appear to exist in a considerable degree in Ahmed? nuggur. I trust however that many of the defects which Mr. Giberne has pointed out to the Collector's notice, will be corrected since a Register is specially appointed to the duty of superintending and directing them. Those defects are described as originating in the difficulty of procuring attendances of parties and Witnesses, in the bribery, and Corruption that ensue from three delays, and in the abuses that arise in consequence, from the duty falling into the hands of professional Arbitrators, owing to the dislike of respectable people to undertake it. The Colouring of the picture is perhaps not overcharged by Mr. Giberne, but there is no question that many of the imperfections may be removed, if the machine be ably and unremittingly directed instead of being left to work of itself, as would appear to have been hitherto the case.

223d. This state of things arises I believe from too literal and strict an adherence to the standing orders which exempt Punchaets from all new forms interference and Regulation on our part.*

224th. The Collector in accordance with the 25th para, of the instructions of the 27th June 1820, has given authority to his Moamulutdars to assemble Punchaets to decide suits for debt to the extent of 1000 Rupees; but he states that Mounstandars. it has been merely nominal, since few go to complain to them for any debt of magnitude, the people in general being deterred by their " notorious venality" and want of veracity, from

Loutility of

having If may also be in part servibed to the circumstance of the Collector's time being so long entirely orthology by the investigations of the form-mission appointed to enquire into Mr. Horkley's conduct, and aglacquently to his assence at Sombar dusing the trial of that person. It may also be stated that during the period of Mr. Huckley's Charge of the Judicial business at Abmednoggus all Civil suits appear to have been concentred in the Adalat, very little affection having been devoted by him to the excurragement of Punchaeta. All these considers ions serve to explain why the Judicial and Civil business is so made in arrear.

having recourse to them. The misconduct of Moamulutars in cases referred to them is particularly brought to the Collector's notice by the Register, but as they hold higher situations and are better paid, than Ameens whom he describes as being so useful in Goozerat, I should think that a few examples of removal from office would prevent the irregularities which he notices.

225th. It is unnecessary to revert to the Eulogy which Mr. Giberne passes on the excel-

Adalut sys-

lence of the regular Adalut System, the advantages of which are very prominently brought forward, whilst all its defects are kept out of sight, but it may be proper to mention one of the inconveniences attending the want of forms of which Mr. Giberne complains. It is that the same cause is often decided by two or three different Gentlemen, and it is a known fact he says that they seldom form the same opinion on a subject. That an evil like this should continue, the simple remedy for which is to be found in

Want of arrangement in the present mode.

226th. In order to obviate these inconveniences, the Register suggests that there shall be one general file for all suits at the head station and further that they should be referred periodically to the Moamuludars, to report how they are disposed of, by which their power of quashing complaints would be prevented. The spe.

keeping the General Register and calling upon the opposite party for his answer, certainly evinces a want of method which ought to be sup-

plied by better arrangements.

cial duty of keeping a Register of all complaints formed the first object of my instructions on the appointment of Registers, and I had hoped that improved arrangements had been already adopted.

terr with to ment on the stize date.

227th. I have in consequence of the above account of the irregularities of the Nuggur plan. called Captain Pottinger's attention to the subject. The appointment of Ameens in the manner adverted to in the Circular instructions of of America re the 27th June is recommended, and should in my opinion be adopted, since the revenue business of some of the Moamulutdars does not admit at all times of their dedicating sufficient time to their Judicial duties.

commended.

228th, After these observations, it will not be surprising to find that out of 1333 suits on the file in 1819-20, only 54 were decided by Bunchaet,-of the rest, 163 were adjusted by mitual agreement, 285 by decree of Court, and 111 by Moamulutdars; making a Total of 613 suits disposed of and leaving 720 unsettled.

Number of aulia 1819-40;

In 1820-21 the aggregate of suits on the file was 2359, of these 118 were decided by Punchaet, 100 by Razeenama, 749 by decree of Court and 104 by Ameens and Moamulutdars. The Total disposed of was 1071 and there remained 1288 upon the file.

1820-01.

For the year 1821-22 including the above remainder there were 2895 suits on the file. Of these 78 were decided by Punchaet, 205 by Razeenama, 757 by decree of the Collector's Court

1821-22

Court and 29 only by Moamulutdars making the total number disposed of 1069 and leaving 1736 suits undecided.

Limitation of periods for preferring

229th. In the 42d para, of my letter to Government under date the 5th January 1820, I stated my reasons for thinking that the period, within which suits for debt and personal property should be actionable, should be limited to 21 years, and that it should, agreeably to the custom of the country, extend to 70 years for claims founded on the mortgage of Wuttuns. The sugestion being approved was circulated for the guidance of Collectors, and I believe the rule is now acted upon, though on this point I have not received any specific report from those Officers.

Na period yet limited for 230th. No time has been limited after which appeals are not received, because it was conceived that the ignorance of the natives regarding our system rendered a considerable latitude necessary, until they should become better acquainted with our modes of proceeding; nor have appellants in general been compelled to enter into bonds for the payment of a fine, if their complaint proved frivolous, though this has been done in some few instances, when the complaint was suspected to be vexatious.

Execution of

231st. Decrees are executed in the usual manner, by distraint of property, and personal restraint, if necessary. Houses are sometimes sold, but the implements of trade are usually spared, unless no other property be forthcoming.

232d.

232d. No definite rules have been established Paried of in regard to the period of imprisonment for toprisonment debt, it the debtor fail to satisfy the demand defined. upon him. Creditors requiring the confinement of debtors pay them subsistence money.

The returns of the several Collectors shew the number of debtors in confinement.

233d. There can hardly be said to have been any regularly constituted Court of Justice ex- present system cept the Nyadesh under the former Government, ing Justice. But the number of persons who discharged Judicial functions was indefinite, all the Village, and District Officers from Patels to Moamulutdars and Sirsoobedars were Every Sirdar of note held a sort of Hall of Justice in his own house. Sahookars and Bankers. had also amongst themselves their Punchaet Courts or tribunals of conciliation; none of these Judges rendered any account of their proceedings to the Government. Every man might therefore in matters of little moment have justice at his own door, without the necessity of coming to Poons in quest of it. In petty suits it was generally impartially administered, and, what enhanced the value of it, it was speedy. In disputes involving claims to large property, the quality of the justice depended often upon the price paid for it. To receive a bribe from a person who had really a just cause decided in his favor, was generally considered a venial proceeding; but Venality at the expense of Justice, though of exceedingly common occurrence, had still some blame and shame attached to it.

Comparison of former with present chaspels of jus-

234th. The channels of Justice, as may be inferred from this sketch, were often exceedingly foul, but the stream was never entirely stagnant. They are now less numerous, but more open and free from the impurities of corruption. From the circumstance of their diminished number, however, it may be doubted whether the aggregate flow of it is now more aboudant. The Moamulotdars of Districts, though they do not take up causes in the first instance, have the authority to decide causes referred to them, but they have not yet approved themselves so useful, as it is to be hoped they will be, after a longer noviciate. Formerly they were left to their own discretion, and had little control exercised over them. Now they are kept under stricter Supervision, are more liable to have their decisions appealed from, examined, and reversed, and subjected to all the consequences of disapprobation either on account of want of form or of error of proceeding. They can moreover derive no advantage, except clandestinely, from their situations as Judges, and the trouble and responsibility exceeding the honor and profit to be acquired by the discharge of their Judicial functions, they in consequence enter upon them with lukewarm zeal, This disinclination to the Office, occasions a run upon the European Officers, and leads to an accumulation of causes on the file, of which the clearance even with the addition of a Register for the purpose will be a work of time and

235th. The common practice of selling justice

under

under the late Government has fended to lower the Character of its native administrators, which circumstance also encreases the resert to the Udalut. The mode of performing judicial duties under the former Government having been so lax it is not to be expected that our Native Judges should all at once acquire habits of Order and punctuality. Our ideas on this head have little or no affinity with those of the native Servants of the old Government. Hence the generality of the Moamulutdars whom we employ, despairing of being able to conform to our notions of regularity, abstain from attempting what they consider to be unattainable. and are extremely backward in taking any part in the dispensation of Justice.

236th. Fines for frivolous and groundless complaints are thought by the natives not to be sufficiently heavy in our system of Udalut, Posts. Great complaints are made against Poona professional Punchaets. The abuses of which they are guilty are mainly owing to our want of acquaintance with personal character, which leads to Punchaels being ill constituted. Punchaels in Poona are not perhaps so mumerous as under the late Government. Ghur Sumihoots" were carried on by the exercise of a little authority. Where both parties are respectable and honest they are still practised but all who have bad causes prefer the Udalut.

237th. No authority being used for the purpose of compelling people to sit on Punchaets and there being much trouble and responsibility

General re

attending he duty, it has every where a tendency to fall into the hands of persons who undertake it professionally. As we are less arbitrary than the late Government we have less power to induce respectable people to undertake the Office. We exact too, more regularity and expedition on the part of the members, which deters many from accepting it. It would be contrary to usage to compel people to act as Punchaetees but those who decline serving in rotation might be fined, as persons in England are who refuse to fill certain executive Offices. If this be deemed objectionable, no remedy suggests itself but that of appointing a sufficient number of Ameens to each District, for otherwise the Punchaet alone, though it may prove a useful auxiliary, will be inadequate to answer the purpose of dispensing Civil Justice. Under the former Government it was the main tribunal for deciding causes, and people were usually expected to resort to that mode of adjustment when private arbitration failed. It is however difficult to judge whether more suits were then settled by Punchaets than at present, as no Register was ever kept of them. The number of suits on the whole was then apparently, smaller, because the power of Tugaza more frequently decided them. They did not in limite come into court. The Judges often insisted in clear cases upon their being at once settled without any forms of process-now a great portion of causes, that were either rejected, or summarily disposed of, are brought before the European Officer, and the file in- consequence is overloaded.

In small suits, decisions by Punchaets are certainly quicker now than before, but in large ones they are still spun out in a most provoking and tiresome manner.

238th. The Jageerdars of the higher order sometimes undertake the settlement of disputes, first of Jageen but I cannot learn that Justice is administered Emmission by them to any great extent. The smaller Jageerdars do not take upon themselves this responsibility, unless they can make it a source of emolument, which they sometimes do to the injury of their relations and Dependents. Many abuses in this respect are committed by those who have the independent management of their own Jageers, but as their lands are known to be out of our jurisdiction few complaints are preferred.

Judicial day

239th. Neither Patels nor Shetties formally administer any justice. Though empowered to appoint Punchaels, in disputes of which the amount does not exceed 150 Ropces, I do not find that they have ever acted upon the authority. Their influence however is of the greatest use in eradicating the first seeds of litigation, particularly in matters of local concern, before they come to any growth. Their Judicial power has never been of much avail in weighty matters, nor can we ever hope to see much effect produced by it." It is however silently and beneficially exercised within the Village Circle, though

perhaps

^{*.} How can be get windom that holdeth the plaugh dod whose talk is of Bullocks"-" They shall not sit in the Judges' seat nor understand the dentence of Judgment. " But they will maintain the state of the world" Ecclesiastes.

perhaps not to so great an extent as formerly, because the apprehension of deviating from our more strict rules deters the Patels from acting with their accustomed confidence. One disadvantage ari-ing from this change is that litigants are more apt to refuse to arbitrate and one or other of them is pretty sure to insist upon going to the Udalot.

Kensens

240th. The Ameens in Poona settle, as will be seen from Captain Robertson's Registers, as great many causes. One or two seem to be repectable but on the whole the character of their proceedings does not stand very high in the public Estimation. No Ameens have yet been appointed in the other collectorates, but in all a few might be established, with rules for their guidance nearly similar to those which are laid down in the regulation proposed by the Regulation committee.

Appeals from decisions to the Commisaioner. 241st. There have been but very few regular appeals to me as commissioner because the greater portion of causes is decided either by Punchaet or by Ameeus from both of which the appeal in the first instance lies to the Collector. I have however received a great many complaints of wrongrous, or erroneous decisions, which I refer to the local authorities for investigation. Several have in consequence been revised, and some annulled, In the latter case a tresh Punchaet has been ordered, or the investigation gone into de novo. In the great majority of cases, the grounds of the complaint have been satisfactorily explained, and the complaint itself rejected. Hitherto I

have been guided by the tenor of the rules laid down by the Horble the late Commissioner in his report on the subject of receiving appeals which were to be confined to special cases, with a view to ascertain that the standing instructions were acted up to, and the custom of the country, maintained, rather than for the purpose of revising the decisions of the Collectors on each suit.

212d. Causes in which great Sirdars are parties have come under my own Cognizance. They are almost exclusively confined to the disputes of the Putwurdhuns, which are adverted to in another piace; almost all other Sirdar reside in their own Jageer Villages, and there are few suits filed against them, which may be owing rather to their influence. In suppressing, than to the absence of any grounds of complaint.

Causes in " which Sintars are marries.

CRIMINAL JUSTICE AND POLICE.

243d. I shall now proceed to exhibit the state of criminal Justice and Police in each Collectorate contrasting it in the past year, with the two preceding.

Vide No. 6

244th. In Khandes the crimes of murder, Gang Robbery and Burgiary appear now to be much less frequent than in the preceding years, but Highway Robbery has encreased. This offence is committed entirely by the Bheels who being driven out of the hills continue to infest the plains in gangs so formidable as to defy the exertions of the Police Officers. It will be ob-

Klander,

served from the returns which the Collector has submitted, that no fewer than 111 cases of this. crime have occurred during the last three years in which the perpetrators have not been brought to Justice. The difficulty of apprehending Highway Robbers arises from the circumstance " of their being intimately connected with the Bheel Jaglas of Villages, who are the ancient and natural Police Officers of the Country. People also have been deterred from giving information of criminals, in consequence of the summary vengeance which has at different times been inflicted on informers, and the Political Agent is of opinion that a great many of the Head Inhabitants are often implicated, either in conniving at crimes, from the dread of the consequence of bringing them forward, or in aiding and abetting in their commission with a view to share in the booty.

Prequency of crime, 245th. On the whole it appears that 57 crimes of magnitude have been committed during the year 1821 | 22, of which the perpetrators have not been apprehended. The number of convictions for various offsuces appears to be only two less than in the preceding years, so that it may be assumed that the aggregate of moral delinquency was nearly the same.

The number of Persons remaining in confinement under sentence at the end of the last quarter was 121. - 148th. The number of capital Trials, convictions and executions in Khandes stands as follows.

1818 20	1820 21	1831 22	TOTAL.
Tried Connected Executed	Tried Consisted Executed	Tried Convicted Executed	Tried Convicted Executed
gilis 6	14.14 6	15 12 6	50,44 18

The accompanying Letters and abstracts comparative will I trust furnish any further partieulars that may be required in the criminal Department.

Vide J. R. Do. No. L. S. de.

247th. In Poona the criminal file is usually reseavery heavily loaded, and the magisterial Department is alone sufficient to occupy the undivided attention of one of the Collector's Assistants, aided occasionally by the Collector himself and the Register.

248th. During the last year there were fewer cases of murder than in either of the preceding. Of Gang Robbery the number of commitments was greater, but the convictions fewer. Of Burglary there do not appear to

Sistement of cruses.

have

have been any cases, which is rather an extraordinary circumstance, but it seems to be owing to the crime having been otherwise classed, probably under, the cases of considerable theft which have been very numerous, there having been 85 commitments and 78 convictions on this account.—Receiving stolen property seems to be also an offence that has encreased. The great prevalence of petty theft is also a striking feature of Capt. Robertson's returns, there having been 463 commitments and 307 convictions for this offence. The Collector's comparative abstract will sopply any further partises. 1. 2, culars that may be required as to the nature of the prevailing offence.

249th. The aggregate of crime is predigiously great, since there have been during the last year 1,278 commitments and 793 convictions. This may be accounted for by the thieving propensities of the Ramossess and vicious habits of the lower orders of a large town like Poona, where many persons are out of employ and destitute of any visible means of livelihood.

The Returns of Heinous crimes committed since the 1st July 1819 up to the end of June 1822, exhibit 54 cases, of which the perpetrators have not been found. This gives an average of 18 per annum, of which nearly two thirds are Burglaries and Gang Robberies, and the restapparent cases of murder.

250th. The number of Capital Trials, convictions and Executions for three years, commencing with the 1st July 1819 is as follows.

1819	20	1820 21	1821 22	TOTAL
Convicted	Executed	Connered Connered	Tried Convicted	Tried Concided

251st. The number of convicts remaining in Jail at the end of June was 257.

252d. The returns of this Collectorate shew a comparative diminution of the greater crimes, but the total amount appears in the past year to be nearly on a level with that of the preceding.

253d. The returns of Heinous crimes committed during the last three years, exhibits a large amount of moral delinquency, of which the authors have not been discovered. It comprehends 108 cases in which however a few of theft appears to have been inadvertently included. It is deplorable to observe that about one third of them are apparent cases of murder not withstanding the numerous examples of capital punishment which have been made during that period. The statement of capital Trials, convictions

victions and Executions from 1st July 1819 to the end of June 1822 is as follows.

1819 20	1820 21	1821 22	TOTAL
Tried Convicted Succented	Tried Convicted	Tried Souricted	Pried onvicted
37 28 15	24 13 8	37 34 4	98,76 27

The number of convicts in Jail on the 30th June last was 220.

Dharwar.

254th. The amount of crime in Dharwar does not appear to rise or fall in any considerable degree. If we take into account the large accession made to the District, by the transfers from the Nizam and by Chintamun Row's cessions, it may be reckoned to have decreased. The nature of the crimes committed is patticularly explained in Mr. Thackeray's letter in

Vide J. D. crimiwal.

the criminal Department which is submitted for consideration.

Quantity of

255th. The number of great crimes committed of which the perpetrators have not been discovered during the last four fuslees, is stated to be 79 which considering the extent of this division is not very large. It may be stated generally, however, with reference to the Catalogue of crimes the authors of which are not detected, that its accuracy depends entirely on the degree of regularity and fullness with which the district Officers make up their returns. It may be often suspected that they omit to include crimes, when the number of those whose authors are undiscovered becomes so large as to threaten them with blame for not tracing the delinquents.

256th. The statement of capital Trials, convictions and Executions in Dharwar for the three last years is as follows,

1819 20	1820 21	1821 22	TOTAL
Trials Convictions Executions	Trials Convictions Executions	Trials Contictions Executions	Trials Connictions Executions
19 16 6	4 4 2	38 36 16	61 56 24

The apparently encreased number of capital trials in the last year is owing to several cases having fallen into arrear, which till the Collector had more European assistants appointed under him, had unavoidably accumulated on the file, a circumstance the recurrence of which I see no reason to apprehend.

257th. The number of convicts in Jail at Dharwar on the 30th June last was 224, an account of their Cast, crimes, and punishments. submitted by the Principal Collector, accompanies this report.

especting the Abstracts of

258th. It may be proper to explain that in Explanation the column " tried" of the statements of Capital Trials above given, are included not only the principals but accessaries in such crimes.

> The column of "convictions" also contains all persons found guilty of aiding and abetting in Capital crimes, as well as the Principals. Also persons arraigned for Capital crimes but convicted of less heinous offinces, and therefore not capitally sentenced. It also comprehends women, who according to the custom of the country are never put to death.

On the effect. of our System of crimical Law.

259th. The administration of the Police and Criminal Justice in former times is so fully and ably described in Mr. Elphinstone's report that I shall have but few words to say on the subject.

260th. Crimes in the Dekhan are committed

chiefly by Bheels, Ramoossees, Mangs, Dhers, Koolies, Koruwars, Mewatees, and Bedurs, and persons from distant countries. Swindling, thefts, Highway robberies, Gang robberies, Burglaries, and Murders were punished under the former Government arbitrarily and summarily, on much lighter proofs than we require for the conviction of the perpetrators of these offences. Criminals, when apprehended on strong suspicion, were usually beaten or tortured till they

of crimes under the late Government.

confessed their guilt. If refractory, the heating or the stocks was repeated at intervals of 3 or 4 days, and if the case were one of robbery, the thief, on the fact being established, was compeiled to restore the stolen property, either by a repetition of corporal punishment, by keeping him in the stocks, sometimes till he died, or by corfining and tormenting his family. Great delinquents, such as Gang Robbers or Murderers. were punished on the spot without any delay, by loss of limbs or of life, or by perpetual imprisonment, to which was superadded such a degree of privation and sufference as materially shortened the period of their existence. The Diet of convicts was a moderate allowance of Raggee flour with a little salt. Petty thieves were generally flogged, and released after a short term of inprisonment, but the duration of it was indefinite when they withheld the restoration of the stolen property. This was a preliminary expiation which was considered of primary importance, Banishment was also a common penalty, but in all crimes the punishment had reference to the caste and rank of the offender, and he could always secure impunity if he had the means of purchasing it.

261st. The district managers were more rigos the main sysrous in the exercise of authority, and the powers delegated to them being more ample than those with which we entrust our Moamulatdars, they were more efficient as Police Officers, and though they often committed great oppressions on innocent persons, the guilty had on the whole less chance of impunity than under our Govern-

Efficiency of

ment. Fines however were sometimes imposed to satisfy the rapacity of the Moamulutdars, and they no doubt frequently had the effect of encreasing the evil which they were ostensibly only intended to remedy.

Distribute-

262d. Substantial evidence is now required before a criminal can be convicted. No preparatory infliction of punishment is admitted, even though the grounds of suspicion are ever so strong. If the person accused voluntarily confesses, well and good; if not, proofs of his guilt must be sought for. Those being inadequate, he is usually acquitted and released. Murderers suffer death, but thieves are let off perhaps rather too mercifully. If convicted of-Robbery, any of the effects that may be at once forthcoming, are of course restored, but no additional pain or sufferance is inflicted, to compel the Robber to point out the rest of the stolen property. He is put into Jail, and sentenced to a fixed period of confinement and hard labour. He gets an allowance of 8 or 9 pice per Diem, nearly equal to the wages of a common labourer, is well conditioned and well clad, worked moderately, and allowed to have the luxuries of Betel and Tabacco. not an exaggerated picture of the comforts of a convict at Poona, and I believe they are elsewhere equally well treated. Homanity forbids the infliction of preparatory torture to force people charged with crimes into a confession. It cannot be tolerated even in the case of professional thieves, whose rooted and inveterate habits might place them on a lower level than

the slaves amongst the Greeks and Romans, with whom alone the use of the rack was permitted. Some additional severity however both in respect to the repetition of corporal punishment, the duration of confinement, and privation in the article of diet, might be awarded in cases in which the criminals contounaciously withhold the restitution of the plundered property.

Effects of our system in the encrease of

263d. It is I think mainly owing to our mildness and clemency in this particular, that robberies are at least as numerous, if not more so, than under the former Government. thief soon learns how difficult it is to convict him. If convicted, he is sure of being well treated, and has every hope of leaving the plunder entire in the possession of his family. The chances of getting off are infinitely greater than those of punishment, and after all the punishment is so mild that it is worth while to incur it for the sake of enabling his family to profit by the fruits of his crime, He will of course break prison, if he can, in the hope of again laying the country under contribution, not being dettered by the risk of returning to jail. Le Pis aller has nothing to alarm his apprehensions. The most respectable natives think our punishments less effectual than those I the late Government and that crimes have encreased in consequence of our millness in punishing them,

264th. Transportation has lately been authorized, and I am of opinion that after a few

Elferia uf fransportation. examples, the effect of this punishment, which the indives particularly dread, will be considera' le in deterring them from the commission of hemous offences, as long as the unknown terrors of the punishment continue to retain their present impression. It may however beapprehended that this impressi n will be transitory, and that the mere deportation of criminals from the scene of their delinquency, will not long continue to be exemplary. The penalty is doubtless severe to a native whom it removes from his caste, family, and climate, and condenns to perpetual labour; but all these evils are seen and felt only by the criminal, and his removal being soon entirely forgotten by his associates, ceases to have any effect in preventing a repetition of similar offences, excepting only as it diminishes the number of offenders.

Primes. Vide

265th. From the statement of capital trials, and the List of capital crimes committed, the Hon'ble the Governor in Council will be able To form some judgment whether cases of murder are more trequent here than in our old territories. Executions amongst the natives are viewed with surprising indifference, which Resentions. It ay perhaps be ascribed to our want of form in conducting them ; a murderer is carried to the gallows with very little ceremony and but a small number of persons attend to witness it. There is too little of pomp and circumstance to make any impression. We might therefore, I think, with great advantage adopt the native custom, which the Hon'ble the late commissioner adverts to, of dressing up like a corpse

the criminal about to be executed. He should also be led in procession through the principal streets, and his crime should be proclaimed to the spectators. We can never hope to move the feelings of the natives, whose apathy is proverbial, unless we render punishments more striking to their imagination without at the same time encreasing their severity,

266th. The Political Agent in Khandes thinks that many people who have been robbed, do not wester of complain, in order to avoid the trouble which Trials. must attend their repairing to the Magistrate; and attending perhaps more than once before the trial is concluded. Their attendance is certainly an evil but it is one to which the people in all countries must submit, as the price they must necessarily pay for the security of their property.

267th. In a great majority of cases where the proceedings in the districts are complete, the Magistrate might at once proceed to try the delinquent, without previously recording any further Magisterial proceedings. This would prevent a great deal of delay, and save prosecutors and witnesses the trouble of repairing a second time to the Hoozoor, which, when they are not all in attendance at the time of the commitment. of the Prisoner, sometimes becomes necessary and proves vexatious to all the parties. This inconvenience is occasionally obviated by the Collector's holding his criminal sessions when on circuit. The trial of heinous crimes, as soon as possible after they are perpetrated, cannot be

Advantage

too frequently insisted upon. By this means the penalty follows the offence whilst the recollection of it is fresh in the minds of the people, and thereby carries with it the full force of example. The Witnesses too have less opportunity of being tampered with, and being all forthcoming with the transaction recently impressed on their memory, their evidence is more to be relied on, than at a more distant period of time.

Powers of Patels to innict Punishment-

268th. Patels exercised formerly without any defined limits to their authority the power of slightly punishing for all minor offences, such as abusive language, petty assaults and trespasses. The punishment seldom went beyond a few blows with the open hand, or confinement for a couple of days in the Village Choultry, the prisoner paying subsistence money to the Havildar or Peon who was placed over him. A Musala or fine was perhaps occasionally exacted, which did not however exceed a Rupee and a quarter : the Rupee going to the Surkar, and the rest to the Havildar. If the crime were of such a nature as to require the infliction of a greater penalty, the delinquent . was sent to the Moamulutdar for trial. The Patels continue I think to use nearly the same powers at present. Captain Briggs states their authority in this respect to be nearly dormant, but as they can now fine to a limited extent and put offenders in the Choultry, and on the whole as Chief Police Agents have a degree of authority at least equal to that which was formerly in good times delegated to them, I do not see that their influence is much, if at all, impaired.

269th. The rule under which Villages are held responsible for the payment of property stolen, when the robbers are not detected, has a considerable effect in exciting an activity on the part of the Patels. All the Collectors however state that it has rarely been enforced, and I am disposed to think that it's adoption, except in cases where it is proved that the thieves belong to the Village, or that the Village people have connived at the robbery, would be a great injustice because it usually happens that thieves come from a distance and their depredations are consequently beyond the control of the Village Officers.

270th. By the circular of the 27th June 1820 the restrictions in regard to travellers Restriction carrying arms were taken off, in as far as it travellets. was permitted that he passport should be required, provided the numbers did not exceed five and twenty. The disturbances in the Kokun, and in the Hills which divide it from the Dekhan, have however rendered it necessarv for the Police Officers to be more strict in stopping people carrying arms, who could not give a good account of themselves, and as long as any restless spirit continues there, it will be expedient to keep up the restrictions, but they may be entirely removed, when there ceases to be any likelihood of a renewal of the excesses that have lately occurred in the quarters adverted to:

27 lst. The want of good Jails has hitherto Jane prevented the establishment of a proper system

of discipline amongst the convicts. The judicious observations on this subject which were received from Government with Mr. Secretary Farish's letter of the 28th April 1821, were duly circulated, but I have yet received no report from any of the Magistrates, except Mr. Thackeray, of the manner in which they have been employed.

Employment of convicts at Dharwar. 272d. At Dharwar during the last quarter 140 Reams of Paper, each of 10 Quires, have been manufactured, and 37 Rupees worth of Cloths by certain of the convicts who have been trained to the work. The rest have been engaged in digging wells, repairing the Jail, Hospital, public Bungalows, and in making Baskets, sweeping the Jail, and other useful Offices. In the preceding months of the current year the quantity of work done was nearly the same. In the year 1821, upwards of 500 Reams (each of 10 Quires) of paper were made, the value of which was upwards of 750 Rupees, and 158 Rs. worth of Cloth. The rest of the work performed is exhibited in the accompanying account of that year. There appears to have been an attention to method observed by Mr. Thac-

Wide J. D.

performed is exhibited in the accompanying account of that year. There appears to have been an attention to method observed by Mr. Thackeray in respect to the economy of his Juil, which being well deserving of imitation, I shall not fail to point out to the other Collectors and Magistrates.

Police.

273d. In regard to the general state of the Police, I am of opinion that although it is far from being so efficient as is desirable for the prevention of crimes, yet that it is as vigorous as

can well be expected considering the number of people thrown out of employ, the great intermixture of foreign and Jageer lands with our Villages and the vicinity of the Nizam's frontier on the East and the facilities of escape afforded to Ramossees and Coolies by the fastnesses in the western range of mountains,

274th. It is impossible to say whether the Month of

people are more moral under our rule than under that of the Peshwa. Almost every laudable object of ambition, except that of obtaining the Office of Moamulutdar or Dufturdar, is placed beyond the reach of the better Classes and the effect may probably be to induce habits of idleness and dissipation. Amongst the lower orders these habits will be promoted, if care be not taken to prevent it, by the encreased prevalence of Drunkenness, which is apt to follow the introduction of European Government, The sale of Arrack does not prevail to any great Strafable extent in the Poona, Ahmednuggur or Khandes Districts, but it appears to have encreased in Dharwar. This is chiefly to be ascribed to the presence of Madras Troops and the influx of their followers, and to the introduction of large levies of Peons from the neighbouring Districts of Bellaree, where the lower orders such as Beders. Dhers and others are much addicted to the vice of drinking.

275th. In Ahmednuggur the Abkaree Revenue is rather encreased and it would have angur. been still more augmented, had not the Collector prevented the establishment of new Shops, where they were not allowed by the Peshwa.

In Khandes.

In Khandes the Revenue from this branch has encreased, but the Collector ascribes this to the suppression of unlicensed Village stills, rather than to any encreased propensity to drunkenness of which he states the instances to be as onishingly rare, and those chiefly confined to Bheels and Ramossees.

ti Katana

Captain Grant is of epinion that inebriety is more frequent than formerly, owing partly to the encreased facility of privately distilling, and partly to the difficulty and expense of procuring opium which was formerly used as a substitute for spirits.

In Posta.

Drunkenness is by no means a prevalent vice in Poona where very few stills are worked, and the Collector is of opinion that not half a Dozen quarrels in the course of the year originate in intoxication.

Captain Briggs also makes the same observation.

276th. The late Government in it's best times was exceedingly strict in it's regulations regarding the sale of intoxicating liquors, and much of what is to be found good in the Morals of the lower orders of people, may be ascribed mainly to the restrictions that were kept up. It would be a hirdship to prohibit the sale co-tirely, because in some parts of the country the use of spirils is necessary to the health of the people, particularly those who inhabit the Hills and Jungles. It is indispensible to Marhatta

Regulations especing she are of liquor. soldiers most of whom drink publicly. It forms one of the offerings to some of the Idols, is requisite in many medicinal preparations for men and cattle, and is particularly beneficial to women in childbirth. All that can be done is to keep up the prohibition where it has been customary to interdict the sale, to raise as much as possible the price of Liquor, and of Licenses' for the yend of it as well as to punish Drunkards wherever they may be brought under the eye of the Magistrate. In proportion as the prices are raised, will it be removed beyond the reach of the lower orders, who are most given to intemperance.

277th. Mr. Thackeray has just submitted some good rules for controling the sale of spirits, which he has adopted in his agreement with the arrack renters for this Fuslie. They are interdicted from selling within five miles of any cantonment, or to any Soldier, from allowing any person to take spirits from their shop, without a pass signed by the Amildar, from receiving any thing but Cash in payment for liquor, from allowing drunkenness or quarrelling in their Shops, or keeping them open beyond 8 O'clock at night. Their Shops and stills are limited to a certain number, and a particular situation, under the eye of the officers of Government, and the quality of the arrack is not to be in any way deteriorated and it's price is fixed at 8 nmas per puckaseer.

278th. The diminished influence of paternal authority as well as that of the elder branches patriaread

of authority.

of families promises, however, to have a worse tendency to produce a relaxation of morals than even drinking. This effect is at present kept off, because every endeavour is made to discountenance divisions, but whenever a regular Code of Regulations is introduced these family schisms must take their course, and will doubtless become still more numerous.

Domestic slavery.

279th. The subject of Domestic slavery in the Dekhan would appear to require to be regulalated by some legal sanctions, in order on the one hand to prevent the oppression of slaves, as well as to check the traffic and on the other hand to obviate the ministice that would be occasioned to private property by any interference amounting to an absolute prohibition of the sale of what has hitherto been deemed a marketable commodity. From the answers to Queries it will be observed that slavery in the Dekhan is very prevalent, and we know that it has been recognised by the Hindoo Law and by the custom of the Country from time immemorial. It is however a very mild and mitigated servitude rather than an absolute slavery and it differs essentially in many particulars from the foreign slave Trade, which, to the honor of humanity and of the British character (though with little effect towards diminishing the extent of the evil) has been discontinued by British subjects.

Treatment of slaves.

280th. Slaves are treated by the Hindoos with great indulgence, and if they conduct themselves well, are considered rather as hereditary Servants of the family, than as menials. They be-

come domesticated in the Houses of the upper classes, who treat them with affection, and allow them to intermarry with the female Slaves; and the offspring of this connection, though deemed base born, if males, are often considered free, but if females, they remain Slaves. Marringelnowever is equivalent almost to emancipation, because, when married, Slaves become rather an encumbrance to their owners.

281st. Many respectable Brahmins have one or more Slave Girls as Servants, and in a Marhatta household of any consequence, they are reckoned indispensible. The female slaves are termed Loundees and the off-priag of Loundees by a Brahmin is designated Sindey. They do not however acquire the character of pure Marhatta blood till the third generation, though they call themselves Marhattas from the first. The children of Marhattas by a Loundee take the family name of the father, but the stain of blood is not wiped out till after the expiration of three generations.

Progeny a

_282d. A Slave girl could not quit her Master without his consent but the Master was obliged to clothe and feed her, and provide for the children whom she might bear him. The Master could chastise his slave with moderation, but if death ensued from his severity, he was punished severely by fine or otherwise, according to the pleasure of the Government. A Master could sell his Slave, but in the upper classes it was not considered respectable to do so.

283d. A Woman of Marhatta Cast committing adultery or fornication was sometimes condemned to slavery, and debtors have sometimes become slaves to their creditors; but the greatest portion of Slaves are reduced to that condition in times of famine, when parents sell their children for the double purpose of saving their lives, and themselves from starvation. A great number have within these few years been imported into the Dekhan under these circumstances, and this mode of disposing of a famishing offspring, seems beyond all doubt to have been the means of alleviating scarcity. One great evil has however resulted, that of kidnapping children for the purpose of selling them in distant Countries as Slaves. This is a common practice amongst the Lumans and Brinsarees but it may be prevented by forbidding the sale of all children of whom a satisfactory account of the manner of procuring them is not given.

Policy of prohibiting the 284th. Whether it is politic entirely to prohibit the traffic, is somewhat questionable. Mr. Thackeray is of opinion that if. Government abolish it, it ought to provide a Fund for starving children. All the Collectors agree that it would be inconsistent with usage to emancipate them, and it seems doubtful whether the measure would be acceptable to the slaves themselves, It would certainly be unpopular amongst the people. The importation of slaves from foreign states now stands prohibited by the orders of the Supreme Government. This however has encreased the price without putting a stop to

the traffic. For purther particulars I beg to refer to the Collector's answers on this subject,

STATE OF OUR RELATIONS WITH OTHER GOVERNMENTS, AND WITH THE JAGEER-DARS &c.

285th. My several despatches in the Political Department have kept the Hon'ble the Governor in Council so fully informed of all transactions and discussions with foreign states, as well as with the principal feudatories and Jageerdars in the Dekhan, and the general political state of the Country, that it is perhaps hardly necessary for me to advert to them on the present occasion. A short view, however, of the subject may not be deemed superfluous in a general Re-

286th. The discussions with the Resident at Hyderabad, respecting the proposed exchanges to be adjusted in the Treaty pending with the Nizain, have not yet been brought to a conclusion, owing principally to the objections which have been raised against the valuation of the cessions made by the British Government to his Highness.

287th. The most Noble the Governor General's decision was, that, after the full concession to that Prince of the whole of the claims of the Peshwa's Government on account of Chuoth, excepting that guaranteed to the Southern Jageerdars, the remainder of the transaction, with the reservation of a Jageer to Sullabut Khan, should

Political.

consist of mutual exchanges on equal terms to the extent of about 6,60,000 Rs. This was the amount of the Districts to be ceded by us to the Nizam, in lieu of which we were to receive an equal amount of country from his Highness, lying to the Westward and on the banks of the Seena River.

Cessions to the Kiram.

288th. The principal Districts to be ceded by' us which lay within the Nizam's boundary, were taken possession of by his Highness during the war, and the remainder being the Districts of Umbur Ellora and Seoor Dondulgaum, were ceded in the month of March 1821, on our receiving from his Highness his Districts West of the Seena River up to which period we had received no cession whatever from the Nizam.

289th, Although the whole value of the Districts ceded by us, was found to be, with the deduction before noticed, considerably

above the sum assumed by the Governor General viz. 6,60,000 Rs.; yet as our estimates were objected to, and as those of Mr. Russell on the part of the Nizam, were within a trifle equal to the above amount, I suggested that this point should be conceded, and that the demand from

the Nizamshould be limited to the Governor General's Estimate, which including the Chuoth guranteed amounted to Rs. 7,80,000 net Revenue.

290th. The amount of the cessions received from the Nizam is Rs. 4,31,785,31 and the baby the Niram, lance of Revenue remaining is Rs. 3,48,214,121 besides the arrears due on account of the Re-

Suggestions respecting the adjustment,

venue so long held by the Nizam without any equivalent cession, and the excess still remaining against him, amounting in all to nearly twenty Lacks of Rupees.

291st. In the Districts which were within the Nizam's boundary, and were ceded to him at the war, several personal Jageers were granted by the late Government to its subjects. These grants being not reserved were therefore lost to their former wick. holders; but as all other personal Jageers of the late Government had been restored, and as some of the individuals in question were deserving of consideration from various causes, it was at one time contemplated by the Hon'ble the late Commissioner that some provision should be procured for them from the Nizam, and hopes were accordingly given to a few; that their cases would be favourably considered. As these grants however were not taken into consideration by the Governor General, in the scheme of the Treaty, which differs in some of it's terms from those which the late Commissioner had in view when he looked for a compensation for these Jageerdars, it does not seem that any opening has been left for a consideration of their claims, unless some reduced provision should be made by our Government for a few of the most deserving

=292d. The subject of the arrangements of this treaty have been repeatedly brought to the notice of the Supreme Government, but it does not appear that any final instructions have been believed of communicated, either as to the amount of the the treaty.

Jageers to

further cessions, or the arrears of Revenue to be demanded from His Highness. I shall be prepared, when orders shall have been received for adjusting the final details, to avail myself of the opportunity of suggesting to the Resident at Hyderabad, the cession of such Districts as may tend to the mutual improvement of our boundaries.

Sindle.

293d. An investigation has long since been instituted into the possessions of Sindia in the Dekhan in order to ascertain those villages which were ceded to the British Government by the treaty of Serje Angengaum, and made over by us in the subsequent partition treaty to the Peshwa, but which were allowed by that Prince to remain in the hands of Sindia as before. The whole of these villages have been distinguished from those which were reserved to Sindia in the 8th Article of the above treaty. It has been suggested that a portion at least of the former class should be resumed, and that our authority should be introduced into those that are continued, which latter arrangement has been authorized by the Supreme Government, and adonted in a certain degree, but the great question as to which grants are to be resumed and which continued, remains undecided.

294th. The inconveniences that attend the present intermixture of Sindia's territories, have also been at various times brought to the notice of Government, and they are likely to be encreased, should the proposed measures respecting custom duties be carried into effect. The

embarrassments which are constantly arising from the collision of his local authorities with our's, occasion a very serious interruption to the conduct of public business in the districts, the extent of which can hardly be understood by those who have not had to deal with the officers of a Marhattah Government. Sindia's mahals in Khandes which were assigned in liquidation of our advances to him are under the management of Captain Briggs and produce considerably above a lack of Rupees Net Revenue. It is extremely desirable that every exertion should be made to effect by such exchanges as may be required a mutual consolidation of our territories.

Holkar.

295th. Such of the villages claimed by Holkar, as were found to be bonn fide permanent grants by him to his dependents have been confirmed under Sunnuds from the British Government. The nine Nisbotwar villages of Waubgaum &c. have been restored to him on independent tenure and his hereditary and private rights have been continued. The intercourse of this state with the Dekhan is now extremely limited.

Kolamour.

Moinpost.

297th. The final decision of Government respecting the adjustment of the disputes between Kolapoor and Sawunt Warree has given great

Disputes of Kolapoor and Warren.

dissatisfaction

dissatisfaction to the former state, whose expectations had been raised by the original intentions of Government on this subject. I have however inculcated forcibly not only the justice of the decision itself, but the absolute necessity of an immediate compliance with the orders of Government, and I trust that the good sense of Bhow Mahraj who is still struggling to retain some little share of influence, will induce him to procure the Raja's acquiescence, *** * * *

Saltara.

298th. I have the satisfaction of thinking that the views of the Hon'ble the late Commissioner for establishing an independent Government for the Raja of Sattara and the purposes for which this measure was intended, have been already in a considerable degree answered. On this subject I can add nothing to my report of the 24th April. The administration of His Highness' Government has been brought to a state of order, as perfect as is consistent with the objects contemplated, his country has been settled with moderation and judgment, his Revehue raised to a degree fully adequate to the support of his dignity, and he himself as well'as his ministers having acquired a respectable proficiency in the art of Government, through the zealous and able exertions and instructions of the Resident, His Highness has been released from control and vested with the full powers of administration.

299th. The immediate effect produced by this emancipation on the public mind, has certainly been favourable to our character for generosity and

and good faith; and I have every reason to expect that as long as the Raja shall continue to be guided in points of difficulty by the discretion and advice of a judicious Resident, the hopes which have been conceived of the beneficial effects of this policy on the Country at large will not be disappointed. No judgment can be formed from experience for some time. since the Rajah as yet scarcely knows his own independence, and the extraordinary influence which circumstances have continued to give to Captain Grant over his mind, will long survive the direct exertion of that Officer's control. . .

300th. Amongst the principal Jageerdars the first in importance are the various Chiefs of the Patwerthan Putwordhun family. It is particularly unfortunate that circumstances should have conspired to sow the seeds of dissension and disorder amongst three out of the six principal branches of this house, and the partitions which have been allowed in the different estates, have tended rather to aggravate than to extinguish the animosities which gave rise to the separation. Various vexatious and often trifling claims, of a natare scarcely admitting satisfactory adjustment. have been originated or reagitated, and I see little prospect of these feuds being amicably set-

Solst. The Division of the Merij Estate into four shares, and shove all the reservation of the future charge of the fort to the elder branch has given the greatest umbrage to Madhoo Row, who formerly

tled unless a plan of arbitration, to which I shall

allude in the sequel, be successful.

formerly managed the whole Estate. The domestic accommodation of the two minors and their guardians, and also of Gopal Row has been a fertile source of quarrel, and I have been under the necessity of desiring that the whole of them, excepting the elder branch, whom I have also advised to follow the example, should leave the fort and provide themselves with houses elsewhere, which however I do not believe they have yet done. The division of the kooruns, the allotment of the customs, and the partition of the family property amongst the four sharers are still in dispute, and the arrears of allowance claimed by Gopal Row, from the period when his right to partition was admitted, up to that when he obtained possession of his share, have not yet been adjusted.

Proposal for arbitration.

302d. Almost all these points of dispute are of such a nature that it is hardly possible for an European to form a correct judgment respecting them, and I have hitherto been obliged to content myself with enjoining them to settle them amongst themselves. A short time ago however a proposal was made by Madhoo Row which appears to me the most likely of any to lead to a settlement of the disputes. It is to refer them to the arbitration of any Sirdars who may be named by Government, and requested to send Agents for the purpose of mediating in the questions at issue. I have entirely approved of this proposal, and I have desired the Vakcels of the other branches to communicate to their Masters my wish that they should acquiesce in it. Should they agree, I have great hopes of arriving at a

satisfactory conclusion of the present vexatious quarrels.

303d. I must not omit to mention that the resolution of Madhoo Row to relize from the world rather than hold the fort for his nephew, entirely subsided, when he was requested to deliver over charge and accept of a passport to go wherever he pleased.

304th. The final partition of the Jumkhundee estate between Gopal Row and the Chineligneekur, having been concluded, the division of the family property and the arrears claimed by Govind Row remain in dispute. I have done all I could to bring them to an amicable understanding, but having failed, I can perceive no other course so good as an arbitration such as is suggested by Madhoo Row of Merij.

305th. The partition of the Jumkhundee estate was arranged soon after the commencement of the last fusies, but the actual allotment of Villages to Govind Row was delayed for some months afterwards, until Gopal Row had a secured a considerable portion of the current Revenue, which he now refuses to refund, on the ground that it has never been the practice to pay up any arrears on the occasion of such divisions and that the whole of the collections have gone to defray the family debts and expenses, of which he offers to produce accounts that have not yet been rendered. I am of opinion that he ought not to be allowed to

(160)

profit by his wilful delay in giving up Govind Row's share; but I have hitherto been unwilling to resort to any harsh measures with him, because he continues to assure me of his desire to come to an amicable accommodation with his Cousin of which however there is little hope, except through the intervention of mutual friends.

Targaum.

306th. The particulars of the detection of the conspiracy formed by the Karkoons of the Tasgaum family, to suppress or destroy the will of their late master and to usurp the management of the estate according to a forged instrument, have already been laid before Government. The Karkoons have been placed in confinement and I have used every endeavour to cause the production of the real will, or if it has been destroyed, to discover it's contents. **

Savgle.

307th. The late refusal of Chiutamun Row to give up Babjee Punt Gokla, the murderer of the Vaughans, sufficiently evinced that the temper of this Chief is not improved.

Chistenum law's disnirs with the larij family. 308th. His unsettled disputes with the Merij family respecting the ancient division of property are still pending at Dharwar, but without much likelihood of early adjustment since neither party is ever at loss for expedients for protracting the enquiry.

Bedbal mornedevar.

309th. The Chief of Sedbal and Koorundevar require no particular notice.

310th.

510th. Before dismissing the subject of the Putwurdhun family, it is necessary to observe, that the effects of the dismemberment of their content of the estates, have been far from beneficial either to the character of the Chiefs themselves, or the prosperity of their territory, into the management of which I fear that many disorders are creening. The conduct of their administration has in my opinion already fallen short of the high estimate which had been once formed of it. These irregularities may in part be owing to the youth and inexperience of some of the Chiefs, and in part to the irritation and animosity occasioned by the present quarrels, which infect not only the immediate retainers, but extend even to the remotest connexions and dependents of the various branches of the family. When the disputes shall have been settled, these feelings will I trust subside, and be succeeded by conduct more becoming the former character of these Chiefs. The whole of the present generation which was entitled to a division, having already received their separate shares, the rule as to forere of limitation adopted by Government restricting from further partition that part of the Jageer which is granted for military service, and declaring that in future all junior branches who may obtain separate shares shall sink into the rank of Jageerdars of the second class, will benceforth be applied, and will I trust go far to prevent all farther schisms in this once respectable, but now divided and falling family.

Paterm dhape.

partitious.

311th. Little need be said of Appa Dessace of Nepance, he has received his compensation

Nepatec

of Rs. 90,000 in lieu of his claims on the Choull, but he seems hardly reconciled to the late changes. He keeps up a considerable number of Military followers, of whom his contingent was a very poor specimen.

State and Revious of Ja-

312th. The great Jageerdars do not continue to keep up so much state as they did in the Peshwa's time. The Establishments of most of them are conducted on an economical scale, and as I have had already occasion to report, their contingents are in a state of inefficiency that might form a good subject for the Pencil of Hogarth; a large proportion being ill armed, raggedly dressed, and scurvily mounted. The same motives for keeping up a Military Retinue do not now exist as formerly, since there must now be few opportunities of displaying any parade, and almost all seem to be sensible of the inefficacy of attempting to resist the anthority of Government. With reference to their diminished means, Chintamun Row of Sanglee and Appa Desace of Nipanee maintain the largest number of Military followers.

Inferior Jugeerda s. 313th. The remaining Jageerdars who enjoy their personal Surmjuns only have all retired to their estates where they live on a reduced scale of expense, although many of them probably have hardly been able to contract their establishments within their present limited income. They are in general much embarrassed by their creditors, notwithstanding that every possible consideration is extended to them in respect to their debts.

314th. The amount of personal Jageers to be restored was, as stated by the Honorable the late Commissioner in his dispatch of the 25th October 1819 and its enclosures, Kumal Rupees 11,38,901,91 estimated to produce Rupees 7.46,269. Of this amount the Jageers actually restored have fallen short by Rupees 1,39,834. Kumal, or Rupees 83,582 produce. But some additional Jageers have been granted to the amount of 54,134 Rupees including Rs. 27,000 to Vissajee Punt Gokla on the discharge of himself and his contingent from service, and 10.000 Rupees to the Moonshee of the late Residency Mahomed Huneet.

Amount of

315th. Of the total Jageers granted, the amount which has reverted to Government by lapses from death and other causes has been no less than Kumal Rs. 1,18,212 being 16s. 73,427 actual produce. An abstract of the whole is submitted for the information of Government.

Lapses of

Vide No. 13

316th. The list of pensions submitted to Go- Amount of Pensions Vide vernment on the 21st November 1820 amoun- No. 14. ted to Rupees 3,09,060 being 19,579 less than the amount proposed by Mr. Elphinstone. Since that period about Rs. 27,270 additional pensions have been granted, owing principally to the discharge of Extra Horse; and Rs. 13,805 have lapsed to Government.

317th. The whole of the grants contemplated by the Honorable the late Commissioner such as the addition to the Raja of Sattara, the com-

pensation

pensation in lieu of Chouth to the Nepaunkur and Pulwurdhons, and the additional gratuities to the latter as well as all other intended donations have been made according to the instructions left by Mr. Elphinstone, and the details have been finally adjusted.

318th. It was intended to issue Sunnuds to the whole of the Jaguerdars, and all the principal Sirdars were accordingly desired to send in accurate lists of the whole of their possessions, but they have never compiled with my requisition.

Employments of harke-up and Meersaddies of the former Covernment.

319th. Of the Mootsuddies of the former Government a very large proportion remains without employ. Every department, whether Civil or Military, in the public Offices, at the Court, or in the Country, was formerly filled with them in a much larger proportion than at present. The army, infantry as well as horse had an ample complement of Karkoons attached to it and each Garrison had also it's establishment. The Troops of the Surmiamee, or Feudatory Chiefs, who by the terms of their tenure were bound to perform Service with their contingents had likewise their share of these Officers. The Sahookars too employed a great number. In all these branches the field for Service has been greatly narrowed, so much so that I think it may be confidently assumed that not one fifth of the whole now possesses Service,-many of these are now living in a state of descurrement on the savings of more fortunate times, and a few

have applied their little Stock to trade and to agriculture. Those who had before been engaged, or had relations engaged in these occupations, do not feel much inconvenience from the revolution that has taken place, but others who had never had recourse to this mode of livelihood, have become pinched for subsistence. and are suffering considerable embarrassment.

320th. In regard to the great Mootsuddies, the liberality with which Government has continued their personal Jageers, and the ample provision that is supplied by the Pension list. have, in a very great degree indeed, obviated the distress that would otherwise have resulted from the extinction of the old Government. The Policy too of establishing the Government of Sattara has doubtless contributed mainly to this end. The standing Order to Collectors to employ Natives of the country in preference to foreigners has also in this respect had a beneficial effect, But for these circumstances, it would not be easy to account for the universal tranquillity that has succeeded so sudden and unexpected a change of Dynasty.

Great Most

321st. The Collector of Ahmednuggur states employed in that he has a good many of the old Karkoons in his employ, and agreeably to the instructions issued, he continues to give the preference to them on occasions of vacancy; but their inveterate habits of peculation and extortion often oblige him to dismiss them.

Ahmednugger:

322d. The Collector of Poona has between

fifty and sixty in his employment, but he states that the great body of them are without service, living from hand to mouth in small Towns where they can live cheaper than at Poona.

Khandea.

Disrwar.

323d. Captain Briggs also employs few but natives of the Country; but Mr. Thackeray, as already observed, gives the preference, in the higher Revenue Offices, to the Mootsuddies of our old provinces. In the lower departments many Karkoons of the Manhatta country are entertained in the Service.

Unemplay-

324th. Of the unemployed Soldiery of the Mahrattah Class it is fortunate that the majority have been born and bred Cultivators, and there were perhaps few in the service who had not at the same time some relations at home emploved in agriculture : many of them were connected with the Patels and Mooquddims of villages, who bred Horses with a view to service in the Peshwa's cavalry. The return of so many hands to agriculture must in many places overstock that Department of labour, and consequently contract the means of obtaining a livelihood from it, but it still furnishes a resource for a maintenance, though somewhat circumscribed, to perhaps one half or three fourths of those who formerly belonged to the Military Body. Many of the rest live on the fruits of former plunder, which in times of war, to a Mahratta Soldier of fortune, is always a primary object, pay being quite a secondary consideration. A man indeed seldom boasted of any Military success, if he had captured no booty. A few of the Military have no doubt been compelled to turn labourers, and a small number are said to have gone in quest of employment to the Nizam's territories.

325th. Of foreigners such as Hindoostances, Rohillas, Sindees, Arabs or Mewatees, by far the sien. plurality have returned to their native country.

326th. The most extravagant estimate of the number of the Military class without service in the whole of the late Peshwa's dominions, does the numbers not rate them higher than 30,000.

327th. The Collector of Ahmednuggur thinks that nearly all the unemployed Soldiery in his Collectorate have become cultivators, and that so favorable is the public feeling towards our gove Government, and so great the awe of our power, that there is no danger of their being prevailed upon to enter into intrigues for disturbing the

Ahmednug-

328th. The Collector of Poona states that there are considerable numbers of unemployed Mahomedans and Mahrattas, who go about Poona without any certain means of livelihood. persons of indolent babits who retain the pride of Soldiers. He estimates their number at about 600, and seems to think them chiefly domiciliate ed in brothels, to the keepers of which they are not unfrequently indebted for their meals.

FORER.

329th. In Sattara there are many soldiers still

living on their relations in the country, besides numerous unemployed foreigners in great distress, who are only prevented by the dread of our gower from joining in any disturbance.

Horse.

330th. The whole number of Horses in the Country from the Tapty to the Toongbudra is not reckoned at more than 20,000, exclusively of the Raja of Sattara, but inclusively of the Jageerdars; of these Horses a moiety perhaps does not deserve the name as they are little better than Tattoes. The Putwurdhun contingents, amounting to about 1500, many of which were undoubtedly mustered only for the occasion, fully exemplified the fact of the extreme scarcity of good Horses. One third I may safely say were mere Ponies, another third nearly unserviceable from age and hard work, and the remaining third merely passable.

Improvement of the breed of Morses.

331st. There are probably not 6000 Horses in the Company's territories at this moment; of these but a small number are of a description whose progeny would answer for the service of our Cavalry. We may however anticipate very beneficial effects from the measures which are in progress for the improvement of the breed. I do not think it likely that any persons will at present be found willing to undertake the charge of keeping stallions at their own expense, since almost all the owners of horses have already more than they know what to do with, but when the improvement which the breed will derive from the cross of Arab blood, and the advantages which will result to the breeders by the sale of

the colts shall have been shewn I have no doubt that many natives will be anxious to nossess Arab stallions. The horses which have been sent here are much admired, and have already covered many fine mares, but it will require time to introduce the plan generally, and I fear that the difficulty of disposing of the fillies will always be a bur to its entire success.

horse that covered the plains of the Dekban in Baron 1817 and 1818, and now see the same country with so very few good horses to be found througcredible. It may however be partly accounted for by the bavoe occasioned amongst them durwas so closely and incessantly pursued by our

333d. The energy and activity of our Officers is placed upon our good faith. have done much towards reclaiming the Bleels from their inveterate habits, or I may with more propriety say; their hereditary professional propensities of plundering. The various reports that have from time to time been laid before Government shew that the plan of pensioning a few of the Chiefs, and giving them an allowance for a few followers; though not fully successful, has been attended with good effects. Many, however, even of those to whom this liberality has been extended, have afterwards relapsed. The Jungles and Hills of Khandes are still more or less

infested by them, notwithstanding the very judicious and zealons exertions that have been at various times made to seize or destroy these Banditti. Gang Robberies on the Highway, and successful forays, in which great numbers of Village Cattle are carried off, still evince the turbulent and daring spirit of those balf civilized maranders of whom but a scanty portion has yet surrendered the bow and arrow for the ploughshare. The Chiefs seem to have but an imperfect influence in repressing these outrages, though they find no difficulty in exciting a spirit of depredation whenever favorable opportunities present themselves.

Succession of chiefs no always boredilary.

334th. In our intercourse with the Bheels in Khandes a communication is generally held directly with themselves, and not through the medinm of the Naiks. The succession to these Chiefships does not appear hereditary in practice, whatever it may have been in theory. Any man who distinguishes himself by preeminence in daring outrage and success in plunder, establishes for himself the title of Naik, and finds no difficulty in collecting followers. It is not unusual however in broils amongst themselves for one to characterize another as an upstart, which proves that the Chiefship went' in particular families. It is obvious that no one in such a state of Society could long retain authority, who did not possess some superiority either of talent or enterprise.

Telling of 335th. The Bheels are at present unsettled the there are on the and dissatisfied with a Government of order

which keeps them within bounds. Time and conditation may by degrees reconcile them to the change and gradually introduce a taste for agricultural pussuits amongst the rising generation, who will find no resource but in labour and industry.

Bleels of A

Partie

336th. The Bheels of the Nuggur District have been entirely reclaimed, and are as peaceable as we can ever expect them to be. The Coolies also of that district are perfectly quiet, and do not seem inclined to participate in the disorders of their Southern neighbours in the Poona District, who have on several occasions raised Bunds in the Mawuls. The Coolies and Ramoossess also in the Sattara territory and the Punt Suchews' Jageer, still retain the restless marauding spirit which has always characterized them under a native Government. In many instances their Chiefs have left the service and pay of Government, to join in these predatory excursions, nor does it appear that they have any cause of complaint or disaffection towards us, or even the apology of necessity to account for their conduct. The late excesses have probably been principally owing to the character of a few individuals, such as Roopsing in the Kokun, Moraree Nayk at Sattara, and two or three in this district who have just suffered the well merited punishment of their crimes.

337th. Against such men, Military force is of little avait; vigilance and promptitude on the part of our district Officers to crush the first seeds of disorder as soon as they appear, and seve-

Means of pressing the corrages of Calmirouds.

rity on the part of Government in punishing those who are convicted, will best put a slop to these ontrages; but above all confidence and resolution on the part of the villagers to refuse com-· pliance with their lawless demands and resist their exactions, would most effectually prevent their recurrence. Such however is the wantof energy amongst the natives, and so small are the villages in the mountainous tracts, which are usually the scene of depredation that we find the greatest difficulty in inspiring them with spirit enough even to give information against those plunderers, much more to resist them however contemptible. The state of the Southern Kokun evinces how dangerous disorders of this description may become, if early means be not used to crush them.

338th. The destruction of Hill Forts has enabled government to dispense with many has attended it. The hill people were certainly kept in some awe by the presence of the garrisons of these forts, although they are in general situated on such lofty eminences as towith any effect against insurgents. On the whole however I am inclined to think the demobtion has not been followed by any prejudicial consequences. A list of all the Hill Forts that are vide Xa. In now kept up is annexed to this despatch. The rest have been destroyed, *** * * * * * * *

339th. In respect to Military arrangements, it is perhaps only necessary that I should shew in the annexed Table, the present distribution of the Troops in the conquered territory. Poona

. (173)			
TOTAL		3780 3840 330 1870 1200	11,126 2608 4000 17,734
NATIVE.	handianh.	256	536 528 1064
	"Traol	2450 2960 170 1850 750 200	1250 7070 8320 550 2050 2060 2750 3100 1900 11,880 13,780
	h.tjuofu I	1900 2200 170 1850 750 200	7070 2060 2750 11,880
	Cavalry	550	1250 650 1900
EUROPEAN.	LOTAL	1050 1040 160 20	2000 2270 400 600 2.100 2890
	Enjurgar	20 20 20 20 20 20 20 20 20 20 20 20 20 2	400
	Foot Artillery	700	200 200 350
	Prolling.	021	160
		Poona. Solapoor. Sectoria. Sattaria. Almedinaggur. Gungiliaree.	FOTAL POONA DIVISION Khandes Southern Maratta Counity GRAND TOTAL.
1			340th.

Carillary

340th. The auxiliary Infantry have long been disposed of, and their Officers employed in the Sibbundees. The auxiliary Horse have been reduced to a thousand Suwars and their expense to less than five lacks of Rupces a year. I have already submitted to Government a suggestion for converting them into district horse, with the exception, it necessary, of the Hindoostan Ressalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be kept up as a Military Bosalla, which might be stored to the purposes of police for which they are at present, chiefly intended in the Districts, and a very considerable saving of expense both in numbers and pay might be effected at no distant period of time.

MISCELLANEOUS.

Debis sirshe

CONDITION OF THE PEOPLE.

341st. The Ryuts in many Villages, though usually frugal and provident, are much in debt to Sahookars and Merchants, lowing to the oppressions of the Revenue Contractors, Many of these debts are of long standing, and are often, made up of Compound Interest and fresh occasional aids, which go on accumulating so as to make the accounts exceedingly complicated. A Ryut thus embarrassed can seldom extricate himself. His exertions may be compared to the hellish terments of Sisyphus, who had no sooner rolled his burthen to the summit of the Hill, than it fell back upon him with redoubled violence. It would be hard rigidly to enforce the payment of such debts by distraint of the Ryuls' property, for they are of such a character

that they can with propriety be adjusted only by a composition, which is rarely to be obtained but through a Punchaet. No district should ever be allowed, unless the Creditor gives security for the payment of the Revenue due by the Ryut. The Meccus fields of Ryuts are sometimes mortgaged for these debts. The Ryuts in some cases, and the mortgagee in others, paying the Sirkar dues.

Bynta in Abs

342d. The Collector of Almedauggur, notwithstanding some embarra-sments, is of opinion, that there is an universal tone of satisfaction amongst the Ryuts, resulting from the improvement of their condition, and he thinks, that they are gradually extricating themselves from their difficulties. The general feature of the picture is correct, but it is perhaps charged with colours a little too brilliant. He thinks the complaints against them from Sahookaus are decreasing, but this circumstance is partly to be ascribed to many of these debts having been declared inadmissible.

Tryuta in

943d. Captain Briggs represents the unprecedented cheapness of grain as a rea-on which must reider it absolutely incre-say to reduce the present rates of assessment, without which he apprehends a serious falling off in the Revenue. Hitherto, the district assessment, to states, has been regulated on no very intelligible fixed principle, and consequently enigration of the Ryutstrom one place to another has occasionally taken place. It is however almost as difficult to reduce as to raise the assessment, on data so imperfect as the accounts which we are yet possessed of.

344th. Brogw le Sui-

344th. Captain Grant also bears testimony to the ameliorated condition of the Ryats, who, notwithstanding some projudices against us, which they must naturally entertain, 'are, he administering the Revenue. He thinks the management of the best times of the old Government cannot compete with ours in point of ex-

345th. He adverts to the practice of pressing Preming 20. Rvnts as Begarees, which is still occasionally kept up, particularly by our Sepoys when marching on detachment and travelling on forlough notwithstanding the repeated orders that have been issued on the subject. The abuse he ascrihes to the ignorance, on the part of the Sepoys, of the existence of the prohibition, which cannot have been sufficiently explained to them. As a remedy for the evil, he suggests that, the Regulation should form a part of the standing orders of every Battalion, should be read monthly by the Interpreter, and enforced with the greatest strictness,

mas.

346th. The Collector of Poona considers the general condition of the Ryuts to be by no means bad, though, in the Mawuls, he thinks the assessment too high and the burdens of Huckdars too heavy, and, on the whole, that the people in the western are worse off than those of the Eastern quarter of his District. The character and circumstances of the country in the Hills, so different from those of the plains, sufficiently account for the difference of their condition.

347th. The abolition of the transit duties on grain, a measure which I lately recommended works to Government, when writing on the subject of the customs, will, I trust, tend materially, by emancipating the Rynts from the hands of the Village Banyans, to improve their condition and to render any general reduction of the land assessment unnecessary.

country was at first considerable, but the favorable Cowles now granted there, are attracting back some part of the agricultural population, ir. This has taken place both in Poona, Ahmednaggur and Khandes.

Innientles

349th. Some of Sindiah's subjects, meeting with little protection from the rapacity of the and we are likely still to gain an accession of inhabitants from the intermixed lands belonging to that Chief, if he does not adopt a more fostering system of management.

- 350th. Emigration from one Village to another, has occasionally happened in Khandes. Many Ryuts, who formerly left the province, have, since our accession to the Government, returned from Berar and from Goozerat; and been cleared. But, in the course of my Tour of upwards of a month in Khandes, I did not haping of the almost interminable Jungles which have of late years overrun the province; so as

to render it a complete den of tigers and wild animals.

Village

351st. Much time and consideration was, at an early period after taking charge of the Commission, devoted to the subject of Village debts. The suggestions, I had the honor to submit, met with the approval of the Hou'ble the Governor in Council; and were in consequence circulated, in the form of instructions, for the gipdance of the Collectors and Political Agents. Captain Grant, however, is the only one who has fully acted upon those instructions, by taking the necessary preparatory measures for ascertaining the sum of the dubt and classifying it under its several Heads.

Method phy served in Abmediaggar.

352d. The usurious nature of many of thesa transactions was such as to secure the Creditors from loss, if they realized one half of their demands. The Crops of whole Villages, as Captain Pollinger correctly states, were often mortgaged to them, before they were ripe; and the greatest distress often ensued from this mode of forestalling the market. Where Village debts are of very old standing exceeding 20 Years, or sive or fraudulent circumstances, the Collector of Ahmednuggur has always rejected them; but where fair and reasonable, he directs the Kumaby instalments. By this method, he finds he can satisfy the applicants without distressing the Ryuts, and the latter, finding it is not a part of our system entirely to cancel such claims,

have begun to compromise them, as far as they have had the ability to do so.

533d, Captain Briggs directs his Moamulatdars to assist Creditors in recovering Village debts, keres in Khander been contracted on account of advances of the

354th, I beg leave to refer to Captain Grant's snewestions on the subject of Village debts, as Queries. His observations are very judicious, but they serve, I think, to shew the magnitude and difficulty of the subject. The great mass loans to the late Government, but the sum is great and the Creditors so numerous, that no Collector can, in my opinion, have time to go insidered bona fide claims, and what not. Should Government decide on the propriety of taking upon itself this debt which I conceive to be the only way of extinguishing it, it will be necessary to appoint a commission purposely to scrutidown in my circular and improved upon by in agreat degree, have arisen out of the exactions what are really public and what private tran-

sactions. This difficulty will be encreased, whenever an investigation is begun, for all sorts of documents will be fabricated, to prove that the claims are more of a public than a private character.

Present cirramatunces of Sabookars. 355th. The Mercantile and Banking Trudes are pechaps those that have most materially suffered by the change from Native to European Government. The condition of the Sahookars is, in consequence, much deteriorated; it being computed that not two thirds of the former capital are now employed in Banking speculations. The causes of this falling off may be referred to several circumstances, but it should be premised, that they apply with much force only to Poona, and a few other large Towns in the Deklan.

Cupres of decrease of trade

356th. The Capital has ceased to be the seat of Government, the residence of a Court and it's numerous ministers and Officers. A great stagmation of trade has ensued, since great purchases of jewels, shawls and cloths and divers valuable composities are now no longer required, to supply the demands of Oriental parade and luxury. The army now compensates by its discipline, for it's diminished numbers; consumption is, in consequence, every where greatly reduced, and, with it, has of course followed a temporary decline of commercial prosperity.

357th. Another great cause of loss to the Banking trude is to be found in the altered mode of realizing the Public Revenue. A very large-

proportion of it was formerly remitted either by Bills drawn from the Districts upon the Poona Banks, or if paid in Cash, passed through the System. hands of Bankers, who profited by the Exchange of Coins before the collections reached the public Treasury. Bankers had in consequence their Agents in the Districts, and the ramification of the money trade in loans to the Ryuts, & to the Renters of Villages and Districts, extending to every quarter, created a wide circulation of Specie, which returned to their Coffers with an abondant accumulation of Interest. Accomodations of this nature were frequently, too, repaid in grain which was received at a price much below the market rate, and, consequently, brought great returns to the lenders. These advantages are now considerably abridged under our Revenue System The Government Settlement is made more directly with each cultivator, and public demands are better defined. Each Village pays the public dues directly into the District Treasury. What is lost to the Sahookars is, therefore, gained by the Ryuts; and as their prosperity constitutes the public wealth, much improvement may be expected to result from the more equal distribution of profit amongst the agricultural Classes.

358th. The trade of money-lending is much diminished by this change of system, but is still further obstructed by the difficulties which Sahookars now find in recovering their debts. Tugaza seems to have furnished a substantial security for the honesty of those who lived on

Abstition of

Difficulty of

credit. Creditors, by dint of this effectual mode debtors into compliance with their demands; or, until they should be satisfied, could saddle them with the payment of daily diet money to those who were sent to besiege and dun them. Debters of the lower order were treated with still more summary rigour by merciless creditors. They were sometimes made to stand on one leg, under a vertical sun; and, occasionally, in order that a greater impression might be made, they were compelled to bear a large stone on the naked crown of the head. Should this process fail, either owing to the contumacy or the inability of the debtor, he was probably locked up in a dark closet in the creditor's house, where every means of coercion, short of absolute beating and endangering his life, was

Restriction of Tuques.

359th. No such arbitrary power is now admitted, though a moderate and restricted system of Tuquza is still tolerated; but if, after all, a debtor does not pay, the creditor must prefer his suit to the Collector's Court. To this resort he has often many objections. If he is a person of respectability, he thinks it an addition to the evil already sustained by the loss of his money to be compelled to stand up in the Adalut on a footing of equality with perhaps, a person of inferior casts and degree, whom be considers to have already injured him in purse, the most sensible and vital part in which a Sahookar can be aggrieved. Supposing, however, all obstacles overcome, and the debt proved,

the only satisfaction usually procurable to the creditor, is to confine the defaulter in Jail, at the further expense of his daily subsistence. Something perhaps may be realized by the distraint of the debtor's effects, but in most cases the amount will be trifling, because the debtor, who either cannot or will not pay, has generally contrived previously to make away with all his moveable property. .

360th. The present limitation of the power of creditors has certainly served to check mercantile dealings; merchants are compelled to be more cautious in their speculations, and to look more to individual character and collateral security; but to counterbalance these defects there is now less oppression and more freedom from personal violence and torture. These are unquestionably solid advantages gained, ar t though the natives from being long habituated to despotic power of which fear is the ruling principle, can hardly be expected for a long time to appreciate them; yet their good effects at a future period may be confidently anticipated.

361st. In legislating, however, we should keep in view the nature of their former Government, and in emancipating them, innovate slowly-recollecting always that a large share of moral virtue is required on the part of sub- gisting. jects to prevent rational liberty from degenerating into licentiousness, and ultimately leading to contempt and resistance of authority. I by no means think the moral character of the natives so bad as it has been represented to be,

but I am certain they have many seeds of depravity which will sooner or later ripen into a full harvest, if we do not continue to rule them a good deal according to the spirit of the laws and usages to which they have been, with so little variation, accustomed from time immemorial.

Bankruptcy has not been frequent.

362d. To return to my subject. I do not find that many Sahookars have either emigrated or become Bankrupt since the change of Government. Those of Poona are, as already observed, deprived of many sources of trade and profit. The absence of all the Jageerdars and Surinismeedars who have retired from the capital to their estates, is not amongst the least of their losses-and to these may be added the despair of ever realizing the great debts that are very generally owing to them by this class of persons. It is true that the Creditors had not under the old Government any certainty of recovering their debts, many of which were contracted by broken down Sirdars and Moamulutdars, but as long as any hope existed, the knowledge of their possessing such claims, contributed, by upholding their Credit, to advance their mercantile transactions.

Debts of Sirdars often Irrecoverable, 363d. Asmany of the debtors became involved in these embarrassments on the security of possessions and offices which they now no longer hold, they cannot be expected to extricate themselves or even to be responsible. A spunge may therefore be considered to have been applied to such debts, the extinction of which must of course

have had a prejudicial effect on the credit of the commercial and banking part of the community. The losses they have undergone by Village Debts are also very considerable. 'The subject of these debts was discussed at great length in the letter which I land the honor to submit to Government on the 6th of January 1820, to which I have already adverted.

364th. Some Agency Houses, branches of New house Poona Firms, have been established at Saltara, salara, which in part make up for the failures at Proma. In further compensation for the losses of Sahookars and Merchants in general, it may be observed that under our Government they directly contribute very little to the support of the state, The Tax on them is merely nominal, and does not amount to any thing like what is paid by the same Classes in many of our old provinces, particularly the ceded Districts on the Madras Establishment, where under the Veesbuddie or Income Tax system, they pay from 10 to 15 per Cent on their annual profits. Sahookars, too, are now exempted from all occasional Dunda or forced levies which they were sometimes compelied to pay to the late Government, in the shape of nuzzors exacted on succession to pro-

of Sabookara

365th. Of the present Moamulutdars I fear Character the Normally there is but a small number whose integrity date. can be relied on, and as far as my observation goes I should estimate that not a third of those belonging to the Dekhan are practically acquainted with the details of revenue manage-

perty or on other prefexts.

ment. To such a pitch of moral corruption had the Moanulutlars arrived under the larming system, during the latter years of the late Peshwa, that common integrity was never expected from them and as the Moanuluts were rented by those who agreed to pay most for them, experience and ability to foster and improve the resources, were hardly considered requisite multications.

Policy of Imploying has ves of this ountry. 366th. Under these circumstances the policy of now exclusively employing these officers is in n y opinion some what questionable. It is furname to endeavour to alleviate the evils inseparable from a new Conquest, by availing ourselves of the services of the natives in preference to strangers, but with such corrupt habits and such a want of acquaintance with our ance regular system of administration. I am afraid our attempts to improve the prosperity of our subjects by means of such imperfect instruments will be attended with limited success.

Monmalatare in Abedangger. 367th. Captain Pottinger speaks very unfavorably of the integrity of his Momunistars, and alludes to several abuses which he cannot entirely put a stop to, but many of them are of such a nature as to be greatly checked, if not entirely eradicated, by the vigilative and exertions of the Collectors. He looks forward, however, to a period when they shall become very housest, an anticipation of a change for the better which is more desirable than probable.

Inamalaldar

368th. Captain Briggs thinks favorably of

his Moamulutdars, but repeats the general complaint of their want of energy in Judicial affairs, and of the disregard of their authority which obtains on the part of suitors, who insist upon bringing their complaints to the Hoozoor. Fourteen have at different times been dismissed, All those now in Office except one are inhabitants of the Dekban. Considering the abuses that have prevailed, it is not extraordinary that so many have been convicted of malversation; or incapacity.

369th. Time will show what effect the almost entire exclusion of the better trained class of Revenue Servants belonging to our old provinces will have on the fiscal administration. Those of the Country are perhaps less needy; but they are, if possible, more systematically Manual dara corrupt and intriguing. They are in general ig- the sid pronorant of the details of Revenue management, and if not judiciously mixed in each department with foreigners, their union with the District most experienced Collector. Could we find many of Nana Furnawees's school we might certainly recken with confidence on their local experience and their popularity, but those bred up under the farming system are rarely to be trusted as managers.

370th. The Collector of Poona has discussed in the 35th. Paragraph of his answers to the vactioPown. ment Agency. The arguments which he adduces are those which have been used in favour of the Zumcendaree and against the Ryutwaree

Native Ser-

system of management, founded on the impossibility of always getting vigilant Collectors and on the dishonesty of all native servants. He declaims with much justice against the intrigues of informers, but he appears not sufficiently to appreciate the advantages that a Collector must always derive from unreserved communication with all classes of persons, and "from " receiving all opinions and being guided impli-" citly by none; by which method alone the " Ryuls can be secured from exaction and the " public Revenue from embezzlement." These advantages are entirely precluded in the absence of that diffused Agency which he appears so much to deprecate, and without which indeed the Collector himself would degenerate into a mere receiver of Rents, instead of exercising the high and responsible office of regulating and conducting the whole fiscal administration of a

Native Ser.

371st. In the Southern Mahratta Country, out of twenty-two Meanulutdars one only is a native. bratta rausay. The rest of them, and all the Surishtudars of Talcoks, are natives of places South of the as Gomashtalis and Karkoons, three out of four are natives of the Marhatta Country. The rest observes that the servants of the late tovernment have been rendered so corrupt and wafit for business of late years by the renting system, that it is generally found unsafe to employ them in situations of great trust and importance, and he fears that the habits of most of the present generation

generation are too deeply rooted to admit of reform. Thirty eight public servants employed either as Moanulutdars, Screshtedars or Peshkars have been dismissed by the principal Collector for embezzlement, corruption or misconduct; of these, 26 were natives of our old Provinces and 12 were natives of the Country North of the Toongbudra,

372d. I am disposed very much to coincide with Mr. Thackeray in opinion as to the character of the Revenue Servants of the late Government and to think that the extent of malver- feets of saversation that occurs in each Collectorate will de- spenty. pend in some measure on the degree in which they are employed. Efficiency of control, however, with any Revenue Servants will depend mainly on the manner in which the Collector employs the double check of his two Dufturdars, without whose connivance no extensive abuses can ever long remain undetected. An old experienced Servant on the Bengal establishment observes with much justice of the native officers. that " in common with the generality of the na-" tives of India, their conduct in the discharge " of their official functions, is greatly influenc-" ed by the character and proceedings of the " European Officers of Government under " whom they are employed, and that under an " active Collector of scrupulous integrity, all " gross abuse of the powers intrusted to them, " fnay be and has been frequently prevented."

373d. The moment a native is appointed to an office of considerable trust, he begins to think

Conduct of native servants towards the gentry of the that a portion of the predominating power of the Company's Government is transfused into his composition. He is exceedingly apt in consequence to treat de hant en bas all those who come in contact with him. This spirit, however, is more observable in the natives of our old provinces who are appointed managers of Districts, than amongst those of the new. The reason perhaps may be, that, in our old territory, the nature of our ustitutions has in a great degree Consumded all ranks and distinctions of persons, reducing the whole to nearly one common level, with the exception of the few whom we employ in office.

Pations.

374th. The annexed translation of a letter from the Moamulatdar of Kurrar to the haughtly clief of Sanglee, will in part exemplify these observations. It may be added that the Moamulatdar, who was a native of the Dekhan, was discharged for his incivility. Captain Grant states that the Moamulatdars, now, are cartainly less respectful fit the gentry of the country than they were.

Almedica-

375th. The Collector of Ahmedauggurgives his

* Act. Retines [see Binnals, Servant of withbrew Weys Kulli Kerran to Mistare, we see all behalf blaces in clearing of mone cash thous Kerran to Mittiga Mistare, we see in the contribution of the mone certain guide, which regions are seen of the property and the property of the mone of the behalf of the contribution of the c

Moanulutdars credit for more civility towards the higher classes than I have done, but he very properly forbids them from holding any official intercourse with Sirdars of Rank.

376th. Captain Robertson reports that considerable jealousy and dislike subsist between the more respectable antives and our public servants generally.

377th. Upon the whole I am inclined to think that, although the bearing of our native Servants may not generally have been offensive to the native gentry, yet that a greater degree of civility would be very desirable, that the general instructions on this head ought to be carefully attended to by our local officers, and that the prohibition against holding intercourse or interfering with Sirdars of rank should be strictly enforced.

Greater

378th. If too much trust he reposed in Servants immediately in attendance about the Collector, they acquire an undue influence, and are enabled to suppress complaints that would under other · circumstances be brought forward. The only effectual remedy for this evil is that of giving an audience frequently to all classes. I have taken many opportunities of impressing upon the Collectors the necessity of their sitting a number of hours, on certain days of the week, purposely to receive complaints, and I have reason to believe to than they heretofore were,

Access to

379th. Captain Pottinger states that he is happy Capt. Pate at all times to receive visitors of the higher or-

der, and that he sits twice a week in fureead kutcheree where he receives any petition that is presented to him.

Captala Briggs 380th The Political Agent in Khandesreceives Sirdars of Rank with the distinction due to them, and appears to be sufficiently accessible to complainents.

Capt. Ha-

381st. The Collector of Poona states that he sits two or three times a week to hear comother duties, sometimes for 4 or 5 hours, sometimes for one only. It would not be doing justice to Captain Robertson's zeal to infer from this expression that he considers the duty of a secondary nature : but his mode of sitting has been evidently desultory, and circumstances have occasionally led me to conclude that the time allotted to it has been insufficient to give him the means of acquiring the enviable facility of disposing of complaints which he alludes to as being possessed by Gentlemen in other parts of India. It is due to the Collector, at the same time, to state that the people here are litigiously disposed, and that my being on the spot is partly the cause why references to me are more numerous here than from the other Collectorates. The importance of giving a ready and frequent audience having been pointed out to the Collector's attention. I have no doubt that the recurrence of complaint on this head will in luture be obviated.

Mr. Thackeray sits for the purpose of

hearing complaints for two or more hours three or four days in the week. The Ryuts flock to him in ereat numbers, and infinite good is done by allowing them either to prefer written petitions, or publicly in the open crowd vivil voce to represent their grievances. This nigthed adds areath to heir security from exaction, and serves as a check both on the Hoozoor and District Servants. I wish the practice were observed

383d. Nothing perhaps would conduce more to reconcile the higher classes of natives to the hearther classes change of Rulers, or tend more to the popularity serof moves. of our Government, than a more unreserved personal intercourse with them. It is much to be regretted that our general system of conducting business should leave it so little in the power of our local Officers to premote a communication of this description. The advantages to both parties would be very great; we should acquire a better knowledge of their character and habits. and a degree of popularity with them, the attainment of which is an object of the utmost consequence to our Government. They, on the other hand, would gain by an acquaintance with our personal and national character, and the system of our administration; and by observing more intimately the effects of an advancement in general knowledge and civilization, would conceive a taste for improvement, which might lead to the most important results.

384th. These are but a few of the manifest benefits that would arise from this intercourse. which even in the limited degree attainable ful to lay some stress upon it, as a point of duty, circuit, the visits of the Sirdars and Gentlemen encouraged as much as possible by our Officers who ought not to be too unbending in yielding to those so tenacious. It ought to be recollected that since the change of Government has inevitably deprived them of so much consequence, it the forms of civil intercourse which are yet in our power; and that although we may be apt which, as we now occupy his place, we ought

Instruction to using me on their di arrival in 385th. Young men on their first arrival in India, and their first appointment to Office, are so prone to form opinions entirely at variance with those which I have just expressed, and to act on notions so dismertically opposite, that I have deemed it proper to inculcate these principles to the assistants who have been appointed to the Dekhau, and I lately circulated for their guidance the judicious instructions of Sir John Malcolm on this subject. It would, I think, be attended with good effect, if a code of this kind were given as a sert of manual for every one newly arrived from England. The motto of it might be in the words of Shakespeare.

- O Bot man proud man!-

" Drest in a little brief authority,

Most ignorant of what he is most assured.

" His plansy essence

" Plays such fantastic tricks before high Hea-

" As make the Angels weep.

386th. I am of opinion that the spirit of the active Institutions has really been maintained in the Dekhan in a greater degree than in any of our old provinces, at a similar stage of our acquisition, except perhaps the coded Districts during the first years of Colonel Muuro's administrations. The general contexture of those institutions remains fundamentally the same, strengthened but not impaired, renovated but not changed. The same laws, the same fiscal roles cleared only of the defects which had of late times crept into them. The religious and charitable establishments, and the Village and District Officers, have all been maintained in the ut-

Spirit of tive institu most integrity to which they have been accustomed at the best periods of former Government. The prejudices and feelings of the Sirdars have been consulted, and though we have not always succeeded, the former subordinations have as far as possible been attended to.

387th. I may here take occasion more particularly to mention the Dukshuan, and the Hundoo College, as subjects which have excited consierable interest.

. . .

S88th. The Dukshman is an institution of considerable antiquity, having been continued for about eighty years under the late Government. It had degenerated latterly into little more than a promiscuous distribution of alms to Brahmius, but a part of the donation was especially reserved as a reward for learning, and was separately recorded and distributed at the palace to the principal Shastress. It is this part only of the institution that has been partially preserved. In my letter of the 5th February last I fully stated my sentiments on this subject, and I beg leave to express my opinion that the Bukshma ought to be centiated on its present reduced scale (about 35,000 itupees) and with the restrictions which I then suggested. Much importance is attached amongst the fearned to the ecial which is acquired by the exhibition of their telents on the occasion of the public examinations, and to the scale which is affixed to their acquirements by the amount of prize awarded by the committee of Shastrees who examine the candidates and regulate the distribution. It certainly conduces

much to our popularity, and promotes in a considerable degree the preservation of national learning.

589th. The establishment of the Hindoo College, although at first regarded with some grains of distrust, has contributed powerfully to impress institutions for their advantage. Circumstances lege. have prevented the full completion of the establishment. No Shastree has yet been found qualified to undertake the medical branch, and this school is in consequence vacant. I entertain, however, hopes that on the occasion of the approaching assemblage of Shastrees at the Dukshuna, a proper teacher may be found. The limitation in point of age has also occasioned a few vacancies, since not many scholars are found within the required age who can pass the preparative examinations in some of the branches. I am, however, unwilling to extend the limit beyond the age of twenty, and as many who have been rejected, are now studying to improve themselves, I doubt not but the whole of the vacancies will soon be filled up. The present expense is about 1200 Rupees per mensem; the number of scholars on the foundation is 77; and of those who attend, but have not been admitted, about 60. I lately visited the College, and invited a few of the principal Sirdars, and Shastrees in Poona to witness the exhibition of the scholars, with which they appeared to be much gratified, and I propose that a regular examination should be held at an early period.

Hinden Cel-

390th. The investigation of the Wurshasuns or Charitable pensions of the late Government

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has been pearly brought to a close, but the accounts of all the Collectorates not being come in, a decision on these claims, which amount to some Lacks of Rupees, has been unavoidably protracted. The delay arises from the extreme difficulty of deciding what are valid and what are not valid claims, there being scarcely any Sumnuls or accounts, or any evidence beyond the verbal testimony of the Zumeendars to establish the sofidity of titles to these allowances.

Papularity af our Gavers

391st. Captain Pottinger, whose sanguine opinions usually lean to a prospective optimism, seems to think our Government highly pleasing to the natives in general, and that their attachment goes on daily encreasing, and keeping pace with the continually augmenting respect for our authority. This feeling he considers particularly to have been evinced in the Districts lately received from the Nizam; but considering the so long laboured, and which must have made add much to the proof of our popularity. Captain Briggs, too, considers our administration popular. The same opinion is expressed by Captain Robertson, as far as the great body of the Community is concerned, though he has no doubt but those who are Gentlemen Idlers would rather be dabbling again in Politics than be mere spectators of the most Augustan Sway. He does not think their attachment to us encreasing, but that they are becoming more reconciled to existing circumstances. Captain Grant, who has perhaps a better opportunity of judging than eny of our executive officers, thinks that there are a great many Brahmios and Sirdars who are touch discontented with our Government, although our liberal policy in the restoration of landed property and pensions, and in preserving the native institutions, is highly appreciated by the great body of the people. opinion of Mr. Thackeray is nearly the same.

392d. The present system is unquestionable unfavourable to all who depended upon the patronage of the Peshwa, and to Sirdaes in general. This effect proceeds from the indispensable policy of a foreign Government, which precludes the possibility of our employing Sirches in high offices, either in the Army or the Civil Department. Our Government is however acknowledged to have the advantage over the inte one, in as much as it dispenses equal justice to all clauses, without favoritism or partiality. Complaints appear now to be multiplied, because Tuqaza is less operative, and the Heads of Castes less arbitrary, and because as there are fewer independent authorities to hear and decide on Complaints, these are brought into a narrower compass, and by being concentred are more conspicuous: whether they are in point of fact more numerous than formerly must be a question somewhat doubtful. It is probable they are so because many petty complaints are heard by our tribunals that would not have been listened to formerly, and consequently would not have been preferred.

gid rule in cases of improper conduct on their part, since their offences are not now to be propitiated by Durbar Khurch and Nuzerana arformerly. They also dread our medding in the affaits of their families, the discontented members of which, as well as their Servants, are very apt to complain to us, on every occasion of grievance or dispute, in the hope that we may interfere, or that through the dread of our interference, they may obtain their object. But above all, they dread the idea of being in any way subjected to our Courts which are apt to confound all ranks and castes, and in the true English spirit of freedom and equality, to reduce all to one common level. Their fears, however, on these points are beginning to subside, in consequence of the delicacy which it has been our study here to observe towards them.

lisrepresent time of the affected thestarry at 394th. There are many ill disposed persons who are ready to misrepresent our action; and motives, and to circulate reports and opinions to our disadvantage. There is also a singular disposition amongst the Brahavies in general, to attribute all the acts of our administration, even the most indifferent, to some screet and interested it not sinster views, however different from the chyrious principles and objects of the proceeding in question. Rumonts are therefore set aftent, and believed either until experience proves their falschood, or they are forgotten in some new and equally groundless tale. Numerous instances of these reports, many of the most rindiculous description, and some of the most mischleved taddency, have come to my notice.

These fabrications passing through the medium of a number of discontented people out of employ, and greedily received by the natives who have an extraordinary fondness for news and stories of any description, tend not only to keep un a general agitation in the public mind, but to propagate impressions to our disadvantage. I am, however, of opinion that these feelings are chiefly confined to the metropolis. In the Districts, the people have little leisure to think of anch matters. They look to the effects of our administration, without troubling themselves about our motives, and as it is chiefly amongst the lower classes of our new subjects; that those beneficial effects are apparent, so our Government is much more popular in the country than intowns, with the poor than with the rich.

595th. Although our proceedings are viewed. with suspicion by the better classes, yet they are wards our forced to admit the superiority of our general system of management, which, if it does not conciliate their attachment, at least commands their respect. With this class we can never hope to be popular, but their dread of our power will keep them quiet and their suspicions and dislike will be gradually weakened, until they shall have been reconciled to the change; the same effect will be produced in time amongst the military classes, and indeed these results have already been in a very considerable degree effected. With the great body of the people, the agricultural classes, our Government is not unpopular. and its popularity will probably increase, if our assessment is regulated with moderation and judgment.

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396th. Considering the immense disadvantages under which we labour, as strangers, and foreigners, of a different language and religion. the degree in which our new subjects are reconciled to our Government, and the entire tranquillity of the country are matters of no small surprize. This effect is, I think, mainly to be attributed to the enlightened policy that has been pursued in the wise adaptation of our system of management, as nearly as it was possible, to the temper, habits, and prejudices of the people, and our forbearance from all innovation in matters that were not repugnant to reason and justice. By persevering in this course, we may hope to secure their steady allegiance, but it would be idle to expect any great cordiality of attachment, because we never can mix with them in any sort of intimacy, and as we exclude them from all the higher offices of the administration, the upper classes must of necessity consider themselves degraded by the

397th. In closing this Report, I beg leave to testify the sense I entertain of the zeal, industry and ability of the several Political Agents and Collectors placed under my authority, and to express my acknowledgments to them for the intermation I have derived from their Reports and their answers to my various Queries, many of which possess on different points particular merits, and some of them evince much talent and dingence of investigation. For solidity I should give the preference to Capt. Grant's and Mr. Thackeray's replies, and for variety

and ingenuity of research those of Capt. Robertson do him much credit. Captain Briggs' disquisition on the origin and institution of the District Zumeendars is also both curious and interesting. Capt. Pottinger's Replies exhibit a respectable knowledge of the state of his Districts, though, as they have been drawn up hastily in consequence of the Collectors having been employed for some months past on a very troublesome and disagreeable duty, they are perhaps less complete than some of the others.

398th. I may also be permitted to bring to the notice of the Honorable the Governor in Council the merits of my Senior Assistant Lieutenant MacLeod, from whom I have on every occasion received assistance which I cannot sufficiently appreciate. In the arrangements connected with the transfers and cessions to and from the Nizam, and in the investigation that has been gone into of the possessions of Sindiah and Holkar in the Dekhan, I am particularly indebted to him for his zealous aid, by which the interests of Government have been greatly promoted; and in the general conduct of the various and important Duties of my Office his opinions and his indefatigable industry have at all times been invaluable. I have therefore, much satisfaction in thus publicly recording my belief, that, in whatever situation it may hereafter please the Honorable the Governor in Council to avail himself of Lieutenant MacLeod's services, talents and pseuliar qualifications, they will not fail to prove of the utmost benefit to his Honorable Employers.

POONA, WILLIAM CHAPLIN. 20th August 1822.

APPENDIX.

- A. Ab-tract comparative of the Revenue and Expenditure of the Dekhan for 1230 and 1231 Fusless.
- B. 44. Instructions regarding Ryutwar Settlement.
 - C. 45. Instructions respecting Gram Khurch.
 - D. List of Puttees or Extra Cesses.
- . E. 47. Instructions regarding the Assessment of Meeras Lands,
- F. Account of Revenue Administration of Nama Furnawees.
- N. B. In the Report, all the references to enclosures in the records of Government are retained, although it is deemed necessary to print only the above.

INSTRUCTIONS relative to the mode of making the Ryutwar Settlement of Villages.

1st. There are two modes which are most commonly observed of making the Ryutwar, or as it is sometimes called, the Koolwar Settlement of Villages.

The first is to fix the amount of the settlement of the whole village, in the first instance, and afterwards, to distribute in detail the constituent parts of it, amongst the body of the Ryuts.

The second is to sellle the Rent of each indiyidual Ryut, and the whole being completed, to form, from the aggregate, the Jumma or Beriz of the village. Either of these modes may be adopted, as may be most convenient and best calculated to secure the interests of Government and of the cultivaturs.

2d. In following the mode first pointed out, it will be requisite to enquire what has been the settlement of the village, in each year, for a long succession of preceding years, under former Governments, and to ascer ain how far the annual has been reasonable or otherwise. The extent of land actually cultivated, and the principles on which the rates of Assessment are determined, are the next necessary points of investigation, and the present condition of the village, with reference to these circumstances, being compared with its past resources, a tolerable estimate may be formed as to what should be the gross settlement of the year. The settle-

ment should be made accordingly inclusive of Umuls, Hulis, Village expenses, and other items of deduction; no other items or Babs whatever should be collected, except such as may be comprehended in this Settlement; which being confirmed by the Collector, a Mouzewar or village Putta should be granted to the Patel, and his Moochulka exchanged for it.

2d. The Village Settlement, being thus formed, the Kootwar or individual repartition of it should, as the as time will admit of it, be made by the Collector's Cutcherry; but as this operation can be only partially accomplished, the remainder must be completed by the Moanulutdar gold his Establishment, under strict injunctions to that Chicer, not to leave the duly to be performed at the discretion of the District or villages Functionaries.

4th. In making the Koolwar Settlement, Moamlicitairs must take complete accounts of the state of the entitivation as entered, according to the usage of each village, in the account called the Zumeen Jhara or general account particular of the lands, which exhibits what is waste and with the state of the cultivation of the preceding year, and the latel and Koolkurase of the ritlage should be held responsible for furnishing the account with fidelity.

5th. In order to check abuses, it may be proper to state the most common modes in which these accounts of the cultivation are falsified by the Keolkurnees. Lands under tillage are sometimes entirely left out of the account.

Persons contributing to the Mohturifa or House Laxes are omitted:

Quit Rent, Enam Pattee and other items of Rent payable to Government by the Village Of ficers or others holding Wutuns, are excluded,

A portion only of the fall rent paid by the Ryuts is shewn and the rest kept back.

Lands lately reclaimed are continued in the account as waste or fallow. Extra Lands, cultivated by the Patels and Koolkurnees or by their relations or favorites, are often not brought forward at all, or are brought into account at a very low rate of Assessment.

Government lands are newly entered as Enams, which are often held or granted by the connivance and collasion of the Village Officers.

Arable Lands actually ploughed are represented as Grass or pasture lands, and deductions claimed accordingly.

And lastly; dry lands, coltivated as Baghaet or Horticultural, are inserted at the dry land Assessment.

6th. The occasional examination and comparison of the monthly returns, which are rendered by the Shekdars to the Moamulutdars, of the cultivation within their respective ranges, will, in some degree, check these frauds.

7th. The Moamulutdar, when he suspects the existence of these trands, should depute a special Karkoon to examine the accuracy of the returns on the spet, or, if the case be of sufficient importance, should repair thither himself for that purp se, and should it be costomary to measure the land, should of course adopt that expedient.

8th. Any concealed resources may, however, in general, he discovered through the agency of some of the Partners in the Patel or Kools, knrneeship, amongst whom, some jealousy, enmity or rivalship always subsists.

9th. In making the Koolwar, much assistance may also be obtained from the Ryuts themselves, if judicious measures be adopted. They should be invited to come forward and state any abuses. such as have been described in the 5th Paragraph: under an assurance, that the amount shall constitute a part of the settlement already fixed for the Village for the current year, that no addition shall be made to it, and that consequently they will profit by a reduction in their rents in proportion to the amount of the discoveries; that, on the contrary, if they connive at the concealment, the amount will be collected over and above the settlement that has been already fixed. The advantages of making the disclosure being satisfactority made known to the Ryuts, they will generally give the fullest information information of concealed resources, the value of which, being the year deducted from the origiral Beriz, may be brought to the account of Government next year,

10th. In some parts of the country it is the custom to form the settlement on air estimate of the crops. In this case, it will be necessary to choose the proper sensor for making the Koolwar assessment, since the amount of it will depend so much upon the period of performing this operation.

11th. The rates of the Assessment of the various sorts of land, with reference to the tenures. under which they are holden, whether they be Meeras lands, or lands held on a fixed or variable Cowle differing in almost every Village, a very minute scrutiny into the practice of former years is essential with a view to an equitable adjustment of individual rents. The standard or original rent ascertained, the various descriptions of Puttees, or Extra Cesses require an equally minute investigation, but the utmost eaution is requisite to keep the Assessment so moderate as to prevent the risk of diminishing the cultivation of the succeeding year. To this the collections, the ability of the Ryut to pay the full rent of the land cultivated by him, must be taken into consideration. But the Ryuls themselves are the only persons capable of judging of each other's circumstances. To avoid cavil, therefore, hereafter they should be told that any deficiency of the settlement now made, whether from poverty or other causes of follow, will be raised by second Assessment upon the whole Village. This declaration will induce them so to equalize the rests, with reference to the actual condition of each other, as to preclude the occessive of frequently recorting to this expedient. This equalization must not however be left chairely to the Villagers themselves without any interference, lest the burthen, through emulty or partiality, be thrown upon those who are ill able to support if. Indeed in occasionally happens, that the Ryuts do not possess the ability to make the Koolwar amongst themselves without the aid of the Government. Officers, whose experience and judgment has small be satisfactory to all parties, without sacrificing the interests of Government.

12th It is usually expedient to make all the Rynts jointly responsible for the real of the Village, by taking from them what is called Zunjeer Zaminer, by which, each becomes surely for the other—but much strictness in regard to individual security, by arresting the crops or other means, need not be observed; as the whole Village is considered, according to the general practice of the country, answerable for deficiencies.

13th, Each Ryat should have a Putta under the seal of the Collector, specifying file extent of land occupied by him and its assessment, including the several Potters or extra. Cesses imposed open it. The Putta should he drawn out according to the accompanying form. The Moochulka of all the Ryuts may be taken apon one piece of paper containing the particulars of the rent of each Ryut, whose mark or signature should be affixed against the amount, by way of evidence of his assent to it. The granting a Putta to each individual is a great security against extra levies to which the inhabitants have been subject under former Governments, and it should therefore be particularly attended to.

14th. The shares of Hukdars or others possessing right to partions of the Revenue, together
with the Gram Khurch or village expenses,
must be deducted and allowed for, according
to established usage, out of the amount of the total settlement of the village, not a fraction should
be permitted to be levied from the Hyuts, beyond
the sum entered in their Puttas. The greatest
care is requisite to ensure the observance of the
role, and any breach of it should be punished
by a fine of double the amount of the unauthorized levy, besides restitution to the owner of the
sum so taken.

15th. If the Ryuts voluntarily choose to club together to defray the expence of any religious ceremony, they should be at liberty to do so, having previously solicited and obtained, through the Moanulutdars, the Collector's authority for that purpose, but the Patels and Koolkurnees must on no account take upon themselves to exercise their discretion in this particular, for any latitude would afford an opening for unlimited abuses.

16th. Should any balance remain outstanding, after the Kockwar settlement has been made, the Collector, with reference to existing usages and to the circumstances of the inhabitants, will judge of the propriety of levying the amount by means of a second assessment. Second assessments for deficiencies should never be laid on without the express authority of the Collector.

17th. When the accounts of a village are incomplete and all the details of its resources are but imperfectly known, it is best perhaps to form the settlement of the village in the gross, in the first instance, because the Revenue which it has annually paid is tolerably well known, to all it's inhabitants, and it becomes easy to ascertain, either from specific information from the general sense of the community, whether the terms fixed be equitable or excessive. But when satisfactory details of the former collections are forthcoming, and the rates of rent payable on each sort of land are ascertained by authentic accounts, it is better for each individoal that the Koolwar should precede the Mouzewar settlement; because, by that mode, what every one has to pay is at once defined, and it is more advantageous for Government, because the whole of the resources of the village are in dition of every part of the population is accurately developed. But as the Koolkurnee's accounts are never to be depended upon, and as every cultivator is accustomed to object to the amount of his Rent, the difficulty and delay of settling first of all with each individual is often a very serious obstacle to this mode of conducting the settlement. It is therefore usually preferable to form the settlement, by villages, previously to commencing the detail, for the amount being once determined, the partition of it becomes a matter of no great difficulty, as both the Patels and the cultivalors, knowing the sum which Government has resolved to raise, generally distribute the proportion of each person with more fairness than could be done by the Collector's cutchery servants.

18th. In apportioning the Knolwar, after baying fixed the Beriz of the Mouza, should any difficulty occur in making the distribution, whether on account of the poverty of the Ryuts or on account of any excess of the settlement arising from error, misinformation, or failure of Crops, such reduction must of course be made by the Collector as may appear to him expedient with a view to obviate the distress and future loss of Revenue which invariably result from over assessment. It must always be recollected that it is better to be below than above the proper scale in assessing villages; for one year's excess above what the village can easily pay is seldom to be retrieved by three of subsequent indulgence and moderation.

19th. The Jummabundee settlement being formed from the cultivation returns furnished by the Patels and Koolkurnees, any concealed resources that may be afterwards disclosed are to be added to the amount, except such part of them as may have been discovered from the in-

formation furnished by the Ryuts themselves, which, as before recommended, should form a part of the settlement already concluded. A rigid adherence to the rule of adding to the settlements all concealed items of Revenue need not be observed, where the general circumstances of the Village may be so narrow as to suggest the expediency of a more indulgent proceeding.

20th. Receipts should be given in all the gradations of collection, but above all by the Patels and Koolkurnees to the Ryuts for each Instalment of their Rent; specifying the coins received and the date of payment. The receipt for all the Instalments may be written on one piece of paper, which should specify the coins received and the date of the several payments. In making the Koolwar, the amount of the rent of each Ryut should be compared with the receipts for sums which they may have aheady paid on account of the current Revence.

FORM OF KOOLWAR PUTTAH.

Putuali, or Lease granted to Ramjee Marhatta of the village of Lonee, in the Huwelee Turruf, of the Talook of Poona. You are to pay to Government for the current fushee 1230, corresponding with the Arabic year 1221, Rupees viz.

Parliculars

(13,)	2101	In S
Particulars of the above tufet land 10 Beegas, Rs. 15 Kutgootkee, 10 Ditto 6 Black Land 10 Beegas, held Latava Cowie commencing in	94	19
Rs. Ans. For the 1st year, 3 12 2 D., 7 8 3 Do. 11 4 4 Do. 15 0		The same
Garden Land or Baghact, 3 segas. Add Kurba Puttee, or Extra ses for straw, at the rate of 2 Aus.	24	4
Pecuniary naymenis	50	0

Be

pe

The Fifty six Rupees, above specified, you have agreed to pay to Government. You must accordingly discharge the same at the periods fixed for each Iostalment, and take your receipts accordingly from the Patels and Koolkurnees. You are not to pay more than the sum stated in your Puttab. The whole of the Ryuts of the village having entered into security or Zunjeer.

Grand Total,

0

56 0

Zamine

Buffalo Tax on 2 Buffaloes ...

Zaminee (i. c. have become responsible for each other) for the discharge of the settlement as it has been individually distributed amongst them; any deficiency that may ensue from poverty or other causes of failure will be realized by means of a second assessment upon the village.

DATED 10TH DECEMBER 1820.

Memorandum.—The above Puttah is given as a form for your guidance, but as the Customs of villages are not uniformly the same, such alterations may be made, in regard to Sucasthee Ooktee and other tenures, and to the Extra Cesses, as well as in respect to the measures of land in use, as may appear necessary, with reference to local peculiarities.

The condition respecting the 2d assessment for deficiencies is inserted with a view to check needless demands for remission; but I do not wish it to be acted upon, except in cases when the practice has been before observed, and it must then never exced 5 per cent upon the settlement. Where such second assessments have never before been made, this part of the Puttals may be omitted altogether.

(A true Copy)

JOHN WARDEN,

Assistant.

CAPTAIN H. D. ROBERTSON,

Collector &c. &c. &c.

SIR,

1st. I have the honor to acknowledge the receipt of your letter of the 23d. December relative to the question of exacting the Huqa of Huqdars and the Gram Khurch over and above the Kumal assessment.

2d. In reply I beg leave to state to you my opinion, founded on enquiries in the District, and on accounts in the Duffur, that the Gross Revenues of the village have very generally, if not universally, been charged with the payments to Hugdars, and with the contingent village expenses before the Revenue payable to Government was fixed or determined. It appears also that the Kumal Beriz constituted the Government rent of the village, and was therefore exclusive of the Hugdar's rights or village charges.

3d. It must, however, be clearly understood that these charges are defrayed out of the gross collections (Kuchha Ahkar) of the villages, in which g ss collections is usually included every item of produce, whether arising out of the Rents of the lands payable according to the customary rates, (Durs) or out of the various Pattees exigilic according to usage from each village. In the gross produce are also comprehended the Mohturia or Taxes on Trade, or professions.

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This gross produce is chargeable, as already observed, with the payments to Hundars and other usual Gramkhurch or village Expenses, the amount of which being ascertained by a strict enquiry into what may be justly due, is then deducted, and the remainder constitutes the net Rent or Revenue payable to Government. This remainder when it has been at its highest amount has been assumed as the Kumal or Maximum Rent.

4th. The Rents of the Ryuts individually do not appear to me to have been distributed in deal with reference to the Kumal settlement of the village. The Kumal has rather been regulated or formed out of the aggregate of the Rents of the cultivated lands and other sources of Revenue existing at the time it was established, after deducting from the Total the village charges or assignments upon its Revenue for the payment of the dues of village or District officers or other village Nemneckius.

5th. From this view of the Kumal it may be concluded that wherever the Durs or rates in use at the time the Kumal was fixed have been lowered, they must be again raised to their old amount before the full Kumal standard can be realized.

6th. I am clearly of opinion that in order to prevent abuses, every item to be collected from the Ryut should, on making the settlement of the village, be added to the Gross Jumma. From that Jumma the authorised charges, according to retablished logitimate usage, should be deducted, by which process there can arise no ground of complaint on the part of the Ryut, nor any risk of loss on the part of Government. The deductions adverted to being made, the balance will constitute the Government Revenue, which if it full short of the Kumah, can only be reised to that level by promoting the cultivation of waste Lands, by reverting gradually to ancient Durs or rates of Land Assessment, and by retreuching with judgment and moderation such part of the village charges as may, through abuse have become excessive or exorbitant.

- 7th. If however a practice different from what I have described has any where partially obtained, according to which a separate Tax upon each Rynt, over and above the usual Thirs or rates of Rent, has been levied purposely to cover the charges of Huqdars and village expenses, it cannot be considered a grievance to continue it. provided at the time of the settlement the amount be defined, added to the Jumma, and then spccifically appropriated to the object for which it was intended. I do not think that any such practice will be found generally to prevail, but it is obvious that where it exists the Durs or rates of Rent must have been fixed on a low scale with reference to the circumstance of these extra burthens, for otherwise they could not possisbly have been borne consistently with the degree. prosperity which is actually enjoyed by the cultivating classes.

8th. In the course of my late Tour, I have had

occasion to observe that very little uniformity of system has been observed by the Collectors, in making the deductions adverted to in this letter.

9th. It appears that the practice observed in the Ahmedruggur Districts is to allow on account of Gram Khurch 6 per Cent on the gross settlement, out of which all allowances to Pagodas or religious ceremonies and for Wurshasons and other fixed payments are discharged, and the balance, whatever it may be, is appropriated to petty village charges. By this arrangement, whenever it so happens that the fixed payments of the description adverted to are large, a proporationally small sum is left for petty village expenses, and vice versa when the fixed payments are small, an unnecessarily large amount is left for petty village disbursements.

10th. The sum thus deducted appears to be greater than is absolutely necessary, and the whole amount being disbursed at the discretion of the Village Officers, a door is left open for it's misapplication, some precaution appears therefore to be requisite to guard against this abuse. With this view I would recommend that the items of the Gram Khurch be put on a more definite feoting than they now are, by fixing the allowances to temples, and the Wurshassunswages of Peons &c. permanently; the two former with reference to the payments of past years, and the latter according to the number of Prons required for the village service. This being determined, a finther sum should be set grant for petty village contingencies. It is not

pay to decide what may be a sufficient fund for this purpose, but my enquiries lead me to think that they might be regulated by a scale which should give 2½ per cent to all villages under 2000 Rupess Revenue; of 2 per cent to villages from 2000 to 10,000. Rupess Revenue, and of 1½ per cent to all villages above 10,000 Rupess to 20,000 Rupess and upwards. Under this tokan a village of 20,000 Rupess would have 300. Pupers for it's petty charges, which, adverting to the nature of the only expenses which are now onally incidental to villages, seems abundantly ample.

11th. The sums set apart as Nemnookhs or fixed Payments from the Village, should be paid by the Moanulutdar to the persons entitled to receive them, whose receipts should be separately taken.

12th. The sums allowed to village Peons, for various village ceremonies, for petty village charges, may be left as at present with much propriety to be disbursed by the Village Officers, who should however be made to render an animal account of the same to Government.

13th. In addition to the 6 per centage adopted in Almednuggur as above mentioned, other eductions are allowed on account of the Hugs of Zumendars, Patels, Koolkurnees &c. which are also disposed of by the Villagn Officers. Zumendars of weight and consequence, who have opportunities of communicating with the Hoozon, get their full share of these rights.

but I understand that individuals who have minute shares of them are frequently defrauded of a part, and are moreover often very irregularly paid. The whole ought, therefore, in my opinion to be collected and paid by the Moamulutdurs.

14th. On examining the payments to Zumeendars, there is in many cases ground to believe that they receive more now than they did under the late Government. This circumstance should be enquired into, and the amount regulated by the past receipts, as far as they can be ascertained.

15th. According to the arrangement now proposed, of separating the fixed payments from the contingent village charges, it will be necessary to enter into a comparison, whether the aggregate will fall short of or exceed the sum at present allotted, and that you should report the result before carrying the plan into execution.

16th. There are some substantial reasons why the allowance for petty village expenses should not now be so great as they were under the late Government. These are that the Village Officers have not now to provide for the entertainment of either great Sirdars, Moanulutdars, and other district Officers, nor are they saddled as formerly with any public or private contributions. As they are now relieved from these disbursements, the per centage I have suggested will probably be found sufficient to cover all rea-

sonable village expenses, but I request to be favored with your opinion, when exhibiting the comparison desired in Para. 15, as to the sufficiency or otherwise of the sum which I have recommended.

I have the honor to be &c.

(Signed) W. CHAPLIN.

(True Copy)

J. MACLEOD,

First Assistant.

POONA, 21st March 18221 List of the Principal Puttees or Extra Cesses levied beyond the regular assessment, some of which are levied on the land, some on the willage, and some on the individual Rynt. In the Poons Collectorate they are as follows.

Let, Gulla Puttee. Grain taken from the Cultivator at a rate under the Bazar price for the supply of Forts or of the Government stude. The payment of any price at all has in sonic instances been disused, and the impost is therefore in such cases wholly an extra cess. In the Peshwa's time this was sometimes levied in grain, sometimes in money, it is now taken in money only.

2d. Toop Puttee. This was originally a cess in clarified butter, the price of which is now

taken in cash instead of it.

3d. Kurba and Surum. Straw levied as forage for cattle, the price of which is now levied.

4th. Ambaree and Taga. Ropes taken for

binding horses, the price now levied.

5th. Soot. Do. Do. Do.

6th. Gawut Begar. Grass cut and furnished gratis by the Villagers for the Sircar's Cattle; the value now exacted in money

7th, Khurch Puttee. A Money cess,

Sth. Karsaee, viz. Firesticks.

Logs for firewood.

Grass and leaves for thatching, ply of Forts.

The whole of these converted into money and levied in cash.

9th. Dusra Bukra. A goat at the Dusra, the

10th. Churmee Jora. A pair of shoes originally from the Chambar, the value now levied from the Ryuts.

11th. Til Sunkraut. Offering at the Sun-

braut now levied in cash.

12th. Churse. Skins originally from the Mhars, the value now levied from the Ryuts.

13th, Bazar Batta, Serishia Batta, Ex-

change on Coins.

14th, Nowkur Mane. Each Village was obliged to furnish a trusty man as a Servant to the Rajah to attend him gratis,—failing to do so, the hire of a Servant is levied in cash.

15th. Lohokur. Wool for stufing saddles or other purposes, the value in money.

16th. Jhool Bhooskee, Coarse blankets for

Horse cloths, the value in money.

17th. Sadicwarid Puttee, For Durbar Khurch

a brillos

or brilles,

18th. Buchuk Puttec, Trifling cesses to make up for any losses. 19th. Sew Puttee. Originally provisions to

Government Sepoys sent on errands to the Village, latterly consolidated into a certain sum of money.

20th. Dulice Pottee. Originally a present of curdled milk, which has become a regular im-

21st Tel Puttee. Oil for the public Offices

&c., the value of it in eash.

22d. Hawuldarce. A Cessin grain to pay the person who watched the crops, converted into

money at the request of the Ryuts, and now become a regular cess.

23d. Karkoonee. A similar money Cess, originally a Huq of the Karkoons of Government

24th. Meeras Puttee. A Cess once in three years on the Meerasilars, very irregular in it's amount.

These are the principal regular Extra Puttees in the open Districts of the Poona Collectorate, they are not all to be found perhaps in any one Village, but the greater part of them will be found in most Villages. In the Western Districts amongst the hills (Mawals) the following of the above Puttees are also found viz. the Kurba, Gawut Begar, Khurch Puttee, Jora Churmee, Sunkrant, Karsace, Chursé, Taga, Sadirwarid—Meeras Puttee and besides those Cesses there are other Puttees peculiar to those Districts viz.

1st. Hubshee Puttee. Criginally levied to defray the expense of repelling the inroads of the Abyssinians from the Kokun.

2d. Gossawee Puttee. A similar Cess ori-

ginally alms to beggars.

3rd. Ramossee. Do. Originally the pay of

Ramoossee to guard the Villag

4th. Abhe Pultee. An undefined Extra Cess. 5th. Ambe Dhalce. Originally a present of

6th. Lubbe Puttee. Origin unknown.

7th. Goorhala. A Cess in coarse sogar, now

8th. Komree. Do. fowls Do.

9th. Kante Mornawul. A fine originally levied from each louise by a Moannlutdar, whose feet had been hurt by thorns in making his survey of the Village lands.

10th Koolkurnee Moosbahera. Originally a Huq of the Koolkurnee, now levied by Govern-

11th. Puhanee Khurch. Expenses of a Karkoon sent to survey the lands, now become per-

12th. Puttee. An undefined exaction.

13th, Kukree Bhomple. A tax in Cucumber

and Pumpkins, now their value,

14th. Lerdya. A sort of covering made of leaves to defend the head and upper part of the body from the rain; one of these articles used to be levied from each Village and the value is still exacted.

15th. Ambe Tukke. A small tax on Mangoe

Trees.

16th Pan Tattya. A particular kind of leaves for thatching, the value now levied in money.

17th, Oaida Police. Customary Cess.

-18th. Moosul Puttee. A stick for beating grain, the value of one levied in money.

19th. Puttrawlee. Dishes of leaves to eat off

do.

20th. Kussur Puttee, Excess in distributng the individual assessment.

AHMEDNUGGUR.

In Ahmednuggur the following are the usual

1st. Gulla Puttee,-or Khureeda Gulla, before explained. 2d. 2d. Kurba and Surum.

4th. Gawut Kultace (Begar)

5th. Khurch Puttee.

7th. Churmee Jora.

Sth. Bazar Butta,

9th. Sherista Butta.

11th, Goorhal Puttee.

12th. Koolkurnee Mooshahera.

13th. Pan Tattya.

14th, Soot.

15th, Hawuldarce, 16th, Bliet (Dissora) Bukra,

17th Meerus Put

18th. Bhet at making the Jummabundee, a present, now become a regular impost.

19th, Bar Puttee.

20th. Ghoogree. A triffing cess in grain, originally belonging to the Paiel, but levied by some Mommutdars and thence become a regular impost.

21st. Mal Kainee. A fine on obtaining per-

mission to cut the crops of grain.

22nd. Pendwul. A cess of straw, now its

23d. Hullud Puttee. A tax on the cultiva-

24th. Kutta Paylee. An undefined impost in

25th. Hoorda. Ears of corn which are fried or toasted and eaten, a cess in money in lieu of a perquisite in kindlevied by some Moamulutdars.

26th. Tuburook Puttee. Cess for some Ma-

homedan Saint. KHANDLS.

KHANDES.

I-t. Butin.

2d. Georgiala.

24 Hawuldare

4th. Rabmook, Rabita Mahar, Commutation in lieu of the services of Mahars formerly exacted.

5th, Bheckree, A perquisite in grain to the Shekdar, now levied by Government.

6th. A Tax levied on Enanders.

7th. Chuokassee. Concealed resources detect-

8th, Pan Tukka.

9th, Kussur, (Fazil Kickol.)

10th, Jureeb Tumbakoo. A petty perquisite on tobbaco, now converted into Cash.

11th. Chuss Puttee.

12th. Kolce Bhetee. An offering from the Coolies

13th. Eksala Puttee. A Puttee levied one year and continued ever since.

14th. Moond Puttee. Levied on Meeras land.

CAPTAIN H. D. ROBERTSON,

Collector &c. &c.

POONA.

Sin,

Thave the honor to acknowledge the receipt of your letter of the 24th. December, requesting to be furnished with instructions relative to the propriety of enhancing the Rents of Mecras lands, held at the Zeraut rate of assessment; but which, having been converted into garden or Baghaet, have, in some parts of the Country, been subjected to an encreased payment.

- 2d. The late Government has undoubtedly, in some districts, established the custom of taking a share of the profits roising out of the improvement of Mecas land, on its being converted from dry to garden or wet cultivation, either by the excavation of wells, or by the introduction of other means of artificial irrigation. The additional Tax is usually 4 or 5 Rupeg for each well, and in some cases, the I believe rarely, the garden or plantation, instead of the dry land rate of assessment, has been imposed.

Sd. In many parts of the Country, however, it has not been customary to enhance the assessment of Meeras land, whatever improvements

may have been made by the Meerasdar; and as I consider it of great importance to the general prosperity of the Country and a considerable security against scarcity in dry seasons, that garden cultivation should be encouraged; I am clearly of opinion, that the practice of taxing the improvements, adverted to in your letter, should only be re-oried to in those places where it has been established by long and admitted inage.

dth. Where the practice is found to prevail, it may be probably owing to the original grant of the Mecras being either expressly or tacitly made with this condition of eventual encrease attached to it, or the lowness of the rate of assessment of the Meeras, when cultivated as Zeraut, may have justified the subsequent enhancement when the land became Bagintet. However this may be, where we find the custom of ancient standing, it may be confirmed, but where it has never yet obtained, I request that it may not be now introduced.

5th. Meeras land formerly classed as Baghaet may, from a change of circumstances, have temporarily become Zerant; should it again be improved into Baghaet, at the labour and cost of the Mecrasdar, he ought to have a sufficient term allowed to him to reimburse his expenses. The plan you have adopted, as mentioned in the 1st Para: of your letter, seems in this respect yery appropriate, If the land be restored to its capability of Baghaet cultivation at the expense of Government, either by the construction. (30)

of dams or the repair of well or water courses, the propriety of reverting to the Baghaet rate is of course sufficiently obvious.

I have &c. &c.

(Signed)

W. CHAPLIN.

Commissioner.

(True Copy.)

JOHN WARDEN.

Assistant.

FCONA,

13TH APRIL 1822.

ACCOUNT of the REVENUE MANAGE, alENT the of Pushwa's Territory during the administration of Nana Furnances.

The Moanululdars in Nana Furnawees' time were selected from families of character and respectability. The office was conferred on persons of trust without reference to any special agreement in respect to the amount of the revenue proposed to be drawn from the Districts, and in order that neither the interests of the Ryuts or of Government might suffer injury, people of experience were chosen. These persons at the time of their nomination sometimes, though not always, paid in advance to the Treasury a portion of the Revenue,

2d. On their appointment to office the Moamulutdars received a sunnul or patent, enjoining them to a conscientious and faithful discharge of their duty, and directing them to observe as a guide for their management of the receipts and disbursements a separate anthenticated account delivered to them of the Assets and expenses of the Muhals under their charge. The sumud also instructed them to ascertain what collections of the current year had been made by their predecessors, to give them credit for the charges in proportion to the extent of the period during which they were in office, and to realize the balance after taking the late Moamulutdan's acknowledgment of the amount of it.

The late Moamulutdar, at the same time, re-

ceived an order directing him to give over charge of the Muhal to his successor along with all Forts, Garrisons, Magazines &c. to transfer to him all collections after deducting allowances or charges up to the period of his removal, and to certify to him the amount of arrears due whether from the Muhals, or from other sources.

Persons in charge of forts were at the same time ordered to place themselves under the direction of the new Moanulutdar, and the Zumeendars of the Districts were enjoined to make him acquainted with the resources.

5d. On the acquisition of any new Territory, besides the Moanniudar, a Furnawees, Moojmadar, Durukdars and other officers were appointed from the Presence, but in the old Districts whatever changes of Moanniutdars took place, the former Durukdars were continued in office. In the event ofmisconduct the Durukdars were removeable only by orders from the Hostoor. They could not be dismissed by the Moanniutdars, nor could the latter at their discretion employ them on any duties except those which were especially prescribed to them.

It may be necessary to explain that the general appellation of Darrukdars comprehends Furnawees and all Karkeons paid by a Durruk or fee from the Villages over and above their pecuniary fixed allowances.

The pay to Moamulutdars and Durrukdars was fixed after the following manner,

Monmulutdar had also
In a District where the Moamulutdar had also charge of forts, as for example the Talook of Sew-charge of which was Rupees. 1,02,000,
abarge of forts, as 101 Change Dunger 1.02.000,
on the Revenue of which was hupees. Mohal
ner, the Revenue of which was rupees on the Muhal the regular annual pay chargeable on the Muhal
the regular annual pay that general 1,000 accounts was fixed at Rupees, 1,000
Palanquin allowance
Palanquin and Values 18 Allowance for cil
Palanquin furniture once to
Allowance for Ciouis,
1,983
There was also payable from the
find called the *Untusht or account
fund called the Character col-
of Durbar Khurch separately col-
ses or Sounsar Begunee 2,358 mak-
and the following allowances 4.341.
ing the Total of the annual allowances 4,341.
ver the Magnifither had charge only of
District without a fort, as in Jooner, the acc-
venue of which was Rupees 1, 15,738, his allow-
water marming full city.
Annual pay including Palanquin allowance
Rupees
Clarkes 20 12
Clothes 20 12
Palanquin equipment once in
Z Venish and a contract of the
Besides which in this particular
Talookhe had an allowance for
firewood of 275 00
Total, 2,445 12
10lat. 2,443 12
Those
and Markey Company Company of the Co

^{*} Note" Consist from the Sumerit nignifying what is within, or contraled, better a secret account, a Bridge.

Those who got no Karkoonee charged for diet money &c. in the above account of the Untusht, or Extra Revenue.

Cotal. 587

It was the province of the Moonmadar to inscribe in all writs or deeds, and in all accounts of receipts and disbursements, the words "Murutlub Shoed" or "approved" before the Purnees affixed the date to them. It was also his duty where there was no Alsham Nuwees to insert in writing the Totals of the monthly muter Rolls of Sibbundies. His Wetan or pay was Runges. 250.

His Karkoonee or Extra allowance, 237

Total, 487

The daty of the Furnees was to date all Sunnuds, Deeds or orders, to keep the daily Waste Book,—to attach chits or notes to the money bags, to write answers to Village letters, to insert in the account of the annual settlement and the final demand, collection statement at the end of the year, the amount of the same in writing and to affix the date to it. No document was considered valid that was not so dated. After the accounts had been finally closed by the Dufturdars, the Furnawees brought and deposited them at the Hoozoor. The Furnawees's Pay or Wetan was Rupees. 200 Allowance for two assistants.

anowanie 10	CHO distintantoj 11 2	- 00
		280
Karkoonee or	Extra pay,	325
	Total,	615

Karkoonee	or Extra pay	161 8 121 0
	Tota),	285 8

The Potners kept an account of the balance of cash on hand, wrote the Waste Book and toraced-the Treasury Ledger. He also kept the account of e llections and balances which were compared daily by the Furners and the account

was closed at the end of the year. His pay was Rupees. 125 His Karkoovee. 24

Total, 149

The Potudar, was the Suraff or examiner of Coins of which there were two to each Treasury. Their joint pay was Rupees 212 8

The Subhasad was an Officer who kept a Register of petty suits, and reported on them to the Moamulutdar. He received an allowance of Rupees. 250

The Chitnees was an under Secretary who

Total. 7. . 175 8

Besides the above there were 12 Karkoons or Clerks whose aggregate pay was Rupees 2,478 or on average Rupees 206 - 8 to each person.

Whichsoever of these persons came to the Hococourt for the examination and andit of the accounts received \$30 Rupees subsistence money; and the Head Clerk of the whole had an additional Karkoonee of Rupees 38, making the total of this branch Rupees 2,886.

The Durrukdars and Karkeous hitherto described cribed were called the Sooha Nisbutce or Frovincial. There were besides attached to the Mushals or Turufs as follows, viz.

The Huwaladar (a sort of Peshkar or Deputy) whose business it was to make the collections of the Mubai, remit them to the Moanulutdar, and to enquire into petty complaints. His Wetun or pay was Rupess, 200
For Musalchee and Oil, 50
Au Assistant boy, 24
Clothes, 17

Total 291

He had Karksonee over and above the amount of which was not defined. It was charged in the Muhal expenses.

The Mogination of the Muhal had on a small scale the same diply as the Moginadar of the Sooba. His pay was Rupees, 1600. The Muhal Farrancee 1625 These Officers had altogether a further allowance of Karkoonee of Rupees 500 which made the Tatlal establishment of useh Muhal Rupees 1616.

The Sibbundee E-tablishment of the Sewunfer Talook was as follows. The Abshon Nuwces; he kept a Roll of the Sibbundees, containing the more of each Pron, this father's name, the family appellation, his Village, a description of his person, his age, in what manner armed, and the amount of his pay. He also mastered the Sibbundies and attested the master Roll

His pay was	250.
bearer	74
Karkoonee or Extra allowances,	324 212
	536

304

071

The Durrakdars attached to Forts were as follows.

The Husealdar whose Duty was to arrange and appoint all guards and patroles, and to

grant permission of ingress, or egress. His annual Pay was Rupees 361 8.

The Sac Nuclent was subordinate to the Huwaldar and was employed in whatever duty be assigned to him. He also superintended that public works. His pay was Rupess 210

The Subness resembled the Uhsham Nuwces. They wrote out the Sibbundee accounts. His pay was Rupess 225. He reported all Enlistments or discharges to the Subness of the Sooba,

The Furnawees of the Forts made on abstracts of the accounts which were tendered to the Sooba. He inserted the date and certified the accounts after the manner of the Furnawees of the Sooba; he kept accounts of the receipts of all grain into store, of payments of Batta &c. in communication with the Sulmers and Hawaldar. His pay was Rupees 191-8

A Storekeeper or Furnees of stores wassometimes separately kept up on a pay of Rs. 166. 8

*The Karkoon of the Fort or writer of the ne-

Durrukdan and Karkoons were maintained in this way in all the Talooks, though the Establishment was not uniformly the same in each. The systement prevailed in a large District has been exhibited. Both the numbers and pay of the different classes were smaller in proportion as the Districts were of less extent.

In addition to Wetun or pay, the following indulgences were allowed.

Each provincial Durrukdar had from one to five Sibbandees attached to him according as he was of more or less consequence. These were kept up or not at his pleasure. Purveyance of wood, betel and other supplies allowed for the Forts furnished the means also of private emotiment. Whenever the Furnesses Duffurdars or Karkoons repaired to the Hozzoneto render their accounts, they received an allow ance chargeable in the Untusht or Durbur Khurch account already described for their own expenses and subsistence, as well as for these of Servants from the day on which they quitted the Muhal to the period of their return to it.

4th. Having mentioned the different offices, it may be proper to revert to the Moanmitudar and to describe his operations after receiving his Sumud of appointment. His first step was either to proceed himself or to depute his homme d'affaires (Karbaree) to the district, to receive charge of it from the late Moanmitudar. The aext-measure was to summon the District Zumeandars and the Heads of Villages, each of whom according to an established rate of precedency from the Dermocht and Despandee to the Set Muhajuen and Village Moquidum, paid his respects and presented a Nuzzur, or offering. To the Zumeendars was then delivered the Mandate from the Hoosoor enjoining their obedience.

5th. This ceremony over, the Moamulutdar transacted his business in open Cutchery attended usually, where there were Zumendars, either by the Desmookh himself, or by his agent duly accredited, and by the Despandee or district Accountant, c. his Deputy.

The Desmookh or his people assisted in the executive duties of general management whilst the Despander furnished any records that might be called for, and kept an account of the collections,—his Karkoon writing all requisitions to the Vilagers dated and signed in due form (as explained above in the 3d Paragraph) by the Durrandars and confirmed by the Moamuluter.

6th. When the Patels of Villages were assembled, an account particular of the collection of each Mouza in the hand-writing of the Koolkunnee and with the signature or mark of the Patel was drawn up. In those Muhals where the Zomeodas had a Duftur, the account was subscribed with their signatures—The Customs and all other tems were included in the receipts, and the expresses as ascertained by the Durrukdars being deflucted, the late Moamulatdar was required to discharge any balance which might resum due by him.

7th. This being done, an abstract statement of the actual transactions of the past year was required from the Furnawees of the Muhal and the Durrukdars. This was depatched by the Kartaree to the Moamulutdar if he were still at

the Hoozoer, but if he was in the Muhal himself he sent his Karbarce to deriver in the statement to the presence. From this statement was framed and transmitted to the Moamulutdar the Uznacesh, or account of the future expected resources of the Talooks committed to his charge. Should it so happen that no account of the last year had been rendered, this budget of ways and means was made up from former years accounts. The Uznacesh account contained the following particulars.

The Tunkhali or the Kinnal, or whatever other settlement had been usually inserted in the Uzinacsh was assumed as the amount of the Revenue. From this was deducted the value of any Enairs Surunjams, Villages or shares of Villages &c. that might be actually enjoyed, and the balance constituted the Ayera Jumma or ordinary receipts, as distinguished from the Swace Jumma or Extra Revenues, and from the annual cesses, on account of Village charges &c. which were also enumerated and brought into account.

In the Sinuce Jamma or Extra Revenue were included the Rent of Gardens, Home farms retained by the Government Officers, and the farms of the Customs, to which were added fines, Nuzzars and other items usually brought to account under the distinct Head of Kumacsnee receipts, the amount of which was inserted on an estimate framed with reference to former realization. Credit was also taken for any resumed Wuttuns or other Heads of Revenue, which on ringuiry were ascertained to belong to Government. This

This account of ways and means being completed, the Disbursements which were to be allowed for out of them are next to be considered. They are as follows, vizt.

- Ist. Permanent allowances, such as annual charges on account of Silladars and others.
- 2d. Allowances to holders of Mokassee Babtee &c. chargeable in those Muhals in which the amount is not deducted from the Jumma, but not charged in account in those Muhals in which these Charges are abated in the Jumma.
- 3d, Expense of the Mohal Establishment, such as the pay of the Moamulatdar and of the Durroldars as detailed in the 3d Para: of this Memoir, or at least as many of them as there may be.
- 4th. Pay of Ahsham Sibbundies, District Peous employed in the Collections, or in garrisoning forts and fortified posts.
- 5th. Allowances to Temples, Charities, Tushreef or annual presents to Patels at the time-of, thesettlement, Wurshasuns, Pensioners, Mosques, Durgals and fixed contributions of grain for provisioning forts.

All these items of disbursement, or as many of them as there might be in each Muhal, being charged in the Uzmaesh, the balance was then struck, which balance was divided into two parts. The first, that which was remittable to the Government, was fixed with reference to the remittance of the preceding year, with the addition of any sums that might then have been deducted on account of failure of crops or other causes, or with a deduction of any abstences that might have been again rendered necessary for similar reasons. Of this remittable portion a part was usually paid in advance in July or August and the remainder divided into three or four Instalments, the payment of which was not very uniform, but depended upon the understanding that subsisted between the Moamu-laidar and the Government.

The second part or what remained of the settlement was entered under the Head of a auspense account, in which was to be dehited the interest on any advances made to Government, premium paid for Bills of exchange or remitances, new nemnooks or allowances conferred during the year, remissions for destruction of crops or other contingencies, which might on the Moamulutdar's representations call for an abatement.

A saving clause however was added to the Suspense account, providing that any items suspended that could be realized should be brought to the credit of Government.

An injunction was inserted in the Uzmaesh that all receipts and disbursements should be faithfully entered in the accounts, and that nothing in the shape of Unitabit should be kept back.

that of the sum suspended on account of exclange on remittances, what was really expended only should be allowed for, that whitever could be realized out of the estimated deductions should on a settlement of account be addicated to the Remittances to the Hoozeor, that all casualties of Pensioners and Enaundars should be reported, and their allowances brought to the public account, or continued, as it might be, according to the orders which should be issued, and it was also enjoined that the Mosmulatdar should conduct his management so that neither the Rynts nor the state should suffer detriment.

It was further directed that, as the Grain and other articles payable in kind to Government were valued in the annual accounts at the market rate of each year, care should be taken to dispose of the same at the conjunctures that might be most favorable to the interest of Government, and the proceeds credited a cordingly. In the event of any great calamity or insurrection, remissions agreeably to established usage were promised.

After all these formalities the Uzmagsh was certified as approved by the minister and confirmed by the Peshwa's sign manual. A copy was then delivered to the Moanminutag.

The above was the usual practice observed where the Districts were under the immediate thanagement of Monnulatdars, which was the most common mode of administration; Districts, however, on the Nizam's frontier were usually farmed

farmed out annually, the amount of the confract varying with circumstances. The engagement being concluded, the profit and loss was the Contractor's. The Contractor had aboutments allowed to him to cover the pay of the Durrukdars and Wurshasundars, allowances for temples and other permanent charges, and if he neglected to discharge them the complainants got redress at the Hogzoor. The Contractor was bound to pay to Government any of these sums that remained in disbursed, owing to casualties or other causes, over and above the amount of his farm.

In the Uzmaesit given to the Contractor, it was stipulated that he should regularly pay all the charges above specified, and that he should not oppress the Rvuts, or occasion any loss to Government. If he and advanced any part of the sum contracted for, some allowance was made to him for Interest, and it was provided in the event of any great calamity that he should receive such indugrace as was usual.

8th. The above particulars show the relations that subsisted between the Government and the Moanulutdar.

The latter conducted the internal management of the District through the Zemindars, the Mooguddums and the Koolkomees of Villages. Of each Village he examined the Zumeen Jharn, or register of lands, the receipts and charges of the past year and the state of the entitivation of the present. He called for accounts of the

particular fields under tillage, whether they Cardon or Rice entiration, whether entireated by
Morasalars or by Oopurees, whether at a fixed
four the Village and District officers what exhauor larif ploughed in preceding seasons had besome failow, and the cause of its oring so,
Kumavisdars to promote the cultivations, and
empowered them to grant Cowle or Islama
Lenses for waste lands.

9th. Under the supervision of the Mavesaludar the heads of Villages were all over to excess a 0 misdrable latitude of discretion in thing or reducing the terms under which the Hyuis were persuaded to cultivate the lands.

10th. The Moamulutdar also exerted binased to promote this object, and in cases of necessity as isted the Ryuts by allowing their balances of Rent to remain outstanding under the name of Tuqueve to enable them to purchase seed. Cattle, taking from them a promissory Note to the anomal, Some Moanualuthars, relung out hatthof Government for their remaining in officinate actual advances of cash for the above purposes, which were collected in the following very with or without Interest, according to the circumstances of the Cultivators. In short namens of conciliating or inducing the Ryuts to cultivate were omitted.

Ulli, do fixing the Jummabundee of a Villagra accounts particular of the cultivation were rendered, rendered, which if necessary were checked by a Pulmee or actual inspection of the lands and a conjectural appraisement of the Crops.

12th. The accounts of the settlement were prepared through the Patels and Koolkurace in the following manner.

The whole of the lands were first inserted and all Enams and other alienations were then deducted. From the remainder what was was le was distinguished from what was cultivated, and the latter was classed under it's several heads of Dry land and Garden, whether watered by wells or by water courses, whether cultivated by Mecrasdars, Oopurces or Paykarees; it was then shewn in detail, after which the rates of Assessment were examined and the produce of the whole, according to the established Mamool of the Village, including the various cesses, the extra revenue, the Pandhurugaum, or Mohturifa. quit rent of the Bullotheedars and Mhars, together with any other items, being added together, formed the gross Assets, or Jumma, From this Jumma was then deducted in round numbers the per centage due to the district and village officers, the Gram Khurch or village charges and the permanent assignments on the village revenue; the balance constituted the Berize or settlement in which such triffing abatements were made as circumstances dictated. In some Muhals a small sum was set apart for Durbar Khurch, which was brought into the Untasht account. A further deduction was also made according to the special usage of each village on

account of those who possessed shares of the rerence Enamdars, Surinjamdars, and others holding Mokassa Babtée, Sahotra, Meganchouthae or Sardesmookbee. All these demands being adjusted the remainder was the amount remittable to the public Treasury, the suns composing the various deductions being, paid directly by the heads of villages to the physions, entitled to receive them.

The revenue remittable was discharged by instalments in the months of November, December and January. They do not appear to have been fixed according to my uniform scale, but depended a good deal apour the mutual sgreement of the bloamulutdar and the villagers, and on the time, at which the settlement was concluded. If the settlement was not made till the year was far advanced, the instalments were paid according to those of the past season and an adjustment was made after the completion of the Jumpahundee.

18th. The following details of the Gram Klinrch, and the dues of Huqdars &c. for which eredit was allowed to the villagers out of the gross Junna, were recorded at the time of the settlement.

The names of the Desmookhs, Despandees, Sir Pateis and other Hugdars, as they existed in each village, were inscribed.

A particular List was taken of allowances to temples and Wurshasun allowances pay-

able out of the Gram Khurch, but the total only of the rest of the Gram Khurch was inserts
od, as the various particulars of these charges,
namy of which are fluctuating and incidental,
count not be ascertained at the time of the selflument. The Patels and Koolkurneas were alflowed a good deal of discretion in expending this
fluid, and appropriated to themselves any profits
arising out of it. If more were required to
satisfy the demands of troops of memicant Goaccus or to answer any other exigencies, additional puttees or cesses were levied from the
Kynts. The amount of these Pottees was sometimes entered in the account of receipts and
disbursements of the village, but more usually
oberhans excluded.

Lith In those Muhals in which the Zumeendars continued in office, it was the proyunce of the Despandee to take from the Koolkumes of each village accounts of the cultivation, and of the rates of assessment, to draw up abstracts comparative exhibiting the difference believes, those of the current and the past year, and to explain the same to the Maamulutdar. On these accounts the Maamulutdar sometimes fixed the settlement, and determined the respective shares of those who were entitled to appropriations of the revenue. All these documents were prepared in commonication with the Durrukdars, and entirely by the latter where there were no Zumeendars in employment.

- 15th. The Jummabundee being settled, the rents were collected in the following proportions.

In villages in which there were both a Rubby and a Khurreef crop, the first Kist called the Dusta Piritige was layed in November (Assin) and was indefinite but small in it's amount. In Kartik (November and December,) 25 per Cent of the revenue became payable; in January and February 25 per Cent more; in February and March 25 per Cent, and in March and April, the romainder. In those villoges in which the Rubbee crops were considenable, and the Kharreef but small, the early kists were lightened, and the heaviest kist of 50 per Cent was reserved for the March and April payment. On the contrary where there was much of the Khurreet and little of the Rubbee crops, the heavy kists were exigible in the early months. The Patels and Koolkurnees always commenced collecting the kists 8 or 10 days before the periods fixed for remitting them to the Moamulutdar.

16th. When from particular circumstances a difficulty was experienced in realizing rents, the Moanuluidar, on ascertaining that there was good ground for moderation, forbore from indisciminately pressing for balances.

217th. The rents were not payable entirely in cash but were frequently resulted by the villages to the Moamulutdar by Huwalla or orders on Sahookars. The Rynt in tike manner often paid the Patel by similar assignment. The latter mode was most prevalent, so much so that it is estimated that scarcely 25 per Cent of the revenue was paid directly in ready money.

18th. The Koolwar or individual distribution of the assessment was made by the Patel and Koolkurnee, not by the Moamulutdar, but if the Moamulutdar saw reason to believe that the Village possessed concented resources, or that the Ryuis were not under the authority of the Patel, he proceeded to make the individual settlement hunself or appointed a Kummavisdar on his part especially for that purpose.

19th. The Rents of the Ryuts were collected in the local coins of the districts; but if the currency was much deteriorated it was charged with Batta which was made up by the Villages.

20th. If any arrears remained due, the exaction of which was likely to distress the Ryu, and hinder him from cultivating his usual fields, a respite was often allowed till the period of the first kist of the following season, but if the balance could not then be realized, it was excused and written off under the head of Remission.

21st. Any other extraordinary failures from loss or destruction of crops, or other causes, mer with similar indulgence.

22d. The Moamulatdar gave receipts to the Patels for all payments drawn up in the manner and with the formalities described in the 3d Para of this paper, which treats of the duties of Durrukdars and other revenue officers.

23d. At the end of the year after all the collections had been completed, the Moamulutdar delivered delivered to the Villagers a Demand collection and balance account shewing the Ayeen Juurabundee including all branches of Revenue both in money and kind, (but exclusive of the Untusht) the remittances that had been made to his Treasury and the charges that were admitted. In exchange for this he took a voucher in the hand writing of the Koolkurnee, and sigued by the Patel, of the actual receipts and disbursements (Kucha Wywat) together with a copy of the Wusool Baquee account certified by the Patel. All vouchers given in acknowledgment of remittances were then received back by the Moamulutdar and deposited in the Duftur of the Munal.

24th. The following are the Items of Siwace Jumma, or Extra Revenue, which the Moamulutdar entered in his public accounts, viz,

Luggun Tukka.
Pat Dam.
Chithee Musala.
Khund Gonahgaree.
Nuzzur.
Hurkee.
Qurz Chouthaee.
Bjoolmal,
And sundry petty Extra Cesses.

25th. At the close of the year, either the Moamilitidar himself or his Furnawees or Dufturdar, delivered in to the Hoozor the following accounts of the Districts under his management. 1st. The Muhalkee Jhartee or rough account of all receipts and charges,

2d. A statement of the Jammabundee of cach Menza attested by the signature of the Zumeendars, where any were in office.

3d. A Muster Roll of the Sibbundees and their Receipts for their pay during the twelvemonth.

4th. A Copy of the Moyen Zabita or fixed establishment and a list of absentees.

5th. Receipts of Wurshasundars, pensioners or others receiving Nennooks or fixed allowances, together with copies of any Sunnuds issued from the Presence for the payment of the

6th. A Copy of the contract with the Custom Farmer, if the Customs were rented out.

7th. A List of articles furnished to forts from

8th. The Untusht kee yadee, or account of reserved revenue for Durbar Khurch, explained in a former part of this paper, and any other accounts that might be called for.

The above accounts being rendered to the Exchequer, it was the province of the Duftur Karkanas to compare the receipts and disbursements with the Uzmaesh account first given to the Moamulutdar on his appointment, to make

cot a Tallabund or explanatory detail of all the charges, shewing those that were made with and those that were made without sanction. The Hoozoor Furnawees or Chief Clerk resid this over to the Peshwa, and on it's being submitted for approval by the Drewm the Peshwa confirmed it by his sign manual.

This Tailabund exhibited a particular view of all the variations that had occurred during the year. For instance, expenses to temples not included in the Uzmaesh of the preceding year, casualties of Karkoons and others filled up but not actually au horized, Extra Sibbundees entertained to put down rebellion, expenses of purveyance to Sirdars who might have visited the Districts, encrease of pay to veryants, balances written off under the head of Remissions for failure or destruction of Crops. All those charges were audited before they were passed, and any deficiency of the receipts was also particularly enquired into whether arising from want of rain, insurrection or other calamities affecting the Revenuc. If the Monmulatdar was a confidential servant, his explanation of any causes of failure was deemed sufficient. If not entirely trustworthy, the testimony of the Durrukdars and Zumeendars was called for before any remissions were granted. In the event of its being afterwards discovered that they were not necessary the Moamulutdar was made answerable.

26th. On an adjustment of accounts it was sometimes found that a balance was due by the

Government

Government to the Monaulatdar, who having paid up the Revenue in full failed to realize the account owing to the season having been unfavorable. The balance sometimes arese too from his having employed Extra Sublundees over and above his establishment or from his having made advances to the Government. In these cases he was allowed Interest on such suns at the rate of one per cent per mensen till the debt was discharged. When liquidated, however, some stoppages were made according to stablished custom of one twelfth of the interest and 1/35th part of the principal.

If the Moamulutdar was removed from his charge his successor was usually made to pay the debt. If he remained in office, he got credit for the amount in the after years' accounts or was allowed to recover the amount from any outstanding balances in the District. On his being discharged the new Meanulutdar was directed to assist him in realizing any advances of Tokavee which he night have made to the Ryuts out of his private funds.

97th. The particular points of the administration to which attention at the Hozzor was directed were to collect from time to time any outstanding balances due by the Moanulutdars, to enquire into and redress any complaints preferred against them by the Zumeendars, Enamdars, Patels or inferior Ryuts, to answer despatches written by the Moamulutdars relative to make arrangements for establishing the authomake arrangements for establishing the authorized.

rity of Government in any of the Districts where it night he disputed, and to superintend the administration of Civil and Criminal Justice by the Mamalitdars who had full powers for this purpose, excepting only the power of life and death, in all which cases a reference was made to the Hoozoor. The Moanulutdars, however, frequently exercised the power of punishing Robbers by antitiation, but in very important affairs they applied to the Hoozoor for orders. In the event alsoof any unusually great expenditure being required they applied for previous sanction.

The removal of Moamulutdars for petty faults was by no means frequent; many of them remained 30 or 40 years in office and were succeeded on their demise by their sons.

Dorrukdars likewise were not removeable except for misconduct, and the office I equently descended to their posterity.

On charges of malversation being preferred to give security that he would prove them. He was rewarded if he did, but, on his failure to establish them, his surety was held responsible or not, according to the particular discumstances of the case. To prefer such charges, however, appears to have been considered amongst the Mahrattis a most edious proceeding, the informer not uncommonly getting the Nickname of Tuskeer Punt' and becoming a general laughing stock amongst the people.

28th. The revenue functions of the Monniulutdars have been already described. They were expected to promote the improvement of the country, to protect all classes from oppression to dispense civil justice, and to superintend the Police. They were not prohibited from maling any advantage they could from trade, or from lending money at interest, and they were often connected with Sahookars who advanced on Hawala the revenue of the villages, a connection which it may be supposed must often have been prejudicial to the Ryut. Abuses however seem to have been restrained within narrow limits.

29th. The Patck and Koolkurnees had flie immediate duty of superintending the cultivation to see that it was kept up to the usual standard. Should there be, any failing off owing to the death or emigration of Meerasdars, the other Meerasdars were expected to cultivate the fields relinquished and on any defalcation from the poverty of Copurces it was the duty of the Patel to persuade other persons for occupy the land thrown up. To enable him to effect this object he exercised the privilege of making trilling abatements of the rent when necessary, but if any great reduction were required be applied to the Moamulutdar for safetion. In matters, however, of ordinary and annual occurrence no previous sanction was requisited.

The Ta'els and Koolkurnees furnished all accounts of cultivation to the Moamelutdar; sometimes through the district Zumeeudars,

wherever the latter were in office, but as often without their intervention.

In large Petthis the Mohturifa and House Taxes were manigrably the Shettees and Muhajus, but in the smaller Towns they were under the direction of the Patels and Koolkurnets who rendered to the Manualutdars accounts or all all erations that occurred from the departure of the old, or the accession of new contribitors or from any change in their circumstances:

The amount of the Jummabundee of the Villages was fixed by the Moanulutdars. In making the Ryntwar or individual settlement, this amount, added to the sum deducted in the Thalirao Vadee on account of Village charges and other expenses, was distributed amongst the Rynts and any excess of charges that might be becurred, of any deficiency that might brise in distributing the constituent part of the settlement, was raised by means of a second levy or Patter.

Insome Villages, however, the Village charges were separately levied over and above the assessment of the Ryuts' fields instead of being derayed out of the gross settlement formed from the aggregate rents of all the chilirators.

When any deficiency arose in making the repartition of the total assessment owing to the reduced circumstances of the inhabitants, the amount was raised by loan from Sahookars and credited to that head. The loan was sometimes repaid by a Puttee in the following year, or if this was likely to occasion distress the Moamulutdar got permission to reput an equal amount to enable the Villagers to liquidate the debt. If the sum was large this was the usual course. If small the inhabitants themselves usually consented to make it good.

The first instalments of the revenue were collected before any Koolwar settlement was made according to the individual payments of the preceding year, and considerable indulgence was shewn, as has been already stated, in exacting bulances, where the realization was likely to occasion much pressure.

It was not necessary that fresh orders should be issued annually for the payment of the shares of revenue of the various claimants entitled to receive them. When once sanctioned they were continued without any new instrictions until resumed or abrogated. The fluqs of Desmookhs, Despandes and others were continued in like manner according to established custom. The permanent annual village charges were also incurred on the authority of the Patels and Koolkurnees, but any excessive disbursements were, when ascertained, rotrenched, and brought to the public account.

In cases of villages falling into arrears Goutkool lands, or lands thrown up by the Mecrasdars, or left waste owing to the decease of the owners, were sometimes disposed on Meeras tenure to other. Rynts for a price paid for the same, which was applied towards the discharge of the public dues.

Fines and forfeitures levied for offences were to be duly reported to the Moamulutdars, and if approved brought to the credit of Government.

All perty quarrels amongst the inhabitants were adjusted as far as it could be amicably accomplished by the Patels and Koolkurness. All petty disputes about lands were usually settled on the spot but if they were of any considerable magnitude the Moamulutdar was consulted.

The Bullotee or Petty village officers received their usual fees from the Ryuts for whom they performed the customary services. The Patels and Koolkurnees were not empowered to-remove them; on the occurrence of fay great misconduct on their part it was represented to the Moamulutdar who punished or dismissed the offenders.

At the end of each year the Patel and Kool-kurnee rendered to the Moanmuludar a complete account of all receipts and disbursements, and received in exchange a Jumma Wasool baque (demand collection and balance) statement. On this occasion it was customary in some villages for the Moanmulutdar to present them with a Sir Pao or honorary cress.

The Patel and Koolkurnee kept an account current

(69)

current with the several holders of shares in the village, who sometimes also gave a Sir Pao.

When the Moamulutdargranted Tuckawee to villages he usually received it back with interest.

It never was usual in making the Koolwar or individual settlement to give Puttas, nor were receipts annually given to the Ryuts for their payments. The latter were occasionally granted, but the understanding subsisting between the Ryuts and the Kóolkurnee generally led them to dispense with this security.

A true Copy,

(Signed) WM. CHAPLIN,

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Printed by Shrehcrustna Jagonnathjee Prabboo.



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