

26
12 pages
26.1
Revenue Letter from Madras: 16.10.1804

(Reply to Revenue Dispatches of 14.9.1803 and 15.2.1804)

4. (p 312) We trust that our dispatches will have conveyed to your Hon'ble court sufficient evidence of the unwearied attention which is manifested in the protection of the inferior ryots in the enjoyment of their just rights; and further proof of that care will be evinced in the progress of the annual settlements which we shall have the honour of reporting in this letter.

5. Your Hon'ble court will have had the satisfaction of observing, that the intention (p 313) of your orders respecting the investigation of the tenure of alienated lands, has been anticipated by the regulation which we enacted for prescribing the mode of recovering such lands of that description as may be held under invalid titles.

56. (p 347) In laying before us the report of Mr Crauford, on his settlement for Fusly 1213, the Board of Revenue brought to our notice the state of the alienated lands in the district of Palnaud, which are held by Deshpondiahs, head inhabitants, Guntoor
Cons 16.8.1804
Mussulmans, and Brahmins, on favourable terms, being generally assessed at about 33% of the estimated produce.

57. The great extent to which those alienations were found to have taken place exceeding in their amount the extent of the lands possessed by the Circar, (p 348) forcibly attracted the attention of the collector, who represented that had in many instances tried to ascertain by inspection the validity of the titles, under which the alienations had been made; but that the information required for that purpose had been uniformly withheld by the possessors of the lands. The collector accordingly concluded that the pretensions, could not be supported on any solid grounds, and proposed with particular exceptions, that the assessment on the alienated lands should be raised to the proper standard of their value, in all cases where the lands might not appear to have been assigned for the performance of an adequate duty; or be held under sufficient deeds; or where the holders of the deeds might (p349) have contumaciously refused to produce the documents, which were required for the information of the collector.

58. In submitting that proposition, the Board of Revenue referred to the instructions of his excellency the most noble the Governor General in council dated the 31st December 1799, in which it is stated that no other authority than a court of justice, ought to be invested with so delicate a power as that of conducting a scrutiny into the titles by which individuals hold their property, and upon this principle the Board of Revenue recommended that in districts (p 350) not permanently settled, all enquiry into the validity of titles should be suspended until a court of judicature should be established, but that in the meantime means should be taken for ascertaining the extent and value of the alienations.

59. As this recommendation was founded on justice, and on the principle which form the basis of the permanent settlement system of revenue and judicature, we entirely agreed in the sentiments expressed by the Board of Revenue; and the question of the alienations in Palnaud will accordingly be reserved for decision before (p 351) zillah courts according to legal process.

IOR:/Letters from Madras: L/E/ /1 (9.5.1803 to 12.2.1806) / REVENUE
(The above is answered in Rev Despatch to Madras dated 6.11.1805, para 159, 160, 162. The Revenue Letter from Madras takes notice of the answer in para 74 of letter dated 21.10.1806.)

60. We deemed it to be proper however, to except from the operation of this determination lands appropriated to the compensation of public offices, which it might be unnecessary to continue, or indispensable to reform for the purpose of introducing a better system of management, as we considered the disposal of such emoluments to be optional with the Government.

26.2

Madras Board of Revenue to Government: 18.11.1802

13. (p 13201) If the representation of the natives could be believed, land under the Malabar province previously to Hyder's conquest was subject to no assessment. But these allegations are so repugnant to the express ordinances of the Hindoo and Mahomedan law - the former of which ordains a 6th and 8th or a 12th of grain produce to the Lord paramount of the soil, and the latter a 4th or even a larger proportion - that they are deserving of no credit and although improbable in other respects the uncertainty, as to what share of (p 13202) the several productions of the soil justly belongs to the Circar, seems in some degree to support their assertions.

14. Notwithstanding Major Macleod's exertions he has not hitherto been able to ascertain what the Government share of the gross produce in Malabar ought to be, but is of opinion that the land revenue, as settled for the last year, is much less than one third of the gross produce, and that the rice fields might be assessed from 35 to 40%, and the produce comparing these rates of assessment with those imposed by Tippoo Sultaun and the preceding rates of Arshed Beg we are of opinion that they are very favourable. Arshed Beg's jumma was at the rate of 6/20 or 30% of the rice and $\frac{1}{3}$ of all other products, and was supposed to be moderate.

IOR: Madras Board of Revenue Proceedings: P/287/18. The letter is on pages 13191-215.

26.3

Dispatches to Madras: E/4/905 (6.3 to 30.5.1810)

(Reply to para 367 in Military Letter from Madras dated 21.10.1807 and refers to orders of 30.12.1806 for issuing rice to troops from the public stores extended to European and native pensioners)

111. (p 410) These measures have our approbation.

26.4

Dispatches to Madras: E/4/907 (Rev Dispatch dated 24.4.1811)

229. It is painful to trace the progress and effects throughout the different provinces of that awful scourge with which it pleased the sovereign ruler of the universe to visit the (p486) inhabitants of the Indian peninsula in this memorable year. ...

26.5

Dispatches to Madras: E/4/902 (Public Despatch 11.1.1809)

(Native Poor Fund, Dr Kerr, paras 42-6, p 47-62)

46. With regard to donations, the present allowance of Rs 3000 annually must not be increased without the sanction of the Government.

26.6

Revenue Dispatch to Madras: 30.8.1809

(Reply to paras 283-4 of Revenue Letter dated 21.10.1806)

96. We have perused the report of the Board of Revenue on the pretensions of certain persons to the continuance of charitable allowances which they enjoyed previous to the transfer of the Carnatic in virtue of grants from the late Nabob Omdut-ul-Omrah and his two predecessors or from their relatives or dependents. Supposing the grantees to have been in full possession of the allowances herein (p 628) question, we can have no hesitation to confirm the continuance of them, agreeably to the tenor of the sunnuds held by the parties; but if such grants were conceded with the same facility as the late Nabobs of the Carnatic were in the habit of giving bonds for money which they little thought of paying, an investigation ought to precede the confirmation of ~~the allowances~~ any such grants. And provided the result of investigation should be satisfactory there can then be no objection to the confirmation of the allowances; and on the same principles the claims of persons incapacitated by age or infirmity from procuring subsistence (p 629) may be admitted subject to resumption on the death of the respective incumbents.

(Reply to paras 26-31 of Revenue Letter dated 6.3.1807 pertaining to Mr Graeme's settlement for 1815)

The arrangement with (p 719) respect to the lands allotted to individuals for keeping the tanks in a proper state of repair is also very proper, as mentioned in the 30th and 31st paras.

IOR:Despatches to Madras:E/4/903 (28.6. to 30.8.1809)

26.7

Revenue Letter from Madras: 29.7.1812

217. In considering the third mode of settlement which has been mentioned (p 399) the Zâmindary system, it may be proper to premise that the term 'zemindar' ~~appears~~ appears to have acquired rather a loose acceptation. It is applied to all who have inherited, or who have been vested with the right, or by whatever means, have become possessed of the power of collecting the sovereign's share of the produce.

218. Some of those now denominated zemindars have been originally such in the proper acceptation of the term, hereditary possessors of land; others were originally revenue officers of different descriptions; others were chieftains of different degrees and denominations, Rajahs, Poligars &c who in times of confusion rose to power, and collected the sovereign's share of the produce from the inferior landholders, and cultivators, either reserving the whole to themselves, or paying a greater or less proportion thereof as tribute, according as the government (p 400) to which they were nominally subject may have been weak or vigorous. Of this last description were many of the ancient zemindars in the Northern Circars as well as the Poligars to the southward and westward, now also known under the general denomination of zemindars.

219. Prior to the introduction of the permanent settlement, it appears that with the exception of some particular cases, where a fixed tribute had been before customary, the settlement with the zemindars was formed either annually, or for a short period of years. It was sometimes raised, and sometimes reduced according to circumstances, at the discretion of the officers of government.

IOR:Revenue Letters from Madras: L/E/ /3 (1808-12) (The paras have long marginal comments in pencil. they are replied in the Dispatch of 16.12.1812, para 4: 6.6.1914.)

268

Revenue Dispatch to Madras: 24.4.1811

(Reply to Revenue letter of 21.10.1807, paras 242-53, concerning the report of the Ceded Districts for Fusly 1216 By Thos Munro)

206. From the report we collect the following principal results.

207. The average quantity of Sirkar land in cultivation is 32,03,859 acres of which the rent is star Pagoda 18,52,950. (p456)

208. There are about six million acres of waste land belonging to the Sirkar of which about one sixth is fit for cultivation.

209. The total Enaum land in the ceded districts contains about	
Sirkar cultivated lands	32,53,859 acres
Sirkar uncultivated	" 60,00,000 "
TOTAL Sirkar lands	92,53,859 "
Total Enaum Cultivated	
& Waste	25,99,747 "
Excess of Sirkar Land	66,54,112 "

210. (p 457) Of the Enaum land belonging to Potails and Gurnums about four fifths are described as cultivated and of those held by Brahmins 6/16ths are computed as waste.

211. The whole of the Sirkar and Enaum lands capable of cultivation is estimated at 12,66,923 acres.

212. (p 458) Upon this statement we have to observe,
1st the vast disproportion which exists between the cultivated and uncultivated land belonging to the Sirkar, the latter being/double the amount of the former. /nearly
2ndly the larger cultivation of the Enaum than of the Sirkar lands, and
3rdly (p 459) the great proportion which the Enaum bears to the Sirkar lands in extent.

213. The two first considerations shew these territories to be highly improveable and will we trust induce to weigh well that system of management on the wisdom of which the development of their resources (p 460) so much depends and the last suggests a careful investigation of the tenures by which Enaums are held preparatory to a resumption of such as may have been surreptitiously conveyed. The Enaums Col Munro observes, in the 14th para of his report, are in many villages 30 or 40% (p 461) of the revenue, but in others not more than 2 or 3%. In general all above 5% may be regarded as unauthorised. The frequent changes of Government and the loss or rather concealment of accounts have during a long course of years facilitated the fraudulent (p 462) extension of these Enaums at the expence of the Sirkar lands. Many additions in this manner have been made to them under the Company's Government and even at the moment of the survey as it was feared that an opportunity might not afterwards offer for such practices. They ought, (p 463) he adds, to be examined hereafter and be subjected where excessive to resumption or assessment. We hope that this investigation has been already instituted. If not we enjoin that it be immediately entered upon by the local authority under the direction of the Board of Revenue.

214. The total number of (p 464) inhabitants is stated in the report to be 19,17,376 being 6,89,263 more than appeared in Acres of arable 1,18,53,606 the returns of 1803 and above No of inhabitants 19,17,376 one inhabitant to every 6½ acres.

IOR: Despatches to Madras: E/4/907 (1034 to 29.7.1811)

26.9

Revenue Despatch to
Madras: 12.4.1815

(Reply to Madras Revenue Letter dated 5 March 1813, Paragraph 104 regarding "sanction given to the pension lists for Nellore and Tinnevely for Fusly 1222")

34. We have examined with attention, the proceedings respecting the pension lists in the several provinces of the Carnatic, recorded as margin. As the correspondence which passed, on

Proceedings of the B of R of	this subject, between the
2.3.1812, 24.8.1812	Board of Revenue and the
Revenue Consultations 11.11.1812,	collectors of districts,
29.12.1812, 5.1.1813	sufficiently established
	the (p 244) existence of

many abuses with this head of charge, the annual amount of which is stated to be about two lakhs and a half of Pagodas, it was, undoubtedly, proper that your attention should be turned to their correction. The instructions conveyed in the circular letter of the Board of Revenue dated the 23rd December 1811, seem in some respects, to have been judiciously framed for the purpose of obviating those abuses; but, in others they were extremely exceptionable. In prescribing, for example, as an invariable rule, that the possession of other sufficient maintenance should, in all cases whatever, be (p 245) considered ample ground for resuming yeomiah, by whomsoever it may have been originally granted, the Board unintentionally, no doubt, but rashly and most unadvisedly, directed a proceeding involving a violation of the public faith solemnly pledged in the sunnuds issued by the British Government, in 1806, to the yeomiahdars. And, though, we find that, in consequence of the strong and well-timed representations of Mr Ravenshaw, collector in the Southern Division of Arcot, the Board were induced to recede from the letter of their original instructions, yet, as it appears that those instructions were matter (p 246) of notoriety in Arcot, and that they were acted upon by the collector of Nellore, they must have had a tendency to shake

Collector's letter 21.10.1812 the confidence of the natives in our Government. The propriety issuing the sunnuds is altogether a distinct question from that of discharging the obligation thereby contracted. The renewal of the sunnuds to their actual amount may have been, (as we seriously believed it was, from the documents now before us) improvident and uncalled for; but want of caution in making engagements, can never be sustained as an excuse for breaking them.

35. After the cession of the Carnatic, a considerable time is represented to have elapsed, before any definite arrangement was formed for providing for the yeomiahdars and other pensioners of the former government. The Board of Revenue, having obtained from the Durbar of His Highness the Nabob, authenticated registers of persons entitled to (p 247) yeomiah or charitable allowances in money or grain as they stood in Fusly 1210 (the year before immediately previous to that in which the cession took place) submitted to Government in July 1806, abstracts of the different lists shewing the number of claimants classified under these various titles and the total amount of these claims. The yeomiahdars consisted of two distinct classes. The one holding sunnuds (p 248) for yeomiah from relations or dependents of the Nabobs, the other holding sunnuds from the Nabobs themselves. The Government then resolved on the recommendation of the Revenue Board that such only of the former class should be continued in the enjoyment of their pensions as from age or infirmity might be incapable of gaining a subsistence, and with respect to

IOR: Revenue Despatches to Madras: L/E/3/4 (for 1814-1815)
 Rev Des 12.4. 1815 replies to Rev Letters of 5.3.1813

25.8.1813 (in paras 109-171) and of 4.2.1814.

the latter class it was ordered that all yeomiahdars (p 249) holding sunnuds of the late Nobob Omdut-ul-Omrah or his two immediate predecessors the Nobobs ~~Wah~~ Wallajah and Anwardeen Jhan should be continued in the enjoyment of their pensions and confirmed therein by new sunnuds being issued under the official seal and signature of the collector in which it was to be enrolled the (p 250) age, a description of the person &c of the grantee. The sunnuds thus renewed and confirmed are represented by the collectoe in the southern divison of Arcot to have been of three sorts: first such as conferred pensions on condition of certain service being performed, secondly such as conferred (p 251) ~~previous~~ pensions absolutely for the life of the grantee, and thirdly such as granted hereditary pensions.

36. As a considerable ~~part~~ proportion of the original sunnuds of the Nabobs of the Carnatic had been destroyed during the incursions of Hyder Ally and as little dependence could be placed on such as did exist forgeries of these as well as of other grants of (p 252) the Nabobs being not unfrequent there is good reason for believing that many invalid claims to yeomiahhs were admitted at the period of the renewal of the sunnuds.

37. Another effect of the above-mentioned orders of your Government in 1806 was to place the whole class of yeomiahdars in a much better situation than that in which (p 253) they stood under the native government. For according to the statement contained in ~~in~~ Lt Col McLeod's letter to the Board of Revenue of the 22 March 1805 "The Yeomiahdars were paid in such a manner in the time of the Nabob's government that they seldom received above a half or a third of the equivalents charged in the (p 254) public accounts. Instead of being paid in specie they got suncas for grain in villages which were often distant from their residence, The grain was sometimes sold for half the sum at which it was estimated or when delivered to the individuals it was generally damaged or short in measurement and finally almost every public officer through whom the orders for registering (p 255) or passing yeomiahhs had passed received either fees or bribes." He adds "During the last six years of the Nabob's government the pensioners received only six months pay instead of twelve months."

38. Mr Ravenshaw in his letter to the Board of the 31 May 1805 observed with reference to the same subject "as the payments to the Vellore yeomiahdars have been sanctioned by Government I have hitherto continued the allowance to them. I deem it however my duty to observe that these (p 256) pensioners as well as those noticed in Lt Col McLeod's letter of the 22nd March last seldom received under the late government more than five or six months allowance in the year."

39. It is not a little surprising to us that with these letters before them the Board of Revenue should have recommended and the Government sanctioned the renewal of the sunnuds granted by the Nabobs in the unqualified manner they did. And here we think it incumbent on us to notice the defence set up for that proceeding in your secretary's letter of the 11th September 1812.

"Whatever may have been the consideration" says Mr secretary Hill "under which the yeomiahhs were originally granted by the Nabobs (considerations of public services or personal indigence or royal favour) the single consideration with the British Government should be that the yeomiahhs have been granted by competent authority to the persons claiming them and must on that account continue binding upon the sovereigns of the territories out of the revenues of which they are to be paid. In assuming the territories of the Carnatic the British Government had no right and no incli-

7

nation to (p 258) cancel the just claims of individuals on the revenues which those territories may yield. The justice of each claim indeed was to be established; but that done the satisfaction of the claim did not as matter of right remain optional with the Government."

In the paragraph just quoted the point on which the whole question turns seems to us to be kept out of view. When we assumed the government of the Carnatic it certainly was our duty to protect individual interests from injury as well as to consult the general good of its oppressed inhabitants. But we are not of opinion that there would have been any departure from this principle in limiting the (p 259) eleemosynary allowances to what the grantees had been accustomed to receive instead of conforming to the letter of grants which were known to have been practically restricted to one half their normal amount, and if no principle of justice stood in the way of that limitation there can be no difference of sentiment respecting the policy of its adoption. The effect of these pensions, multiplied as they were under the native governments, was to render the immediate objects of them idle and their descendants miserable. The collector of Nellore speaking of the life of yeomiah-dars whose allowances he had stopped in conformity with the instructions originally circulated by the Board of (p 260) Revenue in December 1811 says "a very great proportion of these wretched people are evidently persons who have outlived the period of their prosperity and been formerly in situations of respectability, some even of importance. They almost all have numerous families but notwithstanding the certainty that their resources must cease with the lives of the old persons who at present draw the pensions, I hardly know one instance (and I have been at some pains both to inculcate the necessity and to make enquiry as to the attempt) of any of them having made the slightest approaches towards habits of industry or procuring the means of subsistence by any sort of employment even military."

40. Convinced as we are of the pernicious consequences which result to society from the multiplication of pensions and much (p 261) as we ~~ought~~ regret the improper facility displayed by your Government in renewing the sunnuds of the Carnatic yeomiah-dars in 1806 both in respect to number and amount, the faith of that Government however injudiciously pledged must nevertheless be held inviolably sacred. But as the Board of Revenue in their letter to your chief secretary of the 23rd December 1812 expressed a persuasion that it was not the policy of the native government to confer hereditary money grants and that were those allowances have descended from one generation to (p 262) another it would be found to have originated in abuse rather than the intention of the donor, we entirely approve of your having instituted an investigation for the purpose of ascertaining the correctness of that opinion.

41. The correspondence referred to in the 117th paragraph of your letter now under reply has satisfied us of the justness of the opinion entertained by the Revenue Board "it having been ascertained from the Persian copies of the Nabob's duffters deposited in their office that in general the sunnuds (p 263) supposed to be hereditary are mere life grants running in the name of some individual and his mootunlligan which may be translated dependents videlicet, his wife, children, slaves and others dependents on him at the time the grant was made."

Letter from secretary Revenue Board This being the case and
17 September 1812 the Company's sunnuds having
been couched in the same

terms with those of the Nabob, we agree with you that the notion of hereditary yeomiahs ought to be exploded; and that, on the demise of (p 264) the actual holders, it will be for government to determine what share of the grants, if any, shall be continued to the heirs of the deceased.

Revenue Despatch to Madras: 12.4.1815

(Reply to Revenue Letter from Madras dated 5.3.1813, para 356)

86. ... On the whole however the causes of the increase or decrease of charge are fairly explained. But the comparison of percentage between the Bengal and Madras charges in paragraphs 432 & 434 of the Board's report[@], is not quite accurate. For ^{in the Bengal account, which} ^{the Board of Revenue quote,} ^{the} ^{pensions, and charitable allow-} ^{ances form an article of charge} ^{in Bengal: But the Madras} ^{account is calculated exclusive} ^{of the pensions &c.} ^{the} ^{General Report of the Board} ^{is quoted, for the sake of reference} ^{the paragraphs of the reference} ^{from it recorded on the proceedings} ^{of 1.2.1813 not being numbered.}

87. In making a fair comparison, the judicial, salt, stamp and custom revenues, and charges should be struck out (p 357) of the Madras account as they are included in the Bengal statement.

88. The effect will be as follows:

Total Gross Revenue at Nos 1 and 2	Pages	1,21,07,371
Deduct		
Customs (column 2 no 2	Page	7,59,164
Salt " 4 " 2		8,64,242
Stamps " 4 " 2		65,254
Refund of charges,		23,358
(should be deducted from charges)		
Judicial receipts		65,096
Deposits (no revenue)		7,919
Grain in Store (no revenue)		4,535
		<u>17,89,568</u>
Remains Land Revenue &c &c	Pages	1,03,17,803

(Several other items are deducted in the report, such as revenues for support of pagodas and mosques, village sibbundy, sequestered zemindaries &c &c; but these we consider strictly to belong to revenue)

Deduct Recovery of Advances		<u>2,70,533</u>
	Pages	1,00,47,270
(p 358) Total Charges (per No 6)		28,28,593

Deduct		
Judicial charges	Page	6,19,628
Salt charges		1,87,945
Custom charges		1,21,784
Police charges		2,03,573
Butta to sepoys		2,582
Sibbundy		1,651
Repairs of Forts		3,384
Duties refunded		923
Deposits		8,176
Grain in store		8,686
Extra charges of an incidental nature, great part of which are stated in para 387 to belong to other departments 25,587 say		20,000
Advances for cultivation		3,09,665
Refunds		23,358
		<u>15,11,355</u>

Remains for charges properly so called Pages 13,17,238
Which charges amount to 13.9% on the revenues instead of 7 14/16 as stated in paragraph 431 @ 433 more than Bengal by 6% yearly.

89. Let it be granted (p 359) however, that according to the opinion of the Board of Revenue the pensions and charitable allowances, and pagoda and mosque allowances form no part of ~~revenue &c &c~~

IOR: Rev Des to Madras: E/H/3/4 (for 1814 and 1815). Replied by Madras in Rev Letter dated 1.1.1816, para 63.

revenue or charges. The account will stand thus:

Revenue as above	Pages	1,00,47,270
Deduct, Receipt for pagodas and mosques		<u>29,879</u>
		1,00,17,391
Charges as above	Pages	13,17,238
Deduct		
Pensions and charitable allowances		2,51,426
Pagoda and mosque allowances		2,19,853
		<u>4,71,279</u>
	Remains	Pages 8,45,959

which gives 8.44% instead of 7.25 .

90. But to institute a just comparison between the percentage on the revenues of the respective charges, we must also deduct from the Bengal account referred to by (p 360) the Madras Board of Revenue (para 433) the pensions &c therein included. This will reduce the charges to 18,39,785 which on 2,84,83,955 (the amount of Bengal revenue) is nearly 6.46% or about 2 less than the Madras percentage.

94. To return however to the material point upon which the Board of Revenue have chiefly argued, namely the quantum of charges and the percentage thereof on the (p 362) revenues much has been said by the Board under the heads of "Pagodas and Mosque allowances and Pensions and Charitable allowances" to prove that these are not charges incurred by the mere preception of the revenues, but still they are incumbrances on, or payments out of the revenue incidental to the possession of the territory from which the revenue is derived. Therefore although it may be admitted that the term "Charges of Collection" is not properly applicable to such expences it must on the other hand be granted that they are disbursements inseparably connected with the revenues.

95. The Madras revenue subjected to this test would be as follows:

Revenue as above stated after deducting Salt, Custom &c &c	Pages	1,00,47,270
Deduct from this the amount of charges for the support of pagodas, and Mosques &c, pensions and charitable allowance		<u>4,71,279</u>
		95,75,991

96. The charges of collecting which are shown above 8,45,959 or 8.83 %.

The Bengal revenues according to para 433 are	Rs	2,84,83,955
Deduct on the same principle pensions and charitable allowances.	Rs	<u>5,10,069</u>
	Rs	2,79,73,886

The Bengal charges are as above Rs 18,39,785, or 6.58%, nearly being (p 364) 2.25% less than the Madras charges upon the principle here assumed.

97, 98. (Reasons: Bengal has less administrative charges of collection because of zemindari settlement etc)

99. Finding as we also do that the amount of land revenue realised within your territories is with a less population & greater than is yielded by those of Bengal with which the comparison has been made we must consider your revenue charges as being even more moderate, under all the circumstances of the case than those of Bengal.

106. Pensions and charitable allowances, pagodas and mosque charges, (p 369) and all other items that are either expenses attending the collection of or incumbrances on the revenues should be included.

Revenue Despatch to Madras: 12.4.1815 @

64. If the Board of Revenue were satisfied that the assessment in any part of the territory subject to their immediate superintendence was so high as to either to impair the permanent resources of the country or to prevent their progressive development it was their duty to make it the subject of a formal separate representation instead of introducing it as an incidental circumstance to help an (p 312) argument for a favourite theory. Should such a representation ever come before us supported by well attested facts, we shall investigate and decide upon it according to the best of our judgement. But we can by no means agree with the Board that in calculating the proportion which the Government assessment bears to the gross produce of the land the Enams, or rent free land should be excluded from consideration. In the survey report of the Ceded Districts by Col Munro it is stated that the Enam lands in that portion of our (p 313) territory amount to about 25,99,747 acres of which the estimated rent is 8 Pagodas 12,35,458 being more than two-thirds of the revenue payable to Government. Supposing therefore that the Government (say 18 lacs) absorbs 50% of the gross produce of the sirkar or taxable land when the Enam is included the revenue will amount to only about 30% on the gross produce. Whether the Enams be distributed among the great body of land holders or held by the Pottails (p 314) munnams or other village officers their total value ought in the point of view now under consideration be taken in deduction of the Government rent or tax. In the former case the Enams may enable the holders to increase their farming stock, even though they should derive a bare subsistence from their malguzarry land, after defraying the expenses of cultivation and paying the rent to Government. In the latter case the Enams afford provision for numerous classes of public functionaries whose pay and subsistence would otherwise constitute a distinct charge upon the funds of Government (p 315) which could only be met by additional imposts on its subjects.

Revenue Despatch to Madras: 3.9.1817 @@

30. (p 65) In addition to the instructions on the subject of pensions which were conveyed to the Bengal Government in our Public Despatch of the 28 February 1806, and which accompanied our Public Despatch to your Government of the 11 January 1809, we now transmit, as an answer in the packet, a copy of our further orders on the same subject which were contained in a despatch in the Revenue Department, to the Governor General in council dated the 29th January 1813, for your information and guidance.

Revenue Despatch to Madras: 22.5.1818 @@@

35. We shall not withhold our confirmation from any of the pensions which are brought to our notice in these paragraphs but we take this opportunity of reminding you that the present state of our finances is such as imperatively to require the most rigid economy in the minutest details of your administration; and that, whilst our resources continue (p 318) inadequate, as they now are, to the indispensable wants of Government, appeals to our bounty or compassion must be admitted only on very strong and most unquestionable grounds.

IOR: Revenue Despatches to Madras: @ E/ / /4. (6.6.1814 and 12.4.1815. @@ E/ / /5. (@@@ E/ / /5: (para 78 of this despatch (p 382-6) after pronouncing on the reported drunkenness suggests the need to give authority to heads of castes).

26.12

Revenue Letter from Madras: 5.3.1813 @

36. (p 70) We have directed that a copy of this paragraph be transmitted to the Board of Revenue for their information and guidance.
(Para 115 Reve Des 18.12.1811: Desire to be furnished with a return of land to natives whether on shetrium or enaam tenure made within the last ten years)

Cens:

29 Dec 1812

5, Jan 1813

104. (p 101) The pension lists for the Nellore and Tinnevely dists for Fusly 1222 received our sanction but we directed that the pensions where not life grants should be discontinued in cases where the parties enjoying them might have any other means of subsistence, but when they had no other means of support we considered it but consistent with the policy of the British Government as well as humanity to continue to the pensioners at Nellore the subsistence they had long enjoyed (p 102) under the government of the Nabob and the Company.

117. We beg leave to refer you to the correspondence with the

Cens: 11 Sept 1812

18.9.1812

13 Oct 1812

17 Nov 1812

22 Dec 1812

5 Jan 1813.

Board of Revenue recorded on our proceedings noted in the margin from which you will observe that we determined not to attempt to correct or modify any sunnuds actually granted by the Government yemiahdars, but directed that such sunnuds as conferred only life grants but had been erroneously understood to confer hereditary yeemiahs should be correctly interpreted, and that yeemiahs held under such sunnuds, should be no longer considered hereditary.

26.13

Revenue Letter from Madras: 1.3.1815 @@

121. (p 121) Our attention has since been directed by the Board of Revenue to the orders of your hon'ble court dated the 18th of December/under which we possess no authority to make a perpetual grant of (para 115) any village on shetrium tenure. We have resolved, however, that Ramaswamy (from Mauritius: reward for public services) will be left in possession of the village which has been granted to him, until we receive the orders of your hon'ble court upon the subject; (p 120) and we leave to recommend, that the grant of it may be conferred to him in perpetuity.

(Reply: Rev Des 3.9.1817, para 119: Our acquiescence in this grant is not however to be construed as a precedent for the future relaxation of (p 179) the general instructions conveyed in para 115 of our Despatch from this department dated the 18th December 1811)

26.14

Revenue Despatch to Madras: 3.9.1817 @@@

(State of Roads; paras 63-9, pages 102-111)

66. (p 104) The formation and maintenance of artificial roads throughout the country is a work to which our finances are obviously inadequate. ... (p 105) Whether the inhabitants could be induced to contribute towards improvements of this sort from a sense of their utility, as some of the collectors seem to think is a question which may deserve consideration.

67. It is very desirable for the sake of the general health of the population that some arrangement should be made for cleansing the towns of the filth which is permitted to accumulate in the streets. To this cause, may be chiefly ascribed the epidemic diseases which frequently occur in the peninsula.

22.15
Revenue Letter from Madras: 5.1.1816 @

53. (p 169) A copy of these paras has been furnished for the information of the Board of Revenue.
(Rev Des 12.4.1815: paras 34-41:

Observations ~~requiring~~ regarding the renewal of the sunnuds of the Carnatic yeomiahdars in 1806, and the proceedings relative to those grants in 1811, 1812 and 1813. Approbation of the institution of an investigation to ascertain whether the yeomiahs are hereditary; and concurrence in the opinion of Government that they are not.)

97. (p 192) On reference to our proceedings noted in the margin, will be found a statement of lands granted on shetrium or enaum tenures since the 1st of January 1803, which has been submitted by the Board of Revenue in consequence of the orders conveyed by the 115th paragraph of

your hon'ble court's letter of the 18th December 1811. We beg leave to point out to your notice the explanatory letter from the Board, which was received and is recorded along with it.

106. (p 197) At our consultations of the 11th September (1815) there was laid before us a letter from the secretary to the Board of Revenue, respecting certain pensions, which the collector of the Northern Division of Arcot, from a supposition of them being hereditary, founded on an erroneous interpretation of the term meetaligan, (?) had renewed to the heirs of the late holders. As the case was perfectly analogous to one in which Government had confirmed the sunnuds granted by Mr Ravenshaw when collector of the Southern Division of Arcot, under the same mistake as to the meaning of that word, the Board recommended us to sanction the continuance of the pensions for the respective terms specified in a ~~short~~ statement which accompanied their secretary's letter, and we deemed it proper to comply with their recommendation.

(Relied in Rev Desp 22.5.1818, para 35, pages 317-8)

157. (p 219) On our proceedings of the same date is recorded the draft of a Regulation for the due appropriation of funds designed for the and support of mosques, temples, bridges, choultries &c/for the custody and disposal of excheats. The consideration of the subject is at present deferred, till the Regulation be received through the regular channel of the sudder adawlut.

(Reply Rev Desp 22.12. 5.1818, para 110: not reached in revised form. The Regulation is enacted as Reg VII of 1817. Other Regulations on the subject were Regs 31 of 1802, 4 of 1831, 31 of 1836, and 23 of 1838.)

22.16
Revenue Despatch to Madras: 3.9.1817 @@

68. We hope also that means may be devised for employing the convicts on works of public utility, without facilitating their escape.

69. ... It is evident from the report of the collectors, that the roads have been greatly neglected since the introduction of the judicial system, and that this neglect has arisen, principally from the circumstance of the duty of attending to their conservation and repairs not having been distinctly assigned to either the collector or magistrates.

IOR: @ L/E/ / @@ E/ / /4