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No 2 contains an account of the state of the lands in Hedgelee according to the measurement taken two years; particularly specifies the quantity of land, either in cultivation or laying waste, that has been granted away under the various denominations (p 88) which are comprehended in the general one of Bazee Zemeen. From this statement you will perceive that almost one half of the province is held upon free tenure, and pays not the least revenue to Government. The proprietors of these free lands, otherwise called lands granted to charity and religion, in which there is however a small proportion that is denominated Costemeshunny (?), which may be defined a proportion adequate to the charge of living with ease and comfort, do not even ~~constitute~~ contribute their proportion to the annual charge of Berabundee (?), from which these lands receive an equal benefit with those of the Government. It is so equitable that they should pay their share of the charge, that I propose upon my arrival at Hedgelee to levy a tax that will be sufficient to answer it. (There is no doubt but much fraud and collusion have been practised in the manner of granting these donations of lands; ~~and it is~~ evidently which the strictest enquiry may never be able to unravel and so evidently exposed (?) as to authorize a resumption. The length of time which has been elapsed since most of the grants have been issued; and the many and contradictory circumstances that may be introduced to perplex and confound the judgement; will place the rights of grantees in so uncertain a light, that it will not occur perhaps in one case out of an hundred, that there is sufficient foundation for a satisfactory determination. Untill such time then as the validity of sunnuds cannot be ascertained, I submit to your consideration whether a small tax amounting to $\frac{1}{4}$ or less of the ryotty lands might not with propriety be imposed upon the free lands. They at present (pay) no acknowledgement, no tribute to Government. They enjoy (p 89) them under a perfect exemption from all taxes and charges of general benefit to the province. I propose this general composition with the proprietors of free lands because I am convinced within my own mind that the major part of the grantees, would rather pay a small proportion to Government, than undergo the risk of losing the whole from the uncertainty that must attend the enquiry and decision upon almost every sunnud. ~~Altho~~ this proposal should not meet with your approbation, I flatter myself you will excuse the liberty taken in submitting it to your consideration, from the no small importance it would be to the future revenue of Hedgelee. So small a tax as 4 annas per bega levied upon the free lands of this province will form a large increase, and tho you may not approve of imposing so small a rent upon free lands, I imagine you will think it but equitable that a tax should be levied for their proportion of the Berabundee and Postabundee (?) annual charges.

In the general of instructions we are directed to enquire into the validity of sunnuds, granted for charitable and religious purposes, and to decide from clear evidence whether they have been fairly obtained, whether they are appropriated to the purposes for which they were originally granted, and whether the quantity of land does not exceed the original endowment. Upon the first point, I have already observed that it will be extremely difficult if not impossible, to obtain clear and decisive proof of the manner in which the sunnuds have been obtained, and the motives which induced to grant them. The second gives a large scope for deception; and after the closest investigation the rights of the present holder of the grant may still remain undecided for want of (p 90) proper evidence, and the last point can be ascertained by mensuration only. The great disproportion that appears in the quantity of land cultivated by Government, and that cultivated by individuals may proceed partly from an abuse of trust in officers of Government, and partly from a greater degree of care and attention given to the general interest of the ryotts by the proprietors of the free lands, in which I imagine they also found their advantage. On the contrary the violent

ICR Factory Records: G/27/1: Proceedings of the Provincial Council of Revenue at Murshedabad: pp 86-95, 96-8;

measures pursued by officers of Government to raise wherewith all to supply an urgent demand from the treasury, disheartened the poor ryots, forced them to seek their bread and under an administration that acted upon more permanent principles, and attended to future advantages, as well as present conveniences. This circumstance together with that collusion so justly suspected between the officers of Government and grantees will account both for the quantity of land granted away, and the cultivated state of so large a proportion of it. In a very short time I hope the ryots will be convinced, that they may upon a confidence in our justice and attention to their ease and welfare which the mode of governing practice hitherto has entirely precluded.

(p 96) The State of the Lands in the Five Districts that compose the Province of Hedeglee according to a Measurement taken in the Year 1768.

	(Total for 5 Dists)	
No of Pergunnahs	29	
No of Villages	1,173	
Land Granted Away:		
Cultivated	7,127-14	(Bellies ?)
Uncultivated	4,699- 7	"
TOTAL	11,827- 1	"
Land Paying Revenue to Govt		
Cultivated	5,517-18	"
Uncultivated	8,462- 5	"
TOTAL	13,980- 3	"
TOTAL Agricultural Land in Hedgelee	25,817- 7	"

(p 97) Estimate Gross Revenue to Government 5,47,971-4 10 (Rupees)
 Estimate Net Revenue 1,89,912-7 -11 " (after deducting revenue charges and amounts charged to salt accts)

(p 98) Estimate Gross Salt 4,46,241- 0 (mds ?)
 Nett Salt 2,15,689- 8-8 "

Murshedabad Council of Revenue to Supervisor Hedeglee:15.10.1770
 (Extract)

By the statement you have transmitted us, there appears (p 104) to be a very large proportion of the Hedgelee province away under the head of Bazee Zemeen. However as the hon'ble the President and council have in their general instructions to the supervisors thought proper to order an accurate scrutiny to be made into all free lands, and laid down a mode for that purpose, we do not approve of imposing an arbitrary tax on the Bazee Zemeen prior to such a scrutiny, but till you have completed the investigation of it as directed. We esteem it highly proper that the proprietors of those lands should defray their proportion of the expence of Behabundee, which work doubtless constitutes equally to their security, as to that of the Malguzarree lands. Under the general head of Bazee Zemeen we suppose the Chakeran lands of this province are included; the scrutiny of these we would recommend to your immediate attention that such as are found superfluous may be resumed.

NOTE; The underlining of certain passages in the Supervisor's letter probably was done later in London and does not belong to the original. There is extensive underlining of passages in this volume. The Provincial Council of Revenue at Murshedabad (and at Patna) were constituted in July-Sept 1770 as per instructions from England vide General Letter dated 30.6.1769 paras 13-22.

13.2

Mr Edward Golding to Chief and Council at Patna: 26.4.1772

To
George Vansittart Esq, Acting Chief and Members of Council of Revenue
at Patna

Gentlemen

Agreeable to your orders of the 19th ultimo I now transmit you an account of all the alienated (p) lands in these districts to the different periods of time therein directed. The particular accounts also required of the government lands specifying what part has been cultivated from the year 1172 with the amount per bigha generally received from the ryott are now preparing and shall be sent in with as much accuracy as the nature of the enquiry will admit off without retarding the progress of the present collections. Every canongoe has the Ruckkabundy or account of the quantity of land contained in his pergunnah which I believe may be pretty exact allowing only for such a difference as may have arose since the measurement: of the clearing away of old jungles or the springing up of new ones, the encroachment or withdrawing of the rivers or any other such circumstances as must in the course of time have made some alterations. A precise statement of the quantity cultivated and the real value of each bigha of the various kinds of land (for it is estimated according to the article it produces) will be difficult to procure for some time; such a knowledge will be more easily as well as more exactly obtained by a private and unnoticed investigation than a hasty and general seizure of the papers in every village throughout the country of the instances of severity on those people from whom the accounts were to be demanded. A great number of emissaries must be employed in such a work to whom of course a large field of bribery would be laid open, and a general alarm would be spread thro the country. to the great detriment of the revenue. A renter might very justly complain of unexpected obstructions in his business and the zemindar of a disaffection produced between himself and his ryotts. An intimate knowledge of the mode of adjusting the rents in all the degrees of farming is undoubtedly necessary both to obviate any oppression of the ryotts and to secure the just payment of the revenue to both which points I shall pay a constant regard and apply myself at the same time to obtain every information which (p) you are pleased to require.

Chuprah
26th April 1772

I am &c
Edward Golding, Supervisor of Sarun &C

Patna Council on above: 30.4.1772

Ordered that the accpunt of alienated lands inclosed in the above letter be entered in the book of sircar Sarun accounts and copied in the appendix. Agreed we write to Mr Golding as follows:

To
Mr Edward Golding, Supervisor of Sircar Sarun
Sir

We have received your letter of the 26th instant with the several inclosures. It was never our intention that you should endeavour to procure the accounts by any violent means which might prove prejudicial to the collections. We expressed ourselves clearly to the purpose in our orders of the 28th November, because we regard the security of the revenue as the most material object, and all we desire is that you should send us the accounts as exact and as expeditiously as you can without detriment thereto. You have not transmitted us your cutcherry proceedings since the month of October. We desire you will forward them to us as soon as possible, and observe in future to send them monthly agreeably to the Hindoo months together with Persian copies and English abstracts of your perwannahs. You will cause the witness to swear before you to the truth of their depositions concerning the land in dispute with Sircar Shahbad and you will then immediately send to Patna two of the most creditable and best informed among them that they be particularly examined and confronted with the evidences of Sircar Shahbad.

Patna the 30th April 1772 We are &c, The Chief & Council.

IOR:G/28/3: Pro 2.4.1772 to 28.1.1773 ; Recd London 9.10.1773.

(13.3)

W. Lushington, Supervisor Houghly, on Chakeraan Zemeen: 11.4.1772
(Extract)

No 15 contains a statement of the chakeraan and Chakeraan lands shewing how they stood formerly, the resumption that has taken place and the increase procured thereby to the general revenue of the district.

NO 15 Chakeraan Lands in Pergunnah Tumlook (p 31 Appendix)

Category	Formerly		Retained		Resumed		Rent of Resum S. Rs ed.
	No.	Beegas	No.	Beegas	No.	Beegas	
Shawgrid-Pesha	125	840-15	99	599-15	26	241	602- 8
Sudder Cutcherry	60	2,115-18	25	1,043-16	35	1,072	2,680- 0
Gram Serinjammes	214	1,433- 1	167	937-11	47	495-10	1,238-12
Total	399	4,389-14	291	2,581-27	108	1,808-12	4,581- 4

IOR: Factory Records: G/27/6 : Murshedabad Council of Revenue Proceedings 4.1 to 30.4.1772. The above extract from letter is on proceedings dated 20.4.1772. The data is from G/27/7 pp 31.

Note: pp 38 of G/27/7 also gives a list of Charity sunnuds from F 1135-1177 at Punctetra. It lists 91 persons with a total value of Rs 6,185 per annum. Minimum allocation is Rs 5 and the maximum Rs 360.

Report from Beerbhoom on Bazee Zemeen etc: Nov 1770
(Extract)

Details of Chakeraan

	Number	Value of Allocations
So far existing	12,649	Rs 1,23,575
Resumed	4,021	54,396
Reserved	8,628	69,178

IOR: G/27/1: Murshedabad Council of Revenue 27.9 to 31.12. 1770
pp 159-64, 164-71. Above on pp 162

Report from Dacca on Bazee Zemeen etc: 14.8.1772
(Extract)

Details Bazee Zemeen in Jellalpoor &c: Chuckla Jehanguirpoor

Category	Huzoory Lands		Nizamut Lands		TOTAL Beegahs
	Beegahs		Beegahs		
1. Diouttur & Bart Pargaw	25,450-10- 3		10,178- 3- 3		35,628-14-2
2. Bermottur or Chirg Birt	89,140- 7- 1		25,345- 2- 3		1,14,485-10-0
3. Nezer Imaum or Kannah Ghodan Cheraghi	9,063- 1- 2		2,479- 6- 1		11,542- 7-3
4. Hyraut Inaun (?)	6,231- 4- 3		30- 2- 3		6,261- 7-2
5. Imaw Lakerageon Harage Jumma Mirausdar on Haish Cashaun Mauteran (?)	10,454- 5-2		6,201-19- 0		16,656- 4-2
6. Jebdaw Mirausdar Sabik	3,374-17- 1		1,035- 9- 2		4,410- 6-3
7. Duftur Serinjaum Canongoe	1,344-19- 1		0		1,344-19-1
Total "A"	1,45,059- 6- 1		45,270- 4- 0		1,90,329-10-1
8. Kemmaur Hannahbarrree	40,864- 5- 2		1,831- 9- 0		42,695-14-2
9. Nankar, Chakram &c	67,131-09- 3		3,716-11- 0		70,848- 0-3
Total "B"	1,07,995-15- 1		5,548- 0- 0		1,13,543-15-

IOR: P/70/15: Com of Circuit 2.10 to 27.11.1772: pp 52-4, 310-11

Report on Chakeraan and Bazee Zemeen at Lushkerpore: 17.7.1772
(Extract)

No 8 and 9 exhibit the allowances of land to servants stationed at the sudder and in the moffussil, a considerable proportion of which appears to be superfluous, and when resumed, of course an increase in the jumma, and I should imagine that at least one fourth of the Chakeraan in Lushkerpore is in this predicament.

No. 10 contains the particulars and appropriations of the Bauzee Zemeen in Lushkerpore; how far on a scrutiny the quantity of land may tally on this account given by the zemindars, or how far the incumbents may be entitled to their possessions in virtue of proper sunnuds or ancient enjoyment I cannot pretend to determine as I have not yet had time to investigate and ascertain it.

NO 8.

Account of Servants at the head catcherry of Lushkerpore who receive portions of land in lieu of ready money wages.

	<u>Begas Cottas</u>
2 Moonshies	206- 0
4 Vakeels	194-12
2 Mohores	260- 0
4 Shroffs	112- 0
1 Buxy	40- 0
430 Burgundasses	9,047- 8
97 Peons	1,896-10
56 Pykes	851- 8
11 Dufterbunds	141-11
3 Ferashes	68-11
4 Gurrials (?)	94-13
11 Prison-keepers	245-10
157 Bearers	3,160-10
1 Masalchee	10- 0
25 Coolies (?)	13-10
<u>808</u> Total	<u>16,342- 3</u>

NO 9.

Account of Moffussil Servants with (allocations of) land

	<u>Number</u>	<u>Land Allocated</u>
In Bengal Year 1177	2,840	31,103- 7 Beegas
Dead and Deserted	683	<u>11,677- 9</u>
Balance	2,157	19,425-18
River Encroachment	—	<u>2,380- 6</u>
(AT PRESENT)	2,157	17,045-12

NO 10.

Account of Bazee Zemeen

Allocation as in July 1772 19,398- 8 $\frac{1}{2}$ Beegas

NO 13.

Allocations to Sundry Religious People with Sunnuds

40 $\frac{1}{2}$ villages, with a valuation, as in Todar Mall's time, of Rs 4,857- 8-13. (Valuation in 1772 according to collector about Rs 16,000 per anum)

Servants paid by money (and not land)

So far existing amount	Rs 35,583- 7-19- 2
Resumable	Rs <u>10,494-14- 3- 0</u>
<u>Allowed</u>	Rs 25,088- 9-16- 2

IOR: Factory Records: G/27/7: Proceedings of the Council of Revenue at Murshedabad 4.5 to 8.9.1772 (about 600 pages with 147 pages of appendix from 1.1.1772; appendix not included in printed vol) Above report from Lushkerpore in proceeding 23.7.1772; annexures pp 88-110. The above data is extracted from longer pieces.

13.5

Sending Queries to the Provincial Councils: 23.12.1774

The hon'ble Mr Monson delivers in the following minute:

I should submit to the consideration of the Board whether it may not be proper to request the attendance of the Gentlemen lately returned from the different provincial councils (or if that should be thought painful to them) that they should deliver in writing to the Board their sentiments:

First: on the state and condition of the district of their superintendence both as to agriculture, population, commerce and manufacture.

Secondly: The cause of the defalcation in the revenue, with their ideas to remedy the evil.

Thirdly: The general statement of the ballances of their collections to April 1774 with an observation what part of them may be received and what measures have been used to recover those of the preceding year.

Fourthly: Whether from their knowledge of the condition of the country they conceive that the payments will increase in the proportion fixed in the Bundbust settled by the Committee of Circuit in 1772. (p 142)

ORDERED that the Gentlemen be written to accordingly the secretary requesting their answer to the points mentioned in the above minute.

IOR:HM 206: pp 141-2: Extract Ben Revenue Cons 23.12.1774.

NOTE: pp 143 contains para 15&16 of Revenue Letter from Bengal dated 25.2.1775 reporting that the replies to above "will come under consideration".

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G. Vansittart, Chief Burdwan Council to Government: 20.1.1775

Read the following letter from Mr Vansittart, the late chief of Burdwan.

To
The Hon'ble Warren Hastings Esq Governor General & Council
Hon'ble Sir and Sirs

I have received your secretary's letter of the 23rd of December. The letter addressed to your Board by the Provincial Council of Burdwan the 14th of November before my removal from the chiefship contains a particular account of the settlement of the several districts of that division for the present season and of the probable receipts and as it is perfectly conformable to my sentiments, I beg leave to refer you to it as the best information, I can furnish on the points to which it relates.

Beerbhoom, Patcheat, and the northern parts of Burdwan suffered a great loss of inhabitants (p 148) in the year of the famine, and since that period there has been a further diminution of them, rather than an increase, particularly in Beerbhoom and Patcheat. The southern parts of Burdwan and the whole of the Midnapore districts to the eastward of the junguls are well peopled, as much so I believe at present as at the time of their cession to the Company, and there has not been any very considerable loss in Bisshunpore.

The quantity of cultivated ground depending upon the number of labourers I conclude, that the diminution of the latter has occasioned a proportionable decrease in the former.

Of the manufacturers I apprehend that there has been a still greater diminution than of the ryots, and that it has extended even to Bisshunpore and to the southern parts of Burdwan. This of course must have (p 149) occasioned a decrease of the manufactures; and the enhancement which has happened in the price, would naturally contribute to the same end by obstructing the demand for them at foreign markets. The cultivation of the mulberry plant however having been a good deal encouraged in the Burdwan and Midnapore districts, I believe the article of raw silk has rather increased than diminished though it is as much enhanced in price as the other manufactures. The general enhanced price of the Bengal manufactures I attribute in a great measure to a cause which I do not remember to have seen assigned. I mean the additional taxes which have been imposed upon the ryotts within these twenty years. These oblige them to sell the produce of their lands dearer than formerly, and the manufacturers paying more than formerly, both for the materials for manufacturing and for the necessaries of life are unable to subsist without increasing the price of goods. (p 150)

If by the defalcation in the revenue you mean its being less now than some years ago, this has not been the case in Burdwan, Midnapore, or Bishunpore, but only in Beerbhoom and Patcheat, and in these I look upon the loss of inhabitants to be the cause of it which loss was chiefly occasioned by the famine in the year 1770. If you mean the collections falling short of the present settlement, I attribute it to the settlement having in some places been over-rated, and in almost every place fixed as high as could be afforded in a favourable season so that every extraordinary accident unavoidably occasions deductions or balances. This I regard as the general cause throughout the Bengal province though doubtless instances may be found where deficiencies have arisen merely from the ignorance or misconduct of the farmers (p 151) or officers although the lands have been let upon reasonable terms. If in this opinion I am not mistaken, I apprehend there is no immediate remedy, no possibility of realizing the settlement unless by reducing it to the actual value of the lands, which

IOR: HM 206: pp 147-157: Extract Ben Rev Consultations 27.1.1775

indeed would prevent balances but would not increase the collections. At the forming of the five years settlement had the farmers been firmly persuaded that no abatements would be admitted notwithstanding the severest accidents they would have lowered their offers in proportion to the additional risk; in favourable seasons they would have received a profit and expended it, and in case of any extraordinary accident far the greater part would have failed in their payments and been ruined and imprisoned, so that the Government would have paid a premium of insurance for only an ideal security. They would have relinquished the benefit of favourable seasons and would still have been subject to deficiencies when the seasons were (p 152) particularly unfavourable. The most effectual mode for the prevention of balances would be to let the lands on such terms that in case of one person's failure another would be glad to pay the arrears and go on with the lease, and this would perhaps be the case if the farmers were granted proportionably to their actual value at a fixed rent for life either to the zemindars themselves or to other persons as circumstances might direct. Where the zemindaries are small and no particular objection occurs, I look upon a settlement with the zemindars themselves to be on many accounts the most advisable particularly in consideration of the security arising from the power which the Government possesses of selling their lands to make good their balances. Were such a plan to be adopted at the expiration of the present leases, I would recommend that Midnapore, Bisshunpore and Patcheat should be continued in the hands (p 153) of the zemindars, and that the several pergunnahs of Burdwan should be farmed out as at present to other persons. With respect to Beerbhoom I am doubtful which would be most advisable. There are advantages and disadvantages on both sides.

For the general statement of balances to April 1774, I beg leave to refer you to the Provincial Council of Burdwan in whose charge are the public records. Their letter of the 14th November will inform you what measures have been taken for the recovery of last year's balances and remissions.

was

The five years settlement of Burdwan/made in 1178 a twelve month before the general settlement of Bengal. It was rated considerably higher than the medium of the years before the famine and could not have been realized even if the seasons had been constantly favourable. Since it was formed diminutions have taken place to the amount of near three lacks of rupees, and it has been represented to you by the Provincial Council of Burdwan that (p 154) they apprehend this year a further diminution of about a lack of rupees. I imagine the same will be necessary next year which concludes the present leases. But I must remark that even the amount of the actual collections both of this year and the next will exceed the medium of the years before the famine. The settlement of Midnapore, although the increase has been very heavy, may I think be realized if the seasons be favourable; but every extraordinary accident, must occasion deficiencies. The Beerbhoom settlement was over-rated and could not have been realized in the most favourable seasons. A new settlement is now in agitation which will (fall) short of the former one. The Bisshunpore settlement was also over-rated, but not very much. The farmers relinquished at the beginning of the year, and a new settlement (p 155) was formed with the zemindars which if the seasons be totally favourable will I think be realized. It is less than the other but far exceeds the medium of the collections before the famine. Patcheat was as much over-rated as Beerbhoom and a new settlement was made with the zemindar as in Bisshunpore. It is very low, but not more so than the state of the district required. It will, probably be realized. The enhanced price of grain immediately after the famine appears to me to have been the principal circumstance which deceived the farmers and induced them to offer more than the real value of the districts.

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Having thus represented my sentiments to you in conformity to your desire I have only a further observation or two to trouble you with. No one I believe will assert that Bengal is in as flourishing a state at present as in the year 1757 when first we acquired an influence. Its decline arises from the decay of commerce, the drain of specie, and the loss of inhabitants; and of course the (p 156) revival of commerce, the importation of specie, and the acquisition of inhabitants are the only effectual remedies. The abolition of Dustucks, the regulation of duties on an equal and easy footing, the prohibition of the exertion of influence in providing the Company's investments, the forbidding of any new taxes to be imposed upon the ryots, or fines and other articles of the Bazy Jumma to be levied from them, and the prevention of the collectors of the Revenue and administrators of Justice from being concerned in trade, all these I regard as salutary measures. But they are slow in their operations and will not alone be sufficient. The reduction of the ryots rents to the standard of what they paid twenty years ago and the letting out the country on fixed and easy leases for life would probably be very useful, but instead of an immediate increase to the revenue would (p 157) occasion a considerable reduction. A supply of money from the neighbouring provinces would be a desirable object both to compensate this reduction, and as the speediest means of reimbursing to Bengal some part of the heavy sums which have been drained from it since the establishment of the English power.

Calcutta, 20 January 1775.

I am &c
George Vansittart

Read the ~~following~~ proceedings of the late Council of the 10th of December 1773 and of the 4th January on the subject of the above letters.

13.7

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Provincial Council of Burdwan to Government: 14.11.1774

To
The Hon'ble Warren Hastings Esq, Governor General & Council of
Revenue, Fort William
Hon'ble Sir and Sirs

We have been favored with your letters of the 11th and have given orders for the accounts you direct of the Beerbhoom pergunnahs (which have been put under the charge of Capt Brown) to be prepared; when they are ready they shall be forwarded to you without delay.

Herewith we have the honor to transmit you a statement of the settlement of this division for the present year and an abstract estimate shewing the Nett amount to be remitted to the Presidency.

The revenue of the Burdwan province is inserted in the statement:
Si. Rs 40,95,616

There are besides the following demands upon it.

(p 160) Account of the balances of last year		36,434
Account of the remissions allowed by the Special Council of Revenue in consequence of the inundation.	3,00,000	3,00,000
<u>Deduct</u>		
Excused on the part of for of Polospay situated in Mundleout Pergh agreeably to their orders	7,926 (Remains	2,92,074
Account Poolbundy		1,57,374
Account Segary (exclusive of the interest)		<u>59,000</u>
TOTAL		SICCa Rs 46,20,498 (2)

The farmers about two months ago delivered us a petition requesting that the amount which was last year suspended in consequence of the inundation might be entirely forgiven them. We rejected the petition and collected $\frac{1}{4}$ th of the amount being the proportion which by their agreement was made payable in the month of Baudoon. They have now presented a second petition to us a copy of which is herewith enclosed. We do not allow much weight to (p 161) the place (?) they urge of losses this season for want of rain. The northern pergunnahs have suffered, but the remission last year was chiefly granted to the southern pergunnahs to which the present season has upon the whole been favorable. We are nevertheless of opinion that it is necessary to comply in part with their request. We have mentioned that one fourth has been already recovered; we would recommend that another fourth be demanded this year; that one fourth be entirely excused and that the remaining fourth be collected next year. The loss occasioned by the destruction of the crops to the farmers in the Comar lands and to the ryots in the rest was absolute and irreparable(?). One year's suspension of the demand upon them, although a very timely relief cannot be deemed sufficient. We believe also it will be necessary besides this indulgence to excuse or at least defer without any prospect of repayment about 1,00,000 Rs from the current revenue partly in compensation for the loss sustained in some pergunnahs by the want of rain in July and August and partly in consequence of some (p 162) pergunnahs being considerably over-rated. We will represent the particulars to you as applications may be made and we may have satisfied ourselves in each instance of the reality of the difficulties alledged. Upon the whole we are of opinion that more than 43 $\frac{1}{2}$ or at the utmost 44 Lacks cannot be realized from the province without material injury to it and at the rate it will yield the Government much greater advantage than in two preceding years: The collection in 1179 having amounted only to 41,51,091 and the collections of 1180 to only 38,12,625. At the same time

IOR:HM 206: pp 159-165: Extract of the Provincial Council of Burdwan Proceedings the 14th Nov 1774.

that we recommend these indulgences we must observe that neither farmers nor ryots have by the tenor of their agreements any legal claim to them. The Government's interest alone renders them necessary.

We are apprehensive that from too rigid severity many of the farmers who are now men of credit would be ruined and imprisoned, they would be disabled from holding their farms any longer, the lands would (p 163) in consequence become Khas (?) to the certain loss of Government and people of character or property would be deterred by such examples from engaging in the farming business. As to the ryots they if over-pressed would have recourse to their usual remedy the desertion of their lands. We will only further add that too much severity has been found by experience to be not only productive of future evils but prejudicial to the present collections. The farmer when he perceives his disgrace to be inevitable no longer attempts to support himself by loans from his connexions but endeavours to conceal even his own property and resigns himself to the punishment which Government may think proper to inflict upon him; and the ryot when forced to desertion embezzles and carries away with him all he can so that more is collected by moderate indulgence than by rigorously insisting on a full compliance with the agreements.

For the present year's Poolbundy we believe that the sum of 60,000 Rs will be sufficient. A plan for the distribution of that sum shall be prepared and transmitted to you as soon as possible. (p 164)

We flatter ourselves that the settlement of Midnapore will be realized or at least that there will be no material deficiencies.

The greatest part of Beerbhoom ~~having~~ being Khas (?) the amount which will be collected is uncertain but we imagine it will be at least 50,000 Rs less than the sum it is rated at (in) the statement, which in the Kaus Hoodahs is according to last year's moffussul jumma.

The zemindars of Bishenpore and Pacheat have hitherto paid their kists ~~in~~ with punctuality and we have not any reason to be apprehensive of deficiencies. The petty zemindaries of Pacheat are inserted according to last sudder jumma. Capt Crawford expects an increase but the settlement is not yet effected.

We herewith transmit last year's Wassulbaky Account of Shergolly Ballagaut with an extract of a letter from Captain Carnac on which we request your orders. Those (p 165) districts are situated such a distance from hence that we can give no further information ~~which~~ what is contained in Captain Carnac's letter/(than) Before we had charge of them we believe they did not yield to Government above 10 or 12,000 Rs per anum. The general treasury account of ~~such~~ Shergoth Ballagaut requires some adjustment and is thereby prevented from accompanying the Wassulbaky account.

Burdwan
14 Nov 1774.

We are &c
George Vansittart
John Bathoe
Samuel Lewis
Chas Sleetwood

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Samuel Middleton to Bengal Government Replying to Queries: 5.2.1775
(Extract)

(Query 1: State of Districts etc)

It is too melancholy a truth that the whole country suffered a very dreadful depopulation at the time of the famine and that the present thinness of the inhabitants manifests very clearly that the effects of that calamity still remain. The consequence is ~~that~~ and must naturally have been, that a smaller portion of (p 170) the lands are cultivated than before that event, and also that the manufactures must particularly have suffered.

(p 171) ... I flatter my self however that the evils I have mentioned have not increased since the provinces were under my superintendence, but on the contrary have diminished and have been remedied as far as the high revenue demanded by Government would admit. ...

(Query 2: Causes of Defalcation of Revenue)

Had the proper measures been pursued after that event, probably the effects of it might by this time have been felt in a much less considerable degree but too much regard having been then and thereafter paid to the realizing as considerable a present revenue to Government, as possible, those effects (p 173) have of course continued aggravating instead of wearing away themselves. ... Instead of which when a very considerable portion supposed even a third of the whole inhabitants had perished, the remaining two thirds were obliged to pay for the lands now left without cultivators, and thus the native ryot being oppressed and no particular encouragement given to foreign ryots to come in; on the contrary the oppressions on the others, as it were, held out to deter them, the country has languished ever since, and the evil continues enhancing every day. Besides (p 174) these general causes in the province of Rajeshahi I shall beg leave to mention some particular ones. The settlement made of that province by the Committee of Circuit was unavoidably arbitrary. The short time I had been there before the Committee's arrival, had not given me opportunity to furnish them with all the necessary moffusul papers and accounts, from which alone sufficient matter for a just and equitable estimation of the value of each farmer could have been furnished.

(p 179) ..The first remedy which suggests itself, and without the adoption of which all other measures will be fruitless; is a universal remission of some considerable portion of the revenue, throughout the provinces; such remission should have been made immediately on the famine. Its not taking place then has made it more and more necessary every day, and the longer it is delayed the more ruinous the consequences must be to this country and its revenues.

...As any circumstance which can be named the zemindar is indeed in every light he can be viewed the properest and the only person to whom Government can consistently with the welfare of the country let the lands. The ryots~~x~~ respect him and will gladly submit to every thing but the most cruel hardships from his hands without as they look towards him as their natural master and protector (p 181) and he himself considering his interest as permanent in the country, and will avoid every oppression, which ~~was~~ it must injure the country must also tend in the end to the detriment of himself and family.

FOR: HM 206: pp 167-184: From Bengal Revenue Cons 7.4.1775

The remarks pertain to Rajeshahi especially as Middleton had more personal knowledge of it. Middleton was Resident at the Durbar at Murshedabad in 1772. David Anderson was at this period one of his assistants.

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MR Higginson, Member Council of Revenue, Burdwan on Beerbhoom: 23.5.1775
(Extract)

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Mr Higginson now lays before the Board the following letter regarding the business on which he was deputed to Beerbhoom with several accounts therein mentioned:

...It is universally allowed also that the severe drought which prevailed in the high lands of Beerbhoom during the month of Assar, Sawun, and Bhadun last has tended in some degree to diminish the revenue, particularly of the Comar (¶) lands where the rents are paid in the produce of the crops. This has occasioned the greatest part of the deficiency in the collections which appear in the accompanying ~~abstract~~ abstract No 1 under the head of Comar Cummee. I can not conclude the subject of accounting for the failures in the Beerbhoom revenue without observing to you a further evil which is annually increasing in this district. This is the frequent practice which prevails among the ryotts who have cultivated the malguzarry lands to desert at the time of cultivation to the neighbouring petty talooks and other lands which are held free of rents by different grants of government. They are encouraged to it from the low terms which the possessors of these places grant to all ~~the~~ ryotts who desert to them which they can well afford as the rents arising from the increase in the cultivation of these lands is clear profit to them and it is certainly a great inducement for a ryott to desert and cultivate these grounds when he can obtain them at the rate of four or six annas per bigha, instead of paying from 12 annas to a rupee and a half for malguzarry lands, at which rates the latter are in general valued. I would beg leave to propose to endeavour to remedy the continuance of this evil by issuing perwannahs, as well from our council as that of Moorshedabad (a part of which division joins to Beerbhoom) positively restricting all Talookdars and possessors of charity lands either from inveighing away the ryotts belonging to the malguzarry lands or permitting them to take refuge within their districts under the severest penalties, such as confiscation of their lands &c.

IOR: Factory Records: G/6/4 : Proceeding of Burdwan Council 24.5.1775