

H
89



Historical Manuscripts Commission, Ceylon

EVELYN RUTNAM INSTITUTE
REFERENCE LIBRARY

BULLETIN No. 1

MAY, 1937.

PRINTED AT THE CEYLON GOVERNMENT PRESS, COLOMBO.
1937.

Price: Re 1-20

Reprint: 1963]

Digitized by Noolaham Foundation.
noolaham.org | aavanaham.org



*A Mandat James T. Rut
avec mes sentiments
reconnaissants.
W. Rutnam
18.*

HISTORICAL MANUSCRIPTS COMMISSION,
CEYLON

**EVELYN RUTNAM INSTITUTE
REFERENCE LIBRARY**

BULLETIN No. 1

May, 1937

PRINTED AT THE CEYLON GOVERNMENT PRESS, COLOMBO.

1937.

091.5493

CEY



HISTORICAL MANUSCRIPTS COMMISSION
CEYLON

THE NATIONAL LIBRARY
COLOMBO

1641



CONTENTS.

	PAGE
Extracts from the Proceedings of the Committee of Investigation, 1797-1798 (Brig.-Gen. de Meuron's Report of his Researches into the Dutch Books, &c., relative to the Revenues of the Island) ...	2
The Turnour Manuscript—	
(a) The Expedition to Trincomalee 1795 and to Jaffnapatnam ...	16
(b) An account of the Islands between Manar and Jaffnapatnam ...	21
(c) Manar and its Dependencies ...	23

CONTENTS

Introduction 1

The History of the 2

The History of the 3

The History of the 4

The History of the 5

The History of the 6

The History of the 7

The History of the 8

The History of the 9

The History of the 10

The History of the 11

The History of the 12

The History of the 13

The History of the 14

The History of the 15

The History of the 16

The History of the 17

The History of the 18

The History of the 19

The History of the 20

The History of the 21

The History of the 22

The History of the 23

The History of the 24

The History of the 25

The History of the 26

The History of the 27

The History of the 28

The History of the 29

The History of the 30

The History of the 31

The History of the 32

The History of the 33

The History of the 34

The History of the 35

The History of the 36

The History of the 37

The History of the 38

The History of the 39

The History of the 40

The History of the 41

The History of the 42

The History of the 43

The History of the 44

The History of the 45

The History of the 46

The History of the 47

The History of the 48

The History of the 49

The History of the 50

The History of the 51

The History of the 52

The History of the 53

The History of the 54

The History of the 55

The History of the 56

The History of the 57

The History of the 58

The History of the 59

The History of the 60

The History of the 61

The History of the 62

The History of the 63

The History of the 64

The History of the 65

The History of the 66

The History of the 67

The History of the 68

The History of the 69

The History of the 70

The History of the 71

The History of the 72

The History of the 73

The History of the 74

The History of the 75

The History of the 76

The History of the 77

The History of the 78

The History of the 79

The History of the 80

The History of the 81

The History of the 82

The History of the 83

The History of the 84

The History of the 85

The History of the 86

The History of the 87

The History of the 88

The History of the 89

The History of the 90

The History of the 91

The History of the 92

The History of the 93

The History of the 94

The History of the 95

The History of the 96

The History of the 97

The History of the 98

The History of the 99

The History of the 100

**EXTRACT FROM THE PROCEEDINGS OF THE COMMITTEE OF
INVESTIGATION, &c., AT A MEETING ON THE
3RD NOVEMBER, 1798**

INTRODUCTION

AFTER the conquest of the Maritime Provinces of Ceylon from the Dutch, in 1795-96 the Island was governed from Madras. The chief power in Ceylon was in the hands of the Commander in Chief, but the Madras administration set up a civil establishment in the Island under Robert Andrews who had the title of Resident and Superintendent of Revenue. The relationship between the civil and military authorities seems to have been somewhat uncertain, and the former seems to have acted almost independently of the latter.

A good deal has been written about this early period not altogether favourable to Andrews and he has been severely attacked for his share in the form of administration which was introduced. It must however be remembered that when the British first came to Ceylon, it was scarcely anticipated that their occupation would be more than temporary. Their first aims were for military tranquillity in the country and for securing the revenues of the Dutch Government, the expenses of the occupation having been heavy. They supposed, and apparently with reason, that the local officials who had worked under the Dutch would oppose them. It seems to have been for these reasons that the Madras system of Government with Madras civilians and "Aumildars" in charge was introduced. There is thus a good deal that is uncertain about this period, but it is certain this form of administration was not suited to the circumstances of Ceylon, and was deeply resented here.

Very shortly after the occupation however it began to appear that it was not likely to be as temporary as some thought at first, and the Government of Madras began seriously to think of a permanent form of Government. The unrest in Ceylon was not unknown in Madras, and caused considerable apprehension there. Lord Hobart, the Governor of Madras, appears to have been at great pains to acquaint himself with the condition of affairs prevailing in the Island.

In June, 1797, when the Maritime Provinces of Ceylon had been in British hands for about a year and a half, it was decided to appoint a Committee of Investigation in Ceylon. This was the outcome of a minute of Lord Hobart, President of the Council, Madras. It seems that the unfavourable reception given to the proposal for a Coconut Tree tax was the immediate reason for the appointment of the Committee, but the whole question of the state of Revenues of the Island was made the subject of inquiry.

Lord Hobart was careful to say that the appointment of this Committee was in no wise a reflection on Mr. Andrews and he was made a member. The President of the Committee was Brigadier-General P. F. De Meuron, and the remaining member was Major Agnew. The Committee was an admirable one. Major Agnew, the Adjutant General, was a man of ability and wide sympathies, who showed a remarkable grasp of the problems of the time. As stated above, a great deal has been written in disparagement of Andrews, who was the head of the hated Madras Revenue collection system, but he was an able man, and generally worked well with the Committee, though he came to grips with them on the question of the restoration of the powers of the local headmen. De Meuron was a remarkable man. He was the brother of the Comte de Meuron

who had raised the Regiment de Meuron, a regiment of Swiss Mercenaries, at first in the employ of the Dutch, but later transferred to that of the British. The transfer was of great assistance to the British in the conquest of Ceylon. Lord Hobart had a very high opinion of him. In the minute to which reference is made above, and on which the appointment of the Committee was made, Lord Hobart states—

“ I have named the latter (Brig.-Genl. de Meuron) on account of his intensive knowledge of the subject ”.

“ To him I am indebted for nearly the whole of the information I have been able to collect ”.

“ Of his zeal and attachment to the British interests and his ability to promote them most essentially on the Island of Ceylon I have no doubt, his conduct on every occasion having manifested the strongest disposition to prove himself an active and useful subject of the English Government ”.

The Committee commenced its sittings on August 4, 1797. It seems to have been largely responsible for the government of the country for some time, and to have been most successful. Its main achievement was the abolition of the Madras system, and the restoration of the country to a state of tranquillity after the outbreak which followed the imposition of the Coconut Tree tax.

Mr. North (afterwards Earl of Guilford) arrived on October 12, 1798, and with his arrival the Madras regime came to an end. He agreed to the Committee continuing its sittings till it had brought its investigations to a close.

Brig.-Genl. de Meuron undertook to make inquiries into the Dutch Revenue system, and at a meeting of the Committee held on November 3, 1798, he made a “ Report of his Researches into the Dutch Books, &c., relative to the Revenues of the Island ”. It is an extremely valuable document. The following note is an extract from this Report.

After this meeting the Committee received reports from the remaining two members, Mr. Alexander, Acting Superintendent of Revenue, and Major Agnew and brought its proceedings to a close on November 12, 1798.

A copy of the proceedings of the Committee, beautifully written and well preserved, is in the Archives and this extract, selected by Mr. Reimers, Government Archivist, is taken from that copy.

C. H. COLLINS.

Colombo March 24, 1937.

Extract from the Proceedings of the Committee of Investigation, &c., at a Meeting held on the 3rd November, 1798

Present :—

Brig.-Genl. De Meuron	.....	President.
Robert Alexander, Esqr. } Lieut.-Col. P. A. Agnew }	.....	Members.

* * * * *

When the Portuguese established themselves on Ceylon, commerce was not their only object. They wished to convert the natives of the Island to Christianity. Persons of the highest rank became the Sponsors when Chingalese Families were Christened, and gave their names to the Converts. This is the origin of the numerous Portuguese names which are found amongst the Chingalese. The Government of the Portuguese was oppressive, their reign turbulent, and after an almost uninterrupted Series of bloody and disastrous wars it finished

with the conquest of their Territory by the Dutch with a very trifling force.— The Dutch occupied themselves less with the conversion of the natives, although they employed a more successful method of making *nominal* Christians, by giving certain offices to men of their Religion only.— The Instruction given to the *official* converts was however too superficial to root out their prejudices in favour of the Idolatry of their ancestors.—

Ceylon was divided into Dessavonies and Districts.— a Dessavonie may be translated by the term Province, it is derived from the Title of its Chief who is called a Dessave—His authority was almost despotic.—The Districts had Chiefs under other denominations, varying with the nature and extent of their functions.—

The Dessavonies, were divided into Corles, and the Corles into Pattoes, which were composed of a variety of villages.—

The Inhabitants were divided into Sundry Castes.— Each caste had its Subdivisions, of which the Lascorins or Soldiers formed one.— the Vellales, composed the first Caste, or nobility of the Country.—The first Subdivision of the Vellales comprehends the Descendants of those who formerly held the principal Employments under the Government, as *Moodeliars*, *Mohandirams*, *Corals*, and *Mahavidans*— Men of this class are known by the designation of *Appohami* and from them it was customary to select exclusively, the persons to hold the Principal Employments in the Country.—

The most important of these officers were the Moodeliars, or Chiefs of the Military Class.— they were held in great respect and their authority was very extensive.— They were under the orders of the Dessava, and had to assist them, the inferior Officers called *Mohandirams*, *Aratches* and *Cangaries*.—

In each *Corle*, a Coral or Civil Chief was established, who Superintended the Revenue Department and regulated the Service of the Inhabitants, in which he was assisted by *Attoe* Corals, vidans and other Subordinate officers— This form of administration continued in force during the Government of the Portugueze. The Dutch, who adopted their system in great measure, but gradually made the Changes they thought expedient, perceived that this division of Authority was productive of disputes and oppression, and united the functions of the *Coral* to those of the *Moodeliar*.— This Plan they found no reason to change.— The *Moodeliars* became more numerous, and exercised in the Corles Authority both Civil and Military— They received their orders immediately from the Governor, by whom they were appointed, and the Dessave gave them his instructions regarding the Revenue and the labour of the Inhabitants only.—

The Native officers in the Country received no Salaries; but a certain portion of land, under the name of *Accommodessan* was attached to each office and exempted from the payment of the usual Contribution to Government of a share of its produce.— When there were not Lands the Property of Government, Sufficient in a District to Supply the *Accommodessans*, a Portion of the Private Lands of the officer, proportionate to the value of the *Accommodessans* of his office (which was fixed) was exempted from Contribution to Government, or the Government Share of the crop of other Lands was assigned to his Collection and use.—

From a period too remote to trace, each caste had a certain quantity of Land, Originally the property of the Sovereign, assigned to its use, and divided amongst the families of which it was composed in proportion to their numbers. These lands were called *Neynde Paraveni*, which may be translated *Property Burdened with the obligation of Personal Service*.—

These two species of land have therefore from time immemorial been possessed by the Cingeze Inhabitants of Ceylon, and their Chiefs, free of all Claims on the part of Government, but its right to a certain fixed amount of Personal Service, which those possessing such Lands were bound to perform.—

When the English obtained Possession of the Dutch Colony on Ceylon, they were Strangers to the manners and Customs of its Inhabitants, the Revenue System of the Carnatic was almost immediately Established, and in great measure conducted by Malabar Servants from the Coast.— This Plan did not Succeed;

the natives of the Island were disgusted and their discontent soon broke out into open Rebellion.—

The habits and Prejudices of a nation can only be changed by one of two modes *Gradually*, by *Mildness* and a clear demonstration of the Superior advantages they will derive from the proposed alteration; or *Violently*, by the Compulsive Efforts of superior force.— The Distrust natural to an unenlightened People it is always difficult to remove, and every change excites their Suspicions; But if the change we have made was in its nature oppressive, if they saw their hereditary Property (which they have long enjoyed free of all pecuniary Claims) Subjected to a heavy Tax, the Produce of their Lands, their Persons and their Families left to the mercy of the farmers of the *Revenue*, and that office held by Lubbys, Moors and others of Castes considered by the mass of the People inferior to their own, it is not Surprising that general disaffection was the immediate result of the measure, still less, when we consider that those bred up in authority, who were always selected from the first class of the people and whom the Cingalese respected almost to veneration, were without regard to the offices they held at the moment, hurled from their Preeminence, and the *Vellales*, confounded with the Common People in an indiscriminate abolition of every Privilege—Mildness and persuasion it appears were not the distinguishing Features of our Change of System, and our Force was inadequate to *compell* obedience.— Government will perhaps see with surprise that the object of this change of system was one of the least important of the Sources of Revenue in Ceylon.—

Previous to the establishment of a Revenue to Government, on the Produce of Land, it appears necessary to favour Cultivation and give encouragement and facility to those who desire to undertake it.— In this the Dutch were neither active nor successful, till the Government of Mr. Van De Graaf, whose attention was principally directed to the Cultivation of Cinnamon.—

This being the most important of the Products of Ceylon, demands an ample detail, Explanatory of what has been hitherto practised, and what it will be proper to establish, as a System for its future management.—

Formerly the crop of Cinnamon was collected in the Forest and Jungles, when it was necessary to employ a far greater number of Persons in this Service, than are now required.— The greater part of the Trees were in the territories of the King of Candia, who frequently with or without reason refused the *Chalias* (or Cinnamon Peelers) admission into his Dominions— In this case from 1500 to 1700 Bales of Cinnamon only could be collected in the Company's districts, and hence, the Dutch were at all times dependant on the Caprice of the Court of Candia, which, notwithstanding the Provisions of the Treaty of 1766, has frequently since that period forbidden all communication between the Candians and the Subjects of the Dutch Company.— The Dessave of Colombo *Dekok*, piqued at the state of dependence in which the Company was held by a capricious People, who violated the obligations of their Treaties without hesitation, proposed to the Governor Falck to *cultivate* Cinnamon on the Company's lands— This Judicious Plan was at first rejected by the Governor, who thinking the Dissave was actuated by Interested motives and sought only to obtain the management of the Cinnamon Department for his Personal benefit, reproached him for his avidity— The Dissave convinced of the Public Benefit that would result from this project, requested only permission to make the Experiment at his own Expense.— He obtained it, and succeeded beyond his hopes.— The Governor convinced of his Error, gave every encouragement to this important undertaking, but it was reserved for Mr. Van De Graaf to complete what his Predecessor had so happily commenced; and to his Exertions we owe the flourishing state in which we found the Plantations.— His success will appear the more extraordinary, when it is known, that every measure he adopted was counteracted by the Government of Batavia, who could not persuade themselves, that any person was capable of authorising considerable Extraordinary Expense, with no view but the advantage of the Company.— For one Hundred and fifty years Ceylon has supplied the requisite quantity of Cinnamon— The Expense was ascertained and limited— Why then this change?— Such were the arguments of the General Government

of Dutch India— Mr. Van De Graaf however saw the propriety of the measure— continued his Plantations, and executed an extent of work which must excite surprize when compared with the sum expended on this account.— Finding his resources in his knowledge of the Genius and Character of the Inhabitants of Ceylon, he began by engaging the Moodeliars to make Plantations of Cinnamon, which they did more or less: Rich individuals or those holding Employments followed the example in hopes of favour, and all were rewarded, some by honorary titles, others by grants of land, and some by an allowance of Grain from the Company's stores.

The cinnamon is collected and prepared by the caste of the Mahabaddé commonly called *Chalias*, originally a very low caste, but the importance of their employment has rendered them ambitious, and vain, and they are of a turbulent Disposition.— It is difficult to rule them; prone to insult the castes which are superior to them, they have long aimed to attain the Privileges of the *Vellales*, and their demands on this head have often embarrassed the Dutch Government. The lands of the Chalias are almost all free from Contribution to Government, and they have Privileges not enjoyed by other Subjects of the Company, which may throw difficulties on the way of many advisable arrangements for the Revenue Department.— The Establishment of the Cinnamon plantations tends much to confine them within proper bounds and to prevent their disturbing the Public tranquillity.—

The *Chalias* were under the orders of an European chief, called in the Records, *Chief of the Mahabaddé*, but vulgarly *captain canelle*.— He had an Establishment of subordinate officers of the chalia Caste, under the various denominations of *Moodeliars*, *Mahavidans*, *Mohandirams*, *Araches*, *Cunganees*, and *Lascorins*.— He regulated their labours, their recompense, their Police, and excepting for *Capital Crimes*, he alone could direct their Punishment—The Register of the Caste, of their numbers, their Lands, and the Plantations with the Surveys and Plans connected with them, were all in his charge.—

The Chief of the Mahabaddé received a Monthly Report of the Labour of the Chalias, and of the quantity of the Cinnamon which had been prepared in each district, so that he was constantly informed of the Progress of the Cinnamon Harvest:— In the beginning of November he embarked what was called the *Great Crop* which was regularly dispatched to Europe on the 20th of that month, and in January the *Little Crop* was prepared in the same manner and for dispatch on the 1st of February.—

So long as the Cinnamon was collected in the Jungles and Forests it was subject to a mixture (for there are various sorts, and some of such inferior quality that they are called *false cinnamon*)— To avoid this mixture which might arise equally from deceit or ignorance, the apothecary and a surgeon attended when the cinnamon was embarked, to examine that none but the finest sort was transmitted to Europe.— The attention paid in forming the Plantations to select Plants only of the first quality has rendered this formality now less necessary.—

A Calculation made by the Dutch, the result of long experience, estimated the annual consumption of Cinnamon at lbs. 400,000 say 5,000 bales— The establishment, of the Plantations ensured the supply of this quantity to the Company, and what was spontaneously produced in the Forests, particularly in those of the Candian territory, no longer furnished any part of this article of commerce.— Hence it appears that a larger quantity of Cinnamon is procurable, than is necessary to supply the known demand.— This circumstance merits particular attention, as the strictest monopoly can alone maintain the Cinnamon at its present Price, which is above 2,000 per cent. on the charges of its Culture and Collection.—

Every parcell of cinnamon smuggled, however small, takes so much from the demands for what is regularly shipped by the Company.— If this Illicit Trade is carried on to a considerable extent, it must influence the general price of the commodity, which the state possessing Ceylon will no longer be able to keep up.— Every regulation therefore on this Island, should keep in view the preservation of the Strictest monopoly of Cinnamon: It is by no means impossible to do so. and

this object once attained, the Price of this valuable product, in every quarter of the Globe, may be fixed in London.

The culture and preparation of the Cinnamon, being still conducted on the principle established by the Dutch, correcting only some abuses which had crept into its administration, I need say little on this subject; but it appears necessary to observe, that inconveniences may arise in the administration of the Revenues from the privilege of the *Chalias* to be exclusively judged by *their own Chiefs*.—

I am of opinion that the *Chalias* should continue under a Separate Chief of their own Caste; for any attempt to change this part of the system might be attended with consequences the extent of which cannot be foreseen.— The Commercial Resident is now their European Chief, whose authority is perfectly distinct from that of the Chief of the Revenue.— It becomes a question how these Separate Powers are to be unity for the general good.— In the time of the Dutch the *Chalias* had many villages, understood to be their Property, of which the principal were beyond the Bentotte River in the District of Galle.— The Chief of the Mahabadde went there occasionally to decide disputes, register the *Chalias* destined for the service of the year, and regulate the labour they were to perform—on the 1st of May their *native Chiefs*, with all the *Chalias* ordered for service came in great Pomp to Columbo: The Chief of this department had previously reported to the Governor, those who had merited reward or punishment, and in the midst of this ceremony, those who had been guilty were punished, and the meritorious received a proportionate recompense, after which they left the Fort, and were distributed in the various districts to which their Services were allotted.—

The Dissave had no authority over this Caste, but after the establishment of the Plantations of Cinnamon, it became his duty to direct their Cultivation, to preserve them in good order, and well enclosed.—

The establishment of these Plantations had occasioned great change in the manner of collecting the Cinnamon.— It is therefore interesting to form such regulations regarding its cultivation and collection as shall be productive of the greatest possible benefit from this Establishment.—

The Cinnamon Plantations may be divided into three distinct Classes.—

1. Public Lands cultivated at the expense of Government.
2. Public Lands entrusted (but not given as Property) to Individuals who undertook to plant them with Cinnamon.
3. Lands the Property of Individuals planted with Cinnamon, partly at their own expense, but assisted in a great degree by Government.—

The Plantations of the first class, were divided amongst the *Chalias*, who were charged with their Culture and preservation at their own expense.— It was then imagined by many, that this obligation on the *Chalias* was too severe, and that the Plantations would suffer in consequence of the arrangement.— This Idea appears to have been well founded, and Government should bear the expense of keeping the Plantations in order.—

Those of the 2nd class and 3rd class should be preserved in good condition by those who planted them, as they receive a certain Price for the Cinnamon they produce.— If they do not choose to do so, the Plantations should be resumed by Government, but I think good Lands should be given in exchange for them.—

There is another description of lands from which a small quantity of cinnamon is derived, but which becomes from the mode of collecting, a burthen on Individuals and an obstacle to the increase of Agriculture.—By very ancient laws, if a seed of Cinnamon had taken root, it was strictly forbidden to destroy the plant under very rigorous penalties.— There are few possessions of Individuals in which some plants of Cinnamon may not be found, and the *Chalias* were on this account authorised to enter the gardens of every person so circumstanced, to cut the Cinnamon they thought fit to gather; unfortunately they seldom confined their attention to the Cinnamon alone, but frequently stole or damaged the fruit.

of other Trees, which made this right extremely oppressive to the generality of the Land Proprietors on the Island.— No Bill of Sale for Landed Property could be registered, that did not contain an abridgement of the Report of a Committee consisting of *Vellales* and *Chalias* who were named to examine the quantity and description of Cinnamon Plants the ground contained.— Neither could the Proprietors of waste land, clear it for Cultivation without a special permission founded on a similar report regarding the quantity of Cinnamon it contained, according to which permission was granted or refused.— These rules were strong impediments to Cultivation: their severity might now be modified by granting permission to those in whose grounds Cinnamon Plants are scattered to employ *Chalias* at their expense to transplant them.— This would relieve them from the burden of preserving these Trees, and leave them free to plant or till their ground in the manner they deemed most advantageous.—

When the possession of Ceylon is secured to us by the Treaty of Peace, it will be proper to establish a Committee to register all the Cinnamon Plantations, and a certain number of Land Surveyors under an Engineer should be annexed to their Establishment for the purpose of procuring accurate plans and descriptions of the whole.— This work is of great importance and may require an expenditure of about 40,000 Rupees*.— The Plantations have now furnished three years successive Harvests, without any expense having been incurred in their repairs and cultivation— This may not have been bad policy hitherto, but we must be cautious not to carry this principle of Economy too far.— It is now necessary to work at the hedges and other enclosures, to exclude cattle from feeding on the young shoots, which if permitted would ruin the plantations.— When once our possession is confirmed, a fixed sum may be allotted for the annual expense of maintaining the Existing Plantations, and establishing others, and I imagine this need not exceed one Star Pagoda per Bale on the quantity annually prepared for Europe.—

Having discussed this particularly important subject, the next which presents itself for consideration, as relative to the general Cultivation of the Land, is the Rice Harvest of Ceylon.—

In this Island as in other parts of Asia, the soil was considered as the property of the Sovereign, and at a period extremely remote, certain lands were divided amongst various classes of the People, on the feudal tenure of personal Service to the Sovereign, who on this condition claimed no share of their Produce.— These lands are called *naynde Parveni*, which signifies Subject to Servitude.—

Other Lands were afterwards given to individuals, on their becoming bound to pay to the Sovereign one-tenth part of their produce—these were called *Otto Lands*.

The Lands retained by the Sovereign were cultivated by individuals, who received for their labour one half of the crop— Such lands are called *Ande*.— Frequent Hereditary Succession to the cultivation of such lands has led to their being considered as Private Property, and many of them are registered as such.—

Another description of Lands is such as are cultivated under the name of *Cheenas*— These are Lands the property of the sale† which are ceded (with certain formalities) to individuals who clear and cultivate them— They are commonly sown with dry grains on which the Dutch levied no Tax, but when Paddy was sown a proportion of the crop was paid to Government.

The arable Lands within the four Gravetts (limits) of Columbo were exempted from any payment to Government, by an order of the Supreme Council at Batavia of the year 1752.— But the Government of Columbo judging the advantages their owners derived from the vicinity of Columbo, sufficient to preclude the necessity of such Indulgence, by a Resolution adopted in September 1791 made them again subject to the payment of a tenth share of their Produce to Government.

* Note the use of the term " Rupees " in place of the more usual Rix Dollars or Star Pagodas.
† " State " is probably intended.

On the Establishment of the English authority one half share was demanded from the fields by the Revenue Officers— Payment of this demand was refused, as was the new Tax on Cocoa trees, and nothing was collected.—I believe the Resolution of the Dutch Council of September 1791 might be easily put in force, if the produce was allotted to the Fund for the Poor of Columbo, and the Hospital of Lepers— These two Establishments since our conquest of the Island have lost much of their Revenue and their utility is so evident that Government will not, I trust, hesitate to afford them assistance, which can be given without expense on the one side, and with great advantage to the other.—

According to a very ancient Custom not unknown in other parts of the East, those Persons who hold places of Trust either Civil or Military on Ceylon, in lieu of salaries, were recompensed by the grant of Certain Lands, proportionate and attached to their Employment, which they held free of all payment to the Coffers of the State.— Such lands were called *Accommodessans*.—

The Island of Ceylon does not produce the quantity of Rice necessary for the consumption of its inhabitants.— A calculation made long since estimates the quantity which is annually imported at 3500 or 4000 *Lasts*, or from seventy to eighty thousand bags.— nearly half this amount was brought from Batavia, the remainder from Bengal and the Coasts of Malabar and Coromandel.—

The Dessavonie of Colombo contains but a small proportion of Ground fit for the cultivation of Rice compared to its extent and its other products.—

An examination of the *Thombo* or Register, and other Documents, states the arable lands of the Dessavonee as follows:—

Lands Subject to Servitude:—

amms.		Corns.		
5910	..	27	..	Neynde Parveni
553	..	29½	..	Mallepaloe*
198	..	20	..	Nellepaloe†

} paying half their produce to Govt.

Lands in Accommodessan to Moodiliers and other officers :—

587	..	26¼	Ande
321	..	37	Otto
106	..	4½	Neynde parveni (Accommodessan of Aratches)
<hr/>			
7678	..	24½	TOTAL

After the *Service Lands* and those given in accomodessan, there are others granted in property to Individuals who pay a *tenth*, and those cultivated for the Sovereign who receive the *half* of their produce.— By the Table No. 13 including the reports of 3 years it appears that 2672 Ammonams of *Otto* and about one twentieth of that amount of *Ande* fields were on an average annually cultivated in the Columbo Dessavonie.— These produced in grain paid into the Company's magazins as the Government Share, one year with another 35808 Parahs of Paddy.—

* (From "mala", dead, and "palu", deserted) Lands originally held by private persons which have reverted to the Crown through failure of other heirs. In the District of Matara all produce grown on such lands pays half to Government. Previous to division between the cultivators and Government as lord of the soil, one-seventh is invariably deducted as compensation to the reapers and threshers under the designation of "wahaha", the cultivator being put to the additional expense of providing at his sole cost the seed corn, on which he is charged interest in kind at the rate of 50 per cent. It sometimes happens that the Government abates its claim to the half where the soil is poor and difficult to work. In such cases one-third or one-fifth is levied and the residue left to the cultivator (Cairns). (Glossary—Codrington).

† "Are lands formerly held 'ex officio' under Government, but which from failure of male heirs, or because the office itself may have been discontinued, are again in direct possession of the Crown. There is no other distinction than the name and its origin between these and malapala lands," (Cairns). Such lands pay one-half of the produce when cultivated, which is done with consent of Government.—(Bertolacci). (Codrington—Glossary).

There is no country where the produce of lands varies so much in quantity as in Ceylon. The fields not being watered by tanks, but by the overflow of Rivers, the rains may fall too soon or too late, or what is still more fatal, the Country may be too long or too frequently inundated as occurred in the present year, which has been attended with the ruin of the great Harvest—However if the Produce of the seed is calculated at six for one, it is generally agreed that the estimate will be nearly just—The Dutch calculated on 5 for 1 but this is known to be too low.—

It results from this calculation that the servitude to which we have relinquished our claim is compensated under the new system by the Produce of the Service lands to Government viz. 92603 Paras of Paddy valued at Rix Dollars 46301½.—

The Revenue of the Corles was farmed for Rix Dollars 75677—6— If from this sum the Produce of the Service lands and accomodessans is deducted the sum of 29376 Rix Dollars remains.—

Let us examine what the Dutch Government derived from the same Districts.—

	Rx.	Ds.
The Government share of paddy (as per table No. 13 for 3 years) annual average 35808 paras	..	17904 -
The dispencc villages of the Govt. 12000 paras	..	6000 -
Ditto of the Dessave 4000 paras	..	2000 -
Farmed and collected revenue	..	7295 -
		<hr/>
Total Rix Dollars	..	33199 -

By which it appears that the new system has produced less than the former one, if the Service Lands are estimated at 46301½ Rix Dollars (No. 19).—

Without taking the services of the Cingalese into account, let us examine what the capitation of the Moors and Chitties (also abolished by the new system) would produce.—

In the Dessavonie of Colombo as appears by the *old Thombo* there were about 3000 Moors and Chitties. This Register cannot however serve as a basis to our calculation, being incorrect, which indeed was unavoidable from the manner in which this Department was regulated, and the services of this class of persons exacted.—above 5000 Moors and Chitties will be found in the Dessavonie of Colombo and the country of Galle and Matura whose composition in lieu of service at 12 Rix Dollars each per annum amounts to 60000 Rix Dollars—a sum exceeding the produce of the *Neynde Paravenie* and *accomodessan* fields which we have resumed.—

It appears therefore that in adopting the ancient Dutch System, we should have realised a larger revenue, independent of the Servitude of the Cingalese, which has not been taken into the account.— Let us now consider how far this servitude is useful.—

There can be no doubt but that in every Country fixed Chiefs should be established to maintain order, Police and Tranquility amongst the Inhabitants: For, the system of selling to the Farmer of the Revenue the Judicial powers, can only be maintained by force.—with calculating sinister Events, the expense of maintaining troops in the Country to enforce such a system would be more than its produce could defray. By preserving the Moodiliars with their accomodessans this Branch of Government is provided for without further expenditure.—

The Lascorins and their officers required for different Departments are paid by the *accomodessans* and *Neynde Parvenis*.— In the Dessavonie of Colombo alone 114 *Aratches*, 234 *Cangans* and 2815 families of *Lascorins* are registered.— if their service is regulated by ancient customs, employing only one fourth together on duty, they can always furnish the necessary Guards whenever they are required for purposes of Revenue or Police, and the Departments will be supplied with a sufficiency of Peons—on all emergencies when workmen may

be required for immediate repair of Fortifications, when it is necessary to open Roads, or to clear grounds for the cultivation of Cinnamon, the people being registered the requisite number may be immediately procured at the expense of their subsistence only, which is fixed (when employed out of limits of their district) at one Parah of Rice, one *medid** of salt and seven and a half *fanams* per month to each man.—

Another important object, the value of which must depend on circumstances, is the Timber felled in the Forests of Ceylon.— The accounts of the Custom House N. 14 and 15.— Shew that in the year 1796-7.— 12000 Beams were exported without producing the smallest revenue to Government.— When the Inhabitants are not otherwise employed a certain quantity of Timber may be ordered from each Corle, it is cut by one Caste, brought by another to the banks of the Rivers, and by a third conveyed to the place allotted for its deposits.— Much Timber will be at all times required for the public works, particularly for the repairs of those Buildings which are now in a state of decay.— This method of procuring it, if not adequate to the supply of the whole when the Department is properly regulated, will at least considerably diminish the expense which would otherwise be incurred.—

The Servitude of the people then is an object the utility of which compensates, for the loss of revenue arising from the cession of the *Neynde Parveni* and *accommodessan* lands, besides which the *Capitation* payable formerly by the Moors and Chitties amounts to a larger sum than those Lands produce under the system in force since our conquest of Ceylon.

At Jaffnapatam the Servitude of the people had been converted into a tax paid in money, which was there estimated at a sum exceeding 40000 Rix Dollars at the lowest calculation—at Manar the same Tax produced 1463¼ Rix Dollars and at Batticaloa Rix Dollars 4454.— The abolition of these Taxes under our system is an absolute loss to Government, for which it does not provide the shadow of compensation.

The Dutch farmed to individuals, their share of the Harvest at the moment it was nearly fit to cut, hence the farmer who purchased only what was already sown, had no personal interest in encouraging cultivation.— I shall propose that the Company's share of the Harvest may be henceforward farmed out by *Pattoes*, and that so soon as a treaty of peace shall have confirmed the possession of the Island to Great Britain, these Farms should be rented out for three years, giving to the purchaser of this rent the privilege of causing to be tilled at His charge such arable Lands as the Proprietors may be unwilling or unable to cultivate.— In such cases the proprietors of *Ande* Lands (even when registered as such) shall receive no share of the Produce, those of the *Otto* Fields only one tenth of the Crop—a special regulation will be necessary on this subject to prevent abuses.—

I hold it proper to grant to individuals as much Land as they can cultivate with exception of such grounds as are peculiarly calculated for the production of Cinnamon.— Regulations should be made to assure the property of Lands thus granted, by the Registry of the Grant, reserving only a certain share of their produce to Government.

On relinquishing the right to command the Services of the inhabitants, the English Government resumed their claim to a certain share of the Produce of the *Service Lands*.— This double operation has been productive of general dissatisfaction and inconvenience.— The people of Ceylon, the most indolent race in India, conceive that their release from the Services they were formerly bound to perform, is connected with a perfect freedom from all labour whatsoever, and workmen are not to be procured at any price.

In the outline of the English system it was proposed to substitute for what was lost by the abolition of *Capitation* and *Servitude*, a *Tax on coconut Trees*.— This Tax was both unjust and Impolitic.— It was *unjust*, because the Tax being indiscriminately fixed at one Fanam per tree, the burthen was unequally

* From Port "Medida"—Measure. 1800 medids=1 last=52 bushels (approx.) so just over 34 medids=1 Bushel. R. G. Anthoniz states "according to Valentyn a Meediet in Ceylon was equal to seven quarters, but from the very nature of the term "it must have varied according to times and circumstances".

distributed, as the product and value of the trees varies with their situations. In the Environs of Columbo and Galle, their value is infinitely greater than in other parts of the country— The differences are so great and so various that to detail them would be an endless labour.— It may however be easily imagined that a value of a commodity growing near the place of its consumption, or whence the export is easy, must greatly exceed that of the same product on Lands from whence their transport to a market is attended with considerable expense.— The import was *impolitic* first because the *Chalias* were entirely exempted from it, whilst the other castes could only possess fifty trees free of duty (a distinction which would have produced considerable discontent) and secondly because in many situations the amount of Tax more than equalled the entire produce of the tree.

Cinnamon is undoubtedly the object in Ceylon which is of the first Importance, but this trade is confined to the Government alone.—the Coconut Tree is the Product which is most interesting to individuals, and the Cultivation of which should be encouraged by every possible means.— It supplies the means of Barter for the rice which the Island is obliged to draw from other countries—and the Public Revenue may derive considerable advantage by taxing the Arrack, Toddy, Oil, Copra, Coconut and Coir it produces— The increase of revenue will be proportionate to the encouragement given to the cultivation of this valuable tree.—

Beetle nut which formed a principal source of former Revenue of Ceylon, was thus regulated under the Dutch Government.—

The Moors, Chitties, and free Malays were not permitted to travel through the interior of the Country, without a passport specifying the articles in which they were allowed to trade.— This arrangement appears at first oppressive, but it had two objects in view. The one, to prevent an illicit traffic in Cinnamon, the other to prevent the Court of Candia from having communication with foreign powers, which might have disturbed the tranquility necessary to the success of the Dutch trade on the Island— The Governor gave a *Sanas* or order to those engaged in collecting Beetle nut, who were obliged to deposit what they procured in the Company's Warehouses, where it was *understood* to be bought at 3 Rix Dollars the *Ammonam*. But as it was known that the Beetle nut frequently cost more, instead of paying to the merchant this sum, it was customary to grant him a receipt for the number of ammonams he had delivered into the Company's Stores which he could dispose of at pleasure, but the Commodity could not be deposited in any private warehouse, without incurring heavy penalties, and it could only be removed from those of the Company, for *exportation*.

Fresh Beetle nut was *received* into the Company's Stores at the rate of 24,000 nuts, and Dry Beetle nut at 30,000 nuts per ammonam; both were *delivered* by the ammonam of 24,000 which was then valued at 5 Rix Dollars 2 Stivers—on this amount an Export Duty was calculated amounting to 10 Rix Dollars an ammonam on dry and 11 on *Fresh Beetle Nut*.— The greater part of this duty was an emolument of the Governor, and a small portion was divided amongst other Civil Servants—a purchase and sale price was fixed by the Supreme Government of Batavia; what the Beetle nut produced beyond this, was an additional Emolument to the Governor of Ceylon.

When Mr. Van Angelbeek succeeded to the Government, he imagined that a better arrangement might render this object more productive, and after many attempts, he devised a Plan which succeeded.— Referring to the two resolutions of Council of the 21st November 1794, and the 5th December 1794, it appears that he fixed the purchase price of Beetle nut at 6 Rix Dollars in the interior of the Country, charging the Moodeliars with the Duty of collecting it, for which money was advanced by Government, and allowing them for their trouble $7\frac{1}{2}$ fanams per ammonam (This allowance was found to be too small). As the Books of the years 1794-95 far from being closed are not yet begun, no official documents can be drawn from the Records to shew the result of this Plan, but it must have been extremely productive, as the nuts were purchased at 7 Rix Dollars the ammonam and the sale price was fixed at 19.— The

Masters of Donies have even purchased Beetle nut for export to the Coast from those who had bought it from Government, at the rate of 22 Rix Dollars per ammonam, a price which it still bears including the Duty.

The annual exportation of Beetle nut does not appear on the Dutch books to have exceeded 12,000 ammonams although it was generally known that much more was shipped— The Registers of our Custom House shew, that in the year 1796-97 the export of this article amounted to 15,852 ammonants; my inquiries lead me to think that if smuggling was prevented, the annual regular export would exceed this quantity.— Calculating it at 15,000 and re-establishing nearly the same duty formerly levied, say 10 Rix Dollars on Export, this object would produce an annual revenue of Rix Dollars 150,000. To show the complicated nature of the Dutch forms, I annex in the appendix two orders according to the customs of their officers, for Beetle nut exported in the year 1796-97, one for *fresh* and the other for *dry* Beetle nut No. 11 and 12.—

The fisheries on the Coast, and in the Rivers and Lakes of Ceylon afford a certain and important Revenue.— The rents of those in the vicinity of *Columbo* have not increased in value in any proportion to the increased price of fish, as it is well known that fish in general bear now double, and the finer sorts triple the price for which they were formerly sold.—

The Arrack and Toddy Farm merits consideration, and may be augmented in value.— It would tend to the preservation of good order, if the Arrack farmer of *Columbo* had the exclusive privilege of selling all Arrack for the consumption of the Hewagam and Salpittee Corles, and those immediately to the northward of the Malwane River.— The inhabitants of the Rygam and Pasdum Corles should in the same manner, purchase what they require from the Farmer of Arrack at Calitura, and those in the vicinity of Negombo should be supplied by the farmer at that place.

The abolition of all duties on Imports and Exports, excepting those on Beetle nut, Coffee, Pepper and Cardamoms (commodities which were in the Dutch time monopolised by Government and which now are the only ones subject to export duty) joined to the unlimited freedom of intercourse and trade, allowed by the English system will in a short time, if continued, leave our Government nothing to defray the heavy expenses of the Island but the Revenues arising from the fisheries, and the small share paid to the State of the Paddy produced in Ceylon: for this unrestricted freedom of Trade and Intercourse must put an end to the Monopoly of Cinnamon— It is therefore necessary to re-establish the Import and Export duties (under such modification as may be convenient to encourage commerce) and to lay certain restriction on Inland Trade.—

The Duty on the importation of Cloth was formerly the object of a very considerable farm—The burden fell principally on the Candians—The Duty was certainly rated too high, and never was collected according to the Tenor of the Regulations, the farmer of the Duties compounding with the merchant from conviction that the greater quantity of goods imported from his adopting this mode would more than repay the reduction in his assessment.— It appears by the custom house returns that 3904* Corges of Cloth were imported in the year 1796-97, of which the greater part was sold in the market at 120 Rix Dollars per Corge.— If the Duty had been levied at the value of 7½ per cent. on this import, valuing the cloth only at 100 Rix Dollars per Corge, the produce would have been 29280 Rix Dollars. But in this quantity many finer cloths were included which would have paid a duty proportionate to their value.

The export duty on Jaffnapatam Tobacco was included in the *Alfandigo* Farm which was let for the sum of from 24,000 to 35,000 Rix Dollars. It appears on inquiry that Tobacco alone should have produced a larger sum.— The Custom House Books of Jaffnapatam state that 4514 Bahrs (or Candies) were exported in the year 1796-97. This would have produced above 30,000 Rupees, and it is supposed a much greater quantity may be exported annually.

* Corge—given by Yule and Burnell as a mercantile term for a Score used by the trading Arabs. A bale or lot of 20 pieces was commonly called a corge. The essential meaning of "corge" was however sometimes missed and the word was loosely applied to any packet or bundle.

† *Alfandigo*, Port. for "Custom House" the term was used by the Dutch for customs duties generally.

A duty of 8½ Rix Dollars on each Leaguer of Arrack exported was formerly levied.— This Duty as well as those on the export of oil, Coconut and Coperas, may be re-established without inconvenience.

The export duty on Jaffnapatam Palmiras, usually produced from 8 to 9 thousand Rix Dollars annually.— The quantity shipped in 1796-97 would have paid more— and the slight Tax on the export of Jagry was not unproductive.— In short, the aggregate amount of the Taxes on Import and Export might become one of the most productive sources of the Revenue of Ceylon, without in any degree tending to diminish the Commerce of the Island.—

In re-establishing the Duty on Cloth it should be observed, that the Stamp Duty on Cloths manufactured at Manar and Jaffnapatam should also be renewed— At Jaffnapatam this import produced 11,000 and at Manar 2250 Rix Dollars.—

The Husk of the Coconut produces a coarse filament which certain low classes of the people prepare and spin by hands, in which state it is called *Coir*— It is supposed that nearly *three millions of pounds* of this substance were annually fabricated in the Dessavinies of Columbo and Matura and the District of Galle, and it was understood to be monopolized by the Dutch Company.— The Dessava of Columbo collected the coir in that neighbourhood, and the Commandant of Calitura what was prepared in the villages between that place and Bentotte— It was received by them, on payment of 18 Stivers the bundle of 24 lbs to those who made it, and delivered to the Master Attendant at Columbo at One Stiver (or 20 cash) per pound.

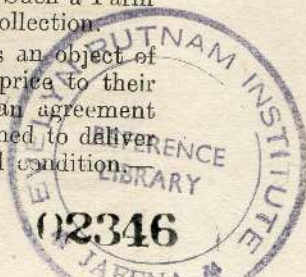
The Master Attendant made about 300,000 lbs into Cables and Cordage for the Company and for the use of their ships, and manufactured into Cordage, which he sold on his own account, about 500,000 lbs more.— Near 200,000 lbs was sold by the Desave to Individuals, but no account of the profit of this sale appears to have been inserted in the Books of the Company.—

The Chiefs in the Galle district and the Dessave of Matura, caused the Coir of those countries to be collected and delivered it to the Master Attendant of Galle, who made about 800,000 lbs into Cables and other Cordage for the Company's use at the Cape and Batavia, and near 400,000 lbs of coir was made into bundles, salted, and sent in its rough state to Batavia— of the remainder about 600,000 lbs were manufactured into cordage by the Master Attendant for his own profit, and the rest was sold by the Chief of the District to Individuals, without any entry of the profit on the Public Books.—

It appears from the comparison of the price first paid for coir and that received from the Master Attendant, that there was a profit to the persons employed of 6 Stivers on every bundle of 24 lbs.— This was divided between them, and a share given to the Commandeur of Galle.

Coir may be collected by the Revenue Department, at 2 Rix Dollars the hundred weight, and sold by agreement either to the Master Attendant or to Individuals, or the exclusive privilege of collecting and dealing in Coir may be farmed.—It may be divided into two separate farms, one including the Dessavoni of Colombo, the other Galle and Matura— The principal conditions should be that the Farmer should pay to the manufacturer at least 24 Stivers the bundle, that the markets of Columbo and Galle, should be supplied with Cordage and tough Coir at a moderate price, and that he should be bound to deliver to each of the Master Attendants at Columbo and Galle at a fixed price (say 30 Stivers) the quantity of 200,000 lbs annually for the use of their Department.— This would afford him a reasonable profit, and ensure their supply— Such a Farm would produce a nett Revenue, free of all trouble and expense of collection.

The inhabitants have been so long accustomed to consider coir as an object of the exclusive trade of the Company, and to deliver it at a fixed price to their Agents, that nothing is wanting to renew this practice, but such an agreement as may ensure their receiving in each place where they are accustomed to deliver their Commodity, immediate payment for all they produce in good condition.— I think this article may produce a revenue of 60,000 Rupees.—



Salt is in all countries a source of public revenue, its collection is easy, and its produce certain.— In the Island of Ceylon it is an object of more particular importance as it affords the means of controlling the Candians who can only be supplied with this article from the British Possessions.—

Salt was formerly an object of the exclusive trade of the Dutch Company, at whose magazines it could be purchased at a moderate price in single Parahs. For a considerable time the privilege of retailing this commodity with certain limits was given to indigent widows for their support. Governor Falck perceiving that the produce under this system was unequal to the purpose for which it was allotted, withdrew their privileges, and *farmed* out the right to vend salt by retail.—The Farmer received his salt from the Company's Stores at 10 Stivers (or $2\frac{1}{2}$ fanams) the Parah and sold it in small quantities at 18 Stivers (or $4\frac{1}{2}$ fanams), to certain privileged persons, he was bound to furnish the quantity they required at 12 Stivers (or 3 fanams) and the amount produced by this farm was paid to the Widows Fund.

The Candians drew their salt from *Putelan**, *Chilaw* and the *Leways* (or salt pans) to the South East of the Island.— By the Treaty of Peace concluded with them by the Dutch in 1766 the whole of the Salt Pans were included in the Dutch territory, it was stipulated that the Candians might collect Salt in these Salt Pans, without any expense but what they were accustomed to give to the manufacturers, or in return, the Court promised to permit the Dutch to cut Cinnamon in the Candian Country, or to cause it to be cut and delivered to them at a fixed price.—In 1791, Governor Van de Graaf, being informed of hostile preparations made by the Candians prohibited the supply of Salt for their use, by which means in less than a year they were reduced to great distress: They had recourse to a species of potash as a Succedaneum, but this proved so unwholesome, that they were on the point of submitting to any conditions the Dutch might impose, when in consequence of Intrigues, the detail of which would be equally tedious and unnecessary an order from the Council of Batavia directed Mr. Van de Graaf to permit the free passage of Salt to the Candian Country, and to use every conciliatory mode to re-establish harmony between the Ceylon Government and His Candian Majesty.—

I think it would be advantageous were our Government to consider the Treaty arranged at Madras with the Candian Ambassadors (and which that Court has uniformly refused to ratify) as null and at the same time to adopt the necessary measures not only for securing the monopoly of the Salt trade, but when necessary, of stopping the supply of that article to Candia.— It will be easy to collect in Public Stores, all the Salt made upon the Island and to cause it to be sold from thence at regulated prices to all who wish to retail it.—

In establishing such an arrangement for the salt of Ceylon, I conceive it would be good policy to fix at first the Sale Price, sufficiently low to discourage all attempts to evade the regulation.— This is necessary to obtain documents for justly estimating the extent of the Consumption—When this is done the price may be augmented as far as deemed prudent.

The Salt pans produced to the Dutch Government a very trifling revenue.— They claimed a tenth of the salt made in the Districts of Putelan, Chilaw, and in the Eastern Provinces.—This claim should in every event continue to be enforced, as it may throw light on the quantity made, and serve as a check to prevent abuses.

Calculating the annual consumption of salt on the Island at 200,000 Parahs or $2666\frac{2}{3}$ Last at 12 Rix Dollars per Last it amounts to 32,000 Rix Dollars; suppose the salt price fixed at half a Rix Dollar per parra, the amount is 100,000 Rupees, or a profit of 68,000 which merits consideration.— At a further period it may be made to produce a still more considerable sum.

The Bazaar of Columbo is an object of too much importance to be abandoned to the discretion of a Cutwal, † and it will be advisable to re-establish in part the System formerly in force for its management.—I shall recommend its being

* Puttalam

† Cutwal,—A kind of inferior Police officer whose duties were to keep peace in the bazaar.

farmed out by Government, under certain restrictions, and the establishment of a Police to secure its ready supply from the neighbouring country.—Beetle and Tobacco are articles which should be particularly attended to.—

The use of Stamped Paper, and the Duty of 5 per cent. on the sale of Immovable Property should be generally re-established as providing a fund to defray the expenses of the Courts of Justice.

Having now examined and stated the nature of all the Revenues under the Dutch Government of Ceylon, I am of opinion that it is advisable *generally* to pursue their system, and only to introduce such changes as *experience* may prove to be advantageous.

I propose therefore to submit to Government for the preservation of tranquillity in that part of the Country which has already been in a state of rebellion and the prevention of a similar revolt in other districts, the measure of restoring the Neynde Parveni Lands on the ancient tenure of Personal Services, and granting as formerly to the Moodeliars and other native officers the accomodessans attached to their employments.

I propose further to re-establish such part of the ancient System as is connected with the interior management of the Lands.—Consequently the Revival of the office of Dessave or Department of the Attapattee.—and that no *Malabars Persees* or others (Europeans excepted) not natives of the Islands, shall either be employed in that office, permitted to share in the administrations of that Department, or to reside in the Interior of the Country.—

It appears to me that the mode of letting the Farms by sealed proposals delivered at the Revenue Office is attended with great inconvenience.—I therefore propose that they shall be publicly sold to the highest bidders of fair character, on conditions previously published for general information.—

I am firmly persuaded that the revival of the Courts of *Land Raad* (Similar to the Courts of adowlet) is a measure of the greatest importance to the welfare of the Country.—These Courts of Justice were of the greatest use.—Before them all courses concerning the property of Lands, and inheritance of the native Cingalese were brought and decided in the first instance: If either party was dissatisfied with the decision, he addressed a request to the Governor, who Sometimes in Council confirmed the Sentence of the *Land Raad*, at others sent the cause of decision to the High Court of Justice.—

I have not spoken of the Revenue arising from the Chase and Sale of Elephants as it is casual and not sufficiently productive to claim amongst the chief articles of the Revenue of Ceylon.—Neither have I entered on the subjects of the Pearl Fishery as it is an object now better understood than heretofore.—But I must request of Mr. Andrews to Communicate to the Committee his observations for the improvement of its produce to Government.—

My Lord Hobart in his Minute of the 9th June, speaks of the Slaves of individuals. It appears to me that this subject is too delicate to discuss at present, while our possession of the Island is uncertain.—If we preserve it, after the conclusion of the war, I am of opinion that a Register should be established for the purpose of securing to the Proprietors of Slaves their property, subject to a certain Tax and that arrangements should be formed for the gradual abolition of Slavery without attempting it by means which must be ruinous to the Colonists of this Island.—

I had proposed to myself to enter into more *particular* examination of the Revenues of Jaffnapatam, but the Books at Columbo do not afford sufficient materials for undertaking this work with success, it is only on the spot that the useful researches can be conducted for the improvement of the various branches of the Revenues of that District.

I have the honour to submit to the Committee of Revenue these notes of the Result of my examination of the Books of the Dutch Company, with my opinions on most of the objects to which they relate.—I trust that they will be found to contain the materials for such a Report as will be satisfactory to a Government.

Signed/P. F. DE MEURON.

THE TURNOUR MANUSCRIPT

INTRODUCTION

At an early meeting of the Historical Manuscripts Commission a decision was arrived at that notices should be published in the United Kingdom, inviting persons who possessed documents relating to Ceylon to communicate with the Commission. In response to one of these notices Major M. L. Ferrar of Belfast, Northern Ireland, late of the Green Howards, the old 19th Foot, informed the Commission that he possessed an original manuscript account of the capture of Trincomalee by the Hon'ble George Turnour, and also in Turnour's handwriting an account of the Islands between Mannar and Jaffnapatam, and an account of the sales of the tithes of paddy and butter Customs, 1794 and 1795.

Major Ferrar who is the author of the Regimental History explained that he had been collecting papers bearing on the history of the 19th Foot, 51 of whose officers he stated lie buried in Ceylon. Turnour was in the 73rd Foot and afterwards for five years in the 19th Foot.

The Turnour Manuscript was acquired for Ceylon by the Historical Manuscripts Commission at a cost of £5.

The Hon'ble George Turnour was the fourth son of the Earl of Winterton. He served in India and came to Ceylon with the 73rd Foot. He left the army in 1802, and engaged without success in private trade. He joined the Ceylon Government service in 1807 and served till 1813 in which year he died in Jaffna. He was the father of the distinguished Civilian of the same name.

For the circumstances in which this expedition was sent to Trincomalee, see L. J. B. Turner, Collected Papers on the History of the Maritime Provinces of Ceylon, 1795-1805. The expedition was sent by the Madras Government at the request of the British Government in response to a suggestion of the Stattholder who had fled to England when the Batavian Republic was set up by the French. His avowed intention was to strengthen his own following in the Dutch Colonies and with British aid prevent them from falling into the hands of the French. The capture of Trincomalee marked the beginning of the British occupation of the Maritime Provinces.

There is an account of the capture of Trincomalee in Welsh's Military Reminiscences, but this memorandum of Turnour's gives the events of the siege and capture in much greater detail. There is also a brief official account among the Ceylon Records in the India Office Library, giving full particulars of the strength of the garrison and the casualties on both sides.

I desire to express my thanks to Brigadier-General Lyon, D. S. O., for very kindly checking the proof of the technical parts of this paper.

C. H. COLLINS.

The Turnour Manuscript.

3rd June 1796.

Mr. Cabell transmitting papers received from Mr. Richardson, being Journal of an Officer (Lieut. Turnour employed in the Expedition against the Dutch Settlements in Ceylon, and a Description of the Islands between Manar and Jaffnapatam.

Whitehall,

3rd June 1796.

SIR,

I TAKE the liberty of troubling you with the enclosed papers which I got yesterday from Mr. Richardson of the India House. I have not had a copy taken of the Papers, having permission to keep the originals. I am not certain the Papers are of any consequence, but I thought there could not be any harm in sending them.

P.S.—I have not received the letter you was to write to Lord Hobart.

I have the honour to be,
with the greatest respect,

Sir,

Your most faithful servant,

Rt. Hon'ble Henry Dundas.

(Sgd) R. WM. CABELL.

July 23*. Embarked at Negapatnam on board the Diomedé of forty four guns. 24th. Sailed from Negapatnam, in company with the Suffolk of 74 guns, the Centurion of 50 guns, the John Packet, the Jackall tender, and eight transports, having on board, the Flank Corps, composed of the Flank Companies of H. M. 71st and 73rd Regiments, the greater part of H. M. 72 Regiment, 150 European Artillery, two Battalions of Sepoys; 6 companies of Gun lascars, two of Pioneers; and, in general, each Corps had its usual proportion of Tent Lascars, and Bamboo coolies. The Battering Train consisted of 2 mortars of 10 inches, 4 howitzers of 8 inches, 8 iron 18 pounders, and 4 iron 12 pounders. The Field Train consisted of 6 brass 6 pounders. 31st. Ran past the post of Trinkonomallie during the night. August 1st. Stood Northerly, when the Suffolk, Centurion and Heroine of 32 guns (which had joined the fleet during the night) with some of the transports, made, and anchored in, Back Bay. The Diomedé ordered to Leeward, to take in tow the vessel which contained the baggage and stores of the Flank Corps. August 2nd. About 12 O'clock the ship struck, about 12 miles to the Northward of Flag-staff Point, on a unknown rock; and although every effort was made by the Crew and Troops on board, and every possible assistance was given by the Fleet, she went down a few minutes after 4 h. P.M.; the boats of the fleet having first saved the crew and Troops. Such was the order and regularity preserved among the Crew, in working the ship and the soldiers employed at the Pumps that in spite of our repeated signals, those who were unacquainted with Captain Smith's merits as a Naval Officer, could not believe the ship to be in the very imminent danger she really was. She sailed at least 8 miles, from the time she struck, until she anchored in Back Bay. The remainder of H.M. 72nd Regiment joined on board the Gloucester transport. 3rd. The Troops landed at the Rocks, about 4 miles to the Northward of Flag Staff Point, without opposition at sun rise, and at noon advanced and formed the Line at the distance of a mile and a half from the Fort, where some Malay Sentries fired a few random musket shots, and then retired. The Line lay upon its arms during this, and the following night. 5th. At 2 h. P.M. the Line advanced and encamped within eighteen hundred yards of the Fort, and pushed on its Piquets four hundred yards nearer; the Garrison showing no disposition to commence hostilities. Strong working parties employed in assisting the disembarkation of Stores, Camp Equipage and Baggage. 6th. The Engineers covered by the Flank Companies of H. M. 71st Regiment reconnoitred the Western Face of the Fort; when they surprised a party of fifty Malays, commanded by an officer of the Regiment of Wirtembourg. They were detained until the pleasure of General Stuart should be known; when they were allowed to return to the Fort, as the *Form of Peace* during the time we were employed in preparing for active hostilities, was considered as cheaply purchased, by their release. 9th. Pioneers employed in making Gabions. 10th. Strong Parties from European and Sepoy Corps employed in making Fascines. From the 10th to the 16th. Working Parties as usual; three small vessels taken by the cruisers of the Squadron, two of them laden with stores and treasure to the amount of ten thousand Rixdollars, for the pay of the Garrison. 17th. Colonel Stuart reconnoitred the Southern Face of the Fort, covered by the Flank Companies of the Line. Everything being prepared to break ground, the Line fell back and encamped as nearly out of the range of random shot, as the clearness of the country would permit. Several shots fell close to the Front of the Line, and a few went over it; but certainly accidentally, as had the Garrison wished it, they might have thrown shot into the camp, by elevating the guns a good deal. 18th. At 6 h. P.M. broke ground; and before morning, completed the first parallel, at the distance of 900 yards, with part of an approach to the second. A sepoy out-Sentry of the garrison being killed in a skirmish, on the Glacis, the Garrison commenced hostilities, by firing from the works in all directions, but without effect. 19th. Employed in widening the first parallel and widening and extending the approach. 20th at 7 h. P.M. began the breaching battery, for 8 eighteen pounders, against the Northern curtain, that joins the Western Bastion, with the lower cavalier, at the distance of about 600 yards. Between 8 and 9 P.M. opened two eight inch

howitzers from a small trench the howitzers being on their howitz-carriages on the right of the Trenches, about 130 yards from Dutch Bay. In the course of two hours, they produced the desired effect, of drawing the enemy's fire, besides doing a great deal of mischief in the Fort. The enemy's fire very ill directed generally too high. 21st. Having begun and completed an enfilading battery immediately on the Right of the First Parallel for 3 twelve pounders, during the day, under cover of a hedge; the guns were got in and the battery opened with effect by 10½ h. P.M. During the night constructed a battery, 150 yards nearer the breaching battery, for the 2 howitzers, which had hitherto fired from a simple trench with a great elevation. 22nd. Employed in finishing the breaching battery, and getting the guns into it. 23rd. A few minutes before sun-rise the breaching battery opened, when the enemy abandoned the Ravelin and N.W. Bastion, and our fire was directed against the curtain intended to be breached. Towards 10 h. A.M. the enemy returned to their guns in the Ravelin and Bastion, which they worked with sufficient bravery; although from the want of artillerymen, their fire was ill-directed. They succeeded, however, in their view, of drawing a part of our fire from the breach, to their quarter. During the night, finished a two mortar battery for the 10 inch mortars, to the Right of the breaching battery. 24th. At sun-rise opened the mortar battery of two 10 inch mortars, which appeared to give considerable annoyance to the upper cavalier, or Redoubt. The Enemy's fire slackening, our casualties very few. 25th. About 4 h. A.M. a sally was made from the Garrison, with considerable effect. A party of twenty five Malays planned and executed this bold undertaking. Two of their number, having the night before got unperceived into the battery had remarked the presumptuous confidence of our covering parties; and the consequent probability of success, in an attempt to surprise it. They stipulated with Major Fornbauer, Commandant of the Garrison, that their numbers should not be greater than they had already decided upon. And having arrived themselves with Creeses (Malay disks) and half pikes, they advanced towards the Trenches on the right of the Battery, between it and the Enfilading Battery; when they knew that presumptuous confidence had made us neglectful of posting sentries. They then turned to their right, and advancing under cover of our trenches entered the Battery; some on the Right, and others through the embrasures, and immediately proceeded to spike the guns. They had spiked four of them, before the alarm was given, when they betook themselves to the use of their weapons; which they wielded with rapidity and dexterity of execution, that nothing could surpass. They killed six Artillery men, one sailor, and six gun lascars; and wounded Lieutenant Prescott, twelve Artillery men, one sailor, and ten gun lascars; all unarmed and most of them asleep, before the covering party came to dislodge them. Captain Gorry and Lt. Moore of H. M. 71st Regiment, led a part of the Covering Party composed of Grenadiers and Light Infy of the same Regiment to recover the Battery from this small band, which was now in complete possession of it. The former while cautioning his men not to fire until they could distinguish the enemy from our gun lascars (which was difficult, from their both being dressed in blue jackets) received a wound from a Malay Creese, in the belly so little was he able to do it himself. Four of his party were wounded also. (The Malays having now lost all hope of doing further mischief, wished to retire; and to effect this, mixed with the Gun lascars, with the expectation of being again mistaken for a part of them. In this they partly succeeded and retired to the Fort with five or six killed. Thus did twenty five undisciplined enthusiasts, during the short space of ten minutes, (which was the fullest extent of the duration of the tumult, after the Malays were known to be in the battery) execute what no man, judging by common rules and precedents, could have expected from a respectable sortie of the best troops in the world, besides killing and wounding a greater number than were killed or wounded otherwise during the siege. The killed and wounded Europeans, including the officers, amounted to twenty six; the native casualties were sixteen in number. Two of the guns were immediately unspiked, as was a third by 7 h. A.M. and the fourth by 11 h. A.M. I should not do justice to the Corps of Artillery, on this occasion, if I did not account for their having been found asleep. The numbers of

this Corps were so unequal to the duties required from them, that the men were permitted to sleep during the night, that they might be fresh during the day, when their services produced a more certain effect. The officer on duty in the battery, was directed in consequence, to keep only a sufficient number of men awake, to fire one gun every ten minutes. 26th. The breach being declared practicable by the Engineers and the Enemy's fire almost totally silenced, the Fort was summoned; and the Governor was entreated by General Stuart, to send away all the women and children if he intended to stand a Storm. The Governor was well inclined himself, as were the Malays of the Garrison; but the European Troops refused to second him, although he promised to defend the Breach, if only one hundred of them would stand by him. To this proposal there was not one assenting voice, and the Europeans in a body proceeded to Flag Staff Point, and haling down the Dutch Colours, hoisted a white flag, with an English union over it. At 5 h. P.M. the Flank Corps marched in by the Southern Gate, and took possession of the works; while the garrison marched out by the Breach, with all the honours of war, and lay down about seven hundred stands of Arms on the Esplanade. The Garrison, at the commencement of the Siege, amounted to 500 Europeans, 250 Malays and 150 Sepoys. Their killed and wounded amounted to one hundred and twenty or thirty; which with the sick and drunk, will account for the deficiency in the number that marched out. Our killed and wounded amounted to seventy two; of whom about fifty were Europeans, including Major Smart, Dy. Qr. Mr. General, lost his arm, and Captain Gorry of H. M. 71st Regiment, and Lt. Prescott's Coast Artillery, wounded by the Malays.

From the 26th to the 31st, employed in sending away the Prisoners to Madras, and in preparations against Ostenbourg; when the Commandant of that Fortress, being deserted by a great part of his Garrison, (Amounting originally to 300 men, of whom 200 were Europeans) and seeing that the rest wanted the opportunity only to do the same; surrendered; and thereby put the whole of this valuable possession, into the hands of the English. It is worthy of observation that during the time that the surrender of Ostenbourg was negotiating, a circumstance well known to all the Garrison, as the Commissioners were met at the Commandant's Quarters, the whole of the Main Guard deserted.

September 13. An Escort ordered for Mr. Andrews appoint-Ambassador to the Court of Candia. 14th. A detachment consisting of the two Flank Companies of H. M. 72nd Regiment, 30 European Artillery, 2 Companies of Sepoys, 80 Gun lascars, and 20 Pioneers, under the Command of Major Fraser, were ordered to hold themselves in readiness to embark at the shortest notice, on the Centurion and Swallow Packet of 16 guns; 2 eight inch howitzers, and 2 iron twelve pounders accompanied this detachment. Sept. 22. Major Fraser's detachment returned to Trinkonomalie excepting the 2 Companies of Sepoys, who were left to garrison Batticaloo, which had surrendered without opposition. A detachment was this day ordered to hold itself in readiness to embark, by orders privately given to the heads of Corps and departments. It was composed of the Flank Corps, a company of European Artillery, with its complement of gun-lascars, 8 companies of the 1st Nat. Battn., all the Pioneers with all the lascars and Bamboo coolies, attached to each. The train consisted of 2 iron 18 pounders, 2 iron 12 pounders, and 2 brass 6 pounders; and under the Command of General Stuart himself. The object of the destination of this armament, was evident to every one; and the favourable accounts received of Jaffnapatnam, rendered every one desirous of being employed. The Troops embarked on the 24th at 9 h. A.M., and the Squadron consisting of the Centurion, the Bombay Frigate, of 32 guns, The Swallow, the Swift (Company's) Sloop of war, of 16 guns and a large transport, sailed in the evening. On the 27th. between 7 and 9 h. A.M. the Squadron anchored in the Roads off Point Pedro; and the troops disembarked with the two six pounders, and landed without opposition. Captain Osborne displayed great zeal and anxiety for the Public Service, in carrying the Centurion between the shoals that lie off Point Pedro, when his soundings varied between four, and five fathoms and a half, for two miles together. At 5 h. P.M. the detachment

marched, and halting for four or five hours during the night, arrived at 10 A.M. the next morning, at Jaffnapatnam, which was surrendered without opposition. The Fort of Jaffnapatnam is a regular Pentagon, with regular Ravelins in front of three curtains; one somewhat irregular and still in an unfinished state, which covers the principal gateway, there is no ravelin before the fifth face, being washed by the sea, or as it is called here, the Jaffnapatnam river, the faces are 120 toises in length. The Ramparts are solid and well built; the ditch is wide, and well scarped on both sides, but not deep enough; the covert-way well built, and pallisaded in some parts (directions have been given by General Stuart to complete the Pallisade) the glacis very tolerable, but not complete before the unfinished Ravelin and not affording quite cover enough to the Salient angles of the Bastions, the Ravelins are as completely covered up to their cordons, as a glacis can cover them; all the Masonry is of Coral Stone. Jaffnapatnam, however, has a fault, which I am almost inclined to name Dutch, from its occurring in all the Dutch Forts, my Services have given me an opportunity of seeing; that of giving the Fort too little Esplanade, which we found of the greatest advantage to us at Trinkonomalie. It was the case at Negapatnam is so at Jaffna, and Manar; and, I understood, equally prevails at Colombo. Cochin and Point de Galle, Jaffna has the further faults (which however may be easily remedied) of the embrasures being too close (and being formed of coral stones not exceeding, generally, a cube of nine inches) too perpendicular; which invariably occasions the stones to loosen, by the concussion of a few rounds. The summit of the Parapet also, has so great a slope, that a shot from an enemy might take place upon it; and consequently affords the troops behind it, the cover of a Parapet of only half its thickness. Jaffna should be garrisoned by (and could contain) twelve or fifteen hundred men, to defend it properly, and should have more bomb-proof buildings. While the troops were disembarking at Point Pedro, H. M. 52nd Regt. arrived; and on the fall of Jaffna, was ordered on to Trinkonomalie, without disembarking. Sept. 30. The Flank Companies of H. M. 73rd Regiment and 100 Sepoys left Jaffna for Manar, which they took possession of, on the 5th of October without opposition. Being joined the next morning by the 7th Battalion of Native Infantry, from the opposite Coast, the Sepoys were sent back to Jaffna. Oct. 30th. The Flank Companies of H. M. 71st Regiment being ordered back to Tanjore, those of H. M. 73rd Regt. marched to Jaffna; when they arrived, and went into Quarters on the 2nd of November. November 11th. The Candian Ambassadors arrived at Jaffna, where they were received with the same honours, as were paid them, by General Stuart, at Trinkonomalie.

I have now only to add (to give you a perfect idea of our situation upon this island) that the Meuron Regiment is withdrawn from Colombo, and that we are waiting for the breaking-up of the Monsoon, to proceed against it and Point de Galle; should not negotiation throw them into our hands before that period. Jaffna Nov. 18th 1795.

Table of Roads and Distances on the Island of Ceylon.

				Miles
From COLOMBO				
to Negombo	..	..	..	22 $\frac{1}{2}$
„ Marravillu	..	..	..	15
„ Toddoema	..	..	..	7 $\frac{1}{2}$
„ Chillaurr	..	..	..	7 $\frac{1}{2}$
„ Andipane	..	..	..	15
„ Putulane	..	..	..	21
„ Pomparapoo	..	..	..	27
„ Modergammoo	..	..	..	21
„ Arippe ..	..	..	..	16 $\frac{1}{2}$
„ Bangale ..	..	..	..	7 $\frac{1}{2}$
„ Manar ..	..	..	..	7 $\frac{1}{2}$
From Colombo to Manar ..				168

From MANAR (*contd.*)

			Miles
to Mantotte	..	..	5
„ Werteltivoe	..	..	6
„ Pannangamoo	..	..	24
„ Karpriottie	..	..	27
„ Ettimode	..	..	15
„ Alambil ..	..	..	18
„ Kokelaye	..	..	15
„ Toreya ..	..	..	9
„ Koetenallie	..	..	9
„ Nelanallie	..	..	12
„ Trinkonomallie	..	..	12
From Manar to Trinkonomallie			152

From TRINKONOMALIE

			Miles
to Alambil at Prillanar Road	..	..	57
„ Moelativoe	..	..	9
„ Matelle ..	..	..	10 $\frac{1}{2}$
„ Chundikollum	..	..	12
„ Carchullum	..	..	9
„ Iyanalherri	..	..	27
„ Jaffna ..	..	..	9
From Trinkonomallie to Jaffnapatnam			133 $\frac{1}{2}$

From JAFFNA

			Miles
to Kallegamone	..	..	3
„ Punery ..	..	..	12 $\frac{1}{2}$
„ Puherengodoe	..	..	16 $\frac{1}{2}$
„ Illperkarwee	..	..	16 $\frac{1}{2}$
„ Werteltivoe	..	..	7 $\frac{1}{2}$
„ Mantotte	..	..	6
„ Manar ..	..	..	5
From Jaffna to Manar			68

Received the 18th May 1796 from the Hon'ble George Turnour, Lieutenant of the 73rd regiment.

Intd/W. R. O.

Some Account of the Islands between Manar and Jaffnapatnam.

THE TWO BROTHERS

The largest is called Horn Island, by the Dutch, whose circumference allowing for the bending of the Coast is about four miles. The grass and water good, with abundance of Palmira and Cocoa-nut trees. It is to this Island that the Dutch send their Colts from Delft, as soon as they are weaned from their Dams. A sub-inspector, a groom and three native Horsekeepers, with about fifty families (who are also obliged to render any assistance required from them in the case of the stud) are the inhabitants of this Island. There are fifteen hundred head of cattle, which with occasional trips to Ceylon, to assist in the harvest, support the inhabitants. The smallest, called by the Dutch Enkhuyson, is uninhabited. Its coast yields the Chanks.

The largest Island pays a small Poll-tax. Halfway between the Brothers and Mandedive, is an Island called Galho; and another, called Galina, between the Brothers and Delft; both uninhabited, and covered with wood.

Mandedive about three miles in circumference, and containing about fifty families, six hundred head of cattle, and some indifferent sheep and goats lays east from Delft, at the distance of sixteen miles. Delft, measuring about twenty miles in circumference, abounds in fine grass fit for the pasturage of all sorts of cattle, and in fresh water. It produces Palmira and Coco-nut trees, and several sorts of small grain. There are upon the Island about four hundred families, and ten thousand head of cattle, besides Deer, Hares, Partridges; and many other kinds of fowl in the greatest plenty.

The Dutch have had horses upon this Island, for upwards of seventy years. The present establishment for their care and superintendence, is one Captain Mynheer Meybrinke; and inferior servants, on salaries to the amount of eighty three Rix-Dollars. The stud, at the time the Island was taken possession of by the English consisted of ten stallions, one hundred and twenty four broodmares (of which eighty were in Foal) thirty six colts, and eighty two fillies; amounting in all, to two hundred and fifty two. There were also at that time, thirty two horses at the two brothers.

Nearest to Delft lays the Island of Braminy, six miles in circumference, and containing about sixty families, with two hundred head of cattle, and some indifferent sheep and goats. There are a great number of Palmiras on the Island, and a few Coconut trees. It produces Rice, Raggy, and other small grains, is dependent on Kaitts or Elephant Island and yields a revenue of one hundred and seven Rix-dollars per annum. Between Delft and Braminy lays a Pearl Bank, extending in a direction parallel to Delft, two miles in length, and half a mile in breadth.

Catchedive lays at the distance of twelve miles S.W. from Delft, and is uninhabited. Its shores however, produce abundance of Turtle; the circumference of the Island about two miles.

Donna Clara, laying N.N.E. $\frac{1}{2}$ E. from Delft, at the distance of eight miles, is about the same number in circumference; and contains one hundred and fifty families, two hundred head of cattle, a few sheep and goats, and produces the same grains with the others capable of any cultivation. Its Revenue is two hundred and sixty three Rix-dollars and like Braminy is dependent on Kaitts or Elephant.

Pirtra Drieu at the distance of eight miles from Delft is sixteen in circumference and contains two hundred families. Its produce the same with the other Islands, excepting the grass which of this island and Donna Clara is unfit for horses. The revenue, which is collected by the Resident of Kaitts, amounts to six hundred and seventy three dollars. This island is called, in the old charts, "Middleburgh". The Island laying next to the Eastward, is called on the Charts Elephant Island, and by the country people Kaitts. It is of considerable extent, and lays nearly parallel to Jaffnapatnam, forming with it, what is called Jaffnapatnam River. There are on the Island, eight villages viz. Kaitts, Karrember, Chiaswennwe, Narrantanne, Welene, Klekkoe, Welene, Mercoe and Mankoepaw with the Church of Allepity. The villages are well inhabited and the country highly productive; the collections made by the Resident of Kaitts, amount to one thousand five hundred and eighty five Rix-dollars. Karadive, laying between Kaitts and Jaffna, contains about three hundred families, and as many head of cattle, and is about ten miles in circumference. Its produce is the same as that of the other Islands, with the addition of a small quantity of the Saaye Root, from which the Red dye is extracted, which is farmed by an inhabitant of Jaffnapatnam. Its other Revenues amount to one thousand, one hundred and twenty Rix-dollars per annum. Between Karadive and Kaitts there is a small Fort built upon a Rock called Kamon hill—the passage to Jaffnapatnam is between it and Kaitts; and a little to the Eastward of Kamon hill, is the harbour for vessels that do not draw more than eight feet water—they are unloaded here, and their cargoes sent to Jaffnapatnam, in small tonies. There are two or three other islands uninhabited and unproductive. Mannar Oct. 12th. 1795.

For the above accounts of these islands, I am indebted to Lieutenant Wedgeborough, of the Bombay Marine; who paid them a visit while I was at Manar, and too much occupied by the duties of my station to accompany him.

The Report on Manar, I have made on personal enquiry, into its Revenues, through the medium of the Public Books and servants of the Dutch Company—Jaffna November 18th, 1795.

Manar and its Dependencies

Manar, and its dependent Provinces of Mantotte, Nanatan, and Moesellie situated on the Island of Ceylon, are comprised as near as I can learn within a circumference of one hundred and thirty or forty miles; the three Provinces on the island, being of a long oval form; whose greatest length is measured in the same direction with the coast of Ceylon; and of which two thirds lie to the Southward of the Island of Manar. The whole territory contains between ten and twelve, thousand Inhabitants.

Political causes may give to Manar and the Provinces depending on it, a degree of importance they certainly do not derive from their Revenue; which is collected under the following heads and modes. And to this Revenue, small as it is, the Island of Manar contributes only in the article of Grain; and that in the very small proportion, of little more, than one two thousandth part. The Residue is collected from the three dependent Provinces; in Proportion specified in the accompanying General Abstract of the Revenues.

The article of Grain, claims the first attention, from the superior Revenue it now yields, and the practicability of increasing it, should the English retain their conquest on the Island of Ceylon, and becoming Lords of the soil by purchase, forfeiture, or Right of Conquest, make the Collections as under the Dewannee in Bengal, and the Juyhise in the Carnatick. The grain is put into the ground in the months of October, November and December; and when the crop is nearly ripe, the Company offer their right (a tithe which is paid in kind) for sale to the highest bidder and the Adigar, who attends at the sales, and answers for the credit of the Purchasers, becomes security for the Collection of the tithes of the three Provinces, the small collection made from the island being under the immediate superintendance of the Resident at Manar.

There is also a collection of Butter (which is made in kind) from the three Provinces, by an Assessment of two pounds and a half, upon each Buffaloe-calf produced during the year; which is likewise farmed, to the highest bidder. The Poverty of the Island of Manar, it would appear, saves it from this Impost.

The tithes of Grain were sold this year, for nineteen thousand, six hundred and sixty three Parrahs; making, at forty pounds the Parrah, seven hundred and eighty six thousand, five hundred and twenty pounds weight of paddy, or rice in the husk.

The Butter Customs, were farmed for three thousand and thirty five pounds of Butter.

This mode of collection appears to have been adopted by the Dutch Company, either from their inability to control their Servants, employed in this department, or from a determination to give all their attention to the richer produce of the Island (the Spices). They in consequence sold the lordship of the Soil, retaining only the tithe of its produce. From the incurious disposition of the People here, I have been unable to ascertain the aim of this Measure— It is however spoken of as a transaction that took place at a remote period; and I conclude very shortly after their expulsion of the Portuguese from the Island.

The Farmer, who is the land-holder, appears to enjoy under this mode of Collection a degree of protection that could hardly have been expected from a Government, so notoriously despotic as that of the Dutch in their Colonies; and is encouraged to the utmost, by the union of his Private Interest, with that of the Government he lives under; in the Crop that is to be produced. The Contractor levies the tithe upon the Farmer, and lodging it in the Company's Store-houses receives a receipt, which is his credit with the Adigar; who is not applied to on the Part of Government, but in the event of any collection falling in balance.

The Adigar is a kind of tax-gatherer, appointed and paid by the Company. His pay (which is two Rix-Dollars per month) is like all other salaries paid by

the Dutch Company, rather a badge of the Service he belongs to, than a subsistence derived from it. You will readily conceive, that this small stipend is not sufficient, to induce him to be Security for Collections, to even so small an amount— It is rendered worth his while, by the Privilege of levying a small fine upon cattle pounded in the Provinces, and upon other trespasses of a similar Nature. He is further secured from loss, by his knowledge of the circumstances of those, whose security he becomes; and the power of distressing their property, in cases of non-payment. In fact, this is another instance of that erroneous Principle in the Dutch Company, of making the Perquisites of all Officers pay their Expenses; that nothing may be withdrawn from their Treasury, that has once been placed in it. This narrow policy, and their want of confidence in their Servants, and their not paying them honourable salaries; have, in their several ways, contributed to reduce the Dutch Company, from their once flourishing state, to that in which you now see it.

The Revenue derived from taking the Elephant, is uncertain and variable; and its average trifling, not exceeding three thousand Rix Dollars annually— It also sometimes happens that the expenses exceed the receipts, either from the smallness of the number, and size of the animals caught; or ill success in, and mortality during the time of, breaking them. The People employed in catching them, are obliged to furnish the Company, annually, with two Elephants of four cubits high, gratis. They catch on an average, besides, from ten to twelve; for which they are paid at Rates, varying between sixteen Rix-dollars for an Elephant, of three cubits high, with tusks and eight Rix-dollars for one of the same size without tusks; and eighty Rix-Dollars for one of seven cubits high, with tusks; and forty for one of the same size, without tusks— There is also a present of an ornament for the Arm, varying in value between one Rix-dollar and two-thirds, and twenty-one Rix-dollars which accompanies the sum fixed by the Company as the Price of an Elephant, with one or two pounds of powder and ball, and twenty or forty Stivers in Money, according to the value of the Elephant. The Price current, fixed by the Company, at their sales of Elephants, which are held at Jaffnapatnam, varies between one hundred and sixty, and two thousand one hundred Rix Dollars, according to the size of the Animal.

The Company employ three hundred People, annually, in collecting a Root, from which a Red Dye is extracted, for the Country Clothes. The usual quantity collected is about twenty four thousand Pounds weight; for which the Company pay at the Rate of two Stivers per Pound, and which produces on an average at the Sales, eight Stivers per Pound, affording a Profit of three thousand Rix dollars.

A Poll-tax is collected, which (with an additional tax, or Purchase of exemption from particular Services, by People of the four higher Castes) amounts to one thousand seven hundred and seventy one Rix dollars.

The List of Duties speaks for itself, and amounts to six thousand six hundred and fifty one Rix-dollars. By its heading, you will perceive, that the Company's year begins on the 1st of September. This arrangement was originally made, with the view of giving them to close the accounts of the preceding year, early enough to go to Europe by the last ship of the Season, which sailed from Batavia in January— But I have every reason to conclude that excellent as it is, it has not been productive of the good effects reasonably expected from it. And I judge from the accounts of this small Station being near three months in arrears.

The Company also collect nine thousand and twenty pieces of slow Match, by an assessment of twenty pieces upon each Man, of the four superior Castes, the pieces are twelve feet in length.

There is also half a pound of small Pearl (fit only for medical purposes, and to clean jewels) collected by the Company, for permission to sift the sand in search of that article, on the spot where the oysters were deposited after being taken from the Bank. This permission was sold in the year, 1768, when the last fishery took place, for fifty pounds weight of small pearl.

But of this fishery, and that of the Shankos or Chankos, I shall defer writing, until I can make more particular enquiry into them, than I have yet had it in my power to do— This however I have ascertained, that the Shankos Fishery was farmed at Jaffnapatnam last year, for the sum of nineteen thousand Rix-dollars.

It is highly probable, that I may be ordered in the course of a day or two back to Jaffnapatnam, where I shall have it in my power to make enquiries, whose result may be more worthy of your attention.

Annexed I send a general abstract of the Revenues of Manar and its Dependencies.

The administration of the Company's affairs at Manar, is vested in the Resident assisted by a clerk, or under Secretary; whose signature is necessary as well as the Resident, to all Public Papers— There is also a Book-keeper, who keeps the Public-accounts, and whose signature is affixed to all Papers relative to them, as well as the Resident's.

The Power of the Resident to administer justice, is extremely confined, extending only to short imprisonment for debt; and if this does not produce the desired effect, he can order a distress of the property of the debtor, to satisfy his creditor— Even this power is limited to causes of a certain amount, excepting in the instance of the Collections falling in balance; where, I cannot learn that there is any limitation, with respect to the amount of a debt, cognizable by the Resident's authority.

All other crimes, Misdemeanours, and Misunderstandings are referred to Jaffnapatnam; a long journey to travel in search of justice (as you will perceive, by the Table of Roads, annexed to my account of the Military Proceedings).

To conclude, The Island of Manar itself owes its only importance, to the command its Fort gives it, of the only channel that communicates by sea, between the coasts, on both sides, to the North-ward of Adams bridge; and those to the South ward of it— This channel is not more than fifty yards broad; and the deepest part washes the walls of the Fort. But even this channel is not navigable by anything but country boats; the greatest depth of water on the bar, being but six feet.

The Fort is a regular square of fifty toises with bastions (whose terse pleine is solid, and on a level with the Rampart) mounting each six guns; two in each face, and one in each Flank— the rampart of the Curtain is not broad enough to admit of guns. The ditch is about fifty feet wide, of no depth, but well faced with the usual stone; of which the Fort is built; there is no glacis. It is however quite good enough, for the purposes it is intended to answer, and has accommodation for one hundred and fifty Europeans.

Manar or Manaar October 12th 1795.

Gross Account of the Sales of the tithes of Paddy; and of the Butter Customs, with difference between the present and last year— Mannar.

March 6th, 1795

Paddy	Current year	Last year	Deficiency		
			Excess	of the current year	
	Markets	Parrahs	Markets	Parrahs	Parrahs
The Province of Mantotte ..	11035 .. 5885 $\frac{1}{3}$..	12246 .. 6531 $\frac{1}{2}$..	—	—	645 $\frac{1}{3}$
" Nanatan ..	14905 .. 7949 $\frac{1}{3}$..	13334 .. 7111 $\frac{2}{5}$..	837 $\frac{1}{5}$	—	—
" Moesellie ..	10909 .. 5818 $\frac{2}{5}$..	7139 .. 3807 $\frac{2}{5}$..	2010 $\frac{2}{5}$	—	—
The Island of Manar ..	20 .. 10 $\frac{2}{3}$..	11 .. 5 $\frac{1}{3}$..	4 $\frac{2}{3}$	—	—
Total ..	36869 19663 $\frac{7}{15}$	32730 17456	2853 $\frac{1}{3}$	645 $\frac{1}{3}$	645 $\frac{1}{3}$
Total of this year's excess in Parrahs ..			2207 $\frac{7}{15}$		

Butter	Current year		Last year		Excess	Deficiency of the current year
	Chinks	Pounds	Chinks	Pounds		
The Province of Mantotte ..	194½	923⅞	170½	809⅞	114	..
„ Nanatan ..	296	1406	315	1496¼	..	90¼
„ Moesellie ..	148½	705⅜	118	560½	144⅞	..
Total ..	639	3035¼	603½	2866⅝	258⅞	90¼
					90¼	
Total of this year's Excell in lbs.					168⅝	

N.B. The Maskal and Chink are the Measures and Weights in which the Country people keep their accounts; the Parrah and Pound, those used by the Company The Dutch lb. is to the English as 25 to 24.

List of Duties farmed this day for the year 95, 96, beginning on the 1st Sept. 95 and ending on the 31st August 1796.

	Rix Dollars	Stivers.
The Duties of the Port. viz. for Anchorage, loading and unloading	970	..
Do for licences to expose goods for sale in the Bazaar	125	..
Do upon sheep and goats	25	..
Do upon the sale of Arrack	1260	..
The collections of the ferry ..	660	..
The fees for putting the Companies Chip upon cloths	2730	..
The duty upon Cows	75	..
Do upon Exprot of Carriage Bullocks	74	..
Do upon tanks of fresh water	32	..
Do upon imports	170	..
Do upon carriage bullocks crossing the Straight to and from the Island of Manar	530	..
Total ..	6651	

General Abstract of Revenue of Manar and its dependencies for the Year 95, 96— Manar Octbr. 27th 1795

By the amount of the Farms of Duties &c.	..	6651
By a Poll-tax including a purchase of exemption from particular services by the four higher Castes ..	..	1771
By the Profit upon collecting the Red-dye computed at ..	..	3000
By the Profit upon taking Elephants computed at ..	..	3000
By the Profit upon the tithes of grain, the Butter Customs the Slow Match and small Pearl computed at remitting more than equal to the foregoing		15578
Grand Total computed in cash at Rix Dollars ..		30000

