Revenue Settlement Scheme for Pudukkottai State.

DARBAR OFFICE,

Pudukkottai, 11th July 1910.

R. C. No. $\frac{532}{C}$ of 1910.

From

THE PUDUKKOTTAI DARBAR.

To

M. YOUNG, ESQUIRE, I. C. S.

POLITICAL AGENT FOR PUDUKKOTTAI,

Trichinopoly.

SIR,

With reference to the concluding portion of para. 5 of G. O. No. 102 Political, dated 6-3-1907, and communicated in your R. C. No. 553-O of 06 dated 31-3-07, we have the honor to send for transmission to the Government of Madras report of the Revenue Settlement officer R. D. C. No. 8 of 08 dated 19-12-09, with enclosures and the orders of the Darbar thereon.

2. The Revenue Settlement officer has done his work on the whole with care and thoroughness but looseness of expressions and a habit of rhetorical exaggeration obscure in some cases the real meaning of his report and stultify some of the conclusions at which he has arrived.

3. The principles adopted by the Darbar follow in the main the standard principles of Settlement of Madras Districts. In two respects only are there divergences of importance, the absence of an annual remission system and the absence of double-crop assessment.

4. In their review of the Administration Report of Fasli 1315 (G. O. No. 102, Political dated 6th March 1907, para. 5) it is said that "The Government are unable to advise the abandonment of the "No remission" principle in the new settlement on their present insufficient information but would advise the Darbar in the course of the settlement operations to compare their present rates of assessment with those in British Taluqs bordering on the State and to consider whether they are in reality any lower".

5. It may at once be admitted that the average wet assessment in Pudukkottai is not lower than the assessment in adjoining Madras Districts, but against "No remission" must be set "No second-crop charge".

6. In regard to the new wet rates proposed to be introduced, comparison with the rates in the adjoining Madras Districts is misleading, unless allowance is made for the material rise in the price of standard grains since those districts were settled. The Darbar are satisfied that the rates which they propose to adopt are lower than the average rates of adjacent Madras Districts enhanced proportionately to the rise of prices since their settlement, if allowance is made for the absence of all second-crop charges in Pudukkottai.

7. While the Darbar are confident that their moderate rates of wet assessment will be paid without difficulty or hardship in ordinary years, they are prepared as a matter of grace in adverse seasons to suspend the collection of Revenue when necessary and in exceptional years of severe calamity, when wet crops have proved

a total failure over wide-spread and well-defined areas, to remit kist in part or whole. In order to prevent the accumulation of arrears of suspended revenue, they propose (as a principle of the new settlement in accordance with the advice of the Madras Government) to fix a limit of 4 years for their collection, so that all arrears outstanding for three complete Faslis will be automatically written off as irrecoverable at the beginning of the fourth.

8. Beyond these concessions the Darbar are not prepared to go. They are not prepared to adopt the system of annual remission, peculiar to Madras Districts, which they consider unsuited to the circumstances and conditions of Pudukkottai, a view accepted by the Government of Madras in G. O. No. 359, Political, dated 7th June 1893.

9. The Darbar hope to send the supplementary report of the Revenue Settlement officer for Kolattoor Taluq early in August. They understand from the Revenue Settlement officer that the classification results of this Taluq will not in any way affect the conclusions of the report now sent.

The Darbar would therefore request that the advice of the Madras Government on the present proposals be communicated as early as convenient. It is proposed to introduce the new settlement in Alangudi and Kolattoor Taluqs in the current Fasli and the work of the Revenue Settlement officer will be at a stand still until the orders of the Darbar on the rates of wet and dry assessment to be adopted are issued.

We have the honor to be,

Sir,

Your most obedient servants,

For Darbar.

Revenue Settlement Scheme for Pudukkottai State.

ORDERS OF THE DARBAR ON THE REVENUE SETTLEMENT OFFICER'S SCHEME REPORT.

Introductory.

1. It is unnecessary to comment on the introductory portion of the Revenue Settlement officer's report or the sections dealing with the Political History of Pudukkottai. The Revenue Settlement officer's sketch contains most of the essential facts necessary for the proper understanding of existing conditions.

Sir Sashiah Sastri's Settlement–section 24 of the Revenue Settlement officer's report.

2. In the outline of the early Revenue History of the State, the outstanding feature is the Settlement of Sir Sashiah Sastri. Though a great improvement on the previous system or want of system, his Settlement, based as it was on unscientific principles, contained some radical defects, which the Revenue Settlement officer has explained and exemplified in detail. It cannot be questioned that many of Sir Sashiah Sastri's rates especially for wet lands were excessive as he himself found by experience and admitted. Even after the sweeping reductions in the rates he effected, the average wet assessment at the then existing level of prices was high. The average dry assessment was however comparatively moderate.

Inam Settlement–section 30.

3. The very large extent of land held rent-free or on assessment less than the full rate is one of the salient features of the State. Whatever the nature of the original grant or settlement, at the present day not only Brahmans but also representatives of almost all castes down to the lowest are in possession or enjoyment of rent-free or lightly assessed lands. In some villages practically every pattadar holds some portion of Inam land in addition to the ordinary ryotwari holding.

This point is always to be borne in mind in comparing the economic condition of the Pudukkottai ryot with that of his neighbour in Madras Districts.

Climate and rainfall–section 39.

4. The Revenue Settlement officer has adhered to the conventional differentiation of the seasons, the South-west and North-east monsoons, in discussing the rain fall of the State and has thereby given a somewhat misleading impression of the real conditions, as though Pudukkottai differed from Madras districts on the east coast in being more dependent on the so-called "South-west monsoon" and less on the so-called "North-east". This is not the case; practically the whole rainfall in the State is due to the "Bay current" which sometimes brings rain as early as August and should continue at intervals to the end of December. The Arabian sea current, the so-called "South-west monsoon" in normal seasons brings nothing but scattered showers.

Population section 41.

5. In dealing with statistics of the density of population, comparison with the other Native States of South India, in which the conditions are totally different, is valueless. Even in the case of the adjoining districts of Trichinopoly, Tanjore and Madura, comparison is misleading because parts of these Districts are irrigated by perennial rivers which assure plentiful supplies of water in two seasons of the year and support a comparatively dense population while Pudukkottai is solely dependent on a precarious rainfall. The comparatively large area preserved as forest or jungle also affects the average density of population. The conclusion of the Revenue Settlement officer that the agricultural population is more ready to emigrate from Pudukkottai than from adjoining districts, is, therefore, open to question.

Communications, etc. section 16. Railways.

6. The Revenue Settlement officer has failed to note that though no railway passes through State limits at present, the South Indian Railway main line and the Tanjore District Board Railway pass comparatively close to its western and eastern boundaries respectively. On the west, the boundary runs within a mile or two of the South Indian Railway stations of Manaparai and Kolattoor south, while on the east, Pattukkottai, Peraoorani and Arantangi, stations of the District Board Railway, are reasonably close.

Villages adjoining the north and north-east frontiers are also within reach of Trichinopoly and Tanjore, important junctions, so a considerable part of the State may be said to be served by Railways.

Roads.

As regards roads, the State may be said to be exceptionally well off both in point of view of mileage and condition of maintenance.

Fairs.

The numerous fairs within the State limits and the proximity of Trichinopoly and Tanjore on the north and important Nattukkottai Chetti villages especially Kanadukathan on the south, afford the ryot ready means of disposing of his produce speedily and profitably. A map showing the position of important roads and markets within and without the State is given as appendix A.

Revenue Survey section 50.

7. The Revenue Settlement officer's proposal to revise the limits of vattams during the introduction of the new Settlement is approved.

Classification of lands Achukkattu lands section 52.

8. The Darbar accept the Revenue Settlement officer's proposal to abolish the separate classification of "Achukkattu" lands. They also approve his proposal to transfer to "Wet" all "Achukkattu" lands on which wet crops are regularly grown and the remainder to "Dry". The Darbar are aware that "Manavari" lands in recent settlements have been treated as "Dry" but they observe that in the re-settlement of Chinglepet, a district in some ways similar to Pudukkottai, "Manavari" lands are assessed at special rates. It appears to the Darbar logical to treat "Achukkattu" lands as "Wet" rather than as "Dry" because they are in practice so regarded. They grow "Wet" crops and in most cases have been so bunded, lowered and otherwise improved that they are no longer suited to dry cultivation. As pointed out by the Revenue Settlement officer, "Achukkattu" lands are not as a rule solely dependent on rainfall; their bunds intercept an appreciable quantity of water which would otherwise find its way into irrigation tanks; and there is a constant tendency to appropriate more and more of this surface drainage; in fact "Achukkattu" lands merge imperceptibly into ordinary wet lands under inferior sources and in many cases their selling value is higher.

There can be no doubt that many of the smaller tanks in the State owe their origin to the gradual formation of small bunds to assist "Achukkattu" cultivation. The process continues to-day and the supply of many recognised irrigation sources has been seriously diminished in consequence. For this reason, it is not the policy of the Darbar to encourage "Achukkattu" cultivation; the continuance of moderately heavy rates of assessment will act as a check, while the transfer to "Dry" at lower rates will be a direct encouragement to its extension.

The matter is again dealt with below in para 24 from which it can be seen that the new rates proposed are, by no means, excessive.

Dry grouping section 53.

9. The Darbar consider that it is unnecessary to have two groups of villages. The State is compact and all villages have easy access to the numerous markets within and adjoining its limits. Almost all parts are well served by excellent roads. Separate grouping for a few villages is therefore unnecessary. The Revenue Settlement officer will be requested to lower the classification of lands in his proposed 2nd group villages where required.

Irrigation sources-section 55.

10. The Darbar accept the standard classification proposed by the Revenue Settlement officer.

Soil classification-section 57.

11. The Darbar accept the soil classification proposed by the Revenue Settlement officer and the blockwar system. They agree with him in thinking that the proportion of lands under the higher sorts in the statement forming part of para. 61 is unduly high.

Grouping of soils section 62.

12. The Darbar accept the Revenue Settlement officer's grouping. The proposal to treat 3 soil as inferior to 7 soil is approved. Most of the black clay soil in the State contains a considerable admixture of salt which decreases its fertility; red loam is generally admitted to be superior.

Standard crops for wet and dry section 64.

13. The Revenue Settlement officer's proposals to take paddy as the standard crop for wet and ragi and varagu for dry are accepted. The Darbar observe that, in Chinglepet Re-settlement, varagu has been excluded from the standard crops on the ground that it is no longer a commercial crop. In Pudukkottai varagu is still sold to some extent in the local markets and is the crop most widely grown. There is therefore no reason to exclude it.

Grain outturns, wet section 65.

14. The Revenue Settlement officer has conducted a few additional experiments on paddy since the submission of his report but neither his previous nor his present experiments throw much light on the subject. There are lands in the State reputed to yield 10 kalams a nadugai equal to 1,800 Madras measures an acre, but this outturn is exceptional.

An estimate of 5 kalams for superior and 1½ kalams for inferior lands per nadugai (equal to 900 and 270 Madras measures per acre) is generally admitted to be moderate. The standard outturns for paddy proposed by the Revenue Settlement officer are accepted.

Grain outturns, dry-section 72.

15. The standard outturns for ragi and varagu proposed by the Revenue Settlement officer are reasonable and are approved.

Commutation prices section 75.

16. As noted by the Revenue Settlement officer, statistics of prices maintained in the State are far from accurate; but figures from Trichinopoly and Tanjore will serve as a useful guide, as prices in Pudukkottai are to a large extent governed by the prices prevailing in those districts.

The Revenue Settlement officer has taken Rs. 191 for garce as the average price for paddy in non-famine years. The average prices in Tanjore and Trichinopoly in Faslis for which statistics are available are Rs. 202 and Rs. 227 respectively. For ragi, the Pudukkottai average is Rs. 217 per garce, the Tanjore average Rs. 232 and the Trichinopoly average Rs. 237.

But statistics for recent Faslis, which are fairly accurate, prove that the range of prices in Pudukkottai is on the whole higher than in adjoining districts. The commutation prices, therefore, proposed by the Revenue Settlement officer (Paddy Rs. 160, Ragi Rs. 175 and Varagu Rs. 100) are favourable to the ryot and are approved.

Vicissitudes of seasons and unprofitable areas section 78.

17. The percentage of deduction to be allowed for vicissitudes of seasons and unprofitable areas depends to a large extent on the question of remission which is dealt with in para. 29 below. Anticipating the conclusions arrived at, it is not proposed to introduce the Remission system as it obtains in Madras Districts.

On this ground and in view of the comparatively large extent of unprofitable land included in ordinary holdings, the Darbar have decided to allow 25 per cent. for vicissitudes of season except for the best lands irrigated by 1st and 2nd class sources for which a 20 per cent. deduction will suffice. For dry lands 25 per cent. deduction is approved.

Cultivation expenses section 79.

18. The Revenue Settlement officer proposes an allowance for cultivation expenses which appears reasonable. No doubt wet lands do not enjoy the benefit of alluvial silt which materially reduces the cost of manuring in delta lands, but on the other hand the very extensive areas still covered by scrub jungle or cultivated with "Virali" shrubs afford a cheaper and a more plentiful supply of green manure than in a district like Tanjore, besides maintaining considerable flocks of sheep and goats which are commonly tethered on wet and dry lands for manure purposes. Whatever may be the case for wet lands, there can be little doubt that cultivation expenses for dry lands are lower than in adjoining Madras Districts.

The Darbar accept the Revenue Settlement officer's allowance of Rs. 16 and Rs. 7 per acre for the best wet and dry lands respectively.

Money rates, wet rates section 81.

19. On the principles adopted in the foregoing paragraphs the money rates proposed by the Revenue Settlement officer require some modification as follows:—

Wet rate.

As proposed by the Revenue Settlement officer (proposal B.)			Adopted by the Darbar.		
Taram.	Rs.	As.	Rs.	As.	Taram.
I.	9	0	10	0	I.
II.	8	0	9	0	II.
III.	7	0	7	8	III.
IV.	6	0	6	0	IV.
V.	5	0	5	0	V.
VI.	4	0	4	0	VI.
VII.	3	8	3	8	VII.
VIII.	3	0	3	0	VIII.
IX.	2	8	2	8	IX.
X.	2	0	2	0	X.
XI.	1	8	1	8	XI.

20 per cent. deduction is allowed for vicissitudes of season for the first three Tarams and 25 per cent. for the lower Tarams.

The special treatment of lands under the first three Tarams is justified by two considerations. In the first place, these lands (as may be seen from appendix F of the Revenue Settlement officer's report) are all irrigated by 1st and 2nd class sources of irrigation (except 174 acres on which the Revenue Settlement officer will be asked to submit a special report) and are consequently less liable to failure. In the second place, the best lands under 1st and 2nd class sources (which comprise the first 3 Tarams) may be expected in normal years to yield a second crop for which no separate charge is made. Rs. 7 8 0 is the rate adopted for the third Taram to bridge the drop to Rs. 6 accepted for the fourth Taram.

Dry rates section 82.

20. As explained in para. 9 above, the Darbar have decided that two groups are unnecessary. The Darbar are of opinion that the dry lands situated in the proposed 2nd group of villages would be unduly favoured at the expense of lands in the first group which are little, if at all, better situated.

But for the single group accepted, the Darbar consider that the rates require modification as follows:—

As proposed by the Revenue Settlement officer.			As accepted by the Darbar.		
Taram.	Rs.	A.	Rs.	A.	Taram.
I.	3	0	3	0	I.
II.	2	8	2	8	II.
III.	2	0	2	0	III.
IV.	1	8	1	8	IV.
V.	1	4	1	2	V.
VI.	1	0	0	14	VI.
VII.	0	12	0	10	VII.
VIII.	0	8	0	6	VIII.

In the statement attached to para. 81 of the Revenue Settlement officer's report, the rates proposed for Tarams I—IV are less than the theoretical ½ net produce by 4 annas or more while in the case of the lower Tarams, the figures are almost equal. Again under the present Settlement dry lands are mainly assessed at 3 rates—the "Cumbu" rate of Rs. 10 a veli (1-8-2 an acre), the "Varagu" rate of Rs. 6 a veli (0-14-6 an acre) and the "Virali" rate of Rs. 2-8-0 a veli (0-6-0 an acre).

The effect of the Revenue Settlement officer's proposals will be to assess the "Cumbu" rate lands (1-8-2 an acre) mainly at Rs. 1-8-0 but the "Varagu" rate lands (0-14-6 an acre) mainly at Rs. 1-4-0 an acre, a considerable jump. As regards the "Virali" rate (0-6-0 an acre), the Darbar are of opinion that any enhancement of the rate will drive a considerable area now grown with "Virali" shrubs out of cultivation. It therefore appears to the Darbar advisable to lower the V Taram rate from Rs. 1-4-0 to Rs 1-2-0 and to adopt a 6 anna rate for the lowest Taram, the two intermediate rates being altered proportionately.

The Darbar consider that, while the new scale of rates is fair, the actual classification of lands is unduly high in some cases as the Revenue Settlement officer himself admits. The Revenue Settlement officer will be requested to inspect carefully all cases in which an enhancement of 20 per cent. or more results, and reduce the classification where necessary, especially lands cultivated with "Virali" shrubs which should mainly fall under the lowest Taram.

Comparison of the new wet rates with existing rates and rates obtaining in Madras Districts section 81.

21. Appendix B contains comparative figures for wet rates. In the case of Tanjore, Madura and South Arcot, 12½ per cent. has been added to the existing rates as representing roughly the enhancement they might be expected to bear if these districts were under resettlement to-day.

The present rates obtaining in the State are so anomalous that detailed comparison is out of the question. The average incidence of assessment is increased by 3 annas 11 pies an acre or 5 per cent.

In making comparisons with the rates obtaining in Madras Districts, it must always be remembered that no charge is proposed for second crop cultivation in Pudukkottai. This concession (supposing the second crop to be half the value of the first crop) may be taken as equivalent to ¼ the assessment of the first three Tarams, ⅛ the assessment of Tarams IV and V and $\frac{1}{16}$ the assessment of Tarams VI and VII. Under Tarams VIII to XI the extent of double crop land will be negligible.

The rates thus calculated will be as follows :—

Taram.	Rate. RS. A. P.	Deduct ¼. RS. A. P.	Single crop rate. RS. A. P.	Taram.
I.	10—0—0	2—8—0	7—8—0	I.
II.	9—0—0	2—4—0	6—12—0	II.
III.	7—8—0	1—14—0	5—10—0	III.
		Deduct ⅛.		
IV.	6—0—0	0—12—0	5—4—0	IV.
V.	5—0—0	0—10—0	4—6—0	V.
		Deduct $\frac{1}{16}$.		
VI.	4—0—0	0—4—0	3—12—0	VI.
VII.	3—8—0	0—1—6	3—4—6	VII.
		No deduction.		
VIII.	3—0—0	...	3—0—0	VIII.
IX.	2—8—0	...	2—8—0	IX.
X.	2—0—0	...	2—0—0	X.
XI.	1—8—0	...	1—8—0	XI.

These theoretical figures correspond closely to the Tanjore rates (though in reality they are lower, the Tanjore rates not including any rate for first class sources of irrigation) and compare favourably with the Madura and South Arcot rates.

Comparison of the new dry rates with existing rates and rates obtaining in Madras Districts section 84.

22. Appendix C contains comparative figures for dry rates. The incidence of assessment is increased by 3 annas 2 pies an acre or 20 per cent. as compared with the existing assessment but after inspection by the Revenue Settlement officer it is anticipated that more correct classification will reduce the incidence by 6 pies an acre or 3½ per cent. at least. The rates compare favourably with the rates of selected Madras Districts except in the case of Madura where the rates are abnormally low.

Financial results section 89.

23. The Revenue Settlement officer has worked out the financial results on the basis of the new rates adopted by the Darbar in Appendix D.

As compared with his original proposals, the assessment on dry lands is reduced by 3¼ per cent. and on wet lands raised by 1½ per cent. while the combined figures for dry and wet remain practically the same.

Achukkattu lands section 96.

24. The transference of 2,041 acres of "Achukkattu" lands to ordinary "Dry" results in a loss of revenue of Rs. 3,224. The assessment of the remaining "Achukkattu" area at Wet rates means an increase of Rs. 2,231. The net result of the Revenue Settlement officer's proposals is therefore a decrease of Rs. 993, equivalent to 1 anna 5 pies per acre or 3 per cent.

Unoccupied land including Ekasal section 97.

25. The Revenue Settlement officer's proposals for dealing with "Ekasal" lands are approved. Lists of "Ekasal" lands are under preparation and it is expected that a great part of the cases will be disposed of before the introduction of the Settlement.

Inam Vengams section 102.

The Huzur Sheristadar will undertake the survey of Minor Inams in order to localise the "Vengam" (excess) lands as soon as he has completed Patta-Transfer work in Alangudi and Trimiem Taluqs.

Manovarthi Jaghire section 103.

The principles of settlement accepted for "Ain" lands will be applied to the Manovarthi Jaghire lands as proposed by the Revenue Settlement officer. The financial results are shown in Appendix E.

Sale value of lands-section 109.

28. The high prices paid for Wet and Dry lands, the tenacity with which the ryot clings to his holding and the eagerness he shows in taking up waste for cultivation do not support the exaggerated picture of poverty painted by the Revenue Settlement officer.

Seasonal Remissions-section 121.

29. Seasonal remission for failure of crops owing to deficiency or excess of water is not granted under the existing settlement, but as a set off, no charge is made for second crop cultivation except in a few villages attached to Viralimalai Firka.

The Revenue Settlement officer draws attention to the large amount of arrears outstanding as one of the disadvantages of the present system. In some Faslis collection of revenue has been suspended and a considerable balance is still outstanding but the bulk of the arrears is attributable not so much to the failure of crops as to the slackness and dishonesty of the village officials. During the scrutiny of the old arrears at the State Superintendent's special Jamabandi, it has been found that, generally speaking, it is not the poorer ryots who are in arrears but the well-to-do or influential men, who have been able to put pressure on the village officials.

In regard to the financial aspects of the case, the Darbar cannot contemplate with equanimity the sacrifice of revenue involved in a remission system similar to that obtaining in the Madras Presidency. No doubt a fairly strong reserve has been accumulated but this would disappear or almost disappear in a single year of real famine. In the current Fasli, the expenditure is expected to exceed the receipts by more than 2 Lakhs and for Fasli 1320, the accounts only just balance, though receipts are swelled by 1½ Lakhs of land revenue arrears expected to be recovered.

The reconstitution of the subordinate Revenue establishment consequent on the present settlement will inevitably increase the cost of collection of revenue while ordinary charges have a tendency to increase in the more complex conditions of modern progressive administration. The scale of salaries in all departments is low and a general revision is almost inevitable within the next few years.

The present condition of irrigation tanks and channels also demands a considerable outlay for several Faslis to come.

To maintain financial equilibrium and strengthen the famine reserve which is still not so large as the Darbar consider prudent, with a remission system it would be necessary to adopt the rates in the Revenue Settlement officer's proposal A and to charge for double crop cultivation, which, for the reasons explained below, the Darbar are reluctant to do.

The practical difficulties in working the remission system are also considerable. The State is studded with innumerable small tanks. Fieldwar azimash for remission purposes will consequently be exceedingly arduous and leave many openings for fraud. With an efficient and honest subordinate revenue staff satisfactory inspection would be difficult and much more so with incompetent and corrupt village "Sibbandies". The village karnam in the State has never been trained to inspect cultivation; such inspection as he makes is of a perfunctory character and is in practice never checked by the Revenue Inspector or Tahsildar. To introduce in a moment an elaborate system of azimash for remission and double crop assessment purposes is, in the opinion of the Darbar, impracticable.

The Darbar believe that the remission system is peculiar to the Madras Presidency and does not obtain in other parts of India. The State ryots are not accustomed to it nor is there in the opinion of the Darbar any urgent demand for its introduction. Members of the Representative Assembly, Pattadars and other persons interested, who were invited to meet the Darbar on March 25th to discuss this and other questions of Settlement, were at first unanimous that they wished for the remission system, but when it was pointed out that its introduction involved a lower percentage of deduction for vicissitudes of season and double crop assessment, there was considerable divergence of views and some of the leading pattadars changed their opinion.

After careful consideration of all aspects of the case, the Darbar have decided that in years when wet crops fail completely over extensive areas, suspension of revenue collection will be permitted and in exceptional cases remission of the whole or part of the kist granted. Extension of the remission principle beyond this is in the opinion of the Darbar at present impracticable; but as a set off, no charge will be made for double crop cultivation and a liberal allowance made for vicissitudes of season.

Baling remission-section 126.

30. The extent of land irrigated by baling from Sirkar sources of irrigation is trifling and no baling remission is allowed under the present settlement. The Darbar consider that no special baling deduction is required. The Revenue Settlement officer will be requested to lower the classification of such baling lands as exist where necessary.

Second crop-section 127.

31. No separate charge is at present made for second crop cultivation, except in a few villages of Kolattoor Taluq in which the system is regarded with disfavour. There can be little doubt that the introduction of the charge all over the State will give rise to considerable dissatisfaction.

No statistics are available, but the Darbar believe that the Revenue Settlement officer has under-estimated the extent of double crop cultivation. The rainfall has been deficient in both Faslis in which the Revenue Settlement officer has been working in the State, so inspection during classification does not throw much light on the question. From enquiries specially made, it is estimated that 20 per cent. of the lands under 1st and 2nd class irrigation sources and 7½ per cent. under 3rd class sources are cultivated with two crops in normal years.

The present system possesses one great advantage in that it encourages the ryot to make the most of his land in good seasons by raising two and even three crops; whereas the knowledge that he will have to pay for a second crop will act as a deterrent. The Darbar therefore prefer to allow the present system to continue.

Water rate-section 131.

32. Under the existing settlement the standard charge for water taken from Sirkar sources is Rs. 3 an acre.

The Darbar are of opinion that no enhancement is called for; Rs. 3 per acre will continue to be the charge for wet crops and Rs. 2 an acre will be charged for dry crops irrigated.

The Darbar consider that the charge should be uniform for water taken from all sources; they do not favour a lower charge for precarious sources of irrigation on the ground that extension of wet cultivation under small tanks is not to be encouraged. No deduction for "lift" is necessary. Water taken from unauthorised sources will be charged for at the same rates.

Tree tax-section 134.

33. There is no uniformity in the present system of tree tax. Some trees standing on patta lands are improperly taxed and a far greater number standing on poramboke or assessed waste escape assessment. The following rates are adopted:—

	RS. A. P.
1. Palmyra	0—0—3
2. Cocoanut	0—2—0
3. Mango	0—4—0
4. Tamarind	0—4—0
5. Jack	0—4—0
6. Iluppai	0—2—0
7. Bambu	0—2—0
8. Cotton	0—2—0

In dealing with trees, the following procedure will be adopted:—

(*a*) Trees standing on patta lands.

1 In all cases in which the tree pattadar and land pattadar are the same, the tree tax or land tax whichever is less will be remitted.

2 In cases in which the tree pattadar and land pattadar are different and trees are held on permanent leases, the tree tax or land tax whichever is less will be remitted provided that either the tree pattadar or the land pattadar surrenders his rights to the other. If they cannot come to any agreement, the permanent leases will continue until such time as they do.

The number of trees held on permanent leases by persons other than the land pattadar is small except in three or four villages and the sacrifice of revenue in the remission of the tree tax will be inconsiderable.

(*b*) Trees standing on Inam lands:—

The Darbar see no reason to discontinue the present tax which may be regarded as part of the quit-rent due for the land.

Village service, Miras and Vettiyan Swatantrams-section 141.

34. The ordinary village establishment consists of a Monigar, a Karnam and a "Vicharippu" (village peon) all paid by the State.

In addition to the regularly paid establishment, each vattam has one or more Mirasdars (most of whom enjoy "Oombalams", Service Inam lands, though in some cases the office is entirely honorary) and a varying number of "Vettiyans" for menial service who receive collectively a small money payment from the Sirkar and in some cases enjoy "Oombalams". They are also in theory entitled to certain customary fees "Swatantrams" from the villagers but these are not regularly paid, the Chief Court having ruled that their collection cannot legally be enforced.

To meet the cost of the regular village establishment, a cess of 6 pies in the rupee is collected by the Sirkar as "Kanakkuvari" (karnam's tax).

The present system works on the whole satisfactorily; the only changes necessary are the appointment of one or more regularly paid "Vettiyans" to assist the Monigar and the Karnam in their respective duties and the formal abolition of "Swatantram" fees of all descriptions.

During the introduction of the Settlement, the pay of the regular village establishment will require revision in the upward direction and the appointment of paid "Vettiyans" involves an increase of cost. Village establishments at present cost Rs. 47,916 per annum; the new establishment proposed is estimated to cost Rs. 75,000.

The increase in the regular establishments will relieve the pattadars of certain indirect and vexatious charges; in place, therefore, of the "Kanakkuvari" of 6 pies in the Rupee, it is fair to substitute a village service cess of 1 anna in the rupee which will realise roughly ½ Lakh.

Ooliams-section 144.

35. According to the conditions of their cowles, all pattadars are required to render certain personal services, partly for the benefit of the rulers of the State, party as a religious duty to the temples managed by the Sirkar.

"Ooliams (as these services are called) may be classified as follows:—

(1) "Kattu ooliam".—the supply of beaters for shooting;

(2) "Savari ooliam".—service rendered to State officials on tour;

(3) "Kovil ooliam"

(*a*) Major ooliam:—Car dragging during important festivals;

(*b*) Minor ooliam:—Minor temple services.

It is universally acknowledged that the "Kattu ooliam" the supply of beaters on a few days in the year is no hardship; indeed the ryots are glad to render this slight service. The Darbar, however, consider that the "Savari ooliam" (camp service) is liable to abuse by circuiting officers and should be formally abolished. It is already to some extent obsolete.

The "Kovil ooliams" are of more importance. Car dragging and minor temple services are regarded as a religious duty by the Hindu population, but the enforcement of the same services on Muhamedans and Christians is an undoubted grievance and something of an outrage to their religious susceptibilities. As pointed out by the Revenue Settlement officer, the problem is beset with difficulties and in practice the application of the present rules works unfairly.

The Darbar consider that after Settlement, only two sorts of "Ooliam" should be recognised, the kattu (shooting) ooliam (which however only applies to a few vattams in the neighbourhood of forests) and the kovil (temple) ooliam which is regarded by Hindus as a religious duty. The performance of car ooliam will be obligatory only on pattadars and, in order not to offend the religious feelings of Muhamedans and Christians, all Non-Hindu pattadars will be allowed to compound for personal service by the payment of a small cess.

In the case of minor temple ooliams which are of a multifarious nature, if convenient, all pattadars owning lands in the vattams liable to service will be allowed to compound by payment of a small cess in lieu of service. It is not possible to work out the details without a properly classified list of "Ooliams" the preparation of which will take time, but it may be taken as certain that the cess will in no case exceed 6 pies in the rupee and in most cases will be considerably less.

Kudimaramut system–section 149.

36. The Darbar are trying the experiment of a Minor Irrigation Department. Amendment of the Kudimaramut Regulation has been deferred for the present.

Some peculiar features–section 151.

37. The Darbar would gladly extend the application of the present settlement to the 8 villages of Madagam vattam attached to Avadayarkovil; they believe that a regular settlement will be to the ultimate advantage of both the Thambiran of Avadayarkovil and the cultivating ryots; but in face of the strong objections of the Thambiran, the matter has been deferred for the present. The question whether the Darbar are entitled to force a settlement in defiance of the wishes of the Thambiran is under consideration.

Section 155.

The proposals of the Revenue Settlement officer for dealing with the small area still held under "Warapattu" tenure (the sharing system) are approved.

Relinquishment–section 156.

38. The present practice is not to permit relinquishment of land, except in extraordinary circumstances.

The Darbar consider that this concession may now be granted without danger under the restrictions prescribed for relinquishment in Madras Districts. July 1st, the beginning of the Fasli, is convenient as the latest date for relinquishment.

Increment remission–section 157.

39. The Revenue Settlement officer's proposals in regard to increment remission are approved.

Kistbundi–section 158.

40. No change is required in the present Kistbundi which appears to work satisfactorily.

Duration of Settlement–section 159.

41. The Settlement will be in force for 30 years subject to the proviso that if within this period the proposed Cauvery channel is completed, the Darbar reserve the right to charge such additional rates as may be found necessary for water taken from this new source.

The new rates will be introduced in Alangudi and Kolattoor Taluqs with effect from Fasli 1320 and in Trimiem Taluq in Fasli 1321.

Conclusion.

42. In dealing with the various problems of the proposed Settlement, the Darbar have kept two principles steadily in view, continuity of policy and simplicity. The Settlement now to be introduced has no new departures of importance; the average wet assessment per acre remains much the same as before, but scientific classification of soils and grouping of irrigation sources distribute the burden of taxation more equitably. The cultivator will pay little more than he did 20 years ago, though the produce of his land has appreciated in value by one half.

In the case of dry lands, the rates are enhanced but the new rates compare favourably with those obtaining in Madras Districts and the increase is justified by the rise in prices.

In minor particulars, the position of the ryot under the new Settlement will be improved; the new rules relating to tree tax, relinquishment and "Ooliams" confer definite concessions or relieve him of vexatious services.

The Darbar have not found it practicable to introduce a "Remission system" but there is compensation to the ryot in the absence of double crop assessment. The industrious cultivator can recoup the losses of lean years by making the most of good years, all crops beyond the first being so much clear gain to him. The pattadar knows that each Fasli's demand is definite and fixed, he is independent of the inspection and good will of the subordinate Revenue officer which means a good deal to him. If the Revenue system of Pudukkottai is inelastic, at least it possesses the advantage of simplicity.

G. T. H. BRACKEN,
For Darbar.

Appendix B.

Statement comparing the existing and proposed rates of assessment for wet lands in the Pudukkottai State with the Settlement rates in some of the adjoining British Districts.

Dry or Wet.	Present rates.	Proposed. Soil classification.	Proposed. Primary Taram.	Proposed. Rates.	Corresponding Tanjore rates.	Corresponding Tanjore rates with 12½ % increase.	Corresponding Madura rates.	Corresponding Madura rates with 12½ % increase.	Corresponding South Arcot rates.	Corresponding South Arcot rates with 12½ % increase.	Recently sanctioned Chinglepet resettlement rates increased about 15 %	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13
Wet.	(d) 9 1 3	4 1	I	10 0	(a) 7 0	7 14	(b) 8 8	9 9	9 0	10 2	(c) 8 8	(a) The highest rate in the non-delta portion of the Tanjore District where there are no 1st class tanks. So there are only 10 tarams for lands in the II, III, IV and V class sources of Irrigation. (b) There are only four classes of Irrigation sources in Madura. (c) A new top rate of Rs 10 was sanctioned for the lands placed under a special higher group during settlement. (d) There are several existing rates. These are the most common.
	8 7 7	4 2	II	9 0	6 0	6 12	7 8	8 7	8 0	9 0	7 4	
	8 0 3	7 1										
	7 9 0	4 3										
	7 1 9	7 2										
	6 5 8	3 1	III	7 8	5 0	5 10	6 8	7 5	7 0	7 14	5 12	
	5 12 0	5 1										
	4 15 11	6 1										
	4 3 9	8 1										
	3 12 6	4 4										
	3 5 3	7 3										
	2 5 7	3 2	IV	6 0	4 8	5 1	5 8	6 3	6 0	6 12	4 10	
	1 14 4	5 2										
		6 2										
		8 2										
		4 5										
		7 4										
		3 3										
		5 3	V	5 0	4 0	4 8	4 8	5 1	5 0	5 10	4 0	
		6 3										
		8 3										
		7 5										
		3 4										
		5 4	VI	4 0	3 8	3 15	3 8	3 15	4 8	5 1	3 8	
		6 4										
		8 4										

Dry or Wet.	Present rates.	Proposed. Soil classification	Proposed. Primary Taram.	Proposed. Rates.	Corresponding Tanjore rates.	Corresponding Tanjore rates with 12½ % increase.	Corresponding in Madura rates.	Corresponding Madura rates with 12½% increase.	Corresponding South Arcot rates.	Corresponding South Arcot rates with 12½% increase.	Recently sanctioned Chinglepet resettlement rates increased about 15%.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
		3 5 5 5 6 5 8 5	VII	3 8	3 0	3 6	2 8	2 13	4 0	4 8	2 14	
Lowest in	II class source		VIII	3 0	2 8	2 13	2 0	2 4	3 8	3 15	2 4	
Do.	III do.		IX	2 8	2 0	2 4	2 0	2 4	3 0	3 6	2 0	
Do.	IV do.		X	2 0	1 8	1 11	2 0	2 4	2 8	2 13	1 2	
Do.	V do.		XI	1 8	0 0	0 0	0 0	0 0	0 0	0 0	1 8	

G. T H. BRACKEN,
For Darbar.

Appendix C.

Statement comparing the existing and the proposed rates of assessment for dry lands in the Pudukkottai State with the Settlement rates in some of the adjoining British Districts.

Dry or Wet.	Present rates.	Proposed. Soil classification.	Proposed. Primary Taram.	Proposed. Rate.	Corresponding Tanjore rates.	Corresponding Tanjore rates with 12½ % increase.	Corresponding Madura rates.	Corresponding Madura rates with 12½ % increase.	Corresponding South Arcot rates.	Corresponding South Arcot rates with 12½ % increase.	Recently sanctioned Chinglepet resettlement rates increased by about 12½ %.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
Dry.	(a) 2 4 4 1 8 2 1 0 11 0 14 6 0 12 8 0 9 1 0 7 3 0 6 2 0 4 3	3 1	I	3 0	(c) 3 0	3 6	2 0	2 4	3 8	3 15	(e) 3 6	(a) There are several existing rates. These are the most common. (b) There are two groups for dry in Tanjore, so one taram more. (c) For special Padugai lands there are higher rates varying from Rs. 7 to Rs. 4 according to original settlement. (d) There are three groups for dry in South Arcot; so two tarams more. (e) In Chinglepet there are three groups for dry, 4—1 falls in the highest taram and 3—1 and 7—1 fall under the next taram.
		3 2 4 1	II	2 8	2 8	2 13	1 8	1 11	3 0	3 6	2 12	
		3 3 4 2 7 1	III	2 0	2 0	2 4	1 4	1 6½	2 8	2 13	2 4	
		3 4 4 3 7 2 5 1 6 1 8 1	IV	1 8	1 8	1 11	1 0	1 2	2 0	2 4	1 10	
		3 5 4 4 7 3 5 2 6 2 8 2	V	1 2	1 4	1 6½	0 12	0 13½	1 8	1 11	1 4	
		4 5 7 4 5 3 6 3 8 3	VI	0 14	1 0	1 2	0 8	0 9	1 4	1 6½	0 12	

Dry or Wet.	Present rates.	Proposed. Soil classification.	Proposed. Primary Taram.	Proposed. Rate.	Corresponding Tanjore rates.	Corresponding Tanjore rates with 12½ % increase.	Corresponding Madura rates.	Corresponding Madura rates with 12½ % increase.	Corresponding South Arcot rates.	Corresponding South Arcot rates with 12½% increase.	Recently sanctioned Chinglepet resettlement rates increased by about 12½%	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13
		7 5, 5 4, 6 4, 8 4	VII	0 10	0 12	0 13½	0 6	0 6¾	1 0	1 2	0 8	
		5 5, 6 5, 8 5	VIII	0 6	0 8	0 9	0 4	0 4½	0 12	0 13½	0 6	
			IX	0 0	0 (b)4	0 4½	0 0	0 0	0 (d)8	0 9	0 4	
			X	0 0	0 0	0 0	0 0	0 0	0 6	0 6¾	0 0	

G. T. H. BRACKEN,
For Durbar.

Appendix D.

AIN—*Taramwar.*

ALANGUDI TALUQ.

Taram.	As per Revenue: Extent.	As per Revenue: Assessment.	As per Settlement: Extent.	As per Settlement: Rate.	As per Settlement: Asssessment.	Difference in: Extent, columns 2 & 4.	Difference in: %	Difference in: Assessment, cols. 3 & 6.	Difference in: %
1	2	3	4	5	6	7	8	9	10
Dry—I Group.									
I	... 10	... 2 6	... ...	3 ...	... ...	— ... 10	100	— ... 2 6	100
II	1 54	2 5 3	2 6	2 8	5 2	+ ... 52	34	+ 2 12 9	150
III	8775 94	12186 6 10	9168 09	2 ...	18336 4	+392 15	4	+6147 13 2	50
IV	21054 93	26587 10 6	22005 50	1 8	33008 5	+950 57	5	+6420 10 6	24
V	19040 25	19711 9 3	19789 62	1 2	22263 5	+749 37	4	+2551 11 5	13
VI	8528 74	6813 12 4	8678 86	... 14	7594 ...	+150 12	2	+ 780 3 8	12
VII	10259 24	5058 5 1	10285 96	... 10	6428 12	+26 72	...	+1370 6 11	37
VIII	2177 32	959 8 5	2176 14	... 6	816 1	— 1 18	...	— 143 7 5	15
Total ...	69838 06	71319 12 6	72106 23	... ...	89451 13	+2268 17	3	+ 18132 ... 6	25
Inam brought to full assesesment.	129 14	186 2 4	129 14	1 4	161 7	... ...	...	— 24 11 4	13
Grand Total	69967 20	71505 14 10	72235 37	... ...	89613 4	+2268 17	3	+ 18107 5 2	25
Wet—I Class.									
I	278 48	2346 1 7	275 52	10 ...	2755 3	— 2 96	1	+ 408 7 5	17
II	928 57	7139 4 7	923 70	9 ...	8313 5	— 4 87	...	+1174 ... 5	16
III	1146 39	8162 ... 1	1137 11	7 8	8528 5	— 9 28	1	+ 366 4 11	4
IV	503 42	2612 3 5	499 52	6 ...	2997 2	— 3 90	1	+ 384 14 7	15
V	110 28	380 14 10	109 1	5 ...	545 1	— 1 27	1	+ 164 2 2	43
VI	... ...	... ...	... ...	4 ...	... ...	... ...	...	... ...	...
VII	... ...	... ...	... ...	3 8	... ...	... ...	...	... ...	...
Total ...	2967 14	20641 2 6	2944 86	... ...	23139 ...	— 22 28	1	+2497 13 6	12
Wet—II Class.									
II	73 54	595 2 8	73 54	9 ...	661 14	... ...	...	+ 66 11 4	11
III	1182 96	8003 1 2	1174 74	7 8	8810 9	— 8 22	1	+ 807 7 10	10
IV	2468 45	13038 8 9	2444 74	6 0	14668 6	— 23 71	1	+1629 13 3	13
V	1979 76	8995 7 7	1945 68	5 0	9728 5	— 34 08	2	+ 732 13 5	8
VI	708 86	2900 13 10	691 53	4 0	2766 3	— 17 33	2	— 134 10 10	5
VII	103 51	435 6 ...	103 51	3 8	362 4	... ...	...	— 73 2 ...	17
VIII	... ..	... ...	... ...	3 0	... ...	... ...	...	... ...	...
Total ...	6517 08	33968 8 ...	6433 74	... ...	36997 9	— 83 34	1	+3029 1 ...	9
Wet—III Class.									
III	... 33	1 4 ...	... ...	7 8	... ...	— ... 33	100	— 1 4 ...	100
IV	1228 78	5680 10 8	1179 87	6 ...	7079 3	— 48 91	4	+1398 8 4	25
V	5316 71	21127 7 9	5209 34	5 ...	26046 11	— 107 37	2	+4919 3 3	23
VI	4743 79	17980 15 9	4570 76	4 ...	18283 ...	— 173 03	4	+ 302 ... 3	2
VII	566 23	2094 15 6	549 85	3 8	1924 8	— 16 38	3	— 170 7 6	8
VIII	15 63	47 2 10	4 39	3 ...	13 3	— 11 24	69	— 33 15 10	72
IX	7 35	24 7 5	7 35	2 8	18 6	... ...	...	— 6 1 5	25
Total ...	11878 82	46956 15 11	11521 56	... ...	53364 15	— 357 26	3	+6407 15 1	14

AIN—*Taramwar.*

Taram.	As per Revenue. Extent.	As per Revenue. Assessment.	As per Settlement. Extent.	As per Settlement. Rate.	As per Settlement. Assessment.	Difference in Extent, columns 2 & 4.	%	Difference in Assessment, cols. 3 & 6.	%
1	2	3	4	5	6	7	8	9	10
Wet—IV Class.									
IV	... ...	... ...	... ...	6 ...	... ...	... ...	...	... ...	...
V	787 08	2992 1 9	706 59	5 ...	3532 15	− 80 49	10	+ 540 13 3	18
VI	2418 94	8928 6 7	2177 05	4 ...	8708 3	− 241 89	10	− 220 3 7	2
VII	2394 16	8733 13 5	2229 43	3 8	7803 ...	− 164 73	7	− 930 13 5	11
VIII	724 36	2605 5 4	681 56	3 ...	2044 11	− 42 80	6	− 560 10 4	22
IX	29 92	104 8 1	19 83	2 8	49 9	− 10 09	33	− 54 15 1	52
X	... ...	... ...	... ...	2 ...	... ...	... ...	...	... ...	...
Total ...	6354 46	23364 3 2	5814 46		22138 6	− 540 00	9	− 1225 13 2	5
Wet—V Class.									
V	... ...	... ...	... ...	5 ...	... ...	... ...	...	... ...	...
VI	1214 46	4041 9 10	939 95	4 ...	3759 13	− 274 51	23	− 281 12 10	7
VII	2632 83	8906 8 10	2088 58	3 8	7310 1	− 544 25	21	− 1596 7 10	18
VIII	2377 63	7960 10 9	1996 70	3 ...	5990 3	− 380 93	16	− 1970 7 9	25
IX	276 36	933 ... 11	197 77	2 8	494 6	− 78 59	29	− 438 10 11	47
X	39 51	132 8 6	29 28	2 ...	58 9	− 10 23	25	− 73 15 6	56
XI	... 70	2 5 3	... 70	1 8	1 1	... ...	...	− 1 4 3	50
Total ...	6541 49	21976 12 1	5252 98		17614 1	− 1288 51	20	− 4362 11 1	20
Grand Total	34258 99	146907 9 8	31967 60		153253 15	− 2291 39	7	+ 6346 5 4	4
Inam brought to Ayen.	72 67	402 4 10	72 67	4 13	349 12	... ..	...	− 52 8 10	13
Total ...	34331 66	147309 14 6	32040 27		153603 11	− 2291 39	7	+ 6293 12 6	4
Dry ...	69967 20	71505 14 10	72235 37		89613 4	+ 2268 17	3	+ 18107 5 2	25
Total ...	104298 86	218815 13 4	104275 64		243216 15	− 23 22	...	+ 24401 1 8	11
Inam brought to Ayen dry & wet not known.	70 54	348 1 3	70 54	2 5	163 2	... ...	...	− 184 15 3	53
Grand Total	104369 40	219163 14 7	104346 18		243380 1	− 23 22	...	+ 24216 2 5	11

Appendix D—*contd.*

AIN—*Taramwar.*

TRIMIEM TALUQ.

Taram.	As per Revenue. Extent	As per Revenue. Assessment.	As per Settlement. Extent.	As per Settlement. Rate.	As per Settlement. Assess-ment.	Difference in Extent, columns 2 & 4.	%	Difference in Assessment, cols. 3 & 6.	%
1	2	3	4	5	6	7	8	9	10
Dry—I Group.									
I	2 58	2 14 ...	2 58	3 ...	7 12	... ...	...	+ 4 14 ...	167
II	73 37	79 10 8	77 74	2 8	194 5	+ 4 37	5	+ 114 10 4	144
III	1498 63	1894 6 ...	1590 33	2 ...	3180 10	+ 91 70	6	+ 1286 4 ...	67
IV	8579 15	10008 9 10	8939 89	1 8	13409 14	+ 360 74	4	+ 3401 4 2	34
V	15521 75	15371 11 7	15980 11	1 2	17977 10	+ 458 36	3	+ 2605 14 5	17
VI	9802 89	8499 1 10	9969 84	... 14	8723 9	+ 166 95	2	+ 224 7 2	3
VII	2778 69	1781 14 6	2812 35	... 10	1757 12	+ 33 66	1	− 24 2 6	1
VIII	164 18	66 1 5	165 10	... 6	61 15	+ ... 92	1	− 4 2 5	6
Total ...	38421 24	37704 5 10	39537 94	... ...	45313 7	+ 1116 70	3	+ 7609 1 2	20
Inam brought to full assess-ment-	377 97	448 14 1	377 97	1 2	425 4	... ...	...	− 23 10 1	5
Grand total	38799 21	38153 3 11	39915 91	... ...	45738 11	+ 1116 70	3	+ 7585 7 1	20
Wet—I Class.									
I	... ...	... ...	... ...	10 ..	... ...	... ...	...	... ...	...
II	8 48	76 4 2	8 48	9 ...	76 5	... ...	...	+ 10	...
III	40 54	249 6 7	40 54	7 8	304 1	... ...	...	+ 54 10 5	22
IV	215 55	1173 15 7	210 93	6 ...	1265 9	− 4 62	2	+ 91 9 5	8
V	101 27	428 9 2	100 47	5 ...	502 5	− ... 80	1	+ 73 11 10	17
VI	... ...	... ...	... ...	4 ...	... ...	... ...	...	... ...	...
VII	... ...	... ...	... ...	3 8	... ...	... ...	...	... ...	...
Total ...	365 84	1928 3 6	360 42	... ...	2148 4	− 5 42	1	+ 220 ... 6	11
Wet—II Class.									
II	635 13	4935 5 ...	631 30	9 ...	5681 11	− 3 83	1	+ 746 6 ...	15
III	3720 ...	26914 1 7	3701 89	7 8	27764 3	− 18 11	...	+ 850 1 5	3
IV	5329 56	32286 3 2	5316 64	6 ...	31899 13	− 12 92	...	− 386 6 2	1
V	2978 65	15459 10 10	2940 62	5 ...	14703 2	− 38 3	1	− 756 8 10	5
VI	364 56	1753 2 8	356 27	4 ...	1425 2	− 8 29	2	− 328 ... 8	19
VII	229 39	931 13 ...	218 47	3 8	764 11	− 10 92	5	− 167 2 ...	18
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
Total ...	13257 29	82280 4 3	13165 19	... ...	82238 10	− 92 10	1	− 41 10 3	...
Wet—III Class.									
III	173 05	1218 1 7	173 41	7 8	1300 9	+ 0 36	...	82 7 5	7
IV	2949 62	17098 3 5	2935 99	6 ...	17615 15	− 13 63	...	− 382 4 5	2
V	5704 09	28800 3 9	5674 65	5 ...	28373 4	− 29 44	1	− 426 15 9	1
VI	3748 85	16834 8 8	3687 85	4 ...	14751 7	− 61 0	2	− 2083 1 8	12
VII	611 08	2076 11 4	581 95	3 8	2036 14	− 29 13	5	− 39 13 4	2
VIII	57 81	212 15 ...	73 14	3 0	219 6	+ 15 33	26	+ 6 7 ...	3
IX	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
Total ...	13244 50	67140 11 9	13126 99	... ...	64297 7	− 117 51	1	− 2843 4 9	4

AIN—*Taramwar.*

Taram.	As per Revenue. Extent.	As per Revenue. Assessment.	As per Settlement. Extent.	As per Settlement. Rate.	As per Settlement. Assessment.	Difference in Extent, columns 2 & 4.	Difference in %	Difference in Assessment, cols. 3 & 6.	Difference in %
1	2	3	4	5	6	7	8	9	10
Wet—IV Class.									
IV	33·51	200 ... 4	33·51	6 ...	201 1	... ...	...	+ 1 .. 8	1
V	729·93	3833 10 1	716·60	5 ...	3583 ...	− 13·33	2	− 250 10 1	7
VI	2253·50	9923 10 10	2221·82	4 ...	8887 5	− 31·68	1	−1036 5 10	10
VII	2226·55	8768 4 11	2161·13	3 8	7563 15	− 65·42	3	−1204 5 11	14
VIII	584·24	1900 7 5	574·49	3 ..	1723 8	− 9·75	2	− 176 15 5	9
IX	66·80	117 10 11	57·54	2 8	143 13	− 9·26	13	+ 26 2 1	22
X	... ...	... ...	... ...	2 ...	... ...	... ...	...	... ...	...
Total ...	5894·53	24743 12 6	5765·09		22102 10	− 129·44	2	−2641 2 6	11
Wet—V Class.									
V	24·40	47 6 9	22·22	5 ...	111 2	− 2·18	8	+ 63 11 3	136
VI	293·32	887 8 ...	243·46	4 ...	973 14	− 49·86	17	+ 86 6 ...	10
VII	1651·12	4953 15 3	1338·98	3 8	4686 7	− 312·14	19	− 267 8 3	5
VIII	2486·69	6745 14 ...	2174·19	3 ...	6522 9	− 312·50	13	− 223 5 ...	3
IX	981·22	2088 5 11	860·81	2 8	2152 ...	− 120·41	12	+ 63 10 1	3
X	84·17	168	72·16	2 ...	144 6	− 12·1	14	− 23 10 ...	14
XI	4·59	13 3 8	3·67	1 8	5 8	− 0·92	20	− 7 11 8	62
Total ...	5525·51	14904 5 7	4715·49	... ...	14595 14	− 810·2	15	− 308 7 7	2
Grand Total	38287·67	190997 5 7	37133·18	... ...	185382 13	−1154·49	3	−5614 8 7	3
Inam brought to Ain.	342·42	1965 12 ...	342·42	5 ...	1712 2	... ...	...	− 253 10 ...	13
Total Wet.	38630·09	192963 1 7	37475·60	... ...	187094 15	−1154·49	3	−5868 2 7	3
Total Dry.	38799·21	38153 3 11	39915·91	... ...	45738 11	+1116·70	3	+7585 7 1	20
Total Wet and Dry.	77429·30	231116 5 6	77391·51	... ...	232833 10	− 37·79	...	+1717 4 6	1
Inam brought to Ain particulars not known.	271·09	584 1 1	271·09	3 ...	813 4	... ...	...	+ 229 2 11	39
Grand Total	77700·39	231700 6 7	77662·60	... ...	233646 14	− 37·79	...	+1946 7 5	1

Appendix D—*contd.*

AIN—*Financial Results Statement.*

Taluq.	Dry or Wet.	Group or class.	As per Revenue. Extent.	As per Revenue. Assessment.	As per Revenue. Average.	As per Settlement. Extent.	As per Settlement. Assessment	As per Settlement. Average.	Difference in Extent, cols. 4 & 7.	Difference in %	Difference in Assessment, cols. 5 & 8.	Difference in %	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Alangudi.	Dry ...	I	69838·6	71319 12 6	1 ... 4	72106·23	89451 13	1 3 10	+2268·17	3	+18132 ... 6	25	
	Inam to Ain...	...	129·14	186 2 4	1 7 1	129·14	161 7	1 4 ...	... ...	...	−24 11 4	13	
	Total ...	... ...	69967·20	71505 14 10	1 ... 4	72235·37	89613 4	1 3 10	+2268·17	3	+18107 5 2	25	
	Wet ...	I	2967·14	20641 2 6	6 15 4	2944·86	23139 ...	7 13 9	−22·28	1	+2497 13 6	12	
		II	6517·8	33968 8 ...	5 3 4	6433·74	36997 9	5 12 ...	−83·34	1	+3029 1 ...	9	
		III	11878·82	46956 15 11	3 15 3	11521·56	53364 15	4 10 1	−357·26	3	+6407 15 1	14	
		IV	6354·46	23364 3 2	3 10 10	5814·46	22138 6	3 12 11	−540·...	9	−1225 13 2	5	
		V	6541·49	21976 12 1	3 5 9	5252·98	17614 1	3 5 8	−1288·51	20	−4362 11 1	20	
	Inam to Ain...	...	72·67	402 4 10	5 8 1	72·67	349 12	4 13 ...	... ...	...	−52 8 10	13	
			34331·66	147309 14 6	4 4 8	32040·27	153603 11	4 12 8	−2291·39	7	+6293 12 6	4	
	Total Dry & Wet	...	104298·86	218815 13 4	2 1 7	104275·64	243216 15	2 5 4	−23·22	...	+24401 1 8	11	
	Inam to Ain Particulars not known.	...	70·54	348 1 3	4 14 5	70·54	163 2	2 5 ...	... ...	...	−184 15 3	53	
	Grand Total...	...	104369·40	219163 14 7	2 1 7	104346·18	243380 1	2 5 4	−23·22	...	+24216 2 5	11	

AIN—*Financial Results Statement.*

Taluq.	Dry or Wet.	Group or class.	As per Revenue. Extent.	Assessment.	Average.	As per Settlement. Extent.	Assessment	Average.	Difference in Extent, cols. 4 & 7.	%	Assessment, cols. 5 & 8.	%	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Trimiem.	Dry ...	I	38421 24	37704 5 10	... 15 ...	39537 94	45313 7	1 2 4	+1116 70	3	+7609 1 2	20	
	Inam to Ain ...	...	377 97	448 14 1	1 3 ...	377 97	425 4	1 2 0	... ..	...	−23 10 1	5	
	Total ...	...	38799 21	38153 3 11	... 15 9	39915 91	45738 11	1 2 4	+1116 70	3	+7585 7 1	20	
	Wet ...	I	365 84	1928 3 6	5 4 3	360 42	2148 4	5 15 6	−5 42	1	+220 ... 6	11	
		II	13257 29	82280 4 3	6 3 4	13165 19	82238 10	6 3 11	−92 10	1	−41 10 3	...	
		III	13244 50	67140 11 9	5 1 1	13126 99	64297 7	4 14 4	−117 51	1	−2843 4 9	4	
		IV	5894 53	24743 12 6	4 3 2	5765 9	22102 10	3 13 4	−129 44	2	−2641 2 6	11	
		V	5525 51	14904 5 7	2 11 2	4715 49	14595 14	3 1 6	−810 2	15	−308 7 7	2	
	Inam to Ain ...	...	342 42	1965 12 ...	5 12 ...	342 42	1712 2	5	... ...	...	−253 10 ..	13	
	Total ...	...	38630 09	192963 1 7	4 15 11	37475 60	187094 15	4 15 11	−1154 49	3	−5868 2 7	3	
	Total Dry & Wet	...	77429 30	231116 5 6	2 15 10	77391 51	232833 10	3 ... 2	−37 79	...	+1717 4 6	1	
	Inam to Ain particulars not known.	...	271 09	584 1 1	2 2 6	271 9	813 4	3	... ...	...	+229 2 11	39	
	Grand Total ...	...	77700 39	231700 6 7	2 15 9	77662 60	233646 14	3 ... 2	−37 79	...	+1946 7 5	1	

AIN—*Financial Results Statement.*

Taluq.	Dry or Wet.	Group or class.	As per Revenue. Extent.	Assessment.	Average.	As per Settlement. Extent.	Assessment	Average.	Difference in Extent, cols. 4 & 7.	%	Assessment, cols. 5 & 8.	%	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Alangudi anl Trimmem.	Dry ...	I	108259 30	109024 2 4	1 ... 1	111644 17	134765 4	1 3 4	+3384 87	3	+25741 1 8	24	
	Inam to Ain ...	...	507 11	635 0 5	1 4 ...	507 11	586 11	1 2 6	... ...	...	−48 5 5	8	
	Total Dry ...	...	108766 41	109659 2 9	1 ... 2	112151 28	135351 15	1 3 4	+3384 87	3	+25692 12 3	23	
	Wet ...	I	3332 98	22569 6 ...	6 12 4	3305 28	25287 4	7 10 5	−27 70	1	+2717 14 ...	12	
		II	19774 37	116248 12 3	5 14 1	19598 93	119236 3	6 1 4	−175 44	1	+2987 6 9	2	
		III	25123 32	114097 11 8	4 8 8	24648 55	117662 6	4 12 5	−474 77	2	+3564 10 4	3	
		IV	12248 99	48107 15 8	3 14 10	11579 55	44241 ...	3 13 2	−669 44	5	−3866 15 8	8	
		V	12067 0	36881 1 8	3 ... 10	9968 47	32209 15	3 3 8	−2098 53	17	−4671 2 8	13	
		...	72546 66	337904 15 3	4 10 6	69100 78	338636 12	4 14 5	−3445 88	5	+731 12 9	1	
	Inam to Ain ...	...	415 9	2368 ... 10	5 11 4	415 9	2061 14	4 15 6	... ...	...	−306 2 10	13	
	Total Wet ...	...	72961 75	340273 ... 1	4 10 7	69515 87	340698 10	4 14 5	−3445 88	5	+425 9 11	...	
	Total Dry & Wet	...	181728 16	449932 2 10	2 7 7	181667 15	476050 9	2 9 11	−61 1	...	+26118 6 2	6	
	Inam to Ain particulars not known.	...	341 63	932 2 4	2 11 7	341 63	976 6	2 13 8	... ...	...	+44 3 8	5	
	Grand Total ...	...	182069 79	450864 5 2	2 7 7	182008 78	477026 15	2 9 11	−61 1	...	+26162 9 10	6	

G. T. H. BRACKEN,
For Darbar.

Appendix E.

MANOVARTHI—*Taramwar.*

ALANGUDI TALUQ.

Taram.	As per Revenue.		As per Settlement.			Difference in			
	Extent.	Assessment.	Extent.	Rate.	Assessment.	Extent, cols. 2 & 4	%	Assessment, cols. 3 & 6.	%
1	2	3	4	5	6	7	8	9	10
				Dry.					
I	... ...	... ...	... ...	3 ...	... ...	... ..	...	... ...	...
II	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
III	215 14	329 10 8	224 69	2 ...	449 6	+9 55	...	+119 11 4	56
IV	398 48	545 13 7	434 58	1 8	651 15	+36 10	...	+106 1 5	19
V	646 27	772 8 7	687 44	1 2	773 6	+41 17	...	+0 13 5	...
VI	333 14	314 3 10	338 38	... 14	296 1	+5 24	...	−18 2 10	6
VII	191 32	74 1 4	191 32	... 10	119 9	... ...	...	+45 7 8	62
VIII	187 30	44 13 10	187 30	... 6	70 4	... ...	...	+25 6 2	56
Total ...	1971 65	2081 3 10	2063 71	... ...	2360 9	+92 06	5	+279 5 2	13
				Wet—I Class.					
I	67 01	595 2 11	67 01	10 ...	670 2	... ...	...	+74 15 1	13
II	163 69	1424 5 8	163 43	9 ...	1470 14	— ... 26	...	+46 8 4	3
III	20 40	170 1 6	20 40	7 8	153 ...	... ...	...	−17 1 6	10
IV	47 64	246 12 1	35 44	6 ...	212 10	−12 20	25	−34 2 1	14
V	... ...	... ...	... ...	5 ...	... ...	... ...	...	... ...	...
VI	... ...	... ...	... ...	4 ...	... ...	... ...	...	... ...	...
VII	... ...	... ...	... ...	3 8	... ...	... ...	...	... ...	...
Total ...	298 74	2436 6 2	286 28		2506 10	−12 46	4	+70 3 10	3
				Wet—II Class.					
II	... ...	... ...	... ...	9 ...	... ...	... ...	...	... ...	...
III	11 89	98 6 3	11 89	7 8	89 3	... ...	...	−9 3 3	9
IV	150 80	669 8 1	150 35	6 ...	902 2	−0 45	...	+232 9 11	35
V	30 63	138 1 9	28 15	5 ...	140 12	−2 48	6	+2 10 3	2
VI	67 27	318 2 11	64 88	4 ...	259 8	−2 39	3	−58 10 11	19
VII	... ...	... .	... ...	3 8	... ...	... ...	...	... ...	...
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
Total ...	260 59	1224 3 ...	255 27		1391 9	−5 32	2	+167 6 ...	14
				Wet—III Class.					
III	... ...	... ...	... ...	7 8	... ...	... ...	...	... ...	...
IV	147 15	695 10 4	143 53	6 ...	861 3	−3 62	3	+165 8 8	24
V	331 21	1488 2 4	312 70	5 ...	1563 8	−18 51	6	+75 5 8	5
VI	91 08	399 14 ...	90 15	4 ...	360 10	− ... 93	1	−39 4 ...	10
VII	... ...	... ...	... ...	3 8	... ...	... ...	...	... ...	...
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
IX	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
Total ...	569 44	2583 10 8	546 38	... ...	2785 5	−23 06	4	+201 10 4	8

MANOVARTHI—*Taramwar.*

Taram.	As per Revenue.		As per Settlement.			Difference in			
	Extent.	Assessment.	Extent.	Rate.	Assessment.	Extent, columns 2 & 4.	%	Assessment, cols. 3 & 6.	%
1	2	3	4	5	6	7	8	9	10
				Wet—IV Class					
IV	... ...	... ...	... ...	6 ...	... ...	... ...	...	... ...	...
V	141 85	669 8 7	141 92	5 ...	709 9	+0 07	...	+40 ... 5	6
VI	170 03	736 7 4	163 44	4 ...	653 13	−6 59	4	−82 10 4	11
VII	56 87	249 ... 9	55 83	3 8	195 6	−1 04	2	−53 10 9	22
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
IX	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
X	... ...	... ...	... ...	2 ...	... ...	... ...	...	... ...	...
Total ...	368 75	1655 ... 8	361 19	... ...	1558 12	−7 56	2	−96 4 8	6
				Wet—V Class.					
V	... ...	... ...	... ...	5 ...	... ...	... ...	...	... ...	...
VI	22 41	77 4 6	13 05	4 ...	52 4	−9 36	41	−25 ... 6	32
VII	79 89	256 2 2	53 92	3 8	188 12	−25 97	33	−67 6 2	26
VIII	93 59	301 3 7	88 11	3 ...	264 5	−5 48	5	−36 14 7	12
IX	5 99	20 7 1	3 14	2 8	7 14	−2 85	50	−12 9 1	65
X	... ...	... ...	... ...	2 ...	... ...	... .	...	... ...	...
XI	... ...	... ...	... ...	1 8	... ...	... ...	...	... ...	...
Total ...	201 88	655 1 4	158 22	... ...	513 3	−43 66	22	−141 14 4	22
Total Wet	1699 40	8554 5 10	1607 34	... ...	8755 7	−92 06	5	+201 1 2	2
Total Dry	1971 65	2081 3 10	2063 71	... ...	2360 9	+92 06	5	+279 5 2	13
Grand Total ...	3671 05	10635 9 8	3671 05	... ...	11116 ...	... ...	...	+480 6 4	5

Appendix E—*contd.*

MANOVARTHI—*Taramwar.*

TRIMIEM TALUQ.

Taram.	As per Revenue: Extent.	As per Revenue: Assessment.	As per Settlement: Extent.	As per Settlement: Rate.	As per Settlement: Assessment.	Difference in: Extent, columns 2 & 4.	Difference in: %	Difference in: Assessment, cols. 3 & 6.	Difference in: %
1	2	3	4	5	6	7	8	9	10
				Dry—I Group.					
I	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
II	2.94	4 2 4	2.94	2 8	7 6	... ...	...	+3 3 8	75
III	2.75	3 3 ...	2.75	2 ...	5 9	... ...	...	+2 6 ...	67
IV	113.23	127 8 4	112.97	1 8	169 8	−... 26	...	+41 15 8	33
V	280.93	294 13 8	280.68	1 2	315 12	−... 25	...	+20 14 4	7
VI	82.77	82 14 3	82.77	... 14	72 7	... ...	...	−10 7 3	12
VII	15.46	16 11 8	15.46	... 10	9 11	... ...	...	−7 ... 8	41
VIII	... ...	... ...	... ...	... ...	... ...	... ...	...	... ...	...
Total ...	498.08	529 5 3	497.57	... ...	580 5	−... 51	...	+50 15 9	10
				Wet—I Class Nil.					
				Wet—II Class.					
II	25.83	203 3 6	25.83	9 ...	232 8	... ...	...	+29 4 6	14
III	41.58	347 13 9	41.58	7 8	311 14	... ...	...	−35 15 9	10
IV	76.04	558 ... 8	76.04	6 ...	456 3	... ...	...	−101 13 8	18
V	16.61	121 14 1	16.61	5 ...	83 1	... ...	...	−38 13 1	32
VI	4.79	20 12 7	4.79	4 ...	19 3	... ...	...	−1 9 7	10
VII	... ...	... ...	... ...	3 8	... ...	... ...	...	... ...	...
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
Total ...	164.85	1251 12 7	164.85	... ...	1102 13	... ...	...	−148 15 7	12
				Wet—III Class.					
III	58.88	368 1 ...	58.88	7 8	441 10	... ...	...	+73 9 ...	20
IV	222.80	1665 10 8	222.80	6 ...	1336 13	... ...	...	−328 13 8	20
V	204.52	1083 8 11	204.78	5 ...	1023 14	+... 26	...	−59 10 11	6
VI	84.44	535 5 9	84.44	4 ...	337 12	... ...	...	−197 9 9	37
VII	17.83	48 1 8	17.83	3 8	62 7	... ...	...	+14 5 4	29
VIII	6.07	23 13 6	6.07	3 ...	18 3	... ...	...	−5 10 6	25
IX	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
Total ...	594.54	3724 9 6	594.80	... ...	3220 11	+.. 26	...	−503 14 6	14
				Wet—IV Class.					
IV	... ...	... ...	... ...	6 ...	... ...	... ...	...	... ...	...
V	... ...	... ...	... ...	5 ...	... ...	... ...	...	... ...	...
VI	24.27	104 6 1	24.27	4 ...	97 1	... ...	...	−7 5 1	7
VII	2.74	10 5 5	2.74	3 8	9 9	... ...	...	−... 12 5	10
VIII	... ...	... ...	... ...	3 ...	... ...	... ...	...	... ...	...
IX	10.26	41 8 8	10.26	2 8	25 10	... ...	...	−15 14 8	38
X	... ...	... ...	... ...	2 ...	... ...	... ...	...	... ...	...
Total ...	37.27	156 4 2	37.27	... ...	132 4	... ...	...	−24 ... 2	15

MANOVARTHI—*Taramwar.*

Taram.	As per Revenue: Extent.	As per Revenue: Assessment.	As per Settlement: Extent.	As per Settlement: Rate.	As per Settlement: Assessment.	Difference in: Extent, columns 2 & 4.	Difference in: %	Difference in: Assessment, cols. 3 & 6.	Difference in: %
1	2	3	4	5	6	7	8	9	10
				Wet—V Class.					
V	... ...	... ...	... ...	5 ...	... ...	... ...	...	... ...	...
VI	... ...	... ...	... ...	4 ...	... ...	... ...	...	... ...	...
VII	11.43	61 5 11	11.43	3 8	40 ...	... ...	...	−21 5 11	34
VIII	2.20	7 13 5	2.45	3 ...	7 6	+... 25	...	−... 7 5	...
IX	... ...	... ...	... ...	2 8	... ...	... ...	...	... ...	...
X	... ...	... ...	... ...	2 ...	... ...	... ...	...	... ...	...
XI	... ...	... ...	... ...	1 8	... ...	... ...	...	... ...	...
Total ...	13.63	69 3 4	13.88	... ...	47 6	+... 25	...	−21 13 4	32
Total Wet.	810.29	5201 13 7	810.80	... ...	4503 2	+... 51	...	−698 11 7	13
Total Dry.	498.08	529 5 3	497.57	... ...	580 5	−... 51	...	+50 15 9	10
Grand Total	1308.37	5731 2 10	1308.37	... ...	5083 7	... ...	...	−647 11 10	11

Appendix E—*contd.*

MANOVARTHI—*Financial results Statement.*

Taluq.	Dry or wet.	Group or class.	As per Revenue Extent.		As per Revenue Assessment.	As per Revenue Average.	As per Settlement Extent.		As per Settlement Assessment	As per Settlement Average.	Difference in Extent. Cols. 4 & 7.		Difference in Extent. %	Difference in Assessment. Cols. 5 & 8.	Difference in Assessment. %	Remarks.
1	2	3	4		5	6	7		8	9	10		11	12	13	14
Alangudi and Trimiem.	Dry ...	I	2469	73	2610 9 1	1 0 11	2561	28	2940 14	1 2 4	+91	55	4	+330 4 11	13	
	Wet ...	I	298	74	2436 6 2	8 2 4	286	28	2506 10	8 11 9	−12	46	4	+ 70 3 10	3	
		II	425	44	2475 15 7	5 13 3	420	12	2494 6	5 15 0	− 5	32	1	+ 18 6 5	1	
		III	1163	98	6308 4 2	5 6 8	1141	18	6006 0	5 4 3	−22	80	2	−302 4 2	5	
		IV	406	02	1811 4 10	4 7 4	398	46	1691 0	4 4 0	− 7	56	2	−120 4 10	7	
		V	215	51	724 4 8	3 5 8	172	10	560 9	3 4 2	−43	41	20	−163 11 8	23	
	Total Wet ...	...	2509	69	13756 3 5	5 7 8	2418	14	13258 9	5 7 9	−91	55	4	−497 10 5	4	
	Grand Total ...	...	4979	42	16366 12 6	3 4 7	4979	42	16199 7	3 4 1	...	...	...	−167 5 6	1	

G. T. H. BRACKEN,
For Darbar.

The Revenue Settlement Officer's Scheme Report.

REVENUE SETTLEMENT OFFICE,
Pudukkottai, 19—12—09.

From

M. R. Ry.
P. VENKATARAMANUJAM CHETTY GARU,
REVENUE SETTLEMENT OFFICER,
Pudukkottai.

To

THE PUDUKKOTTAI DARBAR,
Pudukkottai.

SIR,

I have the honor to submit my proposals for the revision of the assessment in the kadamai or ryotwari lands in the Pudukkottai State.

2. *Position and General Features.*—Pudukkottai is the third in importance of the five Native States that have direct political relations with the Government of Madras. It is situated between 10° 7′ and 10° 44′ North Latitude and 78° 25′ and 79° 12′ East Longitude. It is bounded on the north by the Trichinopoly taluq, on the east by the Tanjore and Pattukkottai taluqs; on the south by the Sivaganga Zamindari in the district of Madura; and on the west by the Marungapuri Zamindari and the Kulitalai taluq in the district of Trichinopoly. The Collector of Trichinopoly is the *ex officio* Political Agent for the State. Its area is 1178 square miles. Its greatest length from east to west is 52 miles and its greatest breadth from north to south is 41 miles.

3. The name Pudukkottai means 'The new fort'. This new fort was constructed by one of the early Tondaman Rulers of the State. The remains of the old fort constructed in the earlier days by the Pallavarayars are still to be seen in the forest to the east of the town. The State is familiarly known as 'The Tondaman's territory' from the family name of the present ruling chief. It resembles in its general physical features the districts of Chingleput and South Arcot though it is not so very rugged as the parts in them lying immediately below the Eastern Ghats. On the whole it may be said to be of a slightly undulating level, but the south-western portion in it is hilly and somewhat rugged. The country is studded here and there with picturesque rocks and fine jungles. None of the rocks are of any great height but some of them are crowned by ancient forts and temples. Near the capital of the State is situated the Trigokarnam rock in which is cut the old and beautiful temple of the Goddess Brahadambal, the tutelary deity of the Rajah's family.

4. Of the 3 taluqs into which the State is divided for administrative purposes, Alangudi is the least hilly. It is almost a dead-level plain and the eastern portion thereof very much looks like the upland portion of the Tanjore district which it adjoins. It contains good spring and the soil is light and porous and retains moisture during the greater portion of the year owing to the nearness of the sub-soil water. Consequently innumerable are the wells and pools dug up by the ryots to supplement the irrigation by tanks of wet fields or to raise garden crops on dry fields.

5. The other two taluqs are somewhat hilly and more sparsely cultivated. Some of the hills are covered with scrub jungle while a few are bald containing good granite rock largely used in the construction of houses, temples, chattrams and *viduthies* in the Chetty Nathams. Some of the hills such as Kudumiamalai, Komaramalai, Narthamalai, etc. in Kolattoor taluq, and Trimiem, Nedungudi, etc. in

Trimiem taluq contain some of the finest temples in the State. The temple in Narthamalai is dedicated to goddess Mariamman; and to this place people resort in large numbers from all parts of the State and even from the adjoining Trichinopoly taluq during the annual festival in the month of Panguni. Some of the hills in the Trimiem taluq contain traces of dilapidated or ruined forts.

6. There are some fine jungles in the State which are preserved for hunting purposes. The capital of the State is surrounded on all sides by jungles. These jungles are used by His Highness the Rajah and with his permission distinguished European guests to the State and others can have access to them. The Rajah during his stay in the State very frequently goes to hunt in these forests and it is one of his prerogatives that each pattadar in the villages close to these forests should supply one person to beat the bush when required by the authorities. Wild boar and the antelope form the chief game in these forests. In the Sengerai forest in the Trimiem taluq there are traces of a mud fort which is nearly four miles in circumference. This fort is believed to have been the abode of the giantess Tataki who was killed by Rama several centuries before the birth of Christ. While these forests thus afford a sort of recreation to His Highness they are not without any advantage to the ryots. The biggest of these jungles measures nearly 30 square miles. Their total area comes to 140 square miles. Some of these jungles are leased out to the pattadars who find a very good vegetable organic manure to their fields in the green leaves they collect in them. The timber from these jungles is sold by the State and forms the chief supply of firewood for domestic use and for brick-kilns etc. To a certain extent this timber forms the material for making implements of husbandry. These jungles also form a good catchment basin for the tanks in the adjoining villages. As a matter of fact most of the best villages in the State with large tanks adjoin these jungles. Thus the preservation of these jungles is of equal advantage both to the State and to the ryot and but for these jungles scattered up as they are in the different parts of the State the climatic and irrigational condition of the State would be quite different from what it is.

7. There are no rivers worth the name. A few rivulets traverse the country from west to east. The largest by name Vellar is the only one that passes throughout the breadth of the State. It rises in Vembanur tank in the Marungapuri Zamindari in the Trichinopoly district, passes through the middle of the State separating Trimiem taluq on the south from Kolattoor and Alangudi taluqs on the north, and empties itself in the Bay of Bengal after passing through the Pattukkottai taluq in Tanjore district. In its course it feeds by the help of dams or anicuts, permanent or temporary, several tanks in the State, the biggest of them being Kavinad tank and Vallanad tank. The channel through which the waters of the Vellar are diverted to the Kavinad tank is 3 miles in length and the embankment of the Kavinad tank is 5 miles in length. It irrigates 430 velis of land. The Vallanad tank irrigates 223 velies and its embankment is 3 miles in length. The Pambar is next in importance. It takes its rise in Perundurai tank in Trimiem taluq, empties itself in the Marungur tank in Trimiem cusbah, again flows out of it in a south-easterly direction through the Trimiem taluq and joins the Vellar near Arantangi. It branches off again from the Vellar and flows into the Bay of Bengal. There are a few anicuts laid across this river, one of which near Nedungudi was only lately constructed. The Irumbanad tank is the largest one fed by this river and its irrigated area is 472 velies. The Perungalur river which goes by the name of Agnana Vimochana Nadi rises in Kolattoor tank in Kolattoor taluq. It feeds a few tanks in the Kolattoor taluq and flows through Alangudi taluq feeding the Perungalur tank and some tanks in Karambakkudi firka and empties itself in the Bay of Bengal after passing through the Pattukkottai taluq. Close to the State it feeds a big tank in Neiveli village of the Pattukkottai taluq. Though it has a long course in the State it feeds very few tanks. The Ambiliar rises in Manjamviduthi tank and flowing in an easterly direction through Alangudi taluq of the State and Pattukkottai taluq of the Tanjore district empties itself in the Bay of Bengal. The Koraiyar rises in Marungapuri hills, flows in a north-easterly direction through the Viralimalai division of the Kolattoor taluq, feeds a few tanks in the Viralimalai firka and joins Uyyakondan at Trichinopoly.

8. The State is studded with a very large number of tanks and yendals. According to the administration report for the last Fasli (1318) the number of lakes yendals or tanks in repair is 6,878. Some 980 are said to be in disrepair. I think no part of the British territory of the size of the Pudukkottai State can boast of so many tanks. Several of these tanks are natural depressions in the earth's undulating surface. These depressions or hollows have been taken full advantage of in ancient times and reservoirs were constructed by laying embankments at the appropriate places for the storage of water. The existence of so many reservoirs clearly shows that the ancient rulers as well as the ryots of the State were fully alive to the importance of irrigation works in a country bereft of rivers and other natural sources of irrigation. It is, however, a pity that of late much attention was not paid to the upkeep of these reservoirs. The fact that 980 tanks were out of repairs in Fasli 1318 speaks for itself. In each taluq there are tanks gone quite out of repairs and past redemption. It is a general complaint of the villagers that even during the enlightened administration of Sir A. Seshiah Sastri much was not done in the way of repairing tanks or constructing new irrigation works which only contribute to the well-being and prosperity of the agricultural population. In the first few years of his long administration some money was spent towards the repairing of tanks but in the next few years all the available resources of the State were used for the construction of public offices and other buildings in the captial of the State. If the large outlay incurred on the ornamental buildings had been used for the upkeep of the irrigation works or for fresh projects, the Pudukkottai ryots would this day be in a better condition and the revenue to the State would have certainly shown some increase. I fear whether it will be construed as a great sin on my part to speak thus of the great man who has done so much for the State and but for whom the State would not have attained even its present position. But I take cover under his biographer who was constrained to remark "one could scarce help wishing that Providence had given him health and strength to continue in harness till he should have completed the programme of irrigation improvements, the only material part of the programme that was left incomplete.. which, if completed, would have crowned the edifice of his Public works policy".

9. *Political History.*—It is usual to give a brief history of the country to be settled in the scheme report. My short account is gathered from the State Manual still under preparation which has been kindly lent to me by the Principal of His Highness the Rajah's College at the instance of the Darbar.

10. The ancient history of the country now forming the State of Pudukkottai is shrouded in oblivion. No authentic account is available to throw any light on it. From the inscriptions in some of the old temples in the State it is found that some parts of the territory to the north of the Vellar formed a portion of the kingdom of Chola and some parts to the south of that river formed a portion of the kingdom of Pandya. But in the closing days of these two ancient kingdoms this boundary line seems to have not been kept up as there are traces to show Pandyan sovereignty over tracts to the north of the Vellar and Chola sovereignty over tracts to the south of that river. When these ancient kingdoms were overthrown by the Rajahs of Vijayanagar, their vassals, the Nayaks of Madura and Tanjore, held sway over a greater portion of the territories now forming the State of Pudukkottai. The great Tirumalai Nayak of Madura is said to have ruled over eleven territories of which the Town Pudukkottai with the surrounding district formed one. The Keelanilai fort and the adjoining country belonged to the Nayak king of Tanjore by name Vijia Raghava Nayak. When Chokkanadha Nayak of Madura, the grandson of Tirumalai Nayak, annexed the dominions of the Nayak of Tanjore about the middle of the sixteenth centuary, very nearly the whole of the present State of Pudukkottai became part of the kingdom of Madura Nayaks.

11. The whole of this kingdom of Madura was however not under the direct control of one ruler. Several chiefs acknowledging the supremacy of the Nayak of Madura ruled over different parts of his kingdom just as the Nayaks of Madura, Tanjore, etc., held sway over their different dominions under the suzerainty of the King of Vijianagar. Pudukkottai and the surrounding country formed the dominion of a Vellala chief called Pallavarayar. The districts of Keelanilai and Trimiem

belonged to the Sethupathi of Ramanad. The Poligar of Marungapuri ruled over the country lying between Kudumiamalai and Virachilai on the south and Ammankurichi and Kallampatti on the north. The Poligar of Manapparai held sway over Viralimalai and the neighbouring country. A Vanniah chief by name Tevan ruled over Perambur and the district around it. Sengirai and the adjoining villages formed the territory of a chief styled "Kandiyan". There were some more chieftains holding small territories in the country now forming the State of Pudukkottai. But the most powerful of these chiefs was the Sethupathi of Ramnad. He was the greatest of the 72 Poligars who were vassals under the ruler of Madura. This Sethupathi was actually an independent chief, he having thrown off his allegiance to the Nayak king of Madura. Some of the minor chiefs paid their homage to him instead of to the Nayak king of Madura. The Pallavarayar of Pudukkottai was one of such minor chiefs.

12. The exact date of the origin of the Pallavarayar dynasty is not known. The year 1600 is an approximate one, as the second ruler of this dynasty is said to have been a contemporary of the Tirumalai Nayak of Madura who ruled from 1623 to 1659. The original home of these Pallavarayars was Tondamandalam, i. e. the territory comprising the present districts of Chingleput, North Arcot and South Arcot. At the invitation of the Pandya king who solicited their aid against the Cholas, these Pallavarayars came down to the south and rescued the Pandyan king from defeat and shame. Thenceforward they were treated by Pándyans very affectionately. They settled themselves in Pudukkottai and their country extended from Kudumiamalai in the west to Tirukattalai in the east and from Mullur in the north to Kavinad in the south. These Pallavarayars were devout followers of Siva. They invited Brahmins from the north and granted them lands for their maintenance. The last of this dynasty by name Sivandelunda Pallavarayar had a very tragic end. The Sethupathi of Ramnad began to suspect that this chief was attempting to transfer his allegiance to the Nayak of Tanjore. During one of his hunting expeditions he invited the Pallavarayar to meet him at Kandidevi, a village in the Sivaganga Zamindari, which was then in the dominion of the Sethupathi. The Pallavarayar proceeded to the place. When the messenger from the Sethupathi came to fetch him, the Pallavarayar was engaged in his daily poojah. The messenger found him in deep meditation and informed the fact to the Sethupathi, who again sent the messenger to fetch the Pallavarayar at once. The messenger again found the Pallavarayar in profound contemplation and communicated the matter to the Sethupathi. The Sethupathi who was burning with rage and impatience forthwith issued the order that the head of the Pallavarayar should be cut off and brought over to him. This mandate was carried out and the last of the Pallavarayars was thus murdered in cold blood. On hearing this news his wife and children in Pudukkottai committed suicide by throwing themselves in the Pallavankulam, a tank dug at the time of the Pallavarayars. Pending the appointment of a new Poligar, the territory of Pudukkottai was under attachment and the affairs of the country were managed by one of the Civil officers of the Sethupathi.

13. In the time of his successor Kelavan Sethupathi, Raghunatha Raya Tondaman was appointed Poligar of Pudukkottai and this gave rise to a dynasty of Tondaman chiefs who have ruled over the territory down to the present day. Like the Pallavarayars, the Tondamans originally dwelled in Tondamandalam. But they belong to the Kallar caste while the Pallavarayars were Vellalas. The first Tondaman was of the name of Tirumalai and he was born at Tirupati in Tondamandalam. His descendants must have followed the great wave of Kallar emigration which moved down to the south in the time of the Cholas and settled in Ambilinadu in Trichinopoly district. From Ambilinadu 10 tribes of Kallars moved south to the village of Ambukoil of whom the Tondaman tribe was one. These Tondamans were also devout worshippers of Siva and constructed Siva temples wherever they went. Raya Tondaman, a junior member of one of the Tondaman families, residing in Ambukoil transferred his residence to Pilaviduthi on account of some domestic quarrel. He had four sons, Raghunatha Tondaman, Namana Tondaman, Pacha Tondaman and Peruma Tondaman and two daughters Kadalai and Kamala. He and his sons converted many a jungle into fields and while doing

so had to encounter and kill many wild beasts. In course of time they became well-known for valour and gallantry. By industry and thrift they also grew in wealth and influence. Many a Poligar chief who had any enemies invited them to vanquish them. Vijia Raghava Nayak of Tanjore once invited them to check the lawless Kallars who robbed the pilgrims on their way to Rameswaram. By degrees this Tondaman rose to hold a high post under the Nayak of Tanjore but as the Nayak repeatedly pressed him to change his faith and become a follower of Vishnu, he quitted his service in disgust. The Peria Banam that is even now preserved in the palace at Pudukkottai was the sword presented to this Raya Tondaman by Vijia Raghava Nayak of Tanjore when the Tondaman quitted his service. On returning to Pilaviduthi he extended his estate by the addition of a few villages. At this time the State elephant of Sri Ranga Rayalu, King of Vijianagar, got mad and broke off. Raya Tondaman and his sons captured the elephant and the Nayak chief of Trichinopoly, who was a vassal of the King of Vijianagar, sent them and the elephant to the king with a message extolling the valour and prowess of the Tondaman. The king as a reward of merit added a few villages to the Tondaman's estate at Pilaviduthi and conferred on him the title of "Roi". Thus honored, this Tondaman died in 1680.

14. His eldest son Raghunatha Tondaman succeeded to his father's estate under the title of Raghunatha Raya Tondaman. At this time Kelavan Sethupathi was the ruler of Ramnad. Hearing of the valour and attainments of Raghunatha Raya Tondaman and his brothers, he invited them to his Court, offered them some important posts in the military service and married their sister Kadalai. Raghunatha Tondaman and Namana Tondaman remained in Ramnad, while the other two brothers returned to their estate at Pilaviduthi. The two brothers made themselves very conspicuous in Ramnad by extraordinary deeds of valour and daring spirit. When the Sethupathi's elephant got mad and furiously attacked the towns people, the younger brother Namana Tondaman at once killed it by stabbing it with a dagger. The services of this Namana Tondaman were requisitioned by the Nayak of Trichinopoly against the Poligar of Nayalapuram who for a long time withheld the customary tribute. Namana Tondaman, who set out on this mission, not only subdued the Nayalapuram Poligar, but also several other Poligars on his way and returned to Trichinopoly laden with presents to the Nayak from the subdued Poligars. Honors and various privileges were accorded to the Tondaman by the Nayak and he was appointed Warden of the southern gate of Trichinopoly and made a Poligar of a small kingdom with a yearly revenue of Rs. 75,000. The Veesanganadu Kallars refused for a long time to pay the revenue to the Nayak. Namana Tondaman marched against them, met them in battle at Puliyur where they assembled in large numbers and utterly vanquished them. He cut off the heads of the principal ringleaders and sent them to the Nayak. Veesanganadu Kallars thereupon acknowledged the supremacy of the Nayak and turned into peaceful subjects. The Poligar of Perambur and the chief of Marungapuri who exhibited signs of disobedience were likewise vanquished. At these victories the Nayak was greatly pleased and he added several villages to the small kingdom of Namana Tondaman. The latter also extended his territories by conquering and annexing several bits of the surrounding country. The territories of Lakki Nayak, a powerful chief, which comprised Viralimalai and the surrounding district were annexed after several military encounters with him. Namana Tondaman thus became ruler of an extensive territory covering almost the present taluq of Kolattoor. While the younger Tondaman, Namana, was thus enjoying the sovereignty of a well earned dominion in Kolattoor, his elder brother Raghunatha Raya Tondaman was not quite at Ramnad. Nor was he less fortunate. He quelled several internal disturbances in the country partaking of the nature of a civil war. He performed several feats of personal bravery and martial prowess. The Sethupathi had two longstanding desires, one, the capture of the State elephant of the Tanjore Nayak and the other, the subjugation of the Poligar of Ettiyapuram. The Tondaman accomplished both these objects. He secured and presented to the Sethupathi not only the State elephant of the Nayak of Tanjore but also the head of the Poligar of Ettiyapuram. Highly pleased at these and other chivalrous deeds, the Sethupathi of Ramnad liberally rewarded him and appointed him Poligar to the dominion of the

late Pallavarayar of Pudukkottai. At the installation of this Raghunatha Raya Tondaman on the gadi of the Pallavarayars, the Sethupathi presented him with a sword of honor and a conch. This sword is known as Chinna Rama Banam as distinguished from the earlier sword of honor known as Peria Rama Banam that was presented to his father, Raya Tondaman, by the Nayak of Tanjore. These two swords, the conch and the image of Meenakshi which was presented to the Tondaman at the installation by his sister, Kadalai, the wife of the Sethupathi of Ramnad, are even now kept in the Palace and worshipped with considerable veneration. This installation took place in 1690 and Namana Tondaman was also present at it. Thus the two brothers, Raghunatha Raya Tondaman and Namana Tondaman, by sheer dint of their personal valour and exploits had secured for themselves vast territories. They gradually extended their territories with great care and between them acquired a considerable portion of the present dominion of Pudukkottai.

15. *Administration of Raghunatha Raya Tondaman, the first Tondaman—1690 to 1730 A. D.* In 1698 the Tondaman assisted Mangammal the Queen-Regent of Trichinopoly in an expedition sent by her to Travancore. He rendered considerable aid to her in defeating the forces of the Nayak of Tanjore in 1700 and in annexing the district of Tirukkattupalli. In 1702 when the Queen-Regent prepared for war against the Rajah of Mysore, Tondaman led the army and defeated the Mysore forces. In 1704 and 1705 he quelled the disturbances caused by the Poligars of Toraiyur, Ariyalur, Udaiyarpaliam and other places. He was present at Ramnad when Kelavan Sethupathi, his brother-in-law, died in 1709. He importuned his sister Kadalai, though in vain, to desist from committing suttee. In the previous year 1708 his brother Namana Tondaman of Kolattoor died and was succeeded by his son Ramaswami Tondaman. By these two deaths Raghunatha Raya Tondaman's power was supposed by his enemies to have been greatly weakened; and the Rajah of Tanjore who had been waiting for some time to take his revenge against the Tondaman for the loss of Tirukkattupalli sent a large force against the Tondaman under a Mahratta General. The Tondaman and his sons met him in a sanguinary battle at Peraiyur and utterly routed the Mahratta forces. During the remaining years of his reign he sided with the Rajah of Tanjore against the Sethupathi or with the Sethupathi against the Rajah of Tanjore as it suited his convenience. In an engagement near Arantangi in 1783 he routed the forces of one Bhavani Sankar, an illegitimate son of Kelavan Sethupathi, who claimed the throne of Ramnad and got as his reward the fort of Trimiem and the surrounding district from the then Sethupathi of Ramnad. In a subsequent engagement with Bhavani Sankar in 1725 the Tondaman troops were not successful. Two of his sons were taken prisoners and put to death. In 1729 he lost his only surviving legitimate son Tirumalai Tondaman and in 1730 he himself died. To his death-bed he summoned 2 of his favourite Sirdars and giving them his State ring and his ear-rings enjoined on them the task of setting on the gadi his eldest grand-son Vijia Raghunatha Tondaman as his successor and of supporting him against his rivals and enemies. Pachai Tondaman, the brother of the deceased Tondaman, disputed this succession and with the assistance of forces secured from his nephew Ramaswami Tondaman of Kolattoor committed some havoc by devastating a few villages near Kudumiamalai. The Sirdars advanced against him and routed his forces. Pachai himself was captured in the temple of Kudumiamalai and kept a State prisoner in the fort of Trimiem.

16. *Administration of Vijia Raghunatha Tondaman—1730 to 1776.* This Tondaman was otherwise known as Sivagyanapuram Durai. He was very pious and at the same time a very powerful Ruler. As soon as he ascended the masnad, he conferred two large Jaghires on his two brothers. The one was known as Melaranmanai Jaghire and the other as Chinnaranmanai Jaghire. The Tondaman conquered parts of Palaivanam and Nagaram Zamindaries and annexed them to his territories. They form a large portion of the present Alangudi taluq. He conquered Warapur from its Zamindar Raghava Aiyangar and annexed it. From the Poligar of Marungapuri he conquered many villages lying between Kudumiamalai and Kallampatti. He had also some reverses and had often to retire to the jungles on the approach of Mahratta and Muhammadan forces. On the whole his administration was one of general prosperity. In the latter half of it he constantly assisted the British in their wars against the French, Chanda Saheb, Haidar Ali and other enemies. During the seige of Trichinopoly by the French in 1752 and 1753, this Tondaman rendered a very great service to the beleaguered English garrison by sending them provisions against great odds. As a consequence of his fidelity to the English, his own territory was ravaged in 1754 by the French under the command of Maissin.

When war broke out between the English and the French in 1756 the Tondaman sent his troops to join those of the Nabob to block the passage of the French from Trichinopoly to Pondicherry. In 1758 he sent troops to help Major Clive in defeating the French General Lally who was besieging Tanjore. In 1759 and 1760 when Madras was itself in danger, he sent 500 horsemen and 1500 foot soldiers to assist the English.

This Tondaman thus established himself as one of the firmest allies of the East India Company. It is therefore not surprising that the Madras Government should have respected the independent sovereignty of the Rajah and expressed its obligations to the Tondaman Ruler in very complimentary terms on the occasion of the cession of the Keelanilai fort and district in 1806. In the Palace records there are several letters written by the Governor of Madras and the Madras Goverment to the Tondaman Rulers. Colonel Blackburne, the Resident of Tanjore and the Political Agent for Pudukkottai, examined several of them and wrote to the Madras Government in 1803 that he had not the slightest doubt of their authenticity. The Persian and Hindustani Translator to the Government of Madras, who very recently translated some of the Persian letters for the Government of India, has reported that they were very interesting as throwing side-lights on the history of the times and on the dealings of the Government of Madras and Military officers with the Tondaman Rulers of Pudukkottai and that some of the letters especially those written by General Sir Eyre Coote were so small that they could doubtless have been concealed in the ears or nostrils of the messengers in those troublous times.

17. This Sivagyanapuram Durai made very large assignments of lands to pious and well versed Brahmins. At the instance of one Sadasiva Brahmam, a great ascetic, the Navaratri festival was commenced to be performed in the Palace on a grand scale and learned Brahmins who attended the Palace from different parts were sumptuously fed and rewarded. Thus it was in his time that a large influx of Brahmin immigration into the State took place. In 1776 Sivagyanapuram Durai died and was succeeded by his son, Raya Raghunatha Tondaman, who was otherwise known as Sivanandapuram Durai. His administration was a short one lasting from 1776 to 1789. Like his father he was very pious and made large grants of land to learned Brahmins. He was equally zealous in his devotion and loyalty towards the British Government and assisted them in their wars with the Dutch and Haidar Ali. Haidar's troops made several incursions into the Tondaman's country but the Tondaman bravely and gallantly routed them and took several of their horsemen prisoners. It was during the administration of this Sivanandapuram Durai that the territory of Kolattoor belonging to his kinsman was annexed to the State. Namana Tondaman, the second son of Ramaswami Tondaman and grand-son of Namana Tondaman the First, who was the founder of the Kolattoor territory was a weak prince. He had no legitimate children. He desired that his Sardars should pay to his son by a concubine the respects due to an heir-apparent. The Sardars protested repeatedly but the obstinacy of the Namana Tondaman disgusted them and they requested the Pudukkottai Tondaman to annex the Kolattoor territory. The latter yielded lest the Sardars should appeal to any other chief to annex the territory. Namana Tondaman was deprived and kept a State prisoner in the fort of Trimiem, and Kolattoor territory was annexed to Pudukkottai. Sivanandapuram Durai died in 1789 and was succeeded by his cousin, Vijia Raghunatha Tondaman, the son of his father's brother Tirumalai Tondaman, the Chinnaranmanai Jaghirdar.

18. This Tondaman who sat on the gadi from 1789 to 1807 is familiarly known as Bhoja Rajah, a title which was accorded to him by universal suffrage for

his munificence towards and kind patronage of, learned Brahmins like the well known Bhoja Rajah of Dhar of the ancient days. He assigned several large villages for the support of learned Brahmins. As soon as he ascended the musnad he tried to prevail upon Namana Tondaman, the State prisoner, to take back his Kolattoor territory but the latter declined it and preferred to remain in the fort of Trimiem. In the glorious administration of this benevolent Tondaman, the State became very prosperous. Agriculture began to flourish. Large and extensive tracts of jungles were converted into paddy fields. This Bhoja Rajah rendered assistance on several occasions to the Nabob of the Karnatic and to the English in the 3rd and 4th Mysore wars and in the first and second Poligar wars. For the several services rendered by him, the Nabob of the Karnatic conferred on him the title of Rajah Bahadur, gave him permission to maintain a force of 1500 horsemen and presented him with a State jewel and a State dress. So Bhoja Rajah was the first Tondaman to assume the title of Rajah Bahadur. His predecessors were known by the simple title of Roi. It is from this time that the Tondaman can be said to have transformed himself into an independent ruler of a State. On the close of the second Poligar war, when the country settled down in peace, the Tondaman represented to the Government of Madras his uniform and unshaken fidelity and requested that the fort and district of Keelanelai might be ceded to him and that he be honored with some ensigns of royalty. With the sanction of the Court of Directors, the East India Company ceded to the Tondaman the fort and district of Keelanilai on the express condition that it should not be alienated and that it should revert to the Company upon satisfactory proof that the inhabitants laboured under any oppressive system of management. The Company also presented him with two gold "Chobs" or sticks. This grant of the fort and district of Keelanilai was however made subject to the yearly tribute of an elephant but this tribute was never insisted upon and it was formally remitted in 1836 by the British Government on the representation of the then Tondaman for exemption from the payment of tribute in any form. In this Bhoja Rajah's reign many of the temples in the State were repaired and foreign temples in Avadayarkoil, Rameswaram, Chidambaram and the Palani Hills were largely endowed. Several salutary reforms in the internal administration of the State were also carried out. This highly esteemed Rajah died in 1807 and his wife committed suttee delivering her two sons into the hands of the minister of the State, Venkappa Iyer, and enjoining him to be faithful to the princes as well as to the State.

19. The elder son ascended the gadi in 1807 under the title of Vijia Raghunatha Raya Tondaman Bahadur. He was a minor and so the affairs of the country were managed by his minister, Venkappier, under the instructions of Colonel Blackburne, Resident at the Court of Tanjore and the Government Agent with the Pudukkottai Samasthanam. The education of the Rajah and his brother was carefully attended to by the Sirkele and the Agent, Colonel Blackburne. The latter took so much pains in the welfare of the young chiefs that he is regarded as the establisher of the prosperity of the State of Pudukkottai. The Rajah assumed independent management of the State towards the close of 1811. The several letters from the Government Agent and the Governor of Madras to the Tondaman testify to his having conducted the State affairs to the entire satisfaction and approbation of both the British Government and the subject population of the State. In 1822 the Rajah of Tanjore questioned the right of the Tondaman to have a Sirkele alleging that the Tondaman was merely a Zemindar. The letter written to the Rajah of Tanjore by Resident Blackburne giving him a mild rebuke shows clearly not only the position of the Tondaman as an independent ruler and the very little control exercised by the paramount power over the affairs of the State even in those early days but also the high esteem and regard the Government Agent had for the then Tondaman. The letter is given below in full :—

"Captain Hardy has informed me that your Highness has refused compli-"ance with the request which I had the honor to make to you yesterday that the "compliments heretofore paid to the Sirkele of Rajah of Tondaman Bahadur be "directed by your Highness to be paid to the present Sirkele on his visit to me "to-morrow, and that your Highness considers that the Rajah Bahadur being "merely a Zamindar has no right to the distinction of a Sirkele. A Zamindar is a

"landholder, paying rent to the Government but possessing neither Military nor "Civil authority over the land of which he is the proprietor, he and all his depen-"dents being amenable to the British Courts of Justice, Civil and Criminal. Rajah "Tondaman Bahadur is a native hereditary chief, the prince and ruler of an extensive "province. He is a dependent chief in regard to all matters of a political nature "on the British Government, to whom as his leige-lord he owes allegiance and "military service. In the internal arrangements of his province he is absolute. "He has the power of life and death. He enacts laws, appoints courts of Justice, "Civil and Criminal, maintains a considerable Military force, collects his revenues "and disposes of them at pleasure paying no tribute even directly or indirectly "through the well deserved kindness and favour of the British Government. All "his subjects are expressly exempted from the jurisdiction of the British Courts. "The Rajah Bahadur's Sirkele and Fouzdars have been received with the compli-"ments requested from your Highness whenever they have visited British stations, "and it is indeed a matter of much surpise as well as concern to me to receive this "refusal from your Highness. I shall be very happy if the explanation I have "shortly offered, for a great deal more might be said of this distinguished chief, "shall incline your Highness to grant a request of the Resident at your Court, who "is responsible to the Honorable the Governor for the propriety of what he asks and "considers a reciprocity of attentions and civilities as being not less graceful and "becoming in your Highness than consistent with the alliance which unites Your "Highness so closely with the British Government".

The administration of this Tondaman was eminently one of peace. No disturbance either at home or abroad. The Civil and Criminal Courts were organised. The capital of the State was rebuilt. His religious fervour and piety was no way less than that of any of his predecessors. He founded the Agraharam called Vijia Raghunathapuram a few miles off from the capital. In his time the British Government began to address the Tondaman by the title of Rajah Bahadur. After a praiseworthy administration of 18 years he died in 1825 and was succeeded by his brother Raghunatha Tondaman His consort was with great difficulty prevailed upon not to commit suttee. Raghunatha Tondaman who ruled from 1825 to 1837 resembled his brother in the excellence of his character and in his ardour to do good to his subjects. In 1827 he visited Rameswaram on a tour of pilgrimage. In 1828 he prepared a memoir giving the services rendered by the Tondamans to the Honorable Company and intimating a wish to be honored by the Government with some marks of distinction. When in 1829 the office of Resident at Tanjore was abolished he represented to the Governor and to the Governor-General the evil effects which might follow to his country from such an arrangement. Though this arrangement was made by the Court of Directors, the Governor-General on the representation of the Tondaman suspended the execution of the above measure and made a reference to the authorities in England. In 1833 the Court of Directors cancelled their order regarding the office of Resident at Tanjore and conferred in response to his memoir the title of "His Excellency" on the Tondaman. In 1838 the Rajah took a pleasure trip into the Tanjore district. The Collector of Tanjore entertained the Rajah in a fitting manner and retained his two sons for a couple of months out of affection. These two brothers were very much attached to each other. On the death of the Tondaman in 1839 the elder brother succeeded to the Raj under the title of His Excellency Rajah Ramachandra Tondaman Bahadur and the younger brother became the Chinnaranmanai Jaghirdar.

20. The new Tondaman was then ten years old and the administration was conducted by his mother under the supervision of the Resident. In 1841 the Residency of Tanjore was abolished and the Collector of Madura was made the Political Agent for Pudukkottai. In 1844 the Rajah was entrusted with independent management. For some years he governed well. Subsequently he became extravagant and exhibited several signs of weakness. As a mark of displeasure the British Government deprived him in 1859 of his salute of 19 guns and of the title of "His Excellency". The title was however restored to him in 1870 when he paid a visit to His Royal Highness, the Duke of Edinborough. In 1862 along with the other feudatory princes and chiefs of India he was given a Sanad authorising adoption by

Lord Canning, the Governor-General of India, under the general order of Her Majesty who desired the perpetuation of Native States as against the mistaken policy of annexation that found favour with the preceding Governors-General. This Sanad ran as follows :—

"11TH MARCH 1862.

"Her Majesty being desirous that the Government of the several princes "and chiefs, who now govern their own territories should be perpetuated and that "the representation and dignity of their houses should be continued, in fulfilment "of this desire this Sanad is given to you to convey to you the assurance that, on "failure of natural heirs, the British Government will recognise and confirm any "adoption of a successor made by yourself or by any future chief of your State that "may be in accordance with Hindu Law and the customs of your race.

"Be assured that nothing shall disturb the engagement thus made to you "so long as your house is loyal to the crown and faithful to the conditions of the "treaties, grants or engagements which record its obligations to the British "Government".

In fact there were no regular treaties between the British Government and the Tondaman as an independent Ruler. I have already stated that the Nabob of the Karnatic gave the title of Rajah Bahadur to Bhoja Rajah, and permitted him to maintain a force of 1500 horsemen. When the British Government succeeded as heirs to the Kingdom of the Nabob of the Karnatic the Tondaman came to be recognised as an independent ruler. Yet there was no regular treaty. When the fort and district of Keelanilai was ceded to the Tondaman in 1806 there was an agreement, one of the conditions of which was the yearly tribute of an elephant to the British Government by the Tondaman but as stated already in para. 18 *supra* this was not insisted upon and was finally cancelled by the British Government. The agreement relates only to the fort and district of Keelanilai. This fact perhaps accounts for Sir Lee Warner to write as follows in his book, 'Protected Princes of India'.

Page 39.—"There are some States with which no treaties of any sort have "been concluded and yet, by long usage as well as in the spirit of Acts of Parliament "they are as much entitled to the protection of Her Majesty as if their relations "were fully expressed in writing and not merely left to be inferred from the writ- "ings addressed to their fellows. Thus the Ruler of Pudukkottai with an area "of 1101 square miles, has received the marked distinction of a Sanad of adoption "signed by Lord Canning which confers upon him the right to adopt a successor "under certain conditions.—'So long as your house is loyal to the crown and "faithful to the conditions of the treaties, grants or engagements which record its "obligations to the British Government'.—The Rajah's ancestor received in 1806 "a concession of land in perpetual lease but for evidence of his status as a Native "Chief prior to 1862 he can appeal to no treaty or engagement with the British "Government".

Page 372.—"Finally those who advance the constitutional theory may find "in the position of the Rajah of Benares and in that of Pudukkottai in Madras "germs of an idea that the chiefs were rather nobles of the British dominion than "sovereigns of petty States. But traces of this inferior position are very rare and "it is clear that the uniform tendency of British administration has been to exalt "the status of the Indian chiefs and to keep their territories outside the grasp of "British Law, rather than to assign them a noble position as the aristocracy of "British India".

In 1865 the Political Agency was transferred from Madura to Trichinopoly and in 1869 from Trichinopoly to Tanjore. The Collector of Tanjore Mr. G. L. Morris took great interest in the affairs of the State and carried out some changes in the internal administration of the State. In 1879 the Political Agency was re-transferred to the Collector of Trichinopoly and this arrangement continues to this day. The then Collector, Mr. Pennington made some administrative improvements. In 1876 the Rajah visited His Royal Highness the Prince of Wales at Madura and was presented with a medal and a ring. In 1877 the Rajah received the Imperial Medal on the occasion of the assumption of the title of Empress of India by Her Majesty the late Queen Victoria. In the same year he adopted a son which was recognised and confirmed by the Governor-General of India. In 1878 SIR Seshiah Sastri was appointed Sirkele at the instance of RAJAH SIR T. Madhava Row. He distinguished his ministership by a series of reforms and improvements in all the departments of the State. The following paragraphs in his administration report for Fasli 1288 clearly show the state of administration in Pudukkottai when he assumed the charge of his high post :—

"*Paragraph 115*.—Much indeed had been done of late years by a succession "of able and earnest Political Agents in the way of introducing system and order "in the transaction of public business generally and in the administration of Civil "and Criminal justice in particular. But the full measure of success due to their "efforts had not been realised owing to various causes, the chief of which was the "want of honesty of purpose, unity, harmony and strength in the administration".

"*Paragraph 116*.—There was in existence a well organised system of Courts "for the administration of Civil and Criminal justice, but the people said they had "'no justice'. There was a department of Public Works specially created in place "of the old, to carry out works with promptitude and honesty, but the cry of 'plunder' "was everywhere. There was a new Police dressed up quite like the British Cons- "tabulary, but the people would not confide in them, and fled from the 'red coats' "as if from their tormentors. The prevailing revenue system was that known as "the 'sharing system' to which in theory there is no superior as between the "ryot, the cultivator and Sirkar, the landlord, and yet the cry was 'plunder and "extortion everywhere' The questions therefore for study were, were the popular "opinions well grounded, and if so were they due to the system, or to the men who "administered it, or to both?"

SIR Sashiah Sastri abolished the Amani system in the State and gradually introduced the ryotwari system prevaling in the Madras districts. In 1881 the Western Palace Jaghire was resumed and a money pension was granted to the Jaghirdar by the State. In Fasli 1293 (*i.e.* 1883—1884) the title of His Highness was conferred on the Rajah in token of the high appreciation of the admirable manner in which the country had continued to be administered during the recent years and a salute of eleven guns was also granted. On the death of the Tondaman in 1886 the administration of the State was carried on by the Dewan under the title of Dewan-Regent. The present Rajah was installed on 27th November 1894 by Lord Wenlock, the then Governor of Madras and was invested with full powers of administration. He was invited to attend the Delhi Darbar held in January 1903 and was presented with a gold medal. The Chinnaranmanai Jaghire was resumed in the year 1904 on the death of the late Jaghirdar. The Rajah paid his first visit to Europe in 1898 and was accorded the honor and pleasure of paying his respects and showing his loyalty to Her Imperial Majesty the late Queen Empress at Windsor Castle. He also went to Madras to pay a visit to His Royal Highness the Prince of Wales in January 1906.

21. I am sorry that my account of the Political history of the State has grown pretty long contrary to my original intention but my only excuse is that as no authentic history of the State has been so far published and as the State Manual is still under preparation, I have endeavoured while writing it to show clearly how and when the different portions of the country now called Pudukkottai came under the sway of Tondaman rulers, how the Tondaman chiefs from the very earliest times assisted the East India Company with unshaken zeal and fidelity in their struggles in southern India with the French, the Dutch, the Muhammadans and Mahrattas and how as a consequence thereof the Tondaman chief came to be recognised by the British Government to be an independent ruler of a Native State paying no tribute whatever nor contributing towards the maintenance of any military forces, unlike other Native chiefs in India. Any one that looks into the map of the Pudukkottai State will find that a small patch of country in the north-western side of the State belongs to the British. This bit of country going by the name of Illuppur Maganam was also a portion of the Pudukkottai State for some time. It was given to Sivagnanapuram Durai by the Nizam as a merit of reward for the Tondaman's dexterity in handling his sword during the Nizam's grand Darbar if

the Karnatic; but it did not remain long in the hands of of the Tondaman who assigned it away to Nabob Muhammad Ali for his consort's petty expense.

22. *Revenue History.*—In those olden days when the Tondaman was constantly engaged in warfare, extensive lands were parcelled out among several Sardars or Servaigars. These Sardars were petty chiefs who enjoyed the lands rent free for the military service they rendered to the Tondaman either by supplying troops to him or by leading them against his enemies and fighting his battles Each of these Sardars had a large number of Amaragars under his command who formed the Militia of the country These amaragars had lands assigned to them as jeevitam for the Military service they rendered to the State. When not employed on military service these amaragars were posted to guard temples, palaces, cutcheries and forts and more extensively the crops in the villages under the Amani system. The lands assigned to them were generally held rent free. Sometimes a small quitrent called jeevitam-vari was collected on them. The Rulers themselves used to go round the villages frequently to see whether the chiefs and amaragars resided in their villages, to enquire into the claims of new men and appoint them when the old jeevitamdars died without heirs or representatives, to transfer the holdings from one village to another according to the requests of the jeevitamdars and to attend to sundry other things relating to the management and supervision of the Sardars and their amaragars. When the system of land measurement or pymash was first introduced, the excesses found in the holdings of these Inamdars were not transferred to Ain and fully assessed, but were given away as additional jeevitams to the old Inamdars themselves. Thus the earliest revenue accounts show most of the villages in the State written off in the chittas as jeevitam for the Military service. Latterly, however, when the country settled down a little and there was no need for a large staff of militia in the land, the practice of giving away the excesses as additional jeevitams was given up. Light assessments were levied on the excess lands found at the pymash. This assessment was called the Mamul Ijara assessment. There are several villages in the Trimiem taluq where large areas of land exist even to this day assessed under this Mamul Ijara tenure. At the same time the old practice of appointing new men to the jeevitamdars that died without heirs was likewise given up, the lands being given to those that applied for them under Amani or sharing tenure. Thus in course of time a considerable portion of the lands under the jeevitam or Inam tenure came gradually to be transferred to Ain under the Amani tenure.

23. In those very early days even persons that did not render any military service appropriated Sirkar lands and enjoyed them as they liked with the help of the village sibbandies. The latter had at the beginning full powers to dispose of the lands as they liked. When the ryots helped themselves to as much land as they could the village sibbandies gave them loose cadjan leaves mentioning merely the extent of dry and wet lands taken under occupation and the assessment to be paid for them The cadjan leaves called 'Tulli cheetu' were issued without any authority from the superior Revenue Officers of the State. Nor did they contain any terms or conditions on which the lands were to be enjoyed. There was nothing even to show the identification of the lands under a ryot's enjoyment. Besides the ryots were not bound to pay the assessment on all the lands registered in their names. That on the lands under actual cultivation used to be collected and these lands came to be registered in the revenue accounts as Mamul Kadamai lands. Those that were left waste and occasionally cultivated came to be designated in certain localities as 'Podukal' lands. In course of time the authorities found that the ryots preferred the cultivation of the lands given on light assessment such as Mamul Kadamai and Mamul Ijara lands to that of the lands held under the Amani tenure, and restrictions came to be placed one after the other on the unlimited powers so long exercised by the village sibbandies in the grant of lands to the ryots on any assessment they liked. The first restriction imposed was that the village sibbandies should not grant any cadjan deeds to the ryots to occupy and enjoy the lands they wanted without the sanction of the Taluq and the Sirkar officers. This check did not put a stop to the practice of granting lands on low assessment to the ryots by the village sibbandies. It was then ordered that agreements or kararnamahs showing the lands the ryots applied for with the particulars of their extents

and of the assessments proposed to be paid on them should be taken from the ryots by the village sibbandies and submitted to the Sirkar office through the Tahsildars and that the cowles given by the village sibbandies to the ryots should be mere counterparts of the kararnamahs. Subsequently the Tahsildars were ordered to draw up the kararnamahs and submit them to the Sirkar office, the cowles being signed and issued only by Karbars. Latterly the rules were thoroughly revised. The kararnamahs should shew the terms and conditions under which the lands were taken for cultivation. One of the stipulations was that at the general revision of assessment the rates were liable to be modified. This stipulation was inserted both in the kararnamah and in the cowle. Only after obtaining the sanction of the Dewan the Karbars should sign and issue cowles. When under these restrictions it was found that one and the same piece of land was desired by several persons it was put to auction and knocked down to the bidder who proposed to pay the highest rate of assessment. A kararnamah was taken from him and the land given to him on cowle. This system of auctioning the lands to those that paid the highest rent was called the Pétapèti system.

24. All the Ain lands that did not fall under one or other of the ryotwari systems explained in the preceding two paragraphs were held under Amani or the sharing system. Under this system the property in the land vested in the Sirkar. The ryots or cultivators were mere tenants-at-will and could be turned off without their consent. The transfer or sale of lands by them was void at law. The ryots cultivated the lands at their own expense. Sometimes they were supplied with seed grain by the Sirkar. The yield was shared half and half by the ryot and the Sirkar after deducting certain swatantrams. The ryot and the Sirkar by sharing the yield equally shared equally the vicissitudes of season and market. In every $112\frac{1}{2}$ kalams $12\frac{1}{2}$ kalams were set apart as swatantram. The ryot and the Sirkar each took 50 kalams. Thus the Sirkar share amounted to four-ninths of the gross produce. The swatantram of $12\frac{1}{2}$ kalams used to be distributed as follows:—

		Kalams.	Marakals.	Measure.
1.	Threshing charges (which go to the cultivators)	7	2	0
2.	Koil Brahmin	0	8	0
3.	Karnam	1	3	0
4.	Pound keeper	0	4	0
	(Items 2, 3 and 4 go to the Sirkar if there be paid sibbandies).			
5.	Kavalkar (Mirassi)	1	0	0
6.	Smith and Carpenter	0	8	0
7	Dobby and Barber	0	2	0
8.	Vettiyan	0	9	0
9.	Potter	0	2	0
10.	Tandakkaran	0	4	0
		12	6	0

The above distribution varied slightly in different localities. In the case of some achukkattu lands the Sirkar share varied from four-ninths to two-fifths and in the case of dry lands the Sirkar share was one-third. This Amani system though at the first blush seemed to be very just was saturated with evils and frauds of a grave nature. Sir Sashiah Sastri in his first Administration report, after he assumed charge of the office of Dewan has very graphically described the evils of this system as follows:—

"(*a*) The ryots having no heritable or transferable property never cared to "cultivate the Amani land in due season. If you saw a bit of cultivation at the tail "end of the season, the chances are it is Amani. Ryots prefer infinitely to cultivate "other lands held on different tenures such as Inam, jeevitam and money-assessed "lands. To prevent this, a penal agreement is forced from them to the effect that "they would not fail to cultivate the 'Amani' lands first.

"(*b*) As soon as the ears of the grain make their appearance an army of "watchers called *Kunganis* (literally eye watchers) is let loose. As they get no "pay for the duty and are for the most part the old militia of the country, on whom "this kind of work is imposed since fighting times had departed, and get a grain "fee on the crop they watch, their watch is at best often lax.

"(c) When the crop arrives towards maturity it is the turn of Sirkar village "officers and the village head-men (called Mirasdars here) to go round the fields "and note down the estimates of the crop. That there is considerable wooing and "feeing at this stage goes without saying. As in other matters, so in this the race "is to the rich and woe to the poor.

"(d) As soon as the village officers have done, and reported the first esti-"mate, down come special estimators from the Taluq Cutcheries to check the first "estimate. Their demands have equally to be satisfied. Then comes the business "of obtaining permission to cut and stack the crops. Here again another stage, "where much feeing and grudg-payinge take place. If permission is delayed just "two days, an adverse shower of rain irreparably damages the crop on the field, "or over-exposure to the sun renders the grain unmarketable.

"(e) Then comes the threshing and division of grain on the threshing floor. "What takes place then may be imagined. If the outturn is less than the estimate "the ryot is made responsible for the difference without any further ado. If it is "more, woe be to the estimators. The result in the latter case is often that the "difference is made away with, and shared half and half between the ryot and "officers concerned. During all this time the unpaid army of watchers continues "on duty.

"(f) Now the Sirkar grain is removed to the granaries. Is all danger over "now? By no means. A fresh series of frauds commences. The granaries have "neither impregnable walls nor are their locks Chubb's patents. The half famish-"ed vettiyan, the hereditary watchman of the village, mounts guard, and he and "the village head-man are personally held responsible for any difficiency which may "occur on the remeasurement of the grain out of the granary. It often happens "the poor vettiyan stung by hunger is driven to certain deeds much against his "conscience. Scaling over the mud walls or forcing open the too easily yielding "village locks, he helps himself from time to time to what his urgent wants may "dictate. It is not often he is able to replace, even if he was so minded, what he "has appropriated before the day of reckoning comes. This comes sometimes soon, "sometimes late, depending on the time when the paddy is required for Sirkar "purpose, or for sale to purchasers. When it does come, there is crimination and "recrimination without end; the vettiyan charging the mirasdars and mirasdars "the vettiyan. The Sirkar officials, to vindicate its robbed rights, come down "heavily on both, and often both are ruined. If the misappropriation is made in "very small quantities the way of replacement is very ingenious, a quantity of "chaff or a quantity of loose earth or a quantity of big grained sand is put in to "make up the measure.

"(g) Time passes and the months denoting favorable markets come round. "There now remains the business of disposing of the Sirkar grain from the grana-"ries. Simple as it may appear enormous difficulty is experienced, and we have to "face another series of frauds now on the part of the Taluq or Superior officers. "Tenders are invited, but only a few come and they bid low. Tenders are again "invited but to no better purpose. At last come upon the scene, a set of unscrupu-"lous fraudulent tradesmen, or relatives or friends of those in authority or mere "speculators professing to give security which is really worthless. These men bid "higher and take up the grain in lots as they require. They remove the grain but "make no payment down, but enter into promises to pay value in eight instalments "and profess to give due security for the fulfilment of the promise. It not unfre-"quently happens that the purchaser decamps and his surety is found to have "followed suit or found to be hollow. The money due on the sales to the relatives "and friends of the officers outstands the longest. If, to avoid these troubles, "the grain is taken direct to the nearest market to be there sold outright for cash, "few could be induced to pay the market price, the Sirkar grain being notoriously "bad crop and unscrupulously adulterated".

He found, on realising the difficulties the ryots were put to and the plunder the subordinate staff practised almost everywhere under this system, that the

only remedy possible was to knock the system on the head and to this end he applied
himself steadily after ascertaining the wishes of the people. He commenced his
settlement in Fasli 1288 and substituted money assessment in place of the *mel-*
waram share of four-ninths of the gross produce. Under the Amani system there
were accounts to show the produce of each field or of each holding in each year and
also the selling price of each year. The three Faslis *viz.* 1286 to 1288 were famine
years. Faslis 1281 to 1285 were successively fairly good years. The average
melwaram share of each holding in each of these five Faslis was converted into
money at the average selling price in that year and a fifth of the total commuted
value of the said *melwaram* share in these five Faslis was fixed as the money
assessment on all the lands of that holding. If fresh lands were taken up the rates
of assessment worked out as above for the occupied lands nearest to them were
applied. By this settlement which came to be known as the Amani settlement the
cultivators who were mere tenants-at-will under the sharing system were converted
into proprietors. They were then able to mortgage, transfer or sell their lands and
the lands formed a very valuable asset to the cultivators.

25. But this settlement was not without its defects. The principle on which
it was conducted was sound in theory but the working materials were bad. The
pymaish or land measurement was not accurate. Frauds were committed both by
the villagers and the village officials. I have already mentioned that under the
Amani system the ryots preferred the cultivation of Teervaipattu lands to that of
Warapattu ones. Most of the ryots cultivated the Amani lands as badly as they
could since they feared that better cultivation and a handsome produce entailed a
higher assessment. But there were some honest folk who cultivated the lands well
and paid the Government or *melwaram* share without any fraud Under the Amani
settlement of Sir Sashiah Sastri these latter had to pay a heavy assessment while
the former escaped with a light one. There were other frauds The produce of
good lands was added to that on inferior lands so as to reduce the rate of assessment
on the former. When the inferior lands had thus to pay a higher rate they were
allowed to be transferred to paupers unable to pay the kist; and eventually those
lands come to be purchased by the Sirkar. Similarly the superior lands under a
big tank were mixed up with the inferior lands under a small tank by which the
money assessment on the former was reduced. Waste lands with no produce what-
ever were mixed up with cultivated lands yielding good produce and the assessment
on the latter was reduced. The produce of two years was treated as the produce
of five years in the cases of ryots who were under the good graces of the village
sibbandies The assessment on the lands was thus reduced. The produce of good
years was taken in some cases to be the produce of years in which the lands yielded
no produce whatever when the village sibbandies wished to harass the ryots and
the effect of it was the enhancement of assessment on those lands. A settlement
conducted under such frauds on the basis of accounts prepared and maintained by
the corrupt village sibbandies and with inaccurate pymaish measurements of lands
cannot lay claim to be a sound one. The incidence of the assessment on wet lands
was high and unequal. The rates ranged from Rs. 3 to Rs. 20 per acre. Com-
plaints came to be made that the general incidence was heavy. The Madras
Government having called for a detailed report on the alleged high rates of assess-
ment, under Sir Sashia Sastri's settlement, the Dewan-Regent submitted a full
and exhaustive report on 31st March 1887 clearly pointing out that the rates were
based on the recorded share of Government crop, that the assessment now paid
was merely the approximate money value of the Government share of the produce
which was previously paid in kind, that only four per cent. of the total wet area was
assessed at rates higher than Rs. 10 per acre which by itself did not indicate a
general high assessment, but only showed the exceptional fertility of the lands
bearing those high rates of assessment that the average rate was Rs. 1—1—0 per
acre for dry and Rs. 4—13—8 per acre for wet which compared fairly with the
rates in the adjoining Madras districts and that the average burden of the total
assessment was by no means heavy. He however admitted that a settlement based
on the classification of soils and a correct Survey of lands would only remove the
inequalities of incidence and give greater satisfaction to the ryots and explained
that as a measure of that kind was a work of time and as the crying evils of the

Amani sharing system called for a prompt remedy he had conducted his rough settlement. The Madras Government agreed with the Dewan Regent's views generally and recorded in their order G. O. No. 324, Political, dated 23rd April 1887, that there was no reason to believe that the incidence of assessment was unduly high. They however hoped that the inequalities would be soon corrected by a new settlement.

26. It will thus be seen that the lands in the State were at no time settled on any well defined principles, that the assessments had not been fixed on the nature and productive capacity of the soil and the irrigational facilities possessed by it, but that the lands had been arbitrarily assessed in the olden days by the village sibbandies and latterly by higher revenue officials, that they had been in some places too low as in the case of some Manul Kadamai lands and Manul Ijara lands or too high as in the case of Petapeti Kadamai lands or too unequal as in the case of Amani Kadamai lands and that the authorities were from the very beginning alive to these facts and contemplated the introduction of a regular survey and settlement into the State which alone would ensure a correct measurement of lands and an equitable assessment according to the classification of the soil in and the irrigational facilities possessed by them.

Sir Sashiah Sastri himself seems to have felt, as years rolled on, that the assessment according to his Amani settlement pressed heavily on some lands. In 1892 he granted certain permanent reductions of the revenue demand by the following notification in the State Gazette.

1. Notification dated 17—12—1892 abolishing the special assessment on garden crops and substituting ordinary dry and wet rates according as the land is dry or wet.

2. Notification dated 25—12—1892 abolishing the tree tax on patta lands, on cowle and on jeevitam lands for which title deeds have been issued.

3. Notification dated 27—12—1892 reducing the higher rates of assessment on all descriptions of land, wet, achukkattu and dry, both under old and under new settlements as follows:—

(a) All rates on dry lands above Rs. 15 per veli to Rs. 15 per veli.

(b) All rates on achukkattu lands above Rs. 40 per veli to Rs. 40 per veli.

(c) All rates on wet lands above Rs. 60 per veli to be Rs. 60 per veli.

4. Notification dated 30—12—1892 sanctioning proportionate reduction in rates of Rs. 60 and under in case of wet and of Rs. 40 and under in case of achukkattu lands.

The above four notifications are enclosed to this report as Appendix A. The total remission of Revenue amounted to over half a lakh of rupees; and this bold measure of remission by a stroke of the pen without their sanction was viewed with disapproval by the Madras Government. Though Sir Sashiah Sastri felt sorry for it, he was however happy that his beneficient action which gave a well deserved relief to several ryots who were being ground down under high assessment was not vetoed. His benevolent motive and the nature of the relief given by him can well be gauged from a letter of his to Sir Henry Stokes from which the following extracts are made:—

"...................You will be sorry to hear that the season did not right itself "and I am left to face a disastrous failure of crop over a very large area. I have "some how or other got in my first 5 kists with a deficit of some 30 or 40 thousand "rupees or so. But the realisation of the remaining 3 kists is exceedingly difficult. "I have confidentially warned the Tahsildars to use no distress, I mean distraint, "of property and cattle, but to do their best short of that. This is the first worst "year I have yet encountered in my 14 years' administration and I am fairly at my "wits' end how to pilot my "Finance" through such a year.

"The ryots had got quite disheartened and as they were always complaining "of heavy assessment which followed my abolition of the Amani system and which "though I proved to Government in my special report 5 or 6 years ago was nothing "but the result of a settlement based on an average of 5 years' actual results "obtained under the Amani system, was still in some respects heavy and unequal "in its incidence, I thought that the present year was peculiarly opportune for "proclaiming those measures of substantial relief which I had been myself contem-"plating for some years and which I had stayed only because the necessity for "money for finishing the large public works I had begun *viz.*, Roads, Tanks and "Public buildings was imperious and I had to wait till that necessity had passed "away or very nearly passed away. Thank God, I have done with all my public "buildings and tanks with but two exceptions, the new Hospital among the former "and the new big Reservoir among the latter, and I considered it but due to the "people as well as to my own conscience that I should at once give effect to the "long contemplated measures of relief of assessment. The enclosed paper con-"taining the notification I issued will give you an idea of what they were. The "high assessment on garden crops under wells was a prolific source of complaint "though I had once reduced it to half. The tax on trees on patta lands was "another source of vexatious interference with the rights of the people over what "were their own property. The other two notifications show the reductions in "rates of land assessment generally. My first idea was to confine the reduction to "rates above Rs. 10 per acre (wet) but then it at once struck me that this would "have been wrong and since all the assessments were based on average of actual "results it was but just that all classes of lands should participate in any measure "of general amelioration......................".

Of the advantages derived by the ryot as well as by the State by his action Sir Sashiah Sastri writes as follows in his administration report for Fasli 1302:—

"Freed from the burden of old arrears which used to outstand against them "in large amounts in former years and in consequence of the special relief they "obtained in the permanent reduction of excessive assessments and abolition of "other taxes referred to already, the ryots found it easy to pay up the current dues "at least to the utmost extent in their power, and to this circumstance is due that "so much proportion of the revenue was realised in such a disastrous season with-"out coercion, and the actual resort to sales were consequently much fewer than in "any of the previous years,......................".

27. Though this remission or reduction of the old and new rates on certain lands lessened the average incidence of assessment it did not remove the inequalities. It may therefore be not out of place to give a few illustrations to show these inequalities of assessment, even after the reduction in the rates. The illustrations are taken from the records of some villages selected at random:—

I. Kanniapatti village No. 22 of Alangudi taluq.

Survey No. 59 Subdivision	1	is wet assessed at	Rs.	3-12- 6	per acre.
,,	2 & 3	,,	,,	9- 1- 3	,,
,,	4	,,	,,	3-12- 6	,,
,,	5	,,	,,	4- 6- 2	,,
,,	6	,,	,,	3-12- 6	,,
,,	7	,,	,,	7-13-10	,,
,,	8 & 9	,,	,,	9- 1- 3	,,
Survey No. 54 Subdivision	1	,,	,,	4- 6- 2	,,
,,	2	,,	,,	3-12- 6	,,
,,	3	,,	,,	9- 1- 3	,,
,,	4	,,	,,	3-12- 6	,,
,,	5	,,	,,	8- 0- 3	,,
,,	6 & 8	,,	,,	4- 6- 2	,,
Survey No. 55 Subdivision	1	,,	,,	9- 1- 3	,,
,,	2	,,	,,	8- 0- 3	,,
,,	3	,,	,,	9- 1- 3	,,
,,	4 & 5	,,	,,	3-12- 6	,,
Survey No. 42 Subdivision	1	,,	,,	2-14- 0	,,
,,	2 *a.*	,,	,,	9- 1- 3	,,
,,	2 *b.*	,,	,,	5- 9- 7	,,
,,	3	,,	,,	9- 1- 3	,,

II. Pudukkottaividuthi village No. 65 of Alangudi taluq.

Survey No. 98 Subdivision	2	is wet assessed at	Rs.	6- 3- 3	per acre.
,,	3 & 4	,,	,,	9- 1- 3	,,
,,	5	,,	,,	5-12- 0	,,
,,	6	,,	,,	6- 5- 8	,,
,,	7 to 10	,,	,,	9- 1- 3	,,
Survey No. 99		,,	,,	2-14- 0	,,
,, 100		,,	,,	3-12- 6	,,
Survey No. 102 Subdivision	1	,,	,,	7- 1- 9	,,
,,	2	,,	,,	8- 5- 3	,,
,,	3 & 4	,,	,,	9- 1- 3	,,
,,	5	,,	,,	5-12- 0	,,
,,	6	,,	,,	4-11- 0	,,
,,	7 to 10	,,	,,	9- 1- 3	,,
Survey No. 103 Subdivision	6 to 8	,,	,,	2-14- 0	,,
,,	9	,,	,,	9- 1- 3	,,

III. Lembalakudi village No. 75 of Trumiem taluq.

Survey No. 270 Subdivision	1	is wet assessed at	Rs.	3-12- 6	per acre.
,,	2	,,	,,	3-14-11	,,
,,	4	,,	,,	7- 1- 9	,,
,,	5 *a*.	,,	,,	9- 1- 3	,,
,,	5 *b*.	,,	,,	5-14- 5	,,
,,	7	,,	,,	3-12- 6	,,
Survey No. 271 Subdivision	2	,,	,,	7- 1- 9	,,
,, 272 Subdivision	1	,,	,,	3-12- 6	,,
,,	2	,,	,,	7-11- 5	,,
,,	4	,,	,,	7- 1- 9	,,
,,	6	,,	,,	7-11- 5	,,
,,	8	,,	,,	8- 7- 7	,,
,,	9	,,	,,	7-11- 5	,,
,,	10	,,	,,	3-12- 6	,,
,,	11	,,	,,	5-12- 0	,,
Survey No. 273 Subdivision	2	,,	,,	7- 1- 9	,,
,,	3	,,	,,	7-11- 5	,,
,,	4 *a*.	,,	,,	5-12- 0	,,
,,	4 *b*.	,,	,,	9- 1- 3	,,
,,	5	,,	,,	7-11- 5	,,
,,	6	,,	,,	7- 1- 9	,,
Survey No. 274 Subdivision	1	,,	,,	9- 1- 3	,,
,,	2	,,	,,	5-12- 0	,,
,,	4	,,	,,	3-12- 6	,,
,,	7	,,	,,	7-11- 5	,,

I have inspected the fields in the first two villages. The fields are adjoining one another and are fit to be assessed at one and the same rate, but under the Amani settlement they have been assessed at rates widely varying from one another. And this variation is chiefly due to the frauds committed by the subordinate Revenue officials and the village sibbandies at the Amani settlement some of which were explained in para 25 *supra*. Such variations can be seen in almost every village where Amani lands existed.

28. In Fasli 1278 a small portion of the State known as Viralimalai firka in Kolattoor taluq was settled under the ryotwari system adopted in the Madras districts. There was a rough pymash or measurement of lands and a classification of soils. This settlement is known in the accounts as "Taramfysal". The soils were not classified strictly under scientific principles as Regar, Ferruginous, etc, as in the Madras ryotwari settlements; but were divided according to the local phraseology as karisal, kalar, manal etc. The different descriptions of soils and the rates applied to them in this 'Taramfysal' settlement are shown in the following statements:—

FOR WET.

Description of soil.	First group tank, *i. e.*, irrigating for more than 4 months. Rate per veli.			Second group tank, *i. e.*, irrigating for less than 4 months. Rate per veli.			Remarks
	1st sort.	2nd sort.	3rd sort.	1st sort.	2nd sort.	3rd sort.	
Padugai (Alluvial)	42	37	32	37	32	28	
Karisal (Regar)	37	32	28	32	28	24	
Sevval (Red)	32	28	24	28	24	20	
Manal (Sandy)	28	24	20	24	20	16	
Saralai (Gravelly)	24	20	16	20	16	12	
Kalar (Saline)	20	16	12	16	12	8	

FOR DRY.

Description of soil.	Ordinary dry lands. Rate per veli.			Dry lands on which garden crops are raised. Rate per veli.			Remarks.
	1st sort.	2nd sort.	3rd sort.	1st sort.	2nd sort.	3rd sort.	
Karisal (Regar)	14	13	12	31	4 Per veli.	0	
Padugai (Alluvial)	12	11	10				
Sevval (Red)	11	10	8				
Manal (Sandy)	10	8	7				
Saralai (Gravelly)	8	7	6				
Kalar (Saline)	...	...	...				

If any of the lands under Taramfysal settlement are left waste or do not yield any produce owing to the adverse character of the season, remission is allowed. Originally remission was allowed even if the lands were left fallow by the negligence of the ryots. If a portion was cultivated and the remaining portion left waste, assessment was collected on the whole. Only when the whole was left fallow, remission was granted. So the ryots' option interfered with the cultivation of the fields and the collection of revenue by the Sirkar. During the Dewan-Regent's time this practice was put a stop to in his Notification dated 6th September 1888. He ordered that the ryots who were not able to cultivate all their lands should relinquish such of them as were not required by them within six months from the date of Notification and these relinquished lands were given on fresh cowle to others that desired them at the 'Tramfysal' rates. Another peculiar feature in the 'Taramfysal' lands is that 2nd crop assessment is levied at one-half of the first crop charge on all wet lands on which a second crop is raised. This practice stands to this day though in other lands throughout the State there is no charge at all for a second crop.

29. The tenures discussed above *viz.*, Mamul Ijara, Mamul Kadamai, Amani Kadamai and Taramfysal have been the only Settlements under which the ryotwari lands in the State were held excepting those that were given to cultivation on the Amani or sharing system. On 'Gedu Ijara' some lands seem to have been given to ryots for a certain number of years on some fixed lump assessments. This is of course a temporary arrangement something like a lease for a certain number of years and on the expiry of the period the lands reverted to the Amani or sharing system. The lands at present held under this temporary tenure are very few. Some dry lands containing virali shrubs seem to exist under such leases in some parts of the taluqs; but they are fast disappearing.

30. Next coming to Inam tenures, there are several descriptions under them. First in importance are Jaghire lands. These are not strictly Inam lands as the

Jaghirdars have no proprietory right in them. They have simply the right to collect the assessment and use it for their support and maintenance. The property in the soil vested in the sovereign. As already stated in para. 16 *supra* Vijia Raghunatha Tondaman otherwise known as Sivagnanapuram Durai conferred two Jaghires on his two brothers as soon as he became the Ruler of the State. The one called the Western Palace Jaghire was resumed by the State in July 1881 and an allowance of Rs. 17,000 was paid to the Jaghirdar and the other members of the family. The other called Chinnaranmanai Jaghire was resumed in May 1904 on the death of the late Jaghirdar who was a nephew of His Highness the late Rajah and suitable money pensions were granted to the surviving members of his family. Excluding these two Jaghires there is another Jaghire called Manovarthi Jaghire which was originally assigned as a sort of pin-money for the Ranees for the time being. It consisted of lands situated in different villages in the different parts of the State yielding a revenue of Rs. 30,000. It is directly managed by the State and its net revenue is now being enjoyed by His Highness as approved by the Madras Government in their order G. O. No 67, Political, dated 27th January 1899, which states that till His Highness' marriage takes place His Highness may take the profits thereof My settlement proposals are to be applied for the Manovarthi lands also and the financial results on them will be separately dealt with later on.

31. Next in importance are the Devastanam and Chatram lands. These were assigned for the maintenance and support of temples, mosques, chatrams and other religious and charitable institutions. In the previous paragraphs relating to the Political History of the State I have narrated how Bhoja Rajah Tondaman and his predecessors alienated large portions of land as endowments to temples, chatrams, etc. Some of the bigger temples in the State were endowed by earlier Rulers mostly in the days of the Chola and Pandyan kings. The annual revenue of these devastanam and chatram lands amounted to 1¾ lakhs. But from the beginning of Fasli 1307 all the devasthanam and chatram lands were treated as Ain and their revenues were merged into the general revenues of the State, a permanent annual allotment of * Rs. 1,18,000 having been fixed for the maintenance of the several pagodas, chatrams etc. This measure was approved by the Madras Government in their order recorded in G, O. No. 336, Political, dated 22nd May 1897. Regarding this measure, the Dewan remarks in the administration report for the Fasli 1306:—

"The arrangement has promoted administrative convenience and the advan-
"tages secured are briefly, the abolition of a portion of establishment engaged
"separately for the collection of those revenues, the Pagoda services permanently
"ensured without the chance of fluctuation on account of constant vicissitudes of
"season, the greater latitude given to the Administration for the improvement and
"development of cultivation in the resumed lands and the repair of irrigation works
"connected therewith and the removal of the anomaly of a portion of the land
"revenue collected by State agencies not being brought within the scope of the
"general Budget".

32. Shrotriem, Sarvamaniam, Ardhamaniam and other Brahmadayam lands form another most extensive alienation of State lands. And lastly the service Inams such as the Umbalams, Ooliams, Amarams etc. The Madras Government frequently drew the attention of the Pudukkottai authorities that the land revenue of the State was miserably reduced to a minimum by the above large alienations of land or land revenue and that steps should be taken to investigate the Inam claims and enfranchise the Inam lands on suitable quitrents on the model of the Madras Inam Department. In their review on the administration report for Fasli 1291 they remarked "The total acreage under Inam (311,054 acres) greatly exceeds the
"acreage (2,28,860 acres) at present paying revenue to the Rajah.................... This
"difference should receive the serious attention of the Pudukkottai authorities not
"with any view to confiscatory measures but in order to enfranchise on suitable

* Including the old contribution of Rs. 3,000 from the State funds the total yearly allotment comes to Rs. 1,21,000.

"quitrents the antiquated service tenents and generally to bring the others under
"some such settlement as was effected by the Madras Inam Department. The
"details of that settlement are perfectly understood by the present minister of
"Pudukkottai and the Government trust that he will ere long have leisure to
"attend to the matter".

The Dewan accordingly framed rules for the enfranchisement of Service and other Inams and submitted them for the previous sanction of His Highness the Rajah in 1884. A special officer and staff were appointed in Fasli 1296 to collect information from old records regarding the several Inam tenures and their classification. The rules drawn up in 1884 came into force from September 1884 after a careful enquiry and a thorough handling by His Highness. The enfranchisement of Service Inams was first taken in hand and aferwards that of Brahmadayam Inams, titledeeds having been given to those who were recognised as Inamdars. This Inam settlement work was in full swing for about 12 years and gradually came to an end in Fasli 1316. The total cost of the Inam settlement operations to the State during these 20 years, the operations having commenced in Fasli 1296, was nearly two lakhs and the annual increase of revenue due thereto was about 1½ lakhs.

33. I beg to append a statement showing the fluctuations in the Ain area and in the land revenue of the State during the last 50 years. The figures are compiled from the official administration reports of the State. The details in the administration reports have not been uniformly recorded in all these years and I have copied them as they are. In the report for Fasli 1268 the areas were shown in Velis, Mahs and Kulis but I have converted them into acres.

Items.	Lands. Wet.	Dry.	Total.	Revenue in Rupees.	Remarks.
1	2	3	4	5	6
Fasli 1268 (50 years back).					
Ayacut			663795		
Deduct Poromboke			220686		
Remainder			443109		
Deduct Devastanam, Jaghire, Shrotriem and other Inams.			317446		
Balance of cultivable Sirkar lands			125663	266755	
Fasli 1288 (The year in which Sir Seshiah Sastri assumed charge of the office of the Sirkele or Dewan).					
Ayacut	174373	494965	669338		
Deduct Poromboke	11038	118670	129708		
Remainder	163335	376295	539630		
Deduct— Devastanam and Chatrams ...	34590	70639	105229		
Deduct— Jaghire, Shrotriem and other Inams.	68707	138180	206887		
Total ...	103297	208819	312116		
Remainder	60038	167476	227514		
Lands held under money rents	10456	18572	29028	48401	
Amani lands under cultivation	28146	46085	74231	193940	
Amani lands uncultivated	21436	102819	124255		
Total ...	60038	167476	227514	242341	
Fasli 1298 (The year next to that in which a special officer was appointed for the enfranchisement of service and other Inams).					
Ayacut	180978	508894	689872		
Deduct Poromboke	13943	134827	148770		
Remainder	167035	374067	541102		
Deduct— Devastanam and Chatrams ...	35695	71538	107233		
Deduct— Jaghire, Shrotriem and other Inams.	57946	116977	174923		
Total ...	93641	188515	282156		
Remainder	73394	185552	258946		
Ain or State	58994	99507	158501	383797	
Amani uncultivated lands	14400	86045	100445		
Total ...	73394	185552	258946	383797	
Fasli 1306 (The last Fasli in which Devastanam lands appeared as alienated from Ain lands).					
Ayacut	181598	508482	690080		
Deduct Poromboke	14017	134427	148444		
Remainder	167581	374055	541636		

Items.	Lands. Wet.	Dry.	Total.	Revenue in Rupees.	Remarks.
1	2	3	4	5	6
Deduct— Devastanam and Chatrams ...	35659	71500	107159		
Deduct— Jaghire, Shrotriem and other Inams.	52751	110809	163560		
Total ...	88410	182309	270719		
Remainder	79171	191746	270917		
Lands held under money rents	12671	20515	33186	62049	
Warapat and Teervapat lands cultivated ...	53292	96709	150001	339635	
Amani lands uncultivated	13208	74522	87730		
	79171	191746	270917	401684	
Fasli 1307 (The Fasli in which Devastanam lands have been merged with Ain lands and in which the enfranchisement of Brahmadayam and Service Inams has been completed.					
Ayacut	187947	513004	700951		
Deduct Poromboke	21004	162704	183708		
Remainder	166943	350300	517243		
Deduct— Devastanam and Chatrams ...	5354	5377	10731		
Deduct— Jaghire, shrotriem and other Inams.	50841	108383	159224		
Total ...	56195	113760	169955		
Remainder	110748	236540	347288		
Lands held under money rent	14162	23301	37463	70106	
Warapat and Teervapat lands cultivated ...	78920	125841	204761	498386	
Amani lands uncultivated	17666	87398	105064		
Total ...	110748	236540	347288	568492	
Fasli 1313 (The last Fasli before the resumption of the Chinnaranmanai Jaghire lands).					
Ayacut			687707		
Deduct Poromboke			207943		
Remainder			479764		
Deduct Inam lands			152871		
Remainder			326893		
1. Lands held under money rent			9209	18291	
2. Warapat and Teervapat lands cultivated ...			269202	625269	
3. Amani lands uncultivated			48482		
Total ...			326893	643560	
Fasli 1314 (The Fasli in which Chinnaranmanai Jaghire was resumed).					
Ayacut			770289		
Deduct Poromboke			258112		
Remainder			512177		

Items.	Lands. Wet.	Dry.	Total.	Revenue in Rupees.	Remarks.
1	2	3	4	5	6
Deduct Inam lands			115759		
Remainder			396418		
Lands held under money rent			10133	21524	
Warapat and Teervapat lands cultivated ...			329609	716798	
Amani lands uncultivated			56676		
Total ..			396418	738322	
Fasli 1318 (The last Fasli).					
Ayacut			759935		
Deduct Poromboke			248299		
Remainder			511636		
Deduct Inam lands			93604		
Remainder			418032		
1. Lands held under money rents			10082	22594	
2. Warapat and Teervapat lands			362037	752154	
3. Unoccupied wasts			45913		
Total ...			418032	774748	

From the above statement it will be seen that in Fasli 1268, *i.e*, 50 years back the total ayacut of the State was 6,63,795 acres, of which 3,17,446 acres or very nearly half was free of assessment. Only 1,25,663 acres or about one-fifth was Ain area both cultivated and uncultivated. In Fasli 1318 the total ayacut was 7,59,935 acres of which Inam lands were 93,604 acres which formed less than one-eighth and on a large portion of which quit-rent was collected while Ain area was 4,18,032 acres which formed more than one half of the total ayacut. The land revenue in Fasli 1268 was $2\frac{2}{3}$ lakhs while in fasli 1318 it was $7\frac{3}{4}$ lakhs. When Sir Sashish Sastri took up the reins of the administration of the State in fasli 1288, the Ain area was 2,27,514 acres or 34 per cent. while the Inam area was 312,116 acres or 47 per cent of the total ayacut of 6,69,338 acres and the land revenue was $2\frac{1}{2}$ lakhs. But ten years afterwards during which period the Western Palace Jaghire was resumed and the amani settlement of Sir Sashiah Sastri had been completed the Ain occupied area increased to 2,58,946 acers or 38 per cent. while the Inam area decreased to 2,82,156 acres or 41 per cent of the total ayacut of 6,89,872 acres. The land revenue rose from $2\frac{1}{2}$ lakhs in Fasli 1288 to more than $3\frac{3}{4}$ lakhs in Fasli 1298. By Fasli 1306 before which all the Service Inams and most of Brahmadayam Inams had been enfranchised there was a further decrease in the Inam area to 2,70,719 acres while the Ain area increased to 2,70,917 acres. This was the first Fasli in which the Ain area rose equal to, rather slightly above, the Inam area. The land revenue rose from $3\frac{3}{4}$ lakhs in Fasli 1298 to 4 lakhs in Fasli 1306 notwithstanding the permanent remission of about half a lakh granted by Sir Sashiah Sastri in the year 1892, *i.e*, Fasli 1302 referred to in para. 26 *supra*. In Fasli 1307 the Devastanam and Chatram Inam lands were merged with Ain lands. This increased the Ain area to 3,47,288 acres or 50 per cent. and decreased the Inam area to 1,69,955 acres or 24 per cent. of the total ayacut of 7,00,951 acres. By this Fasli all the Brahmadayam Inams too had been enfranchised. The land revenue consequently rose from four lakhs in Fasli 1306 to $5\frac{2}{3}$ lakhs in Fasli 1307. The figures for Fasli 1313 disclose

that the total ayacut of the State has decreased to 6,87,707 acres from 7,00,951 acres shown against Fasli 1307 and the reason assigned in the Administration report for Fasli 1308 for this decrease is "That the recent survey of the Alangudi taluq has shown that it (7,00,951 acres) was incorrect in that the ayacut for that taluq was taken to be 10,089 acres more than the actual extent as ascertained by survey". Even this figure 6,87,707 acres shown in Fasli 1313 was not correct, for in the Administration report for Fasli 1314 where the total ayacut was shown as 7,70,289 acres, a remark was added that the increase in the ayacut for the whole State was a mistake and the correct figures could only be gathered after the survey of the Jaghire lands was completed. In the report for Fasli 1317, the correct ayacut of the State was mentioned as 7,66,266 acres; but this figure has again undergone a change in the report for Fasli 1318 and no cause has been assigned for it. The increase in the land revenue in Fasli 1313 is due mostly to the increase in area by survey in Alangudi and Trimiem taluqs and the application of the old rates to and the collection of assessment on the excess areas in the ryotwari holdings in those two taluqs. The increase in the Ain area and in the land revenue in Fasli 1314 is due to the resumption of the Chinnaranmanai Jaghire lands and to the increase in area by survey in some of the Kolattoor villages. The total increase in the land revenue caused by the increase in area by survey is shown in the next para.

34. *Survey and Settlement.*—The authorities having found that the Amani settlement which was carried out urgently with a view to put a stop to the general plunder practised by the village officials under the sharing system could lay no claim to setting right the inequalities in the assessment which a correct measurement of lands and a correct classification of soils could do and that even the permanent remission of half a lakh of rupees granted in the year 1892 did not lessen the heavy burden of taxation borne by some of the ryots, measures were set on foot in 1893 for the introduction of a Revenue Survey and Settlement in pursuance to the Government order referred to in the concluding sentence of para. 25 *supra*. The survey work was first taken on hand and actual field work was commenced in October 1893 with a few local men previously trained in survey in the Madras Survey Party working in the Trichinopoly district. Bnt a doubt having arisen as to the competency of the agency employed, the operations were not given full swing till the appointment of a British Survey officer, Mr. Mac Mohon as Superintendent of the survey operations in the State. He entered upon his duties on 1st July 1895. It was first thought that the survey operations would have come to a close by the end of Fasli 1310 but they had lasted for a few years longer. However the major portion of the staff was abolished and the British officer was permitted to revert to British service with effect from 1st January 1902, the Assistant Superintendent Mr. S. Ratnaswami Iyer B. A., having been put in charge of the department. The operations lasted for two years longer under his supervision and on 1st April 1904 he was appointed Survey Assistant to the Dewan Peishkar to be in charge of the establishment of Land Records newly organised on the Madras model. Thus the survey of the Ain villages lasted for more than ten years and the cost of the operations amounted to nearly $2\frac{3}{4}$ lakhs. The survey of the late Chinnaranmanai Jaghire villages which were resumed by the State in May 1904 was taken on hand from 1st July 1905. Mr. S. Ratnaswami Iyer was appointed to be in charge of the operations as Assistant Superintendent of Survey. He brought the work to a close on 30th June 1907 and reverted to his post of Survey Assistant to the Dewan Peishkar. The total cost of the revenue survey operations till 30th June 1907 was very nearly 3 lakhs. Unlike in Madras districts the survey areas have been incorporated in the revenue accounts and assessment collected on the excess areas at the original revenue rates as soon as the survey of a taluq or that of a batch of villages was completed. The following statement shows the increase in area by survey and the consequent increase in the land revenue in each of the three taluqs in the State:—

Taluq.	Total number of villages in the taluq.	Descriptions of lands.	Fasli in which Survey Jamabundi was introduced.	Number of villages in which Survey Jamabundi was introduced.	Particulars as per Fasli previous to that in which Survey Jamabundi was introduced. Area. A.	C.	Assessment. RS.	A.	P.	Particulars as per Fasli of Survey Jamabudi. Area. A.	C.	Assessment. RS.	A.	P.	Increase or decrease. Area. A.	C.	Per cent.	Assessment. RS.	A.	P.	Percent.	REMARKS.
1	2	3	4	5	6		7			8		9			10		11	12			13	14
Alangudi taluq.	140. Villages.	Dry ...	1308	114	48994	66	51974	8	10	59011	80	60420	1	6	+ 10017	14	20	+ 8445	8	8	16	* Survey Jamabundi of Vadavalam village is not yet over, so the figures of that village are not included.
			1317	20	4461	01	4688	13	...	4786	03	4965	7	...	+ 325	02	7	+ 276	10	...	6	
			1318	5	3137	16	3095	2	9	3183	37	3073	2	10	+ 46	21	1	− 21	15	11	1	
				* 139	56592	83	59758	8	7	66981	20	68458	11	4	+ 10388	37	18	+ 8700	2	9	15	
		Wet ...	1308	114	27051	72	116491	8	...	31258	16	133981	15	6	+ 4206	44	16	+ 17490	7	6	15	
			1317	20	2336	18	10818	4	3	2491	59	11646	7	6	+ 155	41	7	+ 828	3	3	8	
			1318	5	1372	97	5144	12	8	1345	67	5035	6	11	− 27	30	2	− 109	5	9	2	
				* 139	30760	87	132454	8	11	35095	42	150663	13	11	+ 4334	55	14	+ 18209	5	...	14	
		Dry and Wet Total.	1308	114	76046	38	168466	...	10	90269	96	194402	1	...	+ 14223	58	19	+ 25936	...	2	15	
			1317	20	6797	19	15507	1	3	7277	62	16611	14	6	+ 480	43	7	+ 1104	13	3	7	
			1318	5	4510	13	8239	15	5	4529	04	8108	9	9	+ 18	91	..	− 131	5	8	2	
				* 139	87353	70	192213	1	6	102076	62	219122	9	3	+ 14722	92	15	+ 26909	7	9	14	
Trimiem taluq.	141 Villages.	Dry ...	1312	33	8276	80	7608	...	1	9358	50	8752	15	4	+ 1081	70	13	+ 1144	15	3	15	
			1313	89	22247	21	22769	...	4	24784	14	25295	8	1	+ 2536	93	11	+ 2526	7	9	11	
			1314	5	769	66	693	15	10	870	27	926	14	10	+ 100	61	13	+ 232	15	...	35	
			1318	14	2928	20	3922	...	5	3199	04	4540	7	3	+ 270	84	9	+ 618	6	10	16	
				141	34221	87	34993	...	8	38211	95	39515	13	6	+ 3990	08	12	+ 4522	12	10	13	
		Wet ...	1312	33	9446	75	42406	3	9	10716	66	48835	15	2	+ 1269	91	13	+ 6429	11	5	15	
			1313	89	24460	59	114530	5	4	27529	36	130237	4	5	+ 3068	77	15	+ 15706	15	1	14	

Taluq.	Villages	Descriptions of lands.	Fasli	No. of villages	Area A.	C.	RS.	A.	P.	Area A.	C.	RS.	A.	P.	Area A.	C.	Per cent.	RS.	A.	P.	Percent.
Trimiem	141 Villages.	Wet ...	1314	5	906	73	4536	5	7	1088	48	5507	8	...	+ 181	75	20	+ 971	2	5	21
			1318	14	3324	09	16892	13	10	3667	37	18575	12	2	+ 343	28	10	+ 1682	14	4	10
				141	38138	16	178365	12	6	43001	87	203156	7	9	+ 4863	71	13	+ 24790	11	3	14
		Dry and wet Total.	1312	33	17723	55	50014	3	10	20075	16	57588	14		+ 2351	61	13	+ 7574	10	8	15
			1313	89	46707	80	137299	5	8	52313	50	155532	12		+ 5605	70	12	+ 18233	6	10	13
			1314	5	1676	39	5230	5	5	1958	75	6434	6	10	+ 282	36	17	+ 1204	1	5	13
			1318	14	6252	29	20814	14	3	6866	41	23116	3	5	+ 614	12	10	+ 2301	5	2	11
				141	72360	03	213358	13	2	81213	82	242672	5	3	+ 8853	79	12	+ 29313	8	1	14
Kolattoor taluq.	142 Villages.	Dry ...	1314	92	51390	57	48370	7	9	61255	60	56633	5	4	+ 9865	03	19	+ 8262	13	7	17
			1315	8	2508	74	2312	13	8	2807	43	2573	9	7	+ 298	69	12	+ 260	11	14	11
			1316	16	9024	99	7990	15	10	9841	68	8784	6	10	+ 816	69	9	+ 793	7	...	10
			1317	4	973	84	949	2	5	984	56	963	7	2	+ 10	72	1	+ 14	4	9	1
			1318	16	4815	49	4028	13	11	5384	03	4416	15	6	+ 568	54	12	+ 388	1	7	10
				* 136	68713	63	63652	5	7	80273	30	73371	12	5	+ 11559	67	17	+ 9719	6	10	15
		Wet ...	1314	92	25831	65	93057	10	4	28229	63	106971	11	3	+ 2397	98	9	+ 13914	...	11	15
			1315	8	1813	49	8934	15	5	2090	13	10448	3	2	+ 276	64	15	+ 1513	3	9	17
			1316	16	3352	45	10957	15	2	3871	79	12461	7	1	+ 519	34	15	+ 1503	7	11	14
			1317	4	980	54	4916	9	7	1082	13	5451	7	9	+ 101	59	10	+ 534	14	2	11
			1318	16	3598	71	14951	5	9	4078	65	17148	5	4	+ 479	94	13	+ 2196	15	7	15
				* 136	35576	84	132818	8	3	39352	33	152481	2	7	+ 3775	49	11	+ 19662	10	4	15
		Dry & Wet Total.	1314	92	77222	22	141428	2	1	89485	23	163605	...	7	+ 12263	01	16	+ 22176	14	6	16
			1315	8	4322	23	11247	13	1	4897	56	13021	12	9	+ 575	33	13	+ 1773	15	8	16
			1316	16	12377	44	18948	15	...	13713	47	21245	13	11	+ 1336	03	10	+ 2296	14	11	12
			1317	4	1954	38	5865	12	...	2066	69	6414	14	11	+ 112	31	6	+ 549	2	11	9
			1318	16	8414	20	18980	3	8	9462	68	21565	4	10	+ 1048	48	12	+ 2585	1	2	14
				* 136	104290	47	196470	13	10	119625	63	225852	15	...	+ 15335	16	15	+ 29382	1	2	15
State.	423	Dry ...		416	159528	33	158403	14	10	185466	45	181346	5	3	+ 25938	12	16	+ 22942	6	5	14
		Wet ...			104475	87	443638	13	8	117449	62	506301	8	3	+ 12973	75	12	+ 62662	10	7	14
		Dry & wet Total.			264004	20	602042	12	6	302916	07	687647	13	6	+ 38911	87	15	+ 85605	1	..	14

* Survey jamabandi of 2 vattams *viz* Veerakkudi and Vailogam which consist of 6 villages is not yet over.

The above statement gives the information which the Government remarked as not available in para. 3 of their G. O. No. 102, Political, dated 6th March 1907, that by survey alone the assessment of the State has increased by fourteen percent.

35. It was first thought that synchronously with the survey the settlement operations might be taken on hand, and as the survey of each taluq was over its settlement might be conducted. So the Dewan-Regent in his letter to the Political Agent for Pudukkottai dated 30th March 1893, the year in which the survey operations were commenced, made a few observations for the elucidation and approval of the Madras Government showing what his ideas on the subject were. These views were subsequently reiterated and supported by his successor, Mr. Vedanta Charlu in the Administration report for Fasli 1304. So it was the Darbar's intention that the method of settlement to be adopted should under the peculiar circumstances of the State be different from that pursued in the Madras districts. The Darbar wished to arrive at a standard of assessment based on the commuted revenue of the different holdings for the period of five years taken into calculation during the Amani settlement. Statistics to work out the commuted revenue were available in the records. The object of the new settlement was taken to be the equitable distribution of the existing land revenue in each field composing each ryot's holding. It was thought that this was the safest standard as it stood the test during the several years that elapsed since the introduction of the Amani settlement. As in the Madras districts they did not wish to arrive at the (new) standard of assessment based on the half-net produce after making certain deductions from the commuted value of the gross produce, the fiscal results of the application of which to the State lands could not be foreseen by them. They wished to have no groping in the dark and no hypothetical rates to be applied to their lands. In their opinion as expressed in the Administration report of Fasli 1304 the Settlement officer should "test the old assessment at the spot as to the correctness "of the recorded produce on which that assessment is made............... Wherever "it is abnormally high owing to any error of calculation it will be lessened and "wherever it is abnormally low on account of any fraud or under estimation, there "also the necessary correction will be made. Thus on the whole the total recorded "assessment may not be much departed from and any difference either way will "only be the spontaneous result of such process".

A village punchayat was proposed to be organised in each village composed of the respectable mirasidars "to help the classifiers and to attest their work either "in taken of approval or with statement of their objection which will receive the "attention of the supervising and checking agency".

As regards the commutation rate the Dewan-Regent proposed to make no change in the rates adopted in his Amani settlement. He says:—

"It may be perfectly true that prices have been ever since the money assess- "ment was introduced considerably higher than commutation prices. But it is the "high price which has been the helping staff or mainstay of the ryots through all "the vicissitudes of season which are nowhere so severe as in the Pudukkottai "State...............and I am altogether for leaving this resource of the ryot untouched "leaving to him all the benefits of high market prices to counteract the deficiencies "of crop for which no remission will be allowed...............I am determined that on "no account should annual remissions be granted for loss or deficiencies of crop or "for lands left waste........... ....A very fair allowance will be made on this account "once for all in determining the rates of the soil. There will be moreover no "relinquishment of lands allowed except for reasons beyond control though addi- "tional lands will always be allowed to be taken up."

The Madras Government while approving the proposal of the Dewan-Regent that annual remissions should in no case be granted for loss or deficiencies of crop, remarked in their order G. O. No. 359, Political, dated 7th June 1893, that the prohibition as to the relinquishment of land did not commend itself to them, that the commutation rates of assessment should, if possible, be based on a longer period than five years immediately preceding the proposed new settlement and that the settlement would last for 30 years should be notified. They also desired that the classification of dry lands should be undertaken and that the settlement should

be based "on a fieldwar classification of soils, corrected if necessary for the "circumstances of the land dealt with, on a regulated system and on a valuation "of the half net". Though the Dewan-Regent and the Darbar were fully alive to the fact that the present assessment contained several inequalities and that a very large portion of the occupied area under Mamul Kadamai and Mamul Ijara tenures was assessed at very low rates they were not prepared for a wholesale revision of assessment. As will be seen from the quotation made above from the Administration report for Fasli 1304 the total recorded assessment of each village was not to be much departed from.

This cannot at all set right the inequalities of assessment in the whole State. In individual villages lands considered to bear a high assessment might secure some reduction of assessment while those under a low assessment might be assessed at a higher rate. But this procedure will not ensure the raising of the assessment in villages very lowly assessed nor the reducing of the same in villages very highly assessed. The Darbar feared and were quite in the dark as to where the half net valuation of the Madras Government would lead them to. Of course from time immemorial they were collecting half, rather strictly speaking, four-ninths of the gross produce as their legitimate revenue and they feared quite naturally that the half net principle of the Madras Government would cut short their revenue to a large extent. This was admitted in the Administration report for Fasli 1306 wherein it was mentioned:—"Before arriving at any conclusion as to the Sirkar share to "be fixed, it was necessary to find out roughly beforehand what the effect of the "scheme would be on the finances of the State, since, if it should in any way tend "to a considerable decrease in the land revenue of the State, the mainstay of our "finances, it would not be possible to carry out the necesssary costly improvements "and reforms in the several branches of the administration ...." So the Darbar were rather tardy in organising measures for the settlement of the State on the lines suggested in G. O. No. 359, Political, dated7th June 1893.

36. In 1896 on being reminded by the Madras Government about the settlement scheme the Darbar resolved to have as an experimental measure, a trial Settlement conducted in about 20 or 30 villages in the Alangudi taluq on the half-net principle recommended by the Madras Government with a view to find out the probable financial effects on the present revenue of those villages. The Inam Settlement Officer was entrusted with the work and was ordered to draw up a Manual of Instructions for the guidance of the classifiers, in the light of his own experience in the Inam settlement work for the last ten years and on the lines of the scheme sketched out by the late Dewan-Regent in his letter embodied in G. O. No. 359, dated 7th June 1893, with the modifications therein suggested by the Madras Government. That Officer was instructed to submit a confidential report on the results of this experimental settlement. The Madras Government were duly informed of the above measures being set on foot by the Darbar. The latter also reported that as recommended by the Government the commutation rates would be calculated with reference to the price of 10 or 15 years preceding the settlement, that the dry lands would be classified and that the duration of the settlement would be notified to be for 30 years. The trial Settlement conclusively proved that the half-net principle would not lead to any unnecessary sacrifice of revenue. The Dewan forwarded to the Political Agent in October 1897 a copy of the Manual of Instructions drawn up by the Inam Settlement Officer which explained the *modus operandi* proposed to be adopted in the contemplated new settlement of the State and that officer's confidential report on the trial settlement conducted by him, and expressed his opinion that the settlement might be conducted on the lines drawn up in the Inam Settlement Officer's Manual of Instructions. The Political Agent however, thought that the State could not afford to have two special departments at work at the same time and suggested that the consideration of the question as to the lines on which the settlement was to be conducted might be postponed till the survey work was over. There was thus another spell for 5 or 6 years. In 1904 the question was again raked up by the Madras Government and attempts were made by the Darbar to commence the settlement work as early as possible. Some delay, however, ensued in deciding upon a definite scheme which would prove a great

boon to the ryots without causing any loss to the Sirkar. The question was a momentous one affecting the land revenue which formed the backbone of the State finances and a tangible diminution of which would seriously affect the financing of the State administration. In Fasli 1306 when the Dewan felt diffident to accede to the principle of the half-net valuation and when he reported to the Government that a trial settlement would be conducted to see the financial effects of adopting that principle, the land revenue formed 64 per cent. of the total revenue, the figures being respectively 5,23,000 and 8,14,000 rupees. Ten years hence, *i. e.*, in Fasli 1316 the corresponding figures were 11,20,000 rupees and 16,40,000 rupees and the proportion of land revenue to the total revenue was 67 to 100. In the sister Native State of Travancore the ratio in Fasli 1316 (1906 1907) was 30 per cent. and that in Mysore was 45 per cent. So the Darbar's oft repeated assertion that the land revenue forms the chief source of revenue in the State is no doubt true. His Highness however has decided that the Revenue Settlement of the State should be conducted on the principles laid down by the Dewan-Regent in his letter No. 29—O, dated 30th March 1893, with the alterations and suggestions made therein by the Madras Government in G. O. No. 359, Political, dated 7th January 1895. The effect of this is that the settlement is not to be conducted strictly on the lines followed in the adjoining Madras districts in that the seasonal remissions are not to be granted when crops fail for deficiency or excess of water. I believe that the instructions given in the Manual drawn up by the Inam Settlement Officer who conducted the trial settlement and which was submitted by the Darbar to the Political Agent in October 1897 are to be ignored. In the next paragraph I shall say a few words about these instructions which were quite different from the principles followed in Madras districts and about the trial settlement where the classification of soils was not made on the recognised scientific division of soils into different series and classes. The *modus operandi* having been decided, a State officer was attached with the kind permission of the Madras Government to the Revenue Settlement Party working in the Tinnevelly district for training in settlement work in the year 1906. After nearly six months training he returned early in January 1907 and was appointed Settlement Officer of the State on the 1st February 1907. When he started the work in right earnest in April 1907 the Madras Government advised the Darbar that the settlement operations should be entrusted to an officer having more practical experience in the settlement work. The choice fell on me and I was appointed by the Darbar as the Settlement Officer of the State from 2nd January 1908, the Madras Government having kindly placed my services at the disposal of the Darbar for a period of three years.

37. Before dealing with the settlement subject proper I beg to refer briefly to the trial Settlement and the instructions issued for conducting the same in some villages of the Alangudi taluq. According to those instructions :—

Lands are to be divided into 3 classes, wet, achukkattu and dry. All lands which are irrigated from any source whatever are wet. All other lands utilised for the cultivation of paddy but which have no source of irrigation are achukkattu. All lands which are capable of producing ragi, cambu, ground-nut and other dry crops are dry. A note is added in the Manual of Instructions that it has not been thought expedient to abolish the class "achukkattu" as it has been maintained from time immemorial and as its abolition would entail a considerable loss of revenue.

In the classification of wet lands richness of soil is not to be the sole object for consideration. Irrigation is another important thing to be considered. So the first thing to be done is to determine the water supply ; next the thickness of population in the village. Proximity to forests where green leaves can be had for manure is another factor to be considered.

Irrigation sources are divided into 5 classes. Those that irrigate for 5 months or more belong to first class. Between 4 and 5 months, second class. Between 3 and 4 months, third class. Between 2 and 3 months, fourth class. Those that irrigate for less than 2 months are 5th class.

Soils are divided into 5 classes.

(1) Regar or black soil, (2) Lal or Red soil, (3) Sandy soil, (4) Gravelly soil, and (5) Kalar soil. They are entered above in the order of their superiority.

Classifiers should divide the lands under each tank or source into blocks according to their fertility and classify such of those blocks as are of one and the same best quality into group I, and the remaining blocks into different groups in the order of the superiority of the soil in them. In this matter they should make full enquiries of the ryots and take statements from them regarding the facility for irrigation, richness of soil, raising of one crop or two crops in the lands permanently or temporarily, cultivation of garden crops in them if any, the yield of paddy in kalams for a nadugai and such other particulars as are necessary to enable one to assign the group.

This assignment of group by the classifier should be approved by the Panchayat for the village, one being appointed for each village consisting of 3 or 5 respectable mirasdars of the adjoining villages. The classifier should ascertain and record whether his classification i. e., the assigning of group is approved as just and equitable by the Panchayat. Their objections, if any, should also be recorded.

In fixing the rates of assessment the clssifiers should also take into consideration the old rates of assessment of the fields which information should be furnished to them by the Karnams.

The classifiers should determine the approximate produce of paddy per acre in each group after a mature consideration of (1) the statement of the ryot (2) the contents of the reliable accounts of produce, if any, (3) the previous rates of assessment, and (4) the accounts relating to crop experiments.

The classifiers should ascertain the probable cost of cultivation in the different localities.

For vicissitudes of season and unprofitable areas an allowance of 15 to 25 per cent. should be made for wet lands according to the circumstances of the different localities.

From the estimates of produce already made the allowance for vicissitudes of season etc., and the cost of cultivation should be deducted and one half of the balance should be deemed as the Sirkar share of the produce for the wet field.

The commutation rate for superior paddy should be Rs. 1—5—0 per kalam and for inferior paddy Rs. 1—2—0 per kalam. This rate was arrived at by striking the average for 20 years from 1871 to 1895 excluding famine years.

In the selection of rates, if the price of the Sirkar share be higher than the rate prescribed for the best sort, the rate of the best sort should be applied, if it be less than the rate for the best sort and more than the rate for the good sort, the latter rate should be applied and so on. If it be less than the lowest rate, the lowest rate should be applied.

Waste lands under the several irrigation sources should be placed in the last class of the irrigation source to which they belong.

If under any peculiar circumstances the rates of assessment for cultivated or uncultivated lands have to be altered a full discussion of the reasons therefor should appear in the classification register.

The classification of achukkattu lands should be made in the same way as was adopted for wet lands. They are to be divided into two classes, *i. e*, those which are not solely rain-fed but have got other source of water supply, and those that have not got such help.

The cost of cultivation to be calculated as in the case of wet lands but the deduction for vicissitudes of season etc., should be from 20 to 30 percent. of the gross produce.

In the classification of dry lands two important things to be considered are the nature of their soil and the income from them. As in the case of wet lands regar soil is the best, then red soil, sandy soil, gravelly soil and lastly kalar which is the worst.

The classifiers should be careful not to put the sort entirely relying on the crop raised on dry soil as, in some inferior lands valuable crops like cotton, groundnut, etc., are cultivated and in some superior soils inferior crops like varagu etc., are raised. So the dry rates should be determined on a careful consideration of the nature of the soil, of the staple food grains cultivated, of the income from such cultivation and of such other facilities as proximity to village site etc.

As in the case of wet lands the produce of dry lands and cost of cultivation should be ascertained and from the gross produce the cost of cultivation and the allowance for the vicissitudes of season, etc. which may vary in the case of dry lands from 25 to 40 percent. according to the circumstances of the locality should be deducted and half of the balance should be fixed as the Sirkar share.

During the settlement the ryots are at liberty to relinquish any portion of their lands.

The following are the rates to be applied for wet lands :—

The class of the Irrigation source and its capacity.	Soil.	Best.	Good.	Ordinary.	Inferior.	Worst.	Remarks.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1st class, *ie.*, tanks of and above 5 months' supply.	Regar ...	9 8 ...	8 12 ...	8	7 4 ...	6 8 ...	
	Lal ...	9	8 4 ...	7 8 ...	6 12 ...	6	
	Sandy ...	8 8 ...	7 12 ...	7	6 4 ...	5 8 ...	
	Gravelly ...	8	7 4 ...	6 8 ...	5 12 ...	5	
	Saline ...	7 8 ...	6 12 ...	6	5 4 ...	4 8 ...	
2nd class, *ie.*, tanks of and above 4 months' and below 5 months' supply.	Regar ...	9	8 4 ...	7 8 ...	6 12 ...	6 4 ...	
	Lal ...	8 8 ...	7 12 ...	7	6 4 ...	5 8 ...	
	Sandy ...	8	7 4 ...	6 8 ...	5 12 ...	5	
	Gravelly ...	7 8 ...	6 12 ...	6	5 8 ...	4 12 ...	
	Saline ...	7	6 4 ...	5 8 ...	5 2 ...	4 8 ...	
3rd class, *ie.*, tanks of and above 3 months' and below 4 months' supply.	Regar ...	7 8 ...	7 2 ...	6 12 ...	6 6 ...	6	
	Lal ...	7 4 ...	6 14 ...	6 8 ...	6 2 ...	5 4 ...	
	Sandy ...	7	6 10 ...	6 4 ...	5 8 ...	4 12 ...	
	Gravelly ...	6 12 ...	6 6 ...	5 12 ...	5 4 ...	4 8 ...	
	Saline ...	6 8 ...	6 2 ...	5 6 ...	5	4 4 ...	
4th class, *ie.*, tanks of and above 2 months' and below 3 months' supply.	Regar ...	6	5 10 ...	5 4 ...	4 14 ...	4 8 ...	
	Lal ...	5 12 ...	5 6 ...	5	4 10 ...	4 4 ...	
	Sandy ...	5 8 ...	5 2 ...	4 12 ...	4 6 ...	4	
	Gravelly ...	5 4 ...	4 14 ...	4 8 ...	4 2 ...	3 12 ...	
	Saline ...	5	4 10 ...	4 4 ...	3 14 ...	3 8 ...	
5th class, *ie.*, tanks below 2 months' supply.	Regar ...	5	4 10 ...	4 4 ...	3 14 ...	3 8 ...	
	Lal ...	4 12 ...	4 6 ...	4	3 10 ...	3 4 ...	
	Sandy ...	4 8 ...	4 2 ...	3 12 ...	3 6 ...	3	
	Gravelly ...	4 4 ...	3 14 ...	3 8 ...	3 2 ...	2 12 ...	
	Saline ...	4	3 10 ...	3 4 ...	2 14 ...	2 8 ...	

The following are the rates to be applied for achukkattu lands :—

The group to which the achukkattu belongs.	Soil.	Rate. 1st class or Superior.	Rate. 2nd class or Inferior.	Remarks.
		RS. A. P.	RS. A. P.	
Group I *ie.*, achukkattu having source of water to depend upon.	Regar ...	5 4 ...	5 4 ...	
	Lal ...	4 8 ...	4 8 ...	
	Sandy ...	3 12 ...	3 12 ...	
	Gravelly ...	3 6 ...	3 6 ...	
	Saline ...	3	3	
Group II *ie.*, not having such source.	Regar ...	4 8 ...	3 12 ...	
	Lal ...	3 12 ...	3 6 ...	
	Sandy ...	3 6 ...	3	
	Gravelly ...	3	2 10 ...	
	Saline ...	2 10 ...	2 4 ...	

The following are the rates to be applied for dry lands :—

Nature of the soil.	Rates. Best.	Good.	Ordinary.	Inferior.	Worst.	Remarks.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	
1. Red loamy soil fit for groundnut cultivation etc.	3	2 12 ...	2 6 ...	2 2 ...	1 14 ...	
2. Other loamy soils fit for groundnut cultivation and black cotton soil.	2 12 ...	2 6 ...	2 2 ...	1 14 ...	1 8 ...	
3. Other lal soils	2 6 ...	2 2 ...	1 14 ...	1 8 ...	1 4 ...	
4. Sandy soils	2 2 ...	1 14 ...	1 8 ...	1 4 ...	1	
5. Gravelly soils	1 14 ...	1 8 ...	1 4 ...	1	... 10 ...	
6. Saline soils	... ...	... ...	1	... 10 ...	... ...	

Trees standing on assessed lands should not be taxed. Trees standing on unassessed lands should be taxed as follows :—

Mango, Jack, Tamarind, Bambu clumps and Iluppai ...	6 annas per tree.
Cocoanut...	2 annas "
Cashew	6 pies "
Palmyra	3 pies "

The fishery tax should be at the rate of 2 as. per acre in the case of first, second, and third class Sirkar tanks and one anna per acre in the case of other Sirkar tanks.

According to the above instructions the trial settlement in a few Alangudi villages has been conducted by the Inam Settlement officer and the financial results thereof reported in his confidential report to the Dewan.

38. In this report, the Settlement officer states that his scheme has been practically found to be sufficiently exhaustive and does not require any alterations or additions. The soils have been determined according to their nature and the sorts according to their productive power which has been ascertained in some cases by crop experiments, in some cases by the standing crops and at others when these two courses have not been possible, by estimation of their productive power with

the help of a Panchayat for each village. The following statement shows the probable result of his settlement in the 20 villages selected by him :—

Description of land.	Area and assessment under the old settlement.								Area and assessment under the trial settlement.								Increase.					Percentage of revenue increase irrespective of the increase of area.
	Area.		Assessment			Rate per acre.			Area.		Assessment.			Rate per acre.			Area.		Assessment.			
1	2		3			4			5		6			7			8		9			10
	A.	C.	RS.	A.	P.	RS	A.	P.	A.	C.	RS.	A.	P.	RS	A.	P.	A.	C.	RS.	A.	P.	
1. Wet lands.	3465	22	17935	1	5	5	2	9	3695	90	25718	15	8	6	15	4	230	68	1605	2	3	33
2. Achukkattu lands.	221	05	751	14	3	3	6	9	293	23	1160	13	4	3	15	3	72	18	283	10	9	16
3. Dry lands.	3980	90	4137	8	7	1	...	7	5055	54	7570	10	4	1	7	11	1074	64	1606	5	9	44
Total ...	7667	17	22824	8	3	...	...	...	9044	67	34352	7	4	...	...	...	1377	50	3495	2	9	34

He reports that, as the major portion of the lands in the villages selected by him was assessed very lightly which was not generally the case in the whole State, he got an increase of 34 per cent., that 54 per cent. of the wet lands have borne the lowest rates varying from Rs. 2 8 7 to 3 12 8 and consequently the wet increase came up to 33 per cent. irrespective of the increase in area by survey of 6 per cent., that the increase on achukkattu lands is 16 per cent. in addition to the abnormal increase in area by survey of 32 per cent., and that the increase on dry lands by the new rates is 44 per cent. in addition to the increase in area by survey of 26 per cent. The average rates for wet, achukkattu and dry respectively are Rs. 6 15-4, Rupees 3-15-3 and Rs. 1-7-11 against the present rates of Rs. 5-2-9, Rs. 3-6-9 and Rs. 1-0-7 in those 20 villages.

The following statement exhibits in one view the areas and their assessments both under the old and the proposed rates :—

Description of lands.	Rate per acre.	According to the old settlement.					According to the trial settlement.					REMARKS.
		Area.		Assessment.			Area.		Assessment.			
1	2	3		4			5		6			7
		A.	C.	RS.	A.	P.	A.	C.	RS.	A.	P.	
Wet lands.	9 to 8	866	69	7508	3	5	1379	25	11919	14	8	
”	8—7	171	56	1273	3	2	600	43	4390	6	...	
”	7—6	138	19	902	...	11	802	61	5172	14	10	
”	6—5	174	02	981	12	9	479	56	2466	11	8	
”	5—4	201	20	906	13	5	271	53	1198	6	8	
”	4—3	1015	01	3786	15	...	144	75	522	15	2	
”	3—2	898	55	2576	...	9	17	77	47	10	8	
Total ...		3465	22	17935	1	5	3695	90	25718	15	8	
Achukkattu lands.	6—5	19	44	109	11	10	57	95	326	11	6	
”	5—4	8	12	35	6	...	42	50	191	1	10	
”	4—3	136	67	457	10	...	181	70	615	3	...	
”	3—2	56	52	148	11	...	11	08	27	13	...	
”	2—1	...	30	...	7	5	...	...	...	...	...	
Total ...		221	05	751	14	3	293	23	1160	13	4	

Description of lands.	Rate per acre.	According to the old settlement.					According to the trial settlement.					REMARKS.
		Area.		Assessment.			Area.		Assessment.			
		A.	C.	RS.	A.	P.	A.	C.	RS.	A.	P.	
Dry lands.	3 to 2	5	96	13	7	9	1444	76	3413	12	8	
”	2—1	1347	92	2010	5	6	2143	74	3230	8	1	
”	Below Re. 1	2627	02	2113	11	4	1467	04	926	5	7	
Total ...		3980	90	4137	8	7	5055	54	7570	10	4	
Grand total.		7667	17	22824	8	3	8944	67	34350	7	4	

From the results arrived at for these 20 villages the Inam Settlement officer forecasts after an elaborate calculation that the averages for wet lands will be Rs. 6-0-0, Rs. 6-6-0, and Rs. 5-2-0 per acre respectively in Alangudi, Trimiem, and Kolattoor taluqs against the present averages of Rs. 4-5-10, Rs. 5-8-10, and rupees 4-11-9 per acre; and that the total wet assessment for wet fields will be rupees 1,27,734, Rs. 1,83,211 and Rs. 1,18,659 respectively for Alangudi, Trimiem and Kolattoor taluqs. As regards achukkattu lands he estimates that the future average for the whole State will be Rs. 4-0-0 against present average of Rs. 3-5-0 which will increase the revenue to Rs. 26,164. For dry the future rate has been estimated at Rs. 1-4-0 per acre and this will raise the assessment to Rs. 1,64,739. He calculates that the survey excess for the whole State will be 4 per cent. for wet lands, 10 per cent. for achukkattu lands and 15 per cent. for dry lands which will account for an excess assessment of Rs. 17,184 for wet, Rs. 2,616 for achukkattu and Rs. 24,709 for dry or a total of Rs. 44,509 for the whole State. Taking all the items together he calculates that the introduction of settlement on the lines suggested by him will fetch a revenue of Rs. 7,05,232 or an excess of nearly 1¾ lakhs over the revenue assessment of Rs. 5,30,007.

I am constrained to remark that the principle on which the rates are fixed is arbitrary, that too much discretion is left to the classifying officers and that the rates are too high and the increase too much.

39. *Climate and Rainfall.*—The climate of Pudukkottai resembles that of the
adjoining districts and is fairly healthy. The temperature is milder than in the adjoini-
ing district of Trichi nopoly The north-eastern portion touching the Tanjore district
is admitted to be generally healthier than the other parts of the State. Occasional-
ly this portion which is closer to the Bay of Bengal than the other parts of the
State gets the advantage of the sea-breeze. The town Pudukkottai which was once
notorious for a disease called guinea-worm is now very healthy. This terrible dis-
ease was very prevalent during the hottest months of the year. It is reported to
“ have spared neither age nor sex nor caste nor profession and to have baffled the
“ efforts of medical men.” During Sir Sashiah Sastri’s time, all the tanks in
the town were drained and the silt removed. “ The slush and silt of years were
“ removed, the tanks were deepened and put in thorough order and the bunds were
levelled and turfed ”. This drove the disease for good from Pudukkottai.

The hottest months of the year are March to June and the cold season which
commences in October lasts for four or five months. During this season cholera
prevails to some extent in some parts of the State. In the town of Pudukkottai
during the years it visits, it generally commences with the Navaratri festival when
there is a large influx of Brahmins into the town from all the adjoining districts to
get the rice-doles and meals provided to them in the Palace at the State expense
and lasts for about three months. The most rainy months are August to Novem-
ber. The rainfall is not so heavy as in the coast district of Tanjore but is slightly
heavier than in Trichinopoly or Madura. Both the monsoons are eagerly looked
for by the agricultural population. The South-west monsoon helps the Kodai crop.

Kodai means hot season. Kodai crop corresponds to the Kar of Tanjore. If the South-west monsoon fails, not only the Kar crop is lost but there cannot be any ploughing nor sowing and transplanting for the Kalam or Peshanam crop. The North-east monsoon is less heavy than the South-west monsoon and in this, the State differs from the adjoining districts where the rain-fall is heavier in the North-east than in the South-west monsoon. Still the State depends entirely on the North-east monsoon for the maturing of its Kalam or Peshanam crop as there are no very large reservoirs or tanks in the State which when filled in the earlier rains would keep on irrigating the fields till the paddy crop is ripe, and as the smaller tanks require to be constantly filled in. So both the monsoons should be copious and seasonable, but it is very rarely that they are so throughout the State. Owing to this capricious nature of the seasons in the State there is drought in one part of the State or other. It is only once in four or five years that a full harvest is secured throughout the State. In the matter of rainfall Kolattoor taluq is the worst and the lands in it are consequently the poorest in their yield of produce.

40. The following statement shows the rainfall as recorded in Pudukkottai town and in the three Taluq Head Quarters from April 1895 to March 1908:—

PUDUKKOTTAI TOWN.

Fasli.	Official year.	South-west monsoon.							North-east monsoon.							Grand Total.	Remarks.
		April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.		
1304–05 …	1895–96 …	1·29	1·19	0·75	3·50	9·79	5·92	22·44	8·71	3·09	7·93	0·02	…	…	19·75	42·19	* Information not available.
1305–06 …	1896–97 …	…	1·78	0·93	2·62	2·58	3·39	11·30	2·84	9·23	8·91	…	…	1·65	22·63	33·93	
1306–07 …	1897–98 …	0·96	1·61	4·73	5·39	7·37	7·24	27·30	2·87	3·76	1·23	0·01	3·40	…	11·27	38·57	
1307–08 …	1898–99 …	1·49	3·23	0·47	1·64	4·31	19·88	31·02	8·97	5·93	4·04	0·24	0·10	…	19·28	50·30	
1308–09 …	1899–00 …	4·56	1·89	1·33	0·73	1·96	8·76	19·23	5·92	1·45	0·65	0·30	1·50	0·71	10·53	29·76	
1309–10 …	1900–01 …	8·10	4·22	2·13	2·96	4·72	7·93	30·06	5·38	6·92	2·24	0·26	…	…	14·80	44·86	
1310–11 …	1901–02 …	1·61	1·66	*	*	*	*	*	*	*	*	0·33	0·29	0·30	…	…	
1311–12 …	1902–03 …	0·71	2·41	2·53	4·02	7·28	7·99	24·94	11·93	6·14	5·99	3·26	0·14	0·99	28·45	53·39	
1312–13 …	1903–04 …	0·53	3·41	1·79	1·85	5·55	14·51	27·64	2·20	6·57	13·82	0·55	0·14	…	23·28	50·92	
1313–14 …	1904–05 …	…	2·40	0·42	4·12	2·90	3·39	13·23	3·17	0·93	1·74	1·02	…	…	6·86	20·09	
1314–15 …	1905–06 …	2·57	3·25	0·67	1·08	4·82	4·45	16·84	8·27	4·69	…	0·09	…	0·18	13·23	30·07	
1315–16 …	1906–07 …	0·17	2·19	1·43	4·07	9·59	0·38	17·83	6·26	6·32	3·24	1·97	0·16	0·80	18·75	36·58	
1316–17 …	1907–08 …	3·13	3·01	0·74	2·14	2·56	0·90	12·48	2·81	7·08	…	0·15	0·08	0·51	10·63	23·11	
	Total …	25·12	32·25	17·92	34·12	63·43	84·74	254·31	69·33	62·11	49·79	8·20	5·81	5·14	199·46	453·77	
	Average …	1·93	2·48	1·49	2·84	5·29	7·06	21·19	5·78	5·18	4·15	0·63	0·45	0·40	16·62	37·81	

ALANGUDI.

Fasli.	Official year.	South-west monsoon. April.	May.	June.	July.	August.	September.	Total.	North-east monsoon. October	November.	December.	January.	February.	March.	Total.	Grand Total	Remarks.
1304-05 ...	1895-96 ...	2·35	2·03	0·20	3·69	6·38	5·89	20·54	9·20	4·43	7·13	...	...	...	20·76	41·30	
1305-06 ...	1896-97 ...	...	0·60	4·00	1·85	2·20	3·00	11·65	4·04	10·08	7·10	...	...	0·80	22·02	33·67	
1306-07 ...	1897-98 ...	1·67	2·45	2·90	2·18	5·03	8·87	23·10	4·88	2·81	1·90	...	3·20	0·80	13·59	36·69	
1307-08 ...	1898-99 ...	0·45	1·10	0·76	3·80	5 69	13·07	24·87	8·66	6·94	6·44	0·18	..	...	22·22	47·09	
1308-09 ...	1899-00 ...	5·05	1·02	0·35	0·91	0·70	5·78	13·81	5·57	2·31	0·88	...	0·25	...	9·01	22·82	
1309-10 ...	1900-01 ...	10·64	2·91	0·65	2·25	2·30	11·85	30·60	7·02	8·52	1·00	0·70	...	...	17·24	47·84	
1310-11 ...	1901-02 ...	3·35	1·87	0·85	1·98	5·79	9·52	23·36	3·46	5·42	2·93	...	1 83	...	13·64	37·00	
1311-12 ...	1902-03 ...	...	3·02	3 29	3·78	5·25	6·26	21·60	13·83	9·14	6·28	4·58	...	1·10	34·93	56·53	
1312-13 ...	1903-04 ...	...	6·62	5·28	2·60	5·76	13·43	33·69	1·93	8·95	11·67	...	...	...	22·55	56·24	
1313-14 ...	1904-05 ...	...	2·34	...	7·47	3·67	4·70	18·18	5·62	1·35	4·20	1 49	...	...	12 66	30·84	
1314-15 ...	1905-06 ...	1·39	2·55	1 52	0·52	4·40	7·11	17·49	5·03	4·11	...	...	...	...	9·14	26·63	
1315-16 ...	1906-07 ...	...	1·97	2·64	2·20	12·34	2·18	21·33	4·45	6·71	4·90	2·87	0·20	0·76	19·89	41·22	
1316-17 ...	1907-08 ...	0 92	3·12	0·40	2·05	4·78	3·58	14·85	3·72	9·31	0·99	...	1·92	...	15·94	30·79	
	Total ...	25·82	31·60	22·84	35·28	64·29	95·24	275 07	77·41	80·08	55·42	9·82	7·40	3·46	233·59	508·66	
	Average ...	1·99	2·43	1·76	2·71	4·94	7·33	21·16	5·96	6·16	4·26	0·76	0·57	0·26	17·97	39·13	

TRIMIEM.

Fasli.	Official year.	South-east monsoon. April.	May.	June.	July.	August.	September.	Total.	North-east monsoon. October.	November.	December.	January.	February.	March.	Total.	Grand Total.	Remarks.
1304-05 ...	1895-96 ...	1·61	2·06	0·60	1·31	6·55	8·73	20·86	8 05	2·57	7·00	...	...	...	17·62	38·48	
1305-06 ...	1896-97 ...	...	0·45	2·64	2·27	3·06	4·30	12·72	4·94	10·24	7·99	...	3·40	...	26 57	39·29	
1306-07 ...	1897-98 ...	1·90	1·74	3·02	1·17	5·97	10·38	24·18	2·26	3·14	0·90	0·23	...	...	6·53	30·71	
1307-08 ...	1898-99 ...	2·28	2·00	1·20	1·65	5·29	11·29	23·71	7·00	9·83	4·44	...	0·30	...	21·57	45·28	
1308-09 ...	1899-00 ...	4·85	3·58	1·50	0·49	0·83	3·05	14·30	3·54	2·20	0·50	0·40	...	...	6·64	20·94	
1309-10 ...	1900-01 ...	6·05	4·93	1·30	2·90	3·80	4·70	23·68	3·70	3·80	1·10	...	0·30	0·70	9·60	33·28	
1310-11 ...	1901-02 ...	1·00	1·00	0·80	2·00	4·12	8·85	17·77	4·10	3·20	2·00	5·30	0·25	0·75	15·60	33·37	
1311-12 ...	1902-03 ...	...	2·80	0·20	1·45	6·41	6·00	16·86	11·11	6·25	5·22	1·10	...	...	23·68	40·54	
1312-13 ...	1903-04 ...	0·75	4·23	1·60	2·20	5·97	11·36	26·11	3·91	5·55	10·92	1·26	...	..	21·64	47·75	
1313-14 ...	1904-05 ...	...	4·68	0·10	4·14	3·31	6·00	18·23	6·96	3·39	2·40	0·13	0·12	0·26	13·26	31·49	
1314-15 ...	1905-06 ...	2·03	3·00	0·75	0·70	13·13	3·01	22·62	8·42	5·61	0·71	2·36	...	1·66	18·76	41·38	
1315-16 ...	1906-07 ...	0·13	2·98	2·31	5·71	15·49	3·49	30·11	6·98	4·55	3·52	0·13	...	...	15·18	45·29	
1316-17 ...	1907-08 ...	2·92	5·66	0·67	2·75	2·58	6·56	21·14	8·31	5·00	0·67	0·40	2·20	1·44	18·02	39·16	
	Total ...	23·52	39·11	16·69	28·74	76·51	87·72	272·29	79·28	65·33	47·37	11·31	6·57	4·81	214·67	486·96	
	Average ...	1·81	3·01	1·28	2·21	5·89	6·75	20·95	6·10	5 02	3·64	0·87	0·51	0·37	16·51	37·46	

KOLATOOR.

Fasli.		Official year.		South-west monsoon. April.	May.	June.	July.	August.	September.	Total.	North-east monsoon. October.	November.	December.	January.	February.	March.	Total.	Grand Total.	Remarks.
1304–05	...	1895–96	...	2·25	1·10	...	...	7·51	5·77	16·63	5·71	5·09	6·00	...	...	0·80	17·60	34·23	
1305–06	...	1896–97	...	...	3·10	0·60	0·40	1·88	3·96	9·94	3·56	12·50	3·50	...	1·55	...	21·11	31 05	
1306–07	...	1897–98	...	0·97	0·30	1 40	1·03	6·25	6·79	16·74	2·85	0 80	0·30	...	0·30	...	4·25	20·99	
1307–08	...	1898–99	...	0 06	0·75	...	0·22	2·10	10·49	13·62	4·04	5·92	5·09	...	1·02	...	16·07	29·69	
1308–09	...	1899–00	...	8·00	0·10	1·00	3·15	0·67	11·64	24·56	5·99	0·90	1·09	0·30	...	...	8·28	32·84	
1309–10	...	1900–01	...	3·48	1·58	0·60	5·12	1·04	5·55	17·37	7·03	5·78	4·04	...	1·26	2·28	20·39	37·76	
1310–11	...	1901–02	...	1·11	4·10	0·40	0·50	0·48	8·14	14·73	2·70	2·59	2·97	1·24	0·30	...	9·80	24·53	
1311–12	...	1902–03	..	...	1·50	0·80	1·34	4·60	3·59	11·74	8·55	2·78	1·95	...	...	...	13 28	25·02	
1312–13	...	1903–04	...	0·85	4·47	1·37	1·97	5·91	15·72	30·29	4·60	7·55	7·62	0·50	...	...	20·27	50·56	
1313–14	...	1904–05	...	...	2·43	..	6·16	1·10	4 99	14·68	6·79	0·26	2·31	...	...	...	9·36	24·04	
1314–15	...	1905–06	...	3·35	3·02	0·96	0·85	2 68	3·54	14 40	6·97	4·40	...	2·30	...	0·35	14·02	28 42	
1315–16	...	1906–07	...	...	0·35	3·10	0·75	11·05	1·68	16·93	5·74	6·20	2·31	0 20	0·50	...	14·95	31·88	
1316–17	...	1907–08	...	...	2·65	3·28	1·05	0·68	2·18	9·84	3·87	8·33	1·29	...	0·25	0·35	14·09	23·93	
		Total	...	20·07	25·45	13·51	22·54	45·95	83·95	211·47	68·40	63·10	38·47	4·54	5·18	3·78	183·47	394·94	
		Average	...	1·54	1·96	1·04	1·73	3·54	6·46	16·27	5·26	4·85	2·96	0·35	0·40	0·29	14·11	30·38	

41. *Population and Agricultural Statistics.*—The following statement shows the population of the State according to the Census of 1901:—

Taluqs.	Area in Sq. miles.	Numbers of Towns.	Numbers of Villages.	Occupied houses. In towns.	Occupied houses. In villages.	Occupied houses. Total.	Population. Males. In towns.	Males. In villages.	Males. Total.	Females. In towns.	Females. In villages.	Females. Total.	Total. In towns.	Total. In villages.	Total. Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Alangudi ...	347·35	1	143	3737	19701	23438	9949	53736	63685	10398	57998	68396	20347	111734	132081	
Trimiem ...	366·41	...	155	...	27008	27008	...	61472	61472	...	71821	71821	...	133293	133293	
Kolattoor ..	464·82	...	153	...	21434	21434	...	55637	55637	...	59429	59429	...	115066	115066	
Total ...	1178·58	1	*451	3737	68143	71880	9949	170845	180794	10398	189248	199646	20347	360093	380440	

* The figures in the census report being wrong the census having taken place before the completion of survey in the whole State, correct number of villages according to survey is entered.

The total population of the State in 1891 was 373,096 and it has increased to 380,440 in 1901. The increase was however not so great as that in the previous decade, the figure for 1881 being 302,127. According to the census of 1901 the State contained only one town, its capital Pudukkottai, with a population of 20,347. Of the villages only three, *viz.* Ponnamaravathi, Tirugokarnam and Perungudi contained a population ranging between 5,000 and 10,000, thirty-three contained between 2,000 and 5,000 and the rest below 2,000 inhabitants. Of these last mentioned, 127 villages contained less than 500 inhabitants. The number of occupied houses was 71880 giving 61 houses per square mile against 67 in Trichinopoly and 59 in Madura.

The density of the population in the State was 323 per square mile. The statement in the margin compares the density in the State with that in the adjoining districts, in the sister Native States of Cochin and Travancore and in the Presidency, severally and with the corresponding figures according to the census of 1891. The increase in the density during the decade ending 1900, it will be seen from that statement, was the lowest in the Tanjore district, but that district was already very densely populated and could not therefore show much increase. The increase in the State was less than in the adjoining districts of Trichinopoly and Madura and far less than in the sister Native States where notwithstanding an already dense population the increase was much higher. The increase in the density for the whole Presidency too was nearly three times as much as in the State. In the absence of any great famines and other calamities in the State to account for this low increase in the density of the population the only conclusion that can be arrived at is that the State is not very attractive for the foreigners to come in or for the natives not to go out and that a large number of people must have emigrated from the State to other places

Name of district or place.	Density of population. 1901	1891	Increase in the decade.
Pudukkottai State.	323	317	6
Tanjore district.	605	601	4
Trichinopoly ..	398	378	20
Madura ..	325	300	25
Presidency.	270	253	17
Cochin.	596	531	65
Travancore.	416	361	55

In the State there were in 1901, 18,852 more females than males. The number of females to 1000 males was thus 1,104 in Pudukkottai as against 1,029 in the Presidency and 1,064 and 1,086 in Trichinopoly and Madura repectively. This will show that a greater percentage of males emigrate to foreign countries leaving their females in their villages and that the agriculturists have not got as much temptation to remain in their native places as in the Madras districts of Trichinopoly and Madura.

42. Of the total population of the State the Hindus numbered 3,53,723 or formed 93 per cent. Muhammadans numbered 12,268 or formed 3 per cent and the rest 4 per cent were Christians. Of the agriculturists Valayans formed the largest section. Then came Kallans, Parayans, Pallans, Idayans, Maravans, Agamudians, etc. in the order of their numerical strength.

In the Trimiem taluq several villages contain Nattukkottai Chetties. They are a very rich and enterprising class of traders and bankers. By mere banking at a high rate of interest in several distant places many have become enormously rich. By borrowing at a low interest in some places and lending the same money at a very high interest in other places where they keep their agents, several of them have grown rich. They construct temples and chatrams in several places. Within the State of Pudukkottai there are several chatrams in which daily meals and rice-doles are given to Brahmins travellers and Byragis respectively. Some of them have purchased many Inam villages and ryotwari lands within the State and they pay high wages to labourers. On account of them chiefly the value of lands in the Trimiem taluq has been enhanced considerably and many a poor ryot pays the heavy Sirkar dues easily by the help of wages they receive from the Chetties for the services rendered by them while not employed in the cultivation of their own lands. So neither the high price the lands fetch nor the facility with which the revenue collections are made in the Trimiem taluq can be taken as indicative of the superiority of the lands in Trimiem to those in Alangudi.

43. Particulars of agricultural and non-agricultural population and of the agricultural stock in the State are given taluqwar in the following statement:—

Name of Taluq.	Area in square miles.	Total population.	Total number of agriculturists in the total number of population.	Percentage of agriculturists to total population.	Average per square mile of: Total population.	Average per square mile of: Agriculturists.	As per Revenue accounts: Number of pattadars.	As per Revenue accounts: Extent.	As per Revenue accounts: Assessment.	Average to pattadars: Extent.	Average to pattadars: Assessment.	Percentage of pattadars to: Total population.	Percentage of pattadars to: Agriculturists.	Agricultural stock: Tilling cattle.	Agricultural stock: Cows and she-buffaloes.	Agricultural stock: Sheep.	Agricultural stock: Plough.	Average to pattadars to: Tilling cattle.	Average to pattadars to: Plough.	Average to agriculturists to: Tilling cattle.	Average to agriculturists to: Plough.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
								A. C.	RS. A. P.	A. C.	RS. A. P.										
Alangudi ...	347·35	105049	27967	27	302	81	29362	104369 40	219163 14 7	3 55	7 7 5	28	105	34277	26558	64171	17859	1·2	0·6	1·2	0·6
Trimiem ...	366·41	134739	20662	15	368	56	19903	77700 39	231700 6 7	3 90	11 10 3	15	96	38651	28700	114257	17640	1·9	0·8	1·9	0·8
Kolattoor ...	464·82	115066	31430	27	248	68	22537	189950 98	284464 8 8	8 43	12 9 11	20	72	40612	35828	152038	17782	1·8	0·7	1·2	0·5
Total ...	1178·58	354854	80059	23	301	68	71802	372020 77	735328 13 10	5 18	10 3 10	20	89	113540	91086	330466	53281	1·5	0·7	1·4	0·6

From columns 4 and 6 of the above statement it will be seen that the non-agricultural population is greater in Trimiem taluq than in either of the remaining two taluqs. From columns 11 and 12 it appears that though the average pattadar possesses a smaller holding in Trimiem than in either of the two taluqs, he pays a higher assessment and the reason for this is what I have mentioned in the preceding para. The same reason accounts also for the higher figures under columns 19 to 22. The reasons for there being only 72 pattadars for every 100 agriculturists in Kolattoor taluq against 105 in Alangudi and 96 in Trimiem may be that in that taluq the patta transfer work was much in arrears. This work has since been taken up and almost completed by a special department under the supervision of the Huzur Sheristadar. Another reason might be the existence of too many cases in that taluq where the patta stood in one man's name according to the original cowle while several sub-pattadars actually enjoyed the lands registered in the revenue accounts in that single pattadar's name.

44. *Rent-Roll.*—The following statement shows taluqwar details relating to the rent-roll of the State according to the revenue accounts of Fasli 1317:—

Pattadars paying annual assessment of

Name of the Taluq.	Rs 10 and under. No. of Pattas	Rs 10 and under. Amount of assessment.	From Rs. 10 to Rs. 30. No. of Pattas.	From Rs. 10 to Rs. 30. Amount of assessment.	From Rs. 30 to Rs. 50. No. of Pattas.	From Rs. 30 to Rs. 50. Amount of assessment.	From Rs. 50 to Rs. 100. No. of Pattas.	From Rs. 50 to Rs. 100. Amount of assessment.	From Rs. 100 to Rs. 250. No. of Pattas.	From Rs. 100 to Rs. 250. Amount of assessment.	From Rs. 250 to Rs. 500. No. of Pattas.	From Rs. 250 to Rs. 500. Amount of assessment.	From Rs. 500 to Rs 1000. No. of Pattas.	From Rs. 500 to Rs 1000. Amount of assessment.	From Rs. 1000 and above. No. of Pattas.	From Rs. 1000 and above. Amount of assessment.	Total. No. of Pattas.	Total. Amount of assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS A. P		RS. A. P.		RS. A. P.
Alangudi	21635	69256 10 4	5123	83454 15 9	1087	36357 11 5	463	28414 8 10	132	16823 7 10	14	4769 0 5	...	....	...	....	28454	239076 6 7
Trimiem	12601	43826 12 0	5126	86748 9 8	1276	47818 10 10	651	43624 12 8	208	29203 9 3	29	9334 5 11	9	6291 10 4	3	4669 9 8	19903	271518 0 4
Kolattur.	14263	53959 0 9	6047	101030 10 11	1279	49158 9 7	743	44347 10 0	177	25144 4 4	25	9065 0 5	3	1759 4 8	...	....	22537	284464 8 8
	48499	167042 7 1	16296	271234 4 4	3642	133334 15 10	1857	116386 15 6	517	71171 5 5	68	23168 6 9	12	8050 15 0	3	4669 9 8	70894	795058 15 7

It will be seen from the above statement that Alangudi contains the largest number of pattadars paying Rs. 10 and under. Out of an aggregate number of 29,000 pattadars there are nearly 22,000 pattadars on Rs. 10 and under. In other words for every 100 pattadars more than 75 pattadars pay Rs. 10 and under. In Trimiem taluq there are 65 and in Kolattoor 61 pattadars on Rs. 10 and under for every 100 pattadars. For the whole State, the number of pattadars paying Rs. 10 and under is 70 for every 100. There are only three pattadars paying annually Rs. 1,000 and above and all these three are in the Trimiem taluq. There are only 12 pattadars paying Rs. 500 or above and below Rs. 1,000. 9 of them are in Trimiem, 3 in Kolattoor and none in Alangudi. Trimiem taluq contains the largest number of pattadars paying Rs. 100 and above though the total number of pattadars in that taluq is the lowest. The above facts clearly convince me, aware as I am that there is no much difference in the productive power of the soils in the taluqs of Alangudi and Trimiem and in the irrigational facilities possessed by them, that while the Trimiem taluq is heavily assessed, Alangudi taluq is very lightly assessed.

It will be shown later on that the incidence of assessment in the State is greater than in the adjoining Madras districts and yet 70 per cent. of the pattadars pay Rs. 10 and under and only three pattadars in the whole State pay Rs. 1,000 and more and 15 pattadars pay Rs. 500 and more. These figures conclusively prove that the ryots of the State are on the whole poor.

45. *Revenue demand.*—The following statement shows the Land revenue* demand and collections for the last 20 Faslis ending with Fasli 1317:—

* Excludes miscellaneous revenue.

Faslis.	Alangudi.			Trimiem.			Kolattur.			State (All the 3 taluqs).			Remarks
	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.	Demand.	Collection.	Balance.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1298	136008	128957	7051	146370	138697	7673	152425 6 1	143793 15 9	8631 6 4	434803 6 1	411447 15 9	23355 6 4	
1299	137039	130653	6386	146363	135029	11334	153815 5 3	145101 2 ...	8714 3 3	437217 5 3	410783 2 ...	26434 3 3	
1300	139609	138945	664	149727	140970	8757	156481 15 2	143758 6 11	12723 8 4	445817 15 3	423673 6 11	22144 8 4	
1301	141798 4 11	140053 6 11	1744 14 ...	147217	145484	1733	157749 6 10	154415 8 7	3333 14 3	446764 11 9	439952 15 6	6811 12 3	
1302	133299 1 11	121496 9 3	1802 8 8	138364	132697	5667	149407 12 3	126213 ... 11	23194 11 4	421070 14 2	380406 10 2	30664 4 ...	
1303	134144	128201	5943	138845 8 6	131335	7510 8 6	150217 7 1	139652 12 ...	10564 11 1	423206 15 7	399188 12 ...	24018 3 7	
1304	135234	126276	8958	139961 1 9	134376	5585 1 9	151015 ... 2	98039 7 9	52975 8 5	426210 1 11	358691 7 9	67518 10 2	
1305	136490 6 4	131330 6 11	5159 15 5	140793 7 6	138026	2767 7 6	155727 2 8	147922 5 10	7804 12 10	433011 ... 6	417278 12 9	15732 3 9	
1306	142366 9 9	138330	4036 9 9	144617 9 ...	141424	3193 9 ...	159231 14 ...	146706 3 11	12525 10 1	446216 ... 9	426460 3 11	19755 12 10	
1307	189712 7 11	184240 14 9	5471 9 2	220606 14 5	209325	11281 14 5	211489 5 11	179011 1 10	32478 4 1	621808 12 3	572577 ... 7	49231 11 8	
1308	212400 4 9	185381 4 11	27018 15 10	224149 3 9	220154	3995 3 9	219217 ... 11	209625 3 1	9591 13 10	655766 9 5	615160 8 ...	40606 1 5	
1309	213669 2 9	189319 14 8	24349 4 1	225918 ... 8	214076	11842 ... 8	221007 9 5	190381 10 3	30625 15 2	660594 12 10	593777 8 11	66817 3 11	
1310	214356 15 4	199444 14 3	14912 1 1	226032 13 1	202150	23882 13 1	223390 2 7	191758 4 3	31631 14 4	663779 15 ...	593353 2 6	70426 12 6	
1311	215431 6 1	204081 12 8	11349 9 5	250345 1 9	215056	35289 1 9	224243 6 3	199698 1 8	24545 4 7	690019 14 1	618835 14 4	71183 15 9	
1312	216046 15 7	212854 6 1	3192 9 6	250986 12 7	229560	21426 12 7	224287 9 5	214418 14 5	9868 11 ...	691321 5 7	656833 4 6	34488 1 1	
1313	218311 11 6	216897 5 1	1414 6 5	250196 8 6	245738	4458 8 6	223781 12 2	218883 ... 5	4898 11 9	692290 ... 2	681518 5 6	10771 10 8	
1314	250754 13 10	148066 11 4	102688 2 6	279433 14 7	192955	86478 14 7	266286 ... 5	116263 7 7	150022 8 10	796474 12 10	457285 2 11	339189 9 11	
1315	252864 11 10	142175 7 9	110689 4 1	279963 7 9	183434	96529 7 9	269579 7 10	94383	175196 7 10	802407 11 5	419992 7 9	382415 3 8	
1316	254625 13 5	248333 14 9	6291 14 8	279624 5 11	268249	11375 5 11	275153 4 4	254703 9 4	20449 11 ...	809403 7 8	771286 8 1	38116 15 7	
1317	255995 3 2	233039 ... 6	22956 2 8	281076 7 2	265586	15490 7 2	284464 8 8	252731 2 2	31733 6 6	821536 3 ...	751356 2 8	70180 ... 4	

In para. 33 *supra* I have dealt at length with the fluctuations in the Ain area and in the land revenue in the State. The large increase in the demand in Fasli 1307 is due to the inclusion of the revenue of the Devastanam and Chatram lands in the Ain Revenue. The increase in Fasli 1308 is due to the Survey Jamabandy of most of the villages in the Alangudi taluq and that in Fasli 1314 is due to the resumption by the State of Chinnarammanai Jaghire lands and to the Survey Jamabandy of most of the villages in the Kolattur taluq while that in Fasli 1317 is due to the Survey Jamabandy of most of the resumed Chinnarammanai Jaghire villages in the State.

46. *Communications, Fairs and Commerce.* The "Iron horse" has not yet made its advent into the State of Pudukkottai though the construction of a Railway line to Pudukkottai has been engaging the serious attention of the Darbar since 1886. In that year the trial survey of a loop-line of railway to connect Pudukkottai with Trichinopoly was made. After some years it was thought advantageous to extend the line through the opulent country of the Nattukkottai Chetties lying to the south of Pudukkottai and to have its outlet at Tondi on the eastern coast. Failing this, a line from Tanjore to Pamban or Ramnad through Pudukkottai was also contemplated. It was subsequently hoped that the Railway Commission which sat in Madras in 1903 would suggest the passing of the strategic line connecting Ceylon with Northern India through Pudukkottai. The late Dewan in the evidence he gave before that Commission strongly recommended the construction for strategic purposes of a broad gauge line connecting Arkonam or Jolarpet with Trichinopoly and extending it through Pudukkottai and Ramnad to Pamban. If this was not sanctioned by the Government of India, the Darbar wished to fall back on their old proposal to have a metre gauge line from Tanjore to Ramnad. After all, the Government of India expressed their desire to consider detailed proposals for the construction of a line from Trichinopoly to Pudukkottai; and the Railway survey of lines from Trichinopoly to Ramnad and from Arantangi to Devakottai was carried out in Fasli 1318. But from what the Superintendent of the State mentioned in his address to the Representative Assembly this year it appears that it will still take some time before the introduction of a line into the State becomes a *fait accompli.*

47. As regards roads, the State is fairly well off and the roads are maintained in good condition. There are 220 miles of metalled road, 100 miles of unmetalled road and 100 miles of fair weather road maintained by the State. All the metalled roads are kept in an excellent condition and particularly the roads from Pudukkottai to Trichinopoly *via* Keeranur and from Pudukkottai to Tanjore. In the former road motor cars ply between Trichinopoly and Pudukkottai. One that passes through this road cannot fail to notice the immense difference in the condition of the sections maintained by the State and by the District Board of Trichinopoly in favour of the former. One of the former Political Agents wrote "the roads "so far as I have seen them are excellent, the best that I have seen in India and "the Dewan-Regent may well be proud of them"

There is another road to Trichinopoly from Pudukkottai through Iluppur and Viralimalai on the Madura trunk road. The other metalled roads are those connecting Pudukkottai with the marginally named places. All of these are in a fairly good condition. There are numerous other roads in a more or less efficient state of repair connecting the capital and the other important places in the State with one another and with all the important towns outside the State. All the credit for this is due to the Dewan-Regent. His biographer says:—"The roads of the State even the "main lines to Tanjore and Trichinopoly and Madura were hardly traversable in "parts during the rainy season. Their condition was a by-word and during the "rains they used to be strewn with wrecks of broken-down carts..........Such a fine "net work of roads has given an extraordinary impetus to trade and agricultural "prosperity, converted the town of Pudukkottai into an emporium and made the "weekly fair in the town one of the largest institutions of its kind in Southern "India, one of the busiest centres of traffic between the alluvial districts of Cauvery "on the north and the wealthy Nattukkottai country on the south".

Madura
Arantangi
Pattukkottai.

48. What the biographer says is quite true. Pudukkottai town will be found very busy on Fridays when the weekly fair is held. From all directions carts laden with all sorts of commodities will be found streaming into the town. The fair is held on very extensive grounds and the number of carts may in ordinary times be a thousand. In some seasons the number goes up to a thousand and five hundred or more. From Trichinopoly and Tanjore paddy, straw, European cotton and hardware goods, tobacco, salt and other sundry articles are imported. From Manapparai a large number of bullocks are brought for sale. From Pattukkottai taluq dried fish and cocoanuts pour in. The chief articles of export are ground-nut, *avarum bark, acacia bark, nuxvomica* seeds, jack fruit and mango fruit, green gram, turmeric and *karnai.* Ground-nut which of late is extensively cultivated in several parts of the State is purchased by traders from Tanjore and Trichinopoly. The jack fruits and mango fruits are taken to the Chetty villages in the Sivaganga Zamindari and Madura district. So also the turmeric and *kaanai* grown in some villages of the Tirumiem taluq. From the western villages of Tirumiem and Kolattur taluqs different grams are largerly taken out to Manapparai and South Kolattur stations. In Tiruvappur, a hamlet of Pudukkottai, there is a large settlement of Patnulkars and they manufacture cotton and silk clothes. The manufacture of dyed clothes was once in a very flourishing condition; but it has now decayed, yet the weavers have not lost their skill. What little is manufactured now is largely exported to places outside the State where the Pudukkottai dyed clothes are as much appreciated as the 'Pudukkottai *billais*'. Scented *billais* and scented sticks of Pudukkottai have acquired a name and a fame which will not be easily effaced. Coarse cotton clothes are woven at Karambakudi and woollen blankets at Sellukudy. Rush mats and bell-metal vessels are made in Karambakudi. Bangles are made at Vaithur. In Alangudy taluq the fair next in importance to that in Pudukkottai is the one held at Karambakudi. To this fair produce of the several villages of the Pattukkottai taluk adjoining Karambakudi firka is brought for sale. Similarly the produce of the villages in Karambakudi firka is taken to the fair in Tiruvonam in Pattukkottai taluq which is within four miles from Karambakudi. In the following statement the several places where weekly fairs are held with the names of the days of the week in which they are held and the amounts realised by the State in their auction to contractors are shown in the order of their importance.

Taluq.	Places where weekly fairs are held.	Days on which the fairs are held.	1315	1316	1317	1318	1319	Average.
1	2	3	4	5	6	7	8	9
			RS.	RS.	RS.	RS.	RS.	RS.
Alangudi.	1 Pudukkottai ...	Friday ...	11025	11025	10950	12400	11420	11364
	2 Karambakudy ...	Wednesday.	1400	1151	1025	1005	1150	1146
	3 Alangudy & Vadagadu.	Thursday, Saturday.	1500	1543	1300	1220	1200	1353
	4 Malayur	Tuesday ...	...	..	500	455	475	477
		Total ...	13925	13719	13775	15080	14245	14149
Trimiem.	1 Konnayur	Monday ...	1451	1000	1155	1370	1325	1260
	2 Arimalam	Tuesday ...	710	625	525	626	633	624
	3 Rayapuram (Sengirai)..	Wednesday.	641	550	505	505	600	560
	4 Kadiyapatti	Tuesday ...	215	211	282	262	345	263
	5 Konapattu	Tuesday ...	278	220	256	257	265	255
	6 Trimiem	Saturday ...	220	213	213	213	240	220
	7 Puduppatti	Wednesday.	188	131	160	205	231	183
	8 Kulivirai	Thursday ...	185	250	240	240	207	224
	9 Ponnamaravathy ...	Saturday ..	...	195	205	205	206	203
	10 Yembal	Sunday ...	170	169	155	100	138	146
	11 Virachalai	Sunday ...	155	155	151	150	130	148
	12 Melathanayam ...	Sunday ...	125	120	121	149	126	128
	13 Rangiam	Monday ...	...	...	...	...	15	15
		Total ...	4338	3839	3968	4282	4461	4178
Kolattoor.	1 Viralimalai (including cartstand).	Monday ...	1505	1540	1550	1450	1302	1470
	2 Keeranoor	Monday ...	350	460	335	300	242	338
	3 Kudumiamalai ...	Tuesday ...	132	105	98	105	111	110
	4 Koluppatti ...	Sunday ...	115	125	135	105	105	117
	5 Sittamboor	Tuesday ...	105	107	110	105	75	100
	6 Andakulam	Saturday ..	79	125	86	126	70	97
		Total ...	2286	2462	2314	2191	1905	2232
		Grand total...	20549	20020	20057	21553	20611	20558

In the Trimiem taluq the biggest fair is the one held at Konnayur. Here the dry produce of the western villages of the taluq are brought in for sale. In Kolattur the fair at Viralimalai is the biggest. From here the dry produce of the Viralimalai firka is purchased by traders from the Trichinopoly district.

49. *Comparison between Revenue and Survey villages.*—The following statement shows the number of ryotwari and other villages of different tenures in the State both according to revenue accounts and according to survey.

Taluq.	As per Revenue. Ain including the resumed Chinnaranmanai villages.	Manovarthy.	Inam Srothiriyam.	Total.	As per Survey. Ain including the resumed Chinnaranmanai villages.	Manovarthy.	Inam Srothiriyam.	Total.	Remarks.
1	2	3	4	5	6	7	8	9	10
Alangudi ...	141	8	3	152	132	8	3	143	
Tirumiem ...	135	5	14	154	135	5	15	155	
Kolattoor ...	135	6	11	152	136	6	11	153	
Total ...	411	19	28	458	403	19	29	451	

Prior to survey there were 458 villages in the whole State and by survey the number was reduced to 451. By the clubbing of the revenue villages during survey the Ain villages in Alangudi taluq were reduced from 141 to 132. In Trimiem and Kolattoor taluqs also some of the revenue villages were clubbed during survey, but by splitting up into separate bits 2 or 3 revenue villages, portions of which were detached from one another and by treating these separate bits as different survey villages, there has been no reduction in the total number of Ain villages in these taluqs, but on the other hand an excess by one village in Kolattur. The Manovirthi villages remain as they are. In some of the Inam villages such as Gudalur in Alangudi taluq, Neiveli in Trimiem taluq and others there are Ain lands which by an oversight have not been separately demarcated during survey. Their correct suvrey areas are not known and pending their survey which, it is hoped will be completed before orders are passed on my proposal for the introduction of settlement, their particulars have not been incorporated in the figures of this scheme report.

50. But even after survey the boundaries of the survey villages were not kept in tact and the survey villages adopted as chitta villages by the revenue department. Five of the survey villages Nos. 9, 9-A, 9-B, 10 and 11 in Kavinad of Alangudi taluq have been formed into 4 chitta villages. Portion of survey village No. 65 Pudukkottaividuthi has been clubbed with the survey village No. 64 Kolandarakottai and now forms part of the chitta village Kolandarakottai. Similarly portion of survey village No. 76 Keelathur forms part of chitta village No. 80 Vanakkankadu. All these changes occur chiefly in the Alandudy taluq and I have brought them already to the notice of the Darbar. I understand that in some cases these changes were found necessary by the merging of the Devastanam villages with Ain villages and by the resumption of the Chinnaranmanai Jaghire villages, both of which took place subsequent to the boundary survey in the Alangudy taluq. To some extent it is also due to an effort to distribute and equalise the charges and responsibilities of karnams. To avoid confusion and the creeping in of errors my settlement accounts will be prepared survey villagewar and after the introduction of settlement, as is generally the case in the Madras districts, a revision or formation of new vattams or karnams' divisions may be made.

51. *Survey areas.*—From what has been said in paras. 33 and 34 *supra* it is evident that there has been no regular classification of lands in the State under the different heads Occupied, Unoccupied, Inam and Poromboke. Not only were the Inam and Ain areas varying from year to year but also the poramboke and unoccupied areas. It is only after the introduction of settlement and the enfranchisement of Inams in the late Chinnaranmanai Jaghire villages that a correct classification of lands can be arrived at.

From the statement appended to para. 34 *supra* it will be observed that the increase in area by survey was 15 per cent. in Alangudi, 12 per cent. in Trimiem and 15 per cent. in Kolattur taluq or 15 per cent. for the whole State. The following statement shows the ayacut of the State as per revenue accounts of the latest Fasli :—

Taluq.	Occupied. Dry.		Occupied. Wet.		Occupied. Total.		Unoccupied.		Inam. Manovarthi.		Inam. Other.		Inam. Total.		Poramboke.		Grand Total.	
1	2		3		4		5		6		7		8		9		10	
Alangudi	69977	43	34346	75	104394	72	14313	96	6250	45	23716	76	29967	21	44753	92	193429	81
Trimiem	39982	31	39726	[illegible]2	79980	32	13306	14	2978	62	43468	77	46447	39	74024	85	213758	70
Kolattur.	84658	42	42057	30	126737	42	19720	35	7125	80	55307	83	62433	63	87574	54	296465	94
Total...	194618	16	116130	97	311112	46	47340	45	16354	87	122493	36	138848	23	206353	31	703654	45

52. *Classification of lands.*—The lands in the State were divided into two classes wet and dry. In the local usage there is a third class called achukkattu which corresponds to the manavari land in the Madras districts. But in the

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Madras districts manavari lands were classed and assessed as dry lands during the old pymaish. At the settlement too the same classification was adopted though the lands were assessed one sort higher than the ordinary dry lands. But in the State these achukkattu were always treated as wet lands and were assessed at high rates, far higher than the dry rates. The highest achukkattu rates in the State was Rs. 41 per veli or Rs. 6 2 0 per acre. The ordinary rate for achukkattu was Rs. 22 per veli or Rs. 3 5 3 per acre. As will be seen from para. 86 *infra* the minimum rate for wet was fixed at Rs. 25 per veli, for achukkattu at Rs. 22 per veli and for dry (cumbu) at Rs. 10 per veli.

In the Madras districts what are called manavari lands are those which are entirely dependent on the falling rains for the maturing of a paddy crop on them. In South Canara such lands are called Bana Bettus. In the State only those lands that have got a recognised source of irrigation such as a tank or channel were classed under wet and those which having no such source, do nevertheless grow a a paddy crop by the help of the seasonal rain, or the moisture or spring in the land the subsoil water being very near the surface or the percolation of water from the adjoining tanks or wet fields on higher level without any direct irrigation or flow of water from them, were classed under achukkattu. In their zeal the old village sibbandies seemed to have registered a good many dry lands as achukkattu simply with reference to their position and level. If any lands on a flat level were situated at the tail end of the ayacut of an irrigation source they were at once assessed and given on cowle at the achukkattu rate irrespective of the fact whether the lands possessed sufficient moisture to grow a paddy crop or not. All over the State there are achukkattu lands on which no paddy crop is generally raised or can be raised. In the present settlement I propose to transfer these achukkattu lands to dry and assess them at dry rates, retaining the achukkattu lands on which a paddy crop is regularly and permanently grown year after year under wet. The following statement shows their particulars :—

Taluq.	Achukkattu lands as per Revenue accounts.					Achukkattu lands proposed for transfer to dry in the present Settlement.					Remaining achkkattu lands to be retained under wet.					Remarks.
	Extent.		Assessment.			Extent.		Assessment.			Extent.		Assessment.			
1	2		3			4		5			6		7			8
	A.	C.	RS.	A.	P.	A.	C.	RS.	A.	P.	A.	C.	RS.	A.	P.	
Alangudi ...	6163	49	20791	6	4	1230	40	3898	1	11	4933	09	16893	4	5	
Trimiem ...	5712	14	15343	7	1	810	89	2132	12	4	4901	25	13210	10	9	
Total ...	11875	63	36134	13	5	2041	29	6030	14	3	9834	34	30103	15	2	

From the above statement it will be seen that in the two taluqs of Alangudi and Trimiem alone there are 2041 acres which I propose for being transferred to dry. These will be assessed at the ordinary dry rates. There are also 9834 acres of achukkattu lands which I propose for retention under wet. If as in the Madras districts these latter are to be transferred to dry and assessed one sort higher there will be a very large sacrifice of revenue. Later when discussing the financial results, I shall deal with the financial aspect of this question. I may however point out in this connection that, fearing this heavy sacrifice of revenue, a separate scale of rates was proposed for the achukkattu lands in the trial scheme report (para. 37 *supra*). My reasons for not following in the case of these achukkattu lands the procedure adopted in the Madras districts in regard to manavari lands are :—

(1) The achukkattu lands that are retained under wet are not altogether dependent on the seasonal rain for the maturing of the paddy crop on it. The scanty rain-fall in the State is not enough to mature even a very inferior sort of

paddy that does not require two or three months for maturing unless there be moisture in the land due to percolation from a tank or from a wet field higher up or to subsoil spring. Only lands on which a paddy crop is ordinarily raised and on which even superior paddy is grown are retained under wet. The lands on which inferior paddy is occasionally raised or mixed paddy and dry crops are raised as in some villages near Perungalore and Karambakkudi have been transferred to dry though they were registered as achukkattu in the revenue accounts.

(2) The achukkattu lands have been found by me in several cases to be far superior to some of the ordinary wet lands under a few third class and several fourth class tanks in the State. In some even two paddy crops are raised though the second crop requires to be supplemented by baling of water from wells situated in the fields. The yield in some of them is greater than that in some of the wet fields under fourth and fifth class tanks. They fetch a higher price than some of the ordinary wet lands under small tanks.

(3) In the revenue accounts they have been from a very long time registered as wet and some of them are assessed at rates higher than some of the wet rates in the State. In the Madras districts the manavari lands were registered even in the pymash accounts as dry and were assessed at dry rates before the settlement.

(4) There will be a heavy sacrifice of revenue for which there is not even the shadow of any justification.

I am therefore proposing to have only two classes of land (1) Wet and (2) Dry. All lands having a source of irrigation which may be a channel or a tank or moisture or spring and on which paddy crop is regularly and permanently grown or can be grown will be classed as wet. So if instead of paddy, any garden crop is grown on a land on which a paddy crop can be grown or if on such land a tope be planted or a house be constructed the land will still go under the head 'Wet'. All other lands will be classed under 'Dry'.

53. *Dry grouping.*—The grouping of villages as regards dry lands is generally determined with reference to the facilities of communication and proximity to fairs and markets. In the former case the produce is easily transported to other places for sale and in the latter case it is easily disposed of. These are the two great advantages which villages close to roads, railways and markets possess and which are denied to villages situated far off from roads and markets. Healthiness of the tracts and immunity from damages to crops by wild animals are also taken into consideration in determining the grouping. Granting that the nature and quality of the soil are one and the same, villages immune from the ravages of wild animals should certainly be considered fit for a higher rate of assessment than those situated close to forests and jungles the wild beasts from which do cause some havoc both to men and cattle. Happily, the last two factors need not be taken into consideration when determining the grouping of the villages in the State. There is no unhealthy tract in the whole of the State like the malarious or jungly villages in certain Madras districts along the Eastern and the Western ghats. There are no forests worth the name. The few that are called so by courtesy are mere woods preserved for game. There are no wild animals except deer and wild pigs in them. In some few villages these cause slight damage to crops, but on that score the villages do not deserve to be placed in a lower group. If any parts in such villages do suffer to some extent, due allowance where essentially necessary will be made in assigning sort to the class of soils in them.

54. Next as regards communications and fairs it will be observed from paras. 47 and 48 *supra*, that the State is fairly well off. In the matter of roads Alangudi taluq holds the palm. Trimiem taluq does not contain so many roads and I observe that Kolattoor is not quite so well provided as Trimiem. Trimiem taluq contains the largest number of fairs. No part of these two taluqs is devoid of any road maintained by the State and there exists no village in them without even a cart track. In the Madras districts latterly settled only two groups were allowed. In the earlier settlements in the Presidency when each class of soil contained only two or three sorts, there used to be three or four groups for villages, when, the quality of soils in a tract was also taken into consideration. But as in the latter settlements

I have fixed five sorts for each class of soil in the State. I am therefore of opinion that two groups are quite sufficient for classing the villages in the State for dry assessment. In Tanjore too only two groups were allowed. The backward portion, *viz.*, Pattukkottai taluq and some villages in Tanjore, Mannargudi, Negapatam and Tiruturaipundi taluqs, was placed in the second group. In Trichinopoly where in the original settlement only three sorts were assigned for each class of soil, there were three groups. In the district of Madura all the villages were placed under one group for dry classification. Following that, all the villages in the State might be placed in one group; but there are some villages on the outskirts of the State which in the matter of roads and proximity to fairs are not so favoured as the rest; and I do not think it fair to place them in one and the same group with the rest. The villages which I propose to place in the second group in Alangudi and Trimiem taluqs are shown in the following statement. A map showing the villages placed in the second group in Alangudi and Trimiem taluqs with the roads and fairs marked is submitted as Appendix B.

Serial No.	Survey number and name of the village.	Serial No.	Survey number and name of the village.	REMARKS.
	Alangudi.		*Trimiem.*	* Wholly Manovirthy Jaghire Village.
1	47 Thondamanuram.	5		‡ Some fields in this belong to Manovirthi Jaghire.
2	48 Ganapathipuram.	6	123 Maruthangudi.	
3	49 Karuppattipatti. *	7	124 Thonnakudi.	
4	50 Valankondanviduthi.	8	125 Irumbanadu.	
5	50-A. Ayipatti. *	9	126 Vellalavayal.	
6	82 Vadatheru.	10	127 Sathirapatti.	
7	83 Terkuteru.	11	128 Arasur Bit.	
8	84 Keelatheru.	12	129 Ullur Avadayarkovil.	
9	85 Ilakadividuthi. ‡	13	130 Vettuvakottai.	
10	85-*a* Kurumbivayal.	14	139 Kurungalur.	
11	85-*b* Ichamviduthi.	15	140 Yenangam.	
12	85-*c* Tirumananjeri.	16	141 Yembal.	
13	85-*d* Pattathikadu.	17	142 Ichikottai.	
	Trimiem.	18	143 Vadakkupatti	
1	1 Oliyamangalam.	19	144 Soorapatti.	
2	3 Nagarapatti.	20	145 Usalampatti.	
3	4 Kallampatti.	21	146 Vellayakavandanpatti.	
4	6 Palakurchi.	22	147 Avampatti.	
			148 Mullipatti.	

In the Tirumiem taluq there are eight more villages Nos. 131 to 138 which are fit to be placed in the second group; but as the lands in them are not held on ryotwari tenure they have not been included in the above list. In the Kolattoor taluq, I believe, there will be a larger number of villages fit to go under the second group, the taluq being more extensive and the mileage of road and the number of fairs being less than in either of the other two taluqs in the State. I shall propose in my supplementary report for that taluq which villages there may be placed in the second group.

55. *Irrigation Works and Classification of Irrigation Sources.*— The are no large irrigation works in the State as in Tanjore or Trichinopoly. On the condition of the rivers, tanks and other irrigation sources in the State, I have dwelt at length in paras 7 and 8 *supra*. The Vellar is the largest river in the State and it contains a few large anicuts built across it to divert its water into large tanks. One of these which divert the Vellar water to Valanad tank is earthwork and requires to be constantly if not almost every year renewed or repaired by the ayacutdars of that tank. The others are of masonry construction. There is another large anicut laid across the Pambar river near Nedungudi which feeds some big tanks in Keelanilai. There is one across the Koraiyar in Viralimalai firka of Kolattoor taluq. All these big anicuts except the one at Nedungudi were constructed in the days of the Pallavarayars. The anicut at Nedungudi was of a very recent construction. Other than these big anicuts there are several small anicuts or dams laid across the rivers.

There are more than 60 such anicuts in the State. Many of the tanks have not got calingulas and the sluices except in the big tanks are mostly in bad order. A good deal of work remains to be done in the Public Works Department in the way of repairs and maintenance of irrigation works.

56. Coming to the question of classing the irrigation sources, I beg to propose five classes as specified below :—

First Class.— All irrigation sources whether anicuts or river channels or tanks fed by them or by rain affording a supply for not less than eight months in the year.

Second Class.—All irrigation sources whether anicuts or river channels or tanks fed by them or by rain affording a supply of less than eight months and not less than five months in the year.

Third.— All irrigation sources affording a supply of less than five months and not less than three months in the year.

Fourth Class.— All irrigation sources affording a supply of less than three months and not less than one month.

Fifth Class.— All irrigation sources affording a supply of less than one month. All lands on which a paddy crop is grown with the aid of spring or moisture in the field will be treated as irrigated by a fifth class source. So such of the achukattu lands as are proposed by me for retention under wet-*vide* para. 52 *supra*-will also be treated as irrigated by a fifth class source.

The following statement shows the number of irrigation sources in the taluqs of Alangudi and Tirumiem arranged under the different classes described above :—

Class of irrigation source.	Number of Sources.											
	Alangudi.				Trimiem.				Total.			
	Anicuts or river channels.	Tanks fed by rivers.	Tanks fed by rains.	Total.	Anicuts or river channels.	Tanks fed by rivers.	Tanks fed by rains.	Total.	Anicuts or river channels.	Tanks fed by rivers.	Tanks fed by rains.	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13
I Class.	1	4	„	5	„	1	2	3	1	5	2	8
II Class.	„	12	70	82	1	20	203	224	1	32	273	306
III Class.	1	19	282	302	„	15	460	475	1	34	742	777
IV Class.	1	8	281	290	1	5	619	625	2	13	900	915
V Class.	„	1	13	14	„	„	18	18	„	1	31	32
Total ...	3	44	646	693	2	41	1302	1345	5	85	1948	2038

57. *Soils and their Classification.*—The soil in the State is for the greater part 'Red Ferruginous'. There is black cotton or 'Regar' soil also, but it is mostly found in the wet fields of Tirumiem and Kolattur taluqs. Only in some places in the Alangudi taluq 'Regar' soil is found. Almost all the dry lands in the state are of 'Red Ferruginous' soil. According to local usage the soil of the state is divided into six classes (1) Padugai, (2) Karisal, (3) Sevval, (4) Manal, (5) Saralai, and (6) Kalar. Padugai soil means alluvial soil. It is very rarely found in the state. I have not come across any soil which can be strictly called alluvial and compared with the alluvial soil in the delta portions of Tanjore and Trichinopoly. One of the characteristics of alluvial soil is that it does not require manuring. The alluvium deposited on the fields by direct irrigation from rivers or their channels passing through several tracts is a very fertilising substance and no artificial manuring is necessary where such alluvium or silt is deposited. But such is not the case with any lands in the State. There are neither such large rivers, nor lands irrigated directly by such rivers or river channels and which are silted by

deposits from the freshes in those rivers. What are called Padugai lands in the state are lands containing some what rich loamy soil. This soil is generally found in the ayacuts of large tanks and by constant manuring with green leaves &c. has slightly turned into a chocolate colour. I have come across such soil in villages situated close to forests the green leaves from which are largely used for manuring the wet fields in the adjoining villages. Some of the villages in which I found this soil are Kavinad, Vallanad, &c. in Alangudi taluq, and Pudunilaivayal, Mela-nilaivayal, Nedungudi, Rayapuram, Arimbalam, &c. in Trimiem taluq. Karisal is black loamy soil. This soil is generally found in the wet lands of the Trimiem taluq. In some villages the proportion between clay and sand is as it ought to be. But in most parts clay preponderates and makes the fields yield a poor crop. Sevval is 'Red Ferruginous' soil. It is found almost throughout the state. This expres-sion is generally used in the State to the loamy soil as distinguished from the 'Ferruginous' sandy soil which is called Manal and from the 'Ferruginous' gravelly soil which is called 'Saralai'. Kalar is the black clayey soil of a saline character. Several villages in the Trimiem taluq contain extensive lands containing saline soil. Some of them were lands on which salt was actually manufactured before its manufacture in the State was put a stop to. This local classification of soil was adopted as will be seen from para. 28 *supra* at the taram fysal settlement of Viralimalai firka in Fasli 1278. Even in the late proposed settlement of the State this classification was suggested for adoption. Please *vide* paras 37 and 38 *supra*.

58. In his book "The Indian Empire" Sir Villiam Hunter says "broadly "speaking a settlement may be described as the ascertainment of the agricultural "capacity of the land".

The agricultural capacity of the land cannot be found out without knowing the chemical composition of the soil in the land. In G. O. No. 359 Political, dated 7th June 1893, the Madras Government suggested that the settlement should be based "on a fieldwar classification of the soils corrected if necessary for the circum-stances of the land dealt with". The Darbar acceded to this. But the * classifica-tion of soils suggested in the trial settlement scheme was not a scientific classification though it represented certain characteristic features connected with the different soils in the State. A definite idea of the constituted parts and properties of the soils was not conveyed thereby. Regar soil may be stiff clayey soil, or loamy soil containing equal parts of sand and clay or sandy soil with very little clay. These three classes of regar soil may have different productive powers. Lal or red soil may similarly be clayey, loamy, or sandy with different productive powers. All sandy soils may not have the same productive power. Sandy soil may be black *i.e.*, belonging to 'Regar' series or red, *i.e.*, belonging to 'Ferruginous' series with different productive powers. "An intelligible and systematic classification "of soils is an essential preliminary in framing an assessment on the land based "on its productive powers and such classification to be correct and generally useful "must be founded upon a consideration of the nature, composition, and properties "of the several soils". So after a mature consideration Mr. Newill, the then Director of Revenue Settlement in the Madras Presidency prepared a Manual of classification in the year 1858 for the guidance of the Madras Settlement Depart-ment in which he has divided the soils into five * great series which have been uniformly adopted by the Madras Settlement Department and universally acknowledged by the people themselves as simple, well defined, and distinctive. Each of these series is again divided into classes according to the mechanical composition of clay and sand in it. Of the five series there are only two series, the second, i. e. the 'Regar' or black cotton soil and the third *i.e.*, the 'Red Ferruginous' series in the State. The series of a soil can be very easily decided by its colour. The 'Regar' soil is black and 'Ferruginous' is red. The class is to be determined by the proportion of sand and clay in it. If the soil contains more than 2/3 clay it is clayey soil. If it contains more than 2/3 sand it is sandy soil. If it contains 1/3 to 2/3 clay or 1/3 to 2/3 sand it is called loamy soil. Each class of soil is again divided into five sorts which are determined

* As Regar, Lal, Sandy, Gravelly, & Saline.

* 1. Alluvial
2. Regar or black cotton
3. Red Ferruginous
4. Calcerous
5. Arenaceous.

not only by the quantity of organic matter and the presence of any valuable or deleterious ingredients in it but also with reference to the proximity or otherwise of the lands to the village site and to the irrigation source, with reference to their level and facility for irrigation, with reference to their facility for manuring and guarding the crop and with reference to various other matters.

59. I have in consonance with the implied suggestions of the Madras Government adopted the method of classification of soils generally followed by the Madras Settlement Department. According to this the soils in the State fall under the following classes and sorts :—

Series.	Class.	Sort	Description of soil.	Remarks.
Regar.	III	1	Best black clay	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	
,,	IV	1	Best black loam	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	
,,	V	1	Best black sand	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	
Ferruginous.	VI	1	Best red clay	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	
,,	VII	1	Best red loam	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	
,,	VIII	1	Best red sand	
,,	,,	2	Good ,, ,,	
,,	,,	3	Ordinary ,, ,,	
,,	,,	4	Inferior ,, ,,	
,,	,,	5	Worst ,, ,,	

I have also adopted the blockwar classification adopted in most of the Madras districts including the adjoining districts of Tanjore and Madura. In Trichinopoly however which was one of the districts taken up at first for settlement, the system of fieldwar classification prevailed and each field had a separate class and sort assign-ed to it. But this system of classification was given up by the Madras Government after it was tried in a few districts and found to be inexepedient and impracticable. Under the blockwar classification too, the fields are classified numberwar and those numbers which are given the same class and sort are blocked together if they are contiguous. The inspecting officers check the classification assinged to the blocks. Under this system there is not the least chance of the ryots' interests being over-looked or the interests of the Sirkar being safeguarded as seems to be wrongly sup-posed by a few in the State.

60. I was ordered at first to submit a scheme report based on the classifi-cation results of all the three taluqs in theState. I pointed out to the Darbar the unnecessary delay that will ultimately occur to the settlement operations in the State if the scheme report were to show the financial results of my proposals for all the three taluqs and requested their permission to submit a scheme with the finan-cial results for the two taluqs of Alangudi and Trimiem. I was ordered by the

Darbar in their proceedings R. C. No. 190/C. of 09 dated 18th May 1909 to submit a scheme report for the two taluqs before the end of the current calender year. After I entered upon my duties on 2nd January 1908, I had to make arrangements for the commencement of classification work, getting some men from the Government service and training the rest here. There was some delay in the men from the Government service joining duty and in the locally trained men being able to do their work properly. So till May 1908 the classification operations have not had any fair progress; but by the end of May 1909 the operations were almost completed in the taluqs of Alangudi and Trimiem. I inspected 43 villages in Alangudi and 46 villages in Trimiem and my supervisor has inspected 51 villages in each of the taluqs of Alangudi and Trimiem. There remain 63 and 48 villages in these taluqs uninspected by us and I find it necessary considering the inexperienced staff of classifiers employed, that each and every one of the remaining villages should be inspected by myself or by my supervisor before the issue of rough pattas. As in the Kolattoor taluq the patta transfer work was in progress when the classifiers completed the field work in Trimiem taluq, they were employed on the tabulation of figures for the scheme report. So in this report the financial results and other classification statistics for the taluqs of Alangudi and Trimiem only will be shown though the principles discussed and the proposals suggested apply for all the three taluqs in the State. As soon as the classification work in Kolattoor taluq is over, a supplemental report showing the financial results for that taluq by applying the proposals herein made will be submitted.

61. The following statement shows the distribution of soils and the percentage of area in each class and sort under the different heads, Occupied, Unoccupied and Inam in the taluqs of Alangudi and Trimiem:

Description.	Class of Soil.	First Sort.			Second Sort.			Third Sort.		
		Alangudi.	Trimiem.	Total.	Alangudi.	Trimiem.	Total.	Alangudi.	Trimiem	Total.
1	2	3	4	5	6	7	8	9	10	11
Occupied.										
Regar	III ...	119 62	29 82	149 44	113 69	140 37	254 06	210 41	181 89	392 30
	IV ...	351 12	938 10	1289 22	2006 99	5054 99	7961 98	2784 10	6639 56	9423 66
	V ...	32 15	... ...	32 15	268 99	68 73	337 72	142 71	6 63	149 34
	Total Regar ...	502 89	967 92	1470 81	2389 67	5264 09	7653 76	3137 22	6828 08	9965 30
Ferruginous	VI ...	132 14	18 29	150 43	60 62	... ...	60 62	39 01	15 03	54 04
	VII ...	12076 52	4140 85	16217 37	29589 99	14910 76	44500 75	25937 19	17334 48	43271 67
	VIII ...	2401 28	1931 76	4333 04	3187 22	6759 60	9946 82	1600 38	4697 02	6297 40
	Total Ferruginous ...	14609 94	6090 90	20700 84	32837 83	21670 36	54508 19	27576 58	22046 53	49623 11
	Grand Total ...	15112 83	7058 82	22171 65	35227 50	26934 45	62161 95	30713 80	28874 61	59588 41
Unoccupied.										
Regar	III ...	1 31	.. 56	1 87	13 73	13 76	27 49	113 83	58 97	172 80
	IV ...	2 25	75 82	78 07	44 16	455 50	499 66	156 78	886 93	1043 71
	V ...	4 07	... ...	4 07	29 12	16 74	45 86	24 07	4 18	28 25
	Total Regar	7 63	76 38	84 01	87 01	486 00	573 01	294 68	950 08	1244 76
Ferruginous ...	VI ...	14 91	... 17	15 08	6 19	... ...	6 19	6 11	.. ...	6 11
	VII ...	204 55	186 50	391 05	720 03	1439 31	2159 34	2324 17	3118 29	5442 46
	VIII ...	182 73	156 76	339 49	546 71	1423 89	1970 60	455 60	2230 66	2686 26
	Total Ferruginous ...	402 19	343 43	745 62	1272 93	2863 20	4136 13	2785 88	5348 95	8134 83
	Grand Total ...	409 82	419 81	829 63	1359 94	3349 20	4709 14	3080 56	6299 03	9379 59

Description.	Class of soil.	First sort. Alangudi.	First sort. Trimiem.	First sort. Total.	Second sort. Alangudi.	Second sort. Trimiem.	Second sort. Total.	Third sort. Alangudi.	Third sort. Trimiem.	Third sort. Total.
1	2	3	4	5	6	7	8	9	10	11
Inam including Manovarthi.										
Regar ...	III ...	14 49	... 55	15 04	31 62	189 02	220 64	8 18	38 25	46 43
	IV ...	88 69	567 37	656 06	823 09	3852 78	4675 87	1635 64	4183 74	5819 38
	V ...	36 26	... ...	36 26	218 18	42 98	261 16	35 72	123 06	158 78
	Total Regar ...	139 44	567 92	707 36	1072 89	4084 78	5157 67	1679 54	4345 05	6024 59
Ferruginous ...	VI ...	40 43	2 55	42 98	110 74	... ...	110 74	67 02	.. 15	67 17
	VII ...	2195 15	1901 29	4096 44	6883 80	6633 52	13517 32	9091 03	11071 76	20162 79
	VIII ...	531 19	386 70	917 89	1004 60	2177 15	3181 75	610 92	2078 43	2689 35
	Total Ferruginous ...	2766 77	2290 54	5057 31	7999 14	8810 67	16809 81	9768 97	13150 34	22919 31
	Grand Total ...	2906 21	2858 46	5764 67	9072 03	12895 45	21967 48	11448 51	17495 39	28943 90
Grand Total.										
Regar ...	III ...	135 42	30 93	166 35	159 04	343 15	502 19	332 42	279 11	611 53
	IV ...	442 06	1581 29	2023 35	2874 24	9363 27	12237 51	4576 52	11710 23	16286 75
	V ...	72 48	... ...	72 48	576 29	128 45	644 74	202 50	133 87	336 37
	Total Regar ...	649 96	1612 22	2262 18	3549 57	9834 87	13384 44	5111 44	12123 21	17234 65
Ferruginous ...	VI ...	187 48	21 01	208 49	177 55	... ...	177 55	112 14	15 18	127 32
	VII ...	14476 22	6228 64	20704 86	37193 82	22983 59	60177 41	37352 39	31524 53	68876 92
	VIII ...	3115 20	2475 22	5590 42	4738 53	10360 64	15099 17	2666 90	9006 11	11673 01
	Total Ferruginous ...	17778 90	8724 87	26503 77	42109 90	33344 23	75454 13	40131 43	40545 82	80677 25
	Grand Total ...	**18428 86**	**303710 09**	**28765 95**	**45659 47**	**43179 10**	**88838 57**	**45242 87**	**52669 03**	**97911 90**

Description.	Class of soil.	Fourth sort. Alangudi.	Fourth sort. Trimiem.	Fourth sort. Total.	Fifth sort. Alangudi.	Fifth sort. Trimiem.	Fifth sort. Total.	Total. Alangudi.	Total. Trimiem.	Total. Total.	Per cent. Alangudi.	Per cent. Trimiem.	Per cent. Total.
		12	13	14	15	16	17	18	19	20	21	22	23
Occupied.													
Regar ...	III ...	92 09	134 57	226 66	... ...	... ...	... ...	535 81	486 65	1022 46	1	...	1
	IV ...	1465 17	2851 73	4316 90	284 37	401 61	685 98	6891 75	15885 99	22777 74	7	21	13
	V ...	25 44	31 80	57 24	29 07	... ...	29 07	498 36	107 16	605 52	...	...	...
	Total Regar ...	1582 70	3018 10	4600 80	313 44	401 61	715 05	7925 92	16479 80	24405 72	8	21	14
Ferruginous ...	VI ...	... ...	51 20	51 20	... ...	... ...	.. ...	231 77	84 52	316 29	...	...	...
	VII ...	8639 86	7142 56	15782 42	9516 57	1336 87	10853 44	85760 13	44865 52	130625 65	82	59	72
	VIII ...	812 01	1684 13	2496 14	2155 12	168 77	2323 89	10156 01	15241 28	25397 29	10	20	14
	Total Ferruginous	9451 87	8877 89	18329 76	11671 69	1505 64	13177 33	96147 91	60191 32	156339 23	92	79	86
	Grand Total ...	11034 57	11895 99	22930 56	11985 13	1907 25	13892 38	104073 83	76671 12	180744 95	100	100	100
Unoccupied.													
Regar ...	III ...	95 78	66 00	161 78	... ...	72 15	72 15	224 65	211 44	436 09	2	1	1
	IV ...	332 81	769 34	1102 15	940 65	834 87	1775 52	1476 65	3022 46	4499 11	10	19	14
	V ...	209 34	12 66	222 00	... ...	... ...	... ...	266 60	33 58	300 18	2	...	1
	Total Regar ...	637 93	848 00	1485 93	940 65	907 02	1847 67	1967 90	3267 48	5235 38	14	20	16
Ferruginous ...	VI ...	... ...	5 55	5 55	... ...	... ...	... ...	27 21	5 72	32 93	...	...	...
	VII ...	2865 77	2985 81	5851 58	3630 58	1060 17	4690 75	9745 10	8790 08	18535 18	66	53	60
	VIII ...	549 84	598 74	1148 58	1101 41	73 79	1175 20	2836 29	4483 84	7320 13	20	27	24
	Total Ferruginous	3415 61	3590 10	7005 71	4731 99	1133 96	5865 95	12608 60	13279 64	25888 24	86	80	84
	Grand Total ...	4053 54	4438 10	8491 64	5672 64	2040 98	7713 62	14576 50	16547 12	31123 62	100	100	100

Description.	Class of soil.	Fourth sort. Alangudi.	Fourth sort. Trimiem.	Fourth sort. Total.	Fifth sort. Alangudi.	Fifth sort. Trimiem.	Fifth sort. Total.	Total. Alangudi.	Total. Trimiem.	Total. Total.	Per cent. Alangudi.	Per cent. Trimiem.	Per cent. Total.
		12	13	14	15	16	17	18	19	20	21	22	23
Inam including Manovarthi. Regar ...	III ...	15 84	6 86	22 70	... ...	... ...	... ...	70 13	234 68	304 81	...	1	...
	IV ...	606 81	3432 59	4039 40	99 83	313 00	412 83	3254 06	12349 48	15603 54	12	30	23
	V ...	11 79	7 17	18 96	35 81	... ...	35 81	337 76	173 21	510 97	1	...	1
	Total Regar ...	634 44	3446 62	4081 06	135 64	313 00	448 64	3661 95	12757 37	16419 32	13	31	24
Ferruginous ...	VI ...	... ..	4 15	4 15	... ...	... ...	... ...	218 19	6 85	225 04	1	...	...
	VII ...	2159 94	3142 03	5301 97	1020 02	589 27	1609 29	21349 94	23337 87	44687 81	75	57	64
	VIII ...	806 67	499 06	1305 73	262 14	4 81	266 95	3215 52	5146 15	8361 67	11	12	12
	Total Ferruginous	2966 61	3645 24	6611 85	1282 16	594 08	1876 24	24783 65	28490 87	53274 52	87	69	76
	Grand Total ...	3601 05	7091 86	10692 91	1417 80	907 08	2324 88	28445 60	41248 24	69693 84	100	100	100
Grand Total. Regar ...	III ...	203 71	207 43	411 14	... ...	72 15	72 15	830 59	932 77	1763 36	1	1	1
	IV ...	2404 79	7053 66	9458 45	1324 85	1549 48	2874 33	11622 46	31257 93	42880 39	8	23	15
	V ...	246 57	51 63	298 20	64 88	... ...	64 88	1102 72	313 95	1416 67	1	...	1
	Total Regar ...	2855 07	7312 72	10167 79	1389 73	1621 63	3011 36	13555 77	32504 65	46060 42	10	24	17
Ferruginous ...	VI ...	... ...	60 90	60 90	... ...	... ...	... ...	477 17	97 09	574 26	...	...	...
	VII ...	13665 57	13270 40	26935 97	14167 17	2986 31	17153 48	116855 17	76993 47	193848 64	79	57	69
	VIII ...	2168 52	2781 93	4950 45	3518 67	247 37	3766 04	16207 82	24871 27	41079 09	11	19	14
	Total Ferruginous	15834 09	16113 23	31947 32	17685 84	3233 68	20919 52	133540 16	101961 83	235501 99	90	76	83
	Grand Total ...	18689 16	23425 95	42115 11	19075 57	4855 31	23930 88	147095 93	134466 48	281562 41	100	100	100

From the above statement it will be seen that 83 per cent. of the soil in the whole State falls under the "Red Ferruginous" and only 17 per cent. under the 'Regar' series. In Alangudy the proportion of 'Red Ferruginous' is still greater. In Trimiem the 'Regar' soil forms 24 per cent. while it is only 10 per cent. in Alangudy. There are 32,500 acres of 'Regar' soil in Trimiem against only 13,500 acres in Alangudy. It will also be observed that the sorts have been very properly assigned. Nearly two-thirds of the occupied lands were placed in the second and third sorts in almost equal proportion. Less than one-eighth the total occupied area was placed in the first sort and slightly above one-eighth was placed in the fourth sort. In Alangudy taluq more than one-tenth was placed in the fifth sort and the extent placed in the first sort exceeds that placed in the fifth sort by about 3000 acres. I am of opinion that by the time all the villages in both the taluqs have been inspected by me or by the Supervisor as contemplated in para. 60 *supra* the extents under the higher sorts will have gone down and those under the lower sorts will have risen up; for during my inspection I have always found that most of the classifiers, who, to tell the truth, have had no previous experience of this work, have been assigning higher sorts partly to be on the safe side and partly for want of proper judgment in them to decide the appropriate sort which is a knowledge that can be acquired by experience and experience only.

62. *Grouping of soils for wet and dry.*—After inspecting the soil in the different corners of the State and in more than one hundred villages, I beg to propose the following grouping of soils for wet and dry lands:—

Wet. Classification. Class.	Wet. Classification. Sort.	Wet. Taram.	Dry. Classification. Class.	Dry. Classification. Sort.	Dry. Taram.
1	2	3	4	5	6
4	1	I	3	1	I
4	2	II	3	2	II
7	1		4	1	
4	3	III	3	3	III
7	2		4	2	
3	1		7	1	
5	1		3	4	IV
6	1		4	3	
8	1		5	1	
4	4	IV	7	2	
7	3		6	1	
3	2		8	1	
5	2		3	5	V
6	2		4	4	
8	2		5	2	
4	5	V	7	3	
7	4		6	2	
3	3		8	2	
5	3		4	5	VI
6	3		5	3	
8	3		7	4	
7	5	VI	6	3	
3	4		8	3	
5	4		5	4	VII
6	4		7	5	
8	4		6	4	
3	5	VII	8	4	
5	5		5	5	VIII
6	5		6	5	
8	5		8	5	

In the above table for wet, I have placed 3 soils as inferior in its productive power to 7 soil. In most of the Madras districts 3 soil was taken as equal to 7 soil and in a very few districts as equal even to 4 soil and in some as superior to 7 soil though inferior to 4 soil. From enquiries and by observation I have found that the yield in 3 soil is far less than that in 7 soil in the State villages. In almost all the places in the State the black clayey soil contains saline ingredients and knowing for certain that the yield in it is poorer than in 7 soil I do not see my way to follow the standard table adopted in several districts in the Presidency. I may however point out that in Tinnevelly also 3 soil was taken as inferior to 7 soil. Yet on the whole the wet extent of 3 soil in Alangudy and Trimiem taluqs is only 1763 acres out of 281562 acres *i. e.*, not even one per cent. For dry I have not deviated from the standard table adopted in most of the Madras districts including the adjoining districts of Tanjore, Trichinopoly and Madura.

63. *Crops and their cultivation.* On wet fields excepting those under precarious sources of irrigation, paddy of a superior sort is generally cultivated. Even on a large portion of achukattu, superior paddy is grown. Inferior paddy is grown in the remaining wet lands in the State and this may form less than one-fourth of the total wet area. Cases where crops other than paddy are grown for want of sufficient supply of water are very few though here and there some cases may exist. There is no black paddy cultivation in the whole State. As I have already said there are two seasons in the State one called 'Kodai' and the other 'Kalam'. The first season in the Fasli year is the Kalam season. Soon after the first rains of the South-west monsoon, the fields are ploughed in the months of June and July and seed-beds are sown in August. In the latter part of September and in October the seedlings are transplanted, the fields having been ploughed and kept ready in the meantime. The chief varieties of paddy that are grown in 'Kalam' are 'Garudansamba,' 'Ramansamba,' 'Kaiveraisamba,' and 'Sirumanian.' These remain in seed-beds for 1½ or two months and are then transplanted. After transplantation 'Kaiverai' matures in 4½ months while the rest require 5 to 6 months for maturing. 'Ramansamba' requires the longest period. It is generally harvested in February while the rest are harvested before the end of January. On poorly irrigated fields the inferior varieties largely grown are 'Kuliadichan,' 'Arian,' 'Kuruvai,' and 'Sarapuli samba'. The first two can stand scarcity of water and will not die out easily. After a lapse of time if water be available the crop will revive. These inferior crops are sown and are not transplanted. In the 'Kodai' season the varieties of paddy grown on wet fields are 'Kuruvai,' 'Manakkattai,' and 'Kuliadichan'. No samba crop is grown. In some places what is called 'Sarapulisamba'—an inferior samba requiring only three months for maturing—is grown. 'Kuruvai' and 'Manakkattai' also require three months only. They are sown in April or May and harvested before August. 'Kuliadichan' alone requires full four months. So it is sown early in April. These kodai crops are sown or transplanted. 'Kuliadichan' though sown in kalam season requires to be transplanted in 'Kodai'. Raghunathapuram in Karambakudi firka is the only village where I have seen even superior samba crops sown and not transplanted.

On dry lands varagu is the chief crop raised. It is sown in August and harvested in January. If thovarai is grown, it is raised singly or with cumbu. Both are sown in July. Cumbu is a three month crop and it is cut in October. Thovarai is a six month crop and it is harvested in January. Ragi is sown in September and harvested in December. It is only a three-month crop on dry fields. On wet fields it is sown in April, transplanted in May and harvested in September. There it takes two months more. Cumbu, oil-seeds, and ground-nut are sometimes grown together. The first two are mixed up together and sown broadcast in July. The field is then ploughed once again and in the furrows the ground-nut is laid at one foot apart. While cumbu is cut in October, ground-nut is dug in January only. Oil-seeds last longer in the field as they require full eight months to mature. Gingelly is sown in May and harvested in August.

64. *Standard crops for wet and dry.*—Paddy is the staple crop in wet. As no black paddy is at all cultivated in the State, white paddy may be taken as the

standard grain for wet. In dry, the chief staple crop is varagu. The following statement shows the approximate areas cultivated with different dry crops in the whole State. I say approximate areas advisedly because there has been so far no account kept by the karnam showing yearly the area cultivated by different crops in his vattam. Besides in several places in the State, mixed dry crops are grown. Cumbu and thovarai or cumbu, oil-seeds and ground-nut are mixed together and sown. In Alangudi and Trimiem classifiers prepared cultivation statements during the classification operations. In Kolattur the karnams were ordered to furnish village-war statements. So the figures shown in the following statement form only a rough estimate as near the mark however as possible. The crops are arranged in the order of their importance as determined by the extent on which they are grown :—

Nature of crops.	Alangudy. Area.	Alangudy. Per cent.	Trimiem. Area.	Trimiem. Per cent.	Kolattur. Area.	Kolattur. Per cent.	Total. Area.	Total. Per cent.	Remarks.
1	2	3	4	5	6	7	8	9	10
Varagu … …	17629 78	43	13969 70	87	20248 89	31	51848 37	36	
Ground-nut … …	7172 10	18	2776 06	7	10433 95	16	20382 11	14	
Ragi … … …	2489 78	6	6323 50	17	10021 73	15	18835 01	13	
Cholam … …	2141 72	5	1034 08	3	10134 08	16	13309 88	9	
Cumbu … …	4984 64	12	3422 23	9	3828 84	6	12235 71	8	
Red gram … …	2751 13	7	566 53	1	4903 71	8	8221 37	6	
Miscellaneous … …	2992 06	7	2811 64	7	1936 70	3	7740 40	5	
Horsegram … …	803 95	2	4299 79	11	2355 68	4	7459 42	5	
Blackgram … …	104 10	…	2376 44	6	77 64	…	2558 18	2	
Samai … …	80 89	…	411 89	1	822 59	1	1315 27	1	
Castor oilseed … …	… …	…	261 72	1	523 98	…	785 70	1	
Total …	41150 16	100	38253 58	100	65287 69	100	144691 42	100	

From the above statement it will be observed that varagu is very largely cultivated. It forms the chief staple dry crop in the State. The next crop in importance in the order of its largest cultivation in the State is ground-nut. But it is a non-food crop and such crops are not generally taken as standard crop for assessing the dry lands. The next in importance is ragi which is more extensively grown in Trimiem and Kolattur taluqs than in Alangudy. Cholam is largely grown in Kolattur taluq. Cumbu is grown extensively in Alangudi taluq where it comes next in importance to varagu as cholam does in Kolattur. In Trimiem ragi is next in importance to varagu. These four crops viz varagu, ragi, cholam and cumbu represent between themselves two-thirds of the cropped area. Eliminating ground-nut which is a commercial crop and the other crops which are grown on small areas, say five percent. and less, it will be found from the above statement that the extent on which varagu is grown (36 per cent) is equal to that on which the other crops–ragi, cholam, cumbu and red-gram (13+9+8+6 or 36 per cent.)–are grown. While varagu is a cheap crop, the rest which are dear are almost equal in value. So the latter can very well be converted into one crop and I shall convert them into ragi which is the crop that is largely grown in the State next to varagu. For another reason too, I prefer to take ragi as the standard crop in fixing the dry rates. It is that ragi is cheaper than cholam and red gram while slightly dearer than cumbu, and that I would rather give the advantage to the ryot than to the Sircar. I propose therefore taking varagu and ragi as the standard crops for dry in equal proportion.

65. *Grain Outturns-Wet.*—After fixing the standard crops for wet and dry the point to be attended to is the determination of the grain outturns for those crops in an acre of land. In the early settlements in the Madras districts numerous

crop experiments on the yield of the standard crops in the different soils in both wet and dry lands were made. But this elaborate process was ordered by the Madras Government to be given up, in their order No. 944, Revenue, dated 6th September 1882, as it caused delay in the introduction of revision of assessment in a district and as in the long course of years during which several districts were settled sufficient experience had been gained to determine the grain outturns for a district with reference to the average of the outturns fixed for the adjoining settled districts. So in most of the districts settled since 1882 no crop experiments were undertaken and the grain values were fixed with reference to the average outturn of adjoining settled districts. Accordingly, in Madura the grain outturns were determined with reference to the average of the outturns in the adjoining settled districts of Coimbatore and Tinnevelly. But the grain outturns of Trichinopoly were not however taken into consideration though it also adjoins Madura, as in the original settlement of Trichinopoly, the soils were classified in three sorts. During the settlement of Tanjore, however, the Board of Revenue directed the Deputy Commissioner in its Proceedings No. 68 of 15th February 1889 to ascertain by crop experiments the yield in various soils. So the grain outturns for Tanjore were determined to a more or less extent with reference to actual crop experiments. In South Canara and Malabar districts too crop experiments formed the basis for the determination of the grain outturns in the different descriptions of soils though those two western districts were recently settled, since the climatic and monsoonal conditions there were somewhat peculiar and different from those in the southern districts of the Presidency.

66. The State of Pudukkottai is surrounded by the Madras districts of Trichinopoly, Tanjore and Madura. Its climatic, seasonal and irrigational conditions are similar to those in the non-delta tracts of Trichinopoly and Tanjore and in the Madura district. As was done in the case of some Madras districts the grain outturns for the different sorts and soils in the State might be determined with reference to the averages for the corresponding outturns in the adjoining districts. In Tanjore and Madura the soils were divided into five sorts. In Trichinopoly though in the delta portion the soil was divided into five sorts during resettlement, the non-delta portion which was not re-classified continued to be classified under 3 sorts according to the original settlement. So the grain outturns for Madura and for the non-delta portion of Tanjore can only be taken into consideration when fixing the grain outturns for the different standard crops in the various sorts of soils in the State. I have also made elaborate enquiries in all corners of the State regarding the yield in the different descriptions of soils. In the harvest season for the kalam crop in Fasli 1317, I and my subordinates have conducted several experiments in all the three taluqs. But the season that year was a very unfavourable one. "The "rainfall ....was greatly below that of the preceding Fasli both in quantity "and in distribution. In quantity it was 8·01 inches less, the average for the "Fasli being 29·39 inches as against 37·4 in the preceding Fasli. In distribution it "was disastrous to crops. There was a deficiency or complete absence when rain "was most wanted...............On the whole the two seasons in the Fasli under report "were adverse and great anxiety was felt both by the ryots and the Darbar through- "out the Fasli though at no time it became necessary to start famine relief works. "At one time orders had to be given to start at once all sanctioned works in the "Public Works Department to give work to the people who seemed to be in need of it". The Fasli has been treated as a famine year and excluded from the last twenty years the prices of food-grains during which were taken into calculation in determining the commutation rate for the different standard crops in the State. It will therefore be manifestly absurd and unjust to the Sircar to base the grain outturns entirely on the results of crop experiments conducted in a year of that sort. I therefore propose determining the grain outturns for the State not merely with reference to the results of the crop experiments but also taking into consideration the grain outturns approved by the Madras Government in the districts of Madura and Tanjore (non-deltaic portion) and the results of my enquiries regarding the subject with the several subordinate Revenue officials, Village officials, mirasidars and ryots some of whom are members of the Representative Assembly.

67. While proposing the grain outturn for paddy in his settlement scheme for the Tanjore district, Mr. G. P. Clerk, the Deputy Commissioner recommended that, as owing to the failure of the North-east monsoon the season in Fasli 1300 was the most unfavourable one since the great famine of 1877, an addition of 25 per cent. should be made to the results of the crop experiments conducted by him and his subordinates in the Tanjore district in February 1890. The season in Fasli 1317 in the State when both the monsoons failed was by no means a less unfavourable one than the one in Fasli 1300 in the Tanjore district. My enquiries convinced me that in the Alangudi taluq the outturn was less by about a fifth, in Trimiem by about a fourth and in Kolattoor by nearly a third. As the classification of Kolattoor taluq is not over, I am not taking into consideration the results of the experiments in that taluq as the correct classification of the fields in which the experiments were made is not known. Only the results in the other two taluqs will therefore be taken into account and following the procedure adopted by Mr. Clerk I beg to add 20 percent. to the results of crop experiments in Alangudi and Trimiem. The figures in the margin will however show the total number of experiments conducted by me and my subordinates in the harvest season of the kalam crop in Fasli 1317 in the whole state. Most of the classifiers were new and inexperienced men and they were employed on this work as they were not trained fully in classification work and could not therefore be employed on it and as the two Head classifiers and the Supervisor who were alone available then to train them in classification could not do so as they were engaged in crop-cutting work. So the results of the experiments conducted by these classifiers will also be omitted as unsafe. The results of the remaining 127 crop experiments conducted by the two Head classifiers, Supervisor and myself are shown below:—

Taluq.	Number of experiments made by				
	Revenue settlement Officer.	Supervisor.	Head Classifiers.	Classifiers.	All.
Alangudi ...	15	15	57	46	133
Trimiem ...	7	5	28	44	84
Kolattoor ...	2	2	2	13	19
Total ...	24	22	87	103	236

Classification.	Alangudi. Good.	Alangudi. Middling.	Alangudi. Bad.	Alangudi. Average.	Triniem. Good.	Triniem. Middling.	Triniem. Bad.	Triniem. Average.	Total. Good.	Total. Middling.	Total. Bad.	Total. Average.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
3 1	3 680	2 470	... ...	5 596	... ...	... ...	... ...	... ...	3 680	2 470	... ...	5 596	
3 2	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
3 3	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
3 4	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
3 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Total ...	3 680	2 470	... ...	5 596	... ...	... ...	... ...	... ...	3 680	2 470	... ...	5 596	
4 1	2 945	6 422	... ...	8 553	1 1130	... ...	... ...	1 1130	3 1007	6 422	... ...	9 617	
4 2	5 646	6 425	1 300	12 507	4 755	1 610	... ...	5 726	9 695	7 451	1 300	17 571	
4 3	... ...	3 520	2 350	5 452	5 790	2 460	1 350	8 653	5 790	5 496	3 350	13 576	
4 4	... ...	... ...	1 260	1 260	... ...	2 505	... ...	2 505	... ...	2 505	1 260	3 423	
4 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Total ...	7 731	15 443	4 315	26 501	10 810	5 508	1 350	16 687	17 778	20 459	5 322	42 572	
7 1	11 801	10 492	... ...	21 654	5 984	7 593	... ...	12 756	16 858	17 534	... ...	33 691	
7 2	5 764	14 589	3 340	22 595	2 755	3 647	1 160	6 602	7 761	17 599	4 295	28 596	
7 3	1 800	4 610	7 337	12 467	... ...	4 560	... ...	4 560	1 800	8 585	7 337	16 490	
7 4	... ...	... ...	... ...	... ...	... ...	1 550	... ...	1 550	... ...	1 550	... ...	1 550	
7 5	... ...	... ...	... ...	... ...	... ...	... ...	1 200	1 200	... ...	... ...	1 200	1 200	
Total ...	17 790	28 557	10 338	55 589	7 919	15 592	2 180	24 653	24 828	43 569	12 312	79 609	
8 1	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
8 2	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
8 3	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
8 4	... ...	... ...	1 320	1 320	... ...	... ...	... ...	... ...	... ...	... ...	1 320	1 320	
8 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	
Total ...	... ...	... ...	1 320	1 320	... ...	... ...	... ...	... ...	... ...	... ...	1 320	1 320	
Grand Total ...	**27 763**	**45 515**	**15 331**	**87 560**	**17 855**	**20 571**	**3 237**	**40 667**	**44 798**	**65 532**	**18 315**	**127 593**	

68. In the above statement the particulars are shown classificationwar. The yield in a wet field depends not only on the productive capacity of the soil but also on the irrigational facilities available. So the merging of the soils as proposed in para. 62 *supra* and grading them into primary tarams with reference to the classes of irrigation sources, will show the particulars in the following form:—

Primary taram.	Alangudi. No.	Alangudi. Average out-turn.	Alangudi. Add 20 percent.	Alangudi. Total.	Triniem. No.	Triniem. Average out-turn.	Triniem. Add 20 percent.	Triniem. Total.	Total. No.	Total. Average out-turn.	Total. Add 20 percent.	Total. Total.
1		2	3	4		5	6	7		8	9	10
I	8	553	111	664	...	...	...	...	8	553	111	664
II	10	557	107	644	1	1130	226	1356	11	591	118	709
III	13	555	111	666	7	724	145	869	20	614	123	737
IV	27	612	122	734	20	753	151	904	47	672	134	806
V	15	527	105	632	8	460	92	552	23	504	101	605
VI	13	531	106	637	3	506	101	607	16	526	105	631
VII	1	360	72	432	1	200	40	240	2	280	56	336
Total.	87	561	112	673	40	666	133	799	127	593	119	712

The figures obtained by adding 20 percent. to the outturn for the unfavourableness of the season are also shown. In theory it has to be admitted that a superior land should produce a better crop than an inferior one; but this can be established only when in each primary taram a very large number of crop experiments are made. Where a few experiments in some sorts and soils are made this theory cannot be proved, for much depends on the treatment which a particular land receives at the hands of the cultivator. An inferior soil under a source of irrigation that has not failed may yield a greater outturn than a superior soil under a precarious source of irrigation which fails just as the ears of the crops are filling. Besides when the season was unfavourable the outturn cannot be uniform throughout the State. In some villages where there was drought even superior class of soil might have given a poor crop while in villages in which the rain-fall was not so bad an inferior soil might have given a greater outturn. So the relative productive powers of the several classes and sorts of soil or of primary tarams can only be laid down as conclusively proved when the averages are struck on a sufficiently large number of crop experiments and when the season all through the State is uniform.

69. The following statement shows the grain outturns adopted for the different classes and sorts of soils in the adjoining districts of Madura and Tanjore (non-deltaic portion) and their averages :

Class and sort.		Grain outturn in Madras Measure. Madura.	Tanjore.	Average.	Remarks.
1		2	3	4	5
3	1	900	700	800	The Tanjore outturns are for lands under a II class source and the Madura outturns are for lands under a I class source.
3	2	800	600	700	
3	3	700	550	625	
3	4	600	500	550	
3	5	500	450	475	
4	1	1000	800	900	
4	2	900	700	800	
4	3	800	600	700	
4	4	700	550	625	
4	5	600	500	550	
5	1	800	600	700	
5	2	700	550	625	
5	3	600	500	550	
5	4	500	450	475	
5	5	400	400	400	
7	1	900	700	800	
7	2	800	600	700	
7	3	700	550	625	
7	4	600	500	550	
7	5	500	450	475	
8	1	800	600	700	
8	2	700	550	625	
8	3	600	500	550	
8	4	500	450	475	
8	5	400	400	400	
...	...	400	350	375	Lowest in III class source in Tanjore and II class source in Madura.
...	...	400	300	350	„ IV „ and III „
...	...	400	250	325	„ V „ and IV „

70. I have made enquiries in almost all the villages that I inspected in both the taluqs. I have consulted the several Tahsildars and other Revenue officials in the State, mirasdars and other big ryots, and all and sundry that I have come across, regarding the yield in wet fields in different parts of the two taluqs. The common local unit of land measure is called a *nadugai*. Fifty *kulis* make one *nadugai*. A *kuli* is land measuring 14 feet by 14 feet (Indian). Three *kulis* form one cent, so 300 *kulis* form one acre. As fifty *kulis* form one nadugai 6 *nadugais* go to make one acre, and 40 *nadugais* or 2000 *kulis* make one *veli*; so a veli is $\frac{2000}{3}$ cents or 6·66 acres. In some parts there is a big *kuli* in usage called *vallan kuli*. Five small *kulis* make one *vallan kuli* and ten *vallan kulis* make one *nadugai*. In the best villages in both the taluqs I learn that the best lands yield 6 to 8 kalams of paddy per *nadugai*. A kalam is 30 Madras measures. So one acre of best wet land in the State yields 1080 to 1440 Madras measures. My highest outturn in the crop experiment on a 7-1 land even in one of the most unfavourable seasons was 143 Madras measures on 10 cents of land or 1430 Madras measures for an acre. In several villages in both the taluqs I learn that the best fields yield not less than 5 kalams a *nadugai*. My opinion is that not less than ten per cent. of the lands in the State can yield five kalams or more for a *nadugai* or 900 Madras measures an acre.

Another ten per cent. of lands are said to yield between four and five kalams a *nadugai* or 720 to 900 Madras measures for an acre. The average outturn for a good crop among ten such experiments conducted by me was 884 Madras measures for an acre. My Supervisor's average for 'good' crop was 903 Madras measures for an acre. Myself and my Supervisor conducted 46 experiments in a year of great distress though not of real famine in the State. In five cases the yield went above 1000 Madras measures for an acre. In twelve more cases it was above 750 Madras measures for an acre. In Vandakottai village of Alangudi taluq I made an experiment on the kodai paddy crop in a wet field in Fasli 1318. On ten cents the outturn was 122 Madras measures which gives 1220 Madras measures for an acre. I have not heard anywhere that the yield on a wet field will be one kalam a *nadugai*. The poorest fields yield 1½ to 2 kalams a *nadugai* or 270 to 360 Madras measures for an acre unless by drought or any such cause the outturn is less than that, which is merely a contingency. The fields yielding 1½ kalams a *nadugai* or 270 Madras measures for an acre are as rare as the exceptional cases where the highest yield is eight kalams or 1440 Madras measures for an acre. So all things considered, I may, without in the least overrating the yield of the wet lands in the State, record as my sincere and firm conviction the following result of my enquiries:—

Best wet land fit to be placed under the	I taram	5 kalams per *nadugai*	or	900 Madras measures for an acre.		
Land	„	II „	4½	„	810	„
„	„	III „	4	„	720	„
„	„	IV „	3½	„	630	„
„	„	V „	3	„	540	„
„	„	VI „	2¾	„	495	„
„	„	VII „	2½	„	450	„
„	„	VIII „	2¼	„	405	„
„	„	IX „	2	„	360	„
„	„	X „	1¾	„	315	„
„	„	XI „	1½	„	270	„

71. Now it remains to take into consideration the outturns obtained through these three independent sources and determine the standard grain outturns to be adopted for the several primary tarams proposed for the wet lands in the State. In the following statement the outturns obtained for the different tarams under the above 3 sources their averages and the grain outturns I propose for adoption are shown :—

Taram	Different sorts of soils merged in the taram.	Grain outturn in Madras measures for an acre as determined by Crop experiments.	Enquiries during inspection.	Average of grain outturns of adjoining dists.	Average of columns 3 to 5.	Standard grain outturn now proposed.	Remarks.
1	2	3	4	5	6	7	8
I	4-1	664	900	900	822	900	*Note I.*—In column 2 other classes of soils are not shown as they form an infinitesimally small portion of the total wet ayacut in the State. 98 per cent. falls under the 3 classes of soils mentioned in column 2. *Note II.*—Both in Madura and Tanjore 3-1 was placed in the same taram in which 7-1 and 4-2 were placed. In para. 62 *supra*, I proposed that 3-1 should be placed in the taram in which 7-2 and 4-3 are placed. 3 soil however is less than one per cent. in the State.
II	4-2, 7-1	709	810	800	773	800	
III	4-3, 7-2, 8-1 etc.	737	720	700	719	700	
IV	4-4, 7-3, 8-2 etc.	806	630	625	687	600	
V	4-5, 7-4, 8-3 &c.	605	540	550	565	550	
VI	7-5, 8-4 &c.	631	495	475	533	500	
VII	8-5 &c.	336	450	400	395	450	
VIII	Lowest in II class.	...	405	375	390	400	
IX	„ III „	...	360	350	355	350	
X	„ IV „	...	315	325	320	300	
XI	„ V „	...	270	...	270	250	

It will be observed that the grain outturn posposed by me for the first taram in the State is 900 Madras measures against 800 Madras measures adopted for the highest taram in the non-deltaic portion of Tanjore. The outturn of 800 Madras measures adopted for 4–1 in Tanjore is for a land under the second class source of irrigation. So there are only ten tarams in Tanjore if the taram for 4–1 under a second class source is considered the first taram for my purpose of comparison in the above statement. In Madura there are only ten tarams. And it should also be borne in mind that in the non-delta portion of Tanjore there are no first class sources of irrigation. In the Pattukkottai taluq I learn there are no big tanks that can be compared with the first class tanks in the State such as Kavinad tank, Valanad tank, etc. which when once filled can supply water to their ayacuts for 8 or 9 months in the year. The proposed grain outturn of 900 Madras measures in the State will only apply to a field classed under 4–1 in a first class source of the above said capacity and such lands amount to only 275 acres in Alangudi taluq. There is no land fit to be classified under 4–1 in a first class source and assessed under the first taram in the Trimiem taluq. The best lands under the big tanks are reported to yield not less than 6 kalams a *nadugai* or 1080 Madras measures for an acre. In Madura the grain outturn adopted for the highest taram is 1000 Madras measures for an acre. So the proposed grain outturn of 900 Madras measures for the first taram in the State is not at all high. The minimum grain outturn proposed for being adopted in the State is 250 Madras measures against the minimum of 400 Madras measures adopted in Madura and 250 Madras measures adopted in Tanjore. In the first two tarams the average in column 6 in the above statement is much less than the standard rate proposed by me and the cause for this is not that the average in the adjoining districts or the outturn according to my enquiries is less but that the result of the few experiments made by me and my subordinates on lands falling under these tarams was poor and that the experiments themselves were mostly conducted on 'middling' and 'bad' crops, rather than on 'good' crops. In the VII taram too, the average in column 6 is less than the standard rate proposed and the chief cause for this is that as will be seen from the statement embodied in para. 68 *supra* only 2 experiments were conducted in lands falling under this taram and their result was as low as 336.

72. *Grain Outturn-Dry.*—In dry lands I have made a very few crop experiments. Neither the Supervisor nor the Head classifiers were employed on this work. So the dry grain outturns will have to be fixed chiefly with reference to my enquiries in the various parts of both the taluqs and with reference to the grain outturns adopted in the adjoining Madras districts. I have proposed in para. 64 *supra* that ragi and varagu might be taken as the standard grains for dry lands in equal proportions. Both these grains are included in the standard grains adopted by the Madras Government for the districts of Tanjore and Trichinopoly. In Madura, however, different grains, cholam and cumbu were fixed as the standard grains. The following statement shows the standard grain outturns in ragi and varagu fixed for the different tarams of dry lands in the districts of Tanjore and Trichinopoly:—

Soil classification.	Taram.	Ragi.			Varagu.			Remarks.
		Tanjore.	Trichinopoly.	Average.	Tanjore.	Trichinopoly.	Average.	
1	2	3	4	5	6	7	8	9
3–1	I. ...	400	400	400	550	550	550	
4–1, 3–2	II. ...	360	360	360	500	500	500	
4–2, 3–3, 7–1 ...	III. ...	320	320	320	450	450	450	
4–3, 3–4, 7–2, 5–1, 8–1.	IV. ...	280	280	280	400	400	400	
4–4, 3–5, 7–3, 5–2, 8–2.	V. ...	240	240	240	350	350	350	
4–5, 7–4, 5–3, 8–3 ...	VI. ...	200	200	200	300	300	300	
7–5, 5–4, 8–4 ...	VII. ...	160	160	160	250	250	250	
5–5, 8–5	VIII. ...	120	120	120	200	200	200	
Lowest in II group...	IX. ...	100	100	100	170	170	170	

73. The State of Pudukkottai contains a few good dry villages. Those near Karambakudy and other parts of Alangudi taluq adjoining Pattukkotta taluq of the Tanjore district form one big plain of dry lands containing good red-ferruginous soil. No rocky or gravelly soil can be found in this tract. In some places to a depth of one foot or more will be found good loamy soil that yields fairly well year in and year out. No part of it is left fallow. Similarly in the Viralimalai side of the Kolattoor talup there are good dry fields. In the eastern villages of Trimiem taluq the dry lands are not superior. The soil is rocky. In the western side of this taluq near Ponnamaravathi and Konnaiyur there are some good dry villages where cereals are largely grown. The Nathambadis take to cultivating the dry fields in preference to wet fields. They spend all their energy and time in the dry fields and in their hands the dry lands yield profusely. Some of their dry lands fetch as high a price as some of the good wet lands in the State. They manure their dry fields as even the Kallar and other agriculturists manure not their wet fields. They grow mixed crops on them and that in rotation. If in one year varagu is grown on a field it is not grown on it in the next year. Cumbu, or cumbu and thovarai, or cumbu, oilseeds and ground-nut, or cumbu and ground-nut are grown. In the third year varagu is repeated. In some villages varagu and horse-gram are cultivated together. Varagu is sown first. On the third day the field is ploughed again and horse-gram sown. But only one of the two crops grows well. If the rains be abundant varagu thrives well and horse-gram is spoiled. If the rains be scanty horse gram fares better. So only in Nathambadi villages these dry crops are luxuriently grown. But the other agricultural castes in the State are not so attentive to the cultivation of dry lands and do not take even half as much pains in their cultivation as the Nathambadis do. Consequently the greatest portion of the dry fields in the State is of an ordinary nature. In Nathambadi villages the yield in varagu in good dry lands is ordinarily five kalams per *nadugai*, *i. e.*, 900 Madras measures, while in other villages it is only three kalams a *nadugai* or 540 Madras measures for an acre. The yield in ground-nut in good dry fields is six to eight kalams in Nathambadi villages while it is only four or five kalams in other villages per *nadugai*. Similarly with cumbu, thovarai and other crops. The yield may generally be said to be one half as much again in a Nathambadi village as in any other village and the chief cause for this is that the Nathambadis purchase manure abundantly even from distant places and use them all for their dry lands. I have not been able to make any experiment in varagu crop. From enquiries I may say that four kalams is the highest yield in a good dry field and one kalam is the lowest yield in poor land. My enquiries make me believe that the yield in varagu in the State is similar to that in the adjoining districts but that the yield in ragi on dry land is not as good in the State as in Tanjore. I conducted two experiments in ragi one being on an 'indifferent' crop on 7–2 dry field. The outturn was 22 Madras measures in 10 cents or 220 Madras measures for an acre. The other was on a 'middling' crop in a 7–3 dry field. The yield was 24 Madras measures or 240 Madras measures for an acre. I conducted four experiments on cumbu before I have decided to take ragi as the standard grain. One of them was on field on which cumbu and thovarai were grown. The other three were on lands on which cumbu and ground-nut were cultivated. In the first my outturn for cumbu on 10 cents was 35 Madras measures or 350 Madras measures for an acre. I was not able to experiment the yield of thovarai crop in that field. In the other three cases I conducted the experiment on both the crops though at different periods. In one the yield in cumbu was 250 Madras measures and that in ground-nut was 550 Madras measures in an acre. Cumbu requires 2 pickings. In the above case mine was the first picking in it. I was told then that in the second picking, the pattadar would get about a fourth of the outturn in the first picking. That would give on the whole about 310 Madras measures of cumbu in adition to 550 Madras measures of ground-nut. In the other two the yield came to 800 Madras measures of cumbu together with 920 Madras measures of ground-nut; and 720 Madras measures of cumbu together with 960 Madras measures of ground-nut. In a few places where ground-nut alone was cultivated I made a few experiments. The highest yield I got was 1920 Madras measures and the next highest was 1440 Madras measures for an acre. Almost all these experiments were in Nathambadi villages in

the Alangudi taluq. In the other villages two-thirds of these outturns or even less should be taken as the approximate yield.

74. On the poorest dry lands in the State a shrub called 'Virali' is extensively grown. When once sown it lasts from six to ten years and the leaves of it are yearly cut and used as manure either separately or mixed up with cowdung or ashes. There is a separate dry rate in the State of Rs. 2 8 0 per veli on land grown with 'Virali' shrub. Originally no assessment was levied on the land grown with 'Virali'. It used to grow wildly on unoccupied land and the State was leasing out the lands at Rs. 5 per veli to such of the ryots as have applied to cut the leaves. Subsequently when it was found difficult to collect the arrears under this head the Darbar ordered (in 1881) that the ryots should execute kararnamahs consenting to pay an assessment of Rs. 2—8—0 per *veli* and take the lands on patta with the condition that when dry crops are raised on them they would be transferred from 'Virali' dry to ordinary dry and be assessed at the appropriate dry rates. In several of the villages both in Alangudi and Trimiem large extensive tracts of 'Virali' cultivation will be seen. All these are assessed occupied lands. These are mostly classified now in the two lowest tarams. It is likely that after the settlement when the ryot for the 1st time in the State acquires the right of relinquishing the lands that he does not require, a large extent of these dry lands which are rocky and on which 'Virali' too is not properly grown will be relinquished. It will be seen that the proposed rates for the lowest two tarams in dry do not differ from the present 'Virali' rate to any considerable extent. The one is slightly higher while the other is equally lower than the present rate. The superior of the 'Virali' forests which grow thick are placed in the higher and the rest in the lower sort. The yield in a good 'Virali' forest will be two cart-loads and in a poor one a cartload or slightly less. The average yield may be taken at one and a half cart loads. A cartload is worth Rs. three.

Now taking all things into consideration, I beg to propose the following as the standard grain outturns in ragi and vargu for the different tarams of dry land in the State:—

Class and sort.	Primary taram.	Proposed standard grain outturn for the state.		Standard grain outturn adopted in Tanjore and Trichinopoly.		Remarks.
		Ragi.	Varagu.	Ragi.	Varagu.	
1	2	3	4	5	6	7
3-1 ...	I	360	550	400	550	
3-2, 4-1 ...	II	320	500	360	500	
3-3, 4-2, 7-1	III	280	450	320	450	
3-4, 4-3, 5-1, 7-2, 6-1, 8-1.	IV	250	400	280	400	
3-5, 4-4, 5-2, 7-3, 6-2, 8-2.	V	220	360	240	350	
4-5-5-3, 7-4, 6-3, 8-3.	VI	190	320	200	300	
5-4, 7-5, 6-4, 8-4 ...	VII	160	280	160	250	
5-5, 6-5, 8-5 ...	VIII	130	240	120	200	
Lowest in II group...		100	200	100	170	

Mere hypothetical grain outturns in the standard grains of ragi and varagu are fixed for the last 2 or 3 tarams. The lands under those tarams are extensively grown with 'Virali' shrub and are not cultivated with any dry crops.

75. *Commutation Prices.*—In the Madras districts the commutation prices are fixed by striking the averages on the prices of the standard grains prevailing in the twenty non-famine years immediately preceding the one in which the settlement scheme is drawn up. The average of the prices prevailing in the different months of the year is taken as the average price for the year and the

average in the different taluq Head Quarters or centres in a district the prices in which are regularly recorded is taken as the district average. The commutation rates thus arrived at for the different standard crops are applied to the standard grain outturns adopted for the several descriptions of soils merged under certain primary tarams; and thus the money values of the gross produce in the different sorts and classes of soils are found out. But in the State there has been no regular record kept of the prices prevailing in the different centres. Neither in the Darbar office nor in the Dewan Peishkar's office, nor in any of the taluq offices were the particular required by me for accurately calculating the commutation prices, available. Soon after I assumed charge of my office in 1908, I requested the revenue authorities to furnish me among other statements with a statement showing the average prices per garce of all the staple grains in the State. After a lapse of several months during which some reminders had to be issued, the statement showing the prices of certain food grains prevailing in their taluqs were received from the different Tahsildars in the State. The particulars were quite unreliable. On their very face the figures looked absurd. The variations in the prices in the different taluqs in one and the same year were such that I could not comprehend how the taluq officers took the responsibility to furnish such figures for a very important business connected with the well-being and prosperity of the agricultural population of the State. The statements were returned to the Tahsildars for revision and retransmission with explanation for the extraordinary variations found in certain years between the prices in one taluq and those in another. Some of the figures were revised and the statements were resubmitted with the explanations that as the prices had not been regularly recorded in their offices, they were selected from the State Gazettes and in doing so a uniform principle was not adopted. The prices in the same month or months throughout the period should have been selected. The Tahsildars admitted that this was not done and that the variations were to some extent due to this cause. The defects were not however set right. I shall quote a few instances to show the great disparity in the prices recorded in these revised statements received from the Tahsildars:—

Serial No.	Fasli.	Name of crop.	Alangudi.	Trimiem.	Kolattoor.	Remarks.
1	1315	Paddy ...	240	418	200	
2	1312	Paddy ...	257	180	160	
3	1309	Ragi ...	200	344	288	
4	1302	Ragi ...	200	305	293	
5	1315	Varagu ...	133	267	100	
6	1299	Varagu ...	147	111	108	

The figures furnished by the Tahsildars were therefore quite useless for my purpose.

76. I have thereupon sent one of my senior clerks to the Dewan Peishkar's and the Darbar offices with clear and full instructions to note the particulars from the records available in those offices. There too complete and accurate information was not available. Monthly price lists seem to have been received from the different centres and recorded in the Dewan Peishkar's office. But the records containing figures for a great many Faslis were not forthcoming. In the records forthcoming, prices for some months were recorded and for some months not recorded. So I could not calculate my average price for the year or for the State with such meagre information as was available. There was however a separate record showing what are termed in the Dewan Peishkar's office as the "Jamabandy price figures of food grains". They seem to be the prices of grains prevailing in the ryots' selling months of Arpil, May and June. They will of course be lower than the average prices for the year. But in the absence of the latter figure, the former figure has to be taken into consideration. The following statement shows these particulars from Fasli 1288 to 1318:—

Fasli.	Alangudi.			Trimiem.			Kolattoor.			Pudukkottai.			Average.			Remarks.
	Paddy.	Ragi	Varagu.	Paddy.	Ragi.	Varagu.	Paddy.	Ragi.	Varagu.	Paddy.	Ragi.	Varagu.	Paddy.	Ragi.	Varagu.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1288	227	247	133	222	251	151	193	258	133	284	311	160	232	267	143	
1289	133	167	87	147	220	107	140	187	80	153	173	107	143	187	95	
1290	127	...	60	117	147	67	104	116	67	113	113	67	115	125	65	
1291	113	120	70	110	130	80	107	131	70	113	120	67	111	125	72	
1292	115	100	63	111	117	67	112	118	57	113	120	67	113	114	63	
1293	133	114	80	120	129	72	120	130	77	127	120	80	125	123	77	
1294	...	...	...	...	...	...	...	...	...	...	...	...	117	160	100	
1295	127	143	87	122	157	80	114	142	90	120	160	87	121	151	86	
1296	127	117	77	108	140	73	124	142	80	113	140	67	118	135	74	
1297	...	...	...	...	...	...	...	...	...	...	...	...	107	107	67	
1298	150	163	93	140	175	85	140	160	90	133	160	80	141	165	87	
1299	180	213	123	197	213	115	167	209	113	173	213	100	179	212	113	
1300	163	180	110	180	213	120	149	187	120	160	187	133	163	192	121	
1301	213	266	127	218	266	142	213	273	138	240	256	138	221	265	139	
1302	280	287	180	243	307	197	244	309	182	257	320	160	256	306	180	
1303	...	...	...	...	...	...	...	...	...	...	...	...	160	187	107	
1304	187	183	100	183	213	108	187	213	111	187	213	133	186	206	113	
1305	167	150	83	183	173	123	144	169	89	162	173	80	164	166	94	
1306	...	...	...	...	...	...	...	...	...	...	...	...	160	187	93	
1307	267	303	137	263	330	147	247	320	143	240	307	160	254	315	147	
1308	...	...	...	...	...	...	...	...	...	...	...	...	160	187	67	
1309	...	...	...	...	...	...	...	...	...	...	...	...	267	320	133	
1310	...	...	...	...	...	...	...	...	...	...	...	...	240	267	160	
1311	200	212	103	195	247	127	180	213	113	187	200	133	191	218	119	
1312	200	173	107	161	216	100	173	170	93	173	170	100	177	182	100	
1313	187	157	90	177	177	107	173	143	93	173	160	95	178	159	96	
1314	248	300	160	289	320	187	293	293	147	253	320	107	271	308	150	
1315	308	331	180	328	457	...	291	394	200	291	400	160	305	396	180	
1316	305	332	180	305	441	...	305	400	160	291	376	160	302	387	167	
1317	324	394	203	337	413	...	341	413	206	320	377	...	331	399	205	
1318	346	366	251	337	420	246	337	320	194	320	298	...	335	351	230	
Average.	204	217	123	204	247	126	196	224	118	195	222	112	191	217	117	

The Jamabandy price figures were not however available for Faslis 1294, 1297, 1303, 1306, 1308 to 1310. So in the average columns of the above statement the figures sanctioned by the Darbar as the standard prices for Faslis 1294, 1297, 1303 and 1306 to convert the amani share in kind into money value are entered and for Faslis 1308 to 1310 the figures shown in the Administration reports as the prevailing prices in the State are shown. If these prices were shown in all the Administration reports they would have been adopted by me. But in the reports for a few Faslis only, the prices have been recorded. There is again no record to throw any light as to which Faslis should be taken as famine years in the State. After the great famine 1877-1878 no famine relief works seem to have been opened in the State on any large scale. If the years in which the prices were abnormally high are to be taken as famine years and excluded from the last 20 years usually taken into calculation to determine the commutation rate, the following Faslis will have to be excluded:—

(1) Fasli 1302 in which the price of paddy was Rs. 256 against Rs. 160, Rs. 186 and Rs. 164 in the immediately succeeding, and Rs. 221, Rs. 163 and Rs. 179 in the immediately preceding three years, that of ragi was Rs. 306 and that of varagu was Rs 180 per garce. The Administration report for this Fasli records that "prices rose very high and eventually touched famine point and but for "uninterrupted supplies from the granaries of Tanjore and Trichinopoly and the "progress of public works, famine and distress would have been inevitable".

(2) Fasli 1309. The price of paddy rose to Rs. 267 and that of ragi to Rs. 320 per garce. "The season in the year under report was quite unfavourable "for agricultural operations...........from the second week of November 1899 till the "the last week of April 1900 there was complete drought during which not only "crops suffered but also man and beast suffered greatly for want of even drinking "water. For a time apprehensions were entertained of a famine visiting the State".

(3) Fasli 1315. The price of paddy rose to Rs. 305, that of ragi to Rs. 396 and of varagu to Rs. 180 per garce. In the Administration report it is said:— "Contrary to all expectations, the rain began to hold off from the latter part of "November 1905. December 1905 proved a dry month and the rainfall in the "four subsequent months was too meagre to save the withering crops".

(4) Fasli 1317. The price of paddy was Rs. 331, that of ragi was Rs. 399 and that of varagu Rs. 205. In para. 66 *supra* I have already reported that both the seasons in this Fasli were adverse.

I therefore beg to recommend that the above four Faslis may be excluded as famine years. In Fasli 1304 there was great distress in the Kolattur taluq and famine relief works were opened in the affected parts and the collection of land revenue was suspended. The prices however were not very high. So this Fasli is not taken as a famine year. In the last Fasli the prices ranged high but this was not due to famine in the State. So the average prices for the last * 20 non-famine years in the State are Rs. 191 for paddy, Rs. 217 for ragi and Rs. 117 for varagu. The average figures for the different centres for the same period are however somewhat higher than the above figures as in striking them the particulars which were not available for some of the † Faslis when the prices were high were not taken into calculation. And I have not thought it necessary when striking the averages for the different centres to take into calculation the figures for the previous five Faslis 1289 to 1293, for which figures are available to make up the twenty years, as in those years the prices were so very low that there is not the least chance of those prices ever recurring during the term of the current settlement. It is also doubtful whether in the course of the next thirty years the prices might fall so low as to approach even what they were some ten Faslis back. I am however taking the lower set of figures obtained, as the average for the State for the last twenty non-famine years.

* Faslis 1295 to 1301, 1303 to 1308, 1310 to 1314, 1316 and 1318.

† Faslis 1297, 1303, 1306, 1308 to 1310.

77. For merchants' profit and to cover the cost of carting the produce to the markets I propose to allow a deduction of 15 percent. which has been generally allowed in most of the Madras districts. After making this deduction, the average prices obtained for a garce of

Paddy Rs. 163
Ragi „ 185.
Varagu „ 100.

I beg to propose the commutation prices for these three standard crops as

Paddy Rs. 160 per garce.
Ragi „ 175 „
Varagu „ 100 „

against the commutation rates for Tanjore of

Paddy Rs. 121 per garce
Ragi „ 134 „
Varagu „ 76 „

The increase in each standard crop bears the same proportion, *viz.* about a third, which shows that the results obtained are not wide the mark.

78. *Vicissitudes of season.*—A percentage deduction is made on account of unprofitable areas such as field banks, small channels, rocks etc. included in patta lands and for vicissitudes of season. The maximum allowance generally made in Madras districts is 25 percent. In the case of Tanjore and Trichinopoly districts the allowance made for wet was 15 per cent. in delta and 20 per cent. in non-delta tracts. In the case of dry the allowance was 20 per cent. all round. In Madura the

allowance was 20 per cent. both for wet and for dry. In the State it has to be admitted that the bunds are not very broad or thick in wet fields. In that respect the State wet lands are like those in the adjoining Madras districts. But both in wet and dry there are a good many channels which should as per rules have been separated but were not done so by survey—please *vide* my letter to the Darbar R.D.C. No. 90 of 09 dated 15—9—09. But it is considered now too late to separate such unprofitable areas. The worst cases are however being taken up during patta transfer sub-division work in each taluq; but many will be left unsub-divided. In the matter of vicissitudes of season too, the State is worse than Tanjore. I have already described the seasons in the State as capricious, the rains as unseasonable, and the tanks as entirely depending on the falling rains. Regarding the seasons in the State the Late Dewan Regent is reported to have written to the present Ruler of Travancore :—" The old proverb 'There is many a slip betwixt the cup and the " lip' comes home to none so truly and painfully truly as to the poor cultivator " here. One rain too little, one rain too much, one contrary wind when the ears are " filling, an unwelcome shower when the harvest is ripe for the sickle, all or any of " these is enough to dash down the cup of prosperity...............".

Really the condition of the poor ryot is such, rather worse at the present day. Fortunately for him, and for the State too, ground-nut was introduced into the State. Many have taken to grow this exotic nut in their dry fields and the area cultivated with it has grown within the last 10 years to fourteen percent. of the total cultivated dry area in the State as will be seen from para. 64 *supra*. This area is increasing year by year and in due course may eclipse the area cultivated with the staple food grain, varagu, of the State. And but for this ground-nut the peasant of Pudukkottai would not be even in his present condition. I would, on these considerations of the vicissitudes of the seasons and of the existence of large unprofitable areas mixed up with the ryots' holdings in the State, recommend that the allowance might be fixed in the case of dry lands at 25 percent. and in the case of wet lands at 20 percent I believe as in the Madras districts the State will allow remission of assessment for loss of crops due to circumstances beyond the ryots control. If however it is not allowed on any considerations whatever, I beg to recommend that a deduction of 25 percent. might be allowed in the case of wet lands also for vicissitudes of season. In the dry districts of Vizagapatam, Cuddappah, Kurnul, Bellary and Anantapur and in some of the up-land taluqs in Godavari, Krishna and Guntur where as elsewhere in the Presidency the Remission rules are in force, the Madras Government allowed a deduction of 25 percent. for vicissitudes of season and I do not think that the seasons in one and all of them are more uncertain and unreliable than in the State of Pudukkottai.

79. *Cultivation expenses.*—In the matter of determining the cultivation expenses also, G. O. No. 944, dated 6th September 1882, directed that the elaborate process by which the cultivation expenses were calculated for each district in the earlier settlements should be done away with and that the average of the cultivation expenses of the adjoining or similar districts already settled should be adopted and this has been done since the issue of the above-said Government order. In the case of Tanjore, however, the Deputy Commissioner made numerous enquiries in certain typical taluqs and has taken statements from the mirasidars and others giving an estimate of the cultivation expenses ordinarily required in those places. In Malabar and South Canara too, careful enquiries were made in most of the villages visited by the Deputy Commissioner and the local Revenue Officials were consulted. Similarly I have made very detailed enquiries in several places and consulted some of the Tahsildars and village officials, mirasidars and members of the Representative Assembly on the subject. The subject is, however, one regarding which it is very difficult to collect accurate and reliable information. It is admitted on all hands as one of the most conjectural of the several processes connected with the settlement work. No doubt there is some truth in the saying of the South Indian ryot,

" If the ploughman counts the cost,
His ploughshare even will be lost ".

If one is to pay for the several operations, the farmer has to perform and calculate the cost of manure &c. very little will be left, for when he is examined regarding the cultivation expenses he rates them so highly that even the gross produce in a field is absorbed by the cultivation expenses he gives out. I shall however enter in the following memorandum of expenses the average under each head of the estimates noted down by me during my enquiries in more than half a dozen centres in each of the two taluqs. With the total amount arrived, the cultivation expenses in the adjoining Madras districts may be compared and after allowing some margin for the increase in the wages to labourers, the cultivation expenses for the several primary tarams may be determined. Generally it is the custom to determine first the cost of cultivation for the best soil, i. e., for the land in the first taram and to proportionately diminish it for the lower tarams. That procedure will be adopted. It is of course arbitrary but it is impossible to make any correct calculation of expenses in the case of every sort and class of soil. It is the creed of some to say that the poorer soil requires greater cost than the superior soil. But however much one may manure a poor soil the yield in it cannot stand comparison with that in a superior soil with an ordinary manure. Consequently the cultivator will not throw so much labour and cost on the cultivation of an inferior land as he will do in the case of a superior land. When, however, the difference between two soils is slight, if more manure is used for the slightly inferior soil than for the superior soil one may hope to get in the former as great a yield as or slightly greater than in the latter. But when soils of different degrees are taken into consideration and when it is determined to ascertain their relative outturns and for that sake deductions are made to cover the cost of cultivation, it does not stand to reason that higher or equal amounts should be deducted in the case of inferior lands.

Memorandum of Expenses.

I. *For one acre of best wet land.*

		RS. A. P.
1.	Cost of 2 pairs of bullocks at Rs. 50 per pair to plough 1½ *velis* or 10 acres, the bullocks to work for 5 years	2- 0- 0
2.	Cost of 4 ploughs at 12 annas each for 1½ *velis* or 10 acres, for a year ...	0- 4-10
3.	Cost of ploughing 4 times with 2 pairs at 4 annas per yoke for one acre ...	2- 0- 0
4.	Cost of manuring 5 carts of leaves at Re. 1 a cart and 2 carts of ashes at Rs. 1-8-0 a cart for 1 acre	8- 0- 0
5.	Cost of seed 60 Madras measures at Rs. 160 per garce for 1 acre ...	3- 0- 0
6.	Cost of sowing, removing seedlings and transplanting 1 man at 3 annas and 9 women at 2 annas for 1 acre	1- 5- 0
7.	Cost of weeding, 4 women at 2 annas per acre	0- 8- 0
8.	Cost of harvesting etc. 4 men at 3 annas each and 8 women at 2 annas each for one acre	1-12- 0
9.	Cost of 2 spades at 12 annas each to last for 2 years for 1½ *velis* or 10 acres	0- 1- 3
10.	Cost of 5 sickles at 4 annas each for 4 years for 1½ velis or 10 acres ...	0- 0- 6
	Total ...	18-15- 7

II. *For one acre of best dry land.*

		RS. A. P.
1.	Cost of one pair of bullocks at Rs. 40 for 1½ *velis* or 10 acres to last for 6 years	0-10- 8
2.	Cost of one plough at 12 annas for 6 acres to last for 2 years... ...	0- 1- 0
3.	Cost of 2 ploughings with one pair at 4 as. for a ploughing for one acre ...	0- 8- 0
4.	Cost of manuring, 3 carts of dry leaves at Re. 1 and 1 cart of ashes at Re. 1-8-0 for 1 acre	4- 8- 0
5.	Cost of seed 10 Madras measures of Varagu at Rs. 100 per garce for 1 acre.	0- 5- 0
6.	Cost of sowing and sundry, i. e., spreading manure etc., 1 man at 3 as. for 1 acre	0- 3- 0
7.	Cost of weeding etc., 3 women at 2 annas for 1 acre ...	0- 6- 0
8.	Cost of harvesting, 6 women at 2 annas for 1 acre ...	0-12- 0
9.	Cost of spade and sickles a third of the cost for wet land ...	0- 0- 7
	Total ...	7- 6- 3

80. Thus the total cultivation expense according to my enquiries comes in round figures to Rs. 19 for one acre of the best wet land and Rs. 7-6-0 for one acre

of the best dry land in the State. But in the adjoining districts of Tanjore, Trichinopoly and Madura the cultivation expense for the highest taram was taken as:—

		Wet.	Dry.
Tanjore	....	Rs. 11 0-0	Rs.. 5-8-0
Trichinopoly	....	11 0-0	5-8-0
Madura	....	13-3-5	3 6 4

It has to be admitted that the cost of cultivation of wet lands in the delta districts of Tanjore and Trichinopoly will not be so high as in the State of Pudukkottai. So much manure as is used for wet lands in the State is not required for the wet lands in Tanjore and Trichinopoly. In Madura the cultivation expense amounted to Rs. 13 and odd only. A very liberal allowance of ten to fifteen per cent. may be made for the increase in the wages to labourers. I beg to propose that the cultivation expense for the best wet field may be taken at Rs. 16 and that for the best dry lands at Rs. 7 per acre. The subjoined statements compare my proposals for the different tarams with the corresponding figures sanctioned in the adjoining districts for wet and dry:—

I Wet.

Classification.	Taram.	Proposed for the State.	Allowed in Tanjore.	Allowed in Trichinopoly.	Allowed in Madura.	Remarks.
1	2	3	4	5	6	7
4-1	I. ...	16	11	11	13 3 5	
4-2, 7-1	II. ...	14	9 12 ...	9 12 ...	12 11 5	
4-3, 7-2, 8-1, etc. ...	III. ...	12	8 8 ...	8 8 ...	11 11 5	
4-4, 7-3, 8-2, etc. ...	IV. ...	10	7 8 ...	7 8 ...	10 10 5	
4-5, 7-4, 8-3, etc. ...	V. ...	10	7	7	9 2 5	
7-5, 8-4, etc. ...	VI. ...	9	6 8 ...	6 8 ...	8 4 5	
8-5, etc.	VII. ...	9	6	6	6 8 5	
Lowest in II group ...	VIII ...	8	5 8 ...	5 8 ...	6 8 5	
,, III ,, ...	IX. ...	8	5	5	6 8 5	
,, IV ,, ...	X. ...	7	4 12 ...	4 12 ...	6 8 5	
,, V ,, ...	XI. ...	6	4 8 ...	... ...	... ...	

II Dry.

Classification.	Taram.	Proposed for the State.	Allowed in Tanjore.	Allowed in Trichinopoly.	Allowed in Madura.	Remarks.
3-1	I. ...	7	5 8 ...	5 8 ...	3 6 4	
4-1, 3-2	II. ...	7	5 6 ...	5 6 ...	3 6 4	
7-1, 4-2, 3-3, etc. ...	III. ...	6 8 ...	5 2 ...	5 2 ...	3 6 4	
8-1, 7-2, 4-3, 3-4 ...	IV. ...	6 4 ...	4 14 ...	4 14 ...	3 6 4	
8-2, 7-3, 4-4, 3-5, etc.	V. ...	6	4 8 ...	4 8 ...	3 2 4	
8-3, 7-4-4-5, etc. ...	VI. ...	5 8 ...	4	4	2 14 4	
8-4, 7-5, etc. ...	VII. ...	5	3 6 ...	3 6 ...	2 10 4	
8-5, etc	VIII. ...	4 8 ...	2 14 ...	2 14 ...	2 3 4	
Lowest in II group ...	IX. ...	4	2 10 ...	2 10 ...	... ...	

From the above statements, it will be seen that both in wet and dry the scale of cultivation expense proposed for the State is very liberal and much in excess of what was allowed in the adjoining Madras districts.

81. *Money rates*:—Applying the principle, that half the net profit is the share due to the Sirkar, to the proposals made in the foregoing paragraphs the following rates for the several primary tarams are obtained. In the case of wet lands, two scales of money rates are proposed (1) by allowing 20 per cent. for vicissitudes of season and (2) by allowing 25 per cent. for vicissitudes of season if for any cause whatever the Darbar decide not to introduce the remission system in the State.

I Wet.

Classification.	Taram.	Outturn in paddy.	Gross value at Rs. 160 per garce.	Proposal A with 20 percent allowance for vicissitudes of season. Deduct 20% for vicissitudes of season.	Deduct cultivation expense.	Total deduction	Net value.	Half net.	Proposed rate per acre.	Proposal B. with 25 percent allowance for vicissitudes of season. Deduct 25% for vicissitudes of season.	Deduct cultivation expense.	Total deduction	Net value.	Half net.	Proposed rate per acre.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
First Class Irrigation. 4 1	I	900	45	9	16	25	20	10	10	11 4 ...	16	27 4 ...	17 12 ...	8 14 ...	9 ... ...
4 2, 7 1	II	800	40	8	14	22	18	9	9	10	14	24	16	8	8 ... ...
4 3, 7 2, 3 1, 5 1, 6 1, 8 1	III	700	35	7	12	19	16	8	8	8 12 ...	12	20 12 ...	14 4 ...	7	7 ... ...
4 4, 7 3, 3 2, 5 2, 6 2, 8 2	IV	600	30	6	10	16	14	7	7	7 8 ...	10	17 8 ...	12 8 ...	6 4 ...	6 ... ...
4 5, 7 4, 3 3, 5 3, 6 3, 8 3	V	550	27 8 ...	5 8 ...	10	15 8 ...	12	6	6	6 14 ...	10	16 14 ...	10 10 ...	5 5 ...	5 ... ...
7 5, 3 4, 5 4, 6 4, 8 4	VI	500	25	5	9	14	11	5 8 ...	5	6 4 ...	9	15 4 ...	9 12 ...	4 14 ...	4 ... ...
3 5, 5 5, 6 5, 8 5	VII	450	22 8 ...	4 8 ...	9	13 8 ...	9	4 8 ...	4	5 10 ...	9	14 10 ...	7 14 ...	3 15 ...	3 8 ...
Lowest in 2 Class	VIII	400	20	4	8	12	8	4	3 8 ...	5	8	13	7	3 8 ...	3 ... ...
,, 3 ,,	IX	350	17 8 ...	3 8 ...	8	11 8 ...	6	3	3	4 6 ...	8	12 6 ...	5 2 ...	2 9 ...	2 8 ...
,, 5 ,,	X	300	15	3	7	10	5	2 8 ...	2 8 ...	3 12 ...	7	10 12 ...	4 4 ...	2 2 ...	2 ... ...
,, ,,	XI	250	12 8 ...	2 8 ...	6	8 8 ...	4	2	2	3 2 ...	6	9 2 ...	3 6 ...	1 11 ...	1 8 ...

II Dry.

	Classification.	Primary Taram.	Outturn in ragi.	Gross value at Rs. 175 per garce.	Outturn in varagu.	Gross value at Rs. 100 per garce.	Total gross value for two crops.	Average gross value for a crop.	Deduct 25 per cent. for vicissitudes of season.	Deduct cultivation expense.	Total deduction.	Net value.	Half net value.	Proposed rate per acre.	Remarks.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
First group.	31	I	360	19 11 ...	550	17 3 ...	36 14 ...	18 7 ...	4 9 9	7	11 9 9	6 13 3	3 6 7	3	* In these two tarams the proposed rates are higher than the half net. I have already explained that the half net values are hypothetical and that these dry lands are left waste or are grown with 'virali' shrub.
	32, 41	II	320	17 8 ...	500	15 10 ...	33 2 ...	16 9 ...	4 2 3	7	11 2 3	5 6 9	2 13 4	2 8 ...	
	33, 42, 71	III	280	15 5 ...	450	14 1 ...	29 6 ...	14 11 ...	3 10 9	6 8 ...	10 2 9	4 8 3	2 4 1	2	
	34, 43, 51, 72, 61, 81	IV	250	13 10 9	400	12 8 ...	26 2 9	13 1 4	3 4 4	6 4 ...	9 8 4	3 9 ...	1 12 6	1 8 ...	
	35, 44, 52, 73, 62, 82	V	220	12 ... 6	360	11 4 ...	23 4 6	11 10 3	2 14 7	6	8 14 7	2 4 8	1 5 9	1 4 ...	
	45, 53, 74, 63, 83	VI	190	10 6 3	320	10	20 6 3	10 3 1	2 8 9	5 8 ...	8 ... 9	2 2 4	1 1 4	1	
	54, 75, 64, 84	VII	160	8 12 ...	280	8 12 ...	17 8 ...	8 12 ...	2 3 ...	5	7 3 ...	1 9 ...	... 12 6	... 12 ...	
	55, 65, 85	* VIII	130	7 1 9	240	7 8 ...	14 9 9	7 4 10	1 13 2	4 8 ...	6 5 2	... 15 8	... 7 10	... 8 ...	
	Lowest in II group.	* IX	100	5 7 6	200	6 4 ...	11 11 6	5 13 9	1 7 5	4	5 7 5	... 6 4	... 3 2	... 4 ...	

82. In the above two statements the rates and how they have been arrived at for the several classes and sorts of soils in wet lands under the first class source of irrigation and in dry lands under the first group are shown. The following statement is intended to show the rates for the several classes of sources in wet and for the several groups in dry lands:—

Wet.

Class and sort of soil: 3	4	5	6	7	8	Proposal A: First class source.	Second class sources.	Third class source.	Fourth class source.	Fifth class source.	Proposal B: First class source.	Second class source.	Third class source.	Fourth class source.	Fifth class source.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
...	1	...	...	...	...	I 10	II 9	III 8	IV 7	V 6	I 9	II 8	III 7	IV 6	V 5	
...	2	...	...	1	...	II 9	III 8	IV 7	V 6	VI 5	II 8	III 7	IV 6	V 5	VI 4	
1	3	1	1	2	1	III 8	IV 7	V 6	VI 5	VII 4	III 7	IV 6	V 5	VI 4	VII 3 8 ...	
2	4	2	2	3	2	IV 7	V 6	VI 5	VII 4	VIII 3 8 ...	IV 6	V 5	VI 4	VII 3 8 ...	VIII 3	
3	5	3	3	4	3	V 6	VI 5	VII 4	VIII 3 8 ...	IX 3	V 5	VI 4	VII 3 8 ...	VIII 3	IX 2 8 ...	
4	...	4	4	5	4	VI 5	VII 4	VIII 3 8 ...	IX 3	X 2 8 ...	VI 4	VII 3 8 ...	VIII 3	IX 2 8 ...	X 2	
5	...	5	5	...	5	VII 4	VIII 3 8 ...	IX 3	X 2 8 ...	XI 2	VII 3 8 ...	VIII 3	IX 2 8 ...	X 2	XI 1 8 ...	

DRY.

Class and sort of soil: III	IV	V	VI	VII	VIII	Taram and money rates: First group.				Second group.				Remarks.
1	2	3	4	5	6	7				8				9
1	...	...	...	...	...	I	3	...	...	II	2	8	...	
2	1	...	...	...	...	II	2	8	...	III	2	...	...	
8	2	...	...	1	...	III	2	...	...	IV	1	8	...	
4	3	1	1	2	1	IV	1	8	...	V	1	4	...	
5	4	2	2	3	2	V	1	4	...	VI	1	...	...	
...	5	3	3	4	3	VI	1	...	...	VII	...	12	...	
...	...	4	4	5	4	VII	...	12	...	VIII	...	8	...	
...	...	5	5	...	5	VIII	...	8	...	IX	...	4	...	

83. It will be seen that I propose eleven rates for the wet fields varying from Rs. 10 to Rs. 2 per acre according to my proposal A, or from Rs. 9 to Rs. 1-8-0 per acre according to my proposal B. For the dry fields I propose nine rates varying from Rs. 3 to annas four per acre. A comparison cannot be made with the old rates as there are innumerable rates in the State. In wet the highest rate however is Rs. 9-1-3 and the lowest is Rs. 2-14-0 per acre. In dry the highest ordinary rate is Rs. 2-4-4 and the lowest one is Re. 0-6-2 per acre. In the next paragraph I shall deal fully with the old rates in the State. Here I beg to subjoin two statements which are intended to compare the proposed rates for wet and dry with the corresponding rates in the adjoining Madras districts:—

I WET.

Classification.	Taram	Settlement Rates: Now proposed for the State.	Sanctioned for Tanjore upland.	Sanctioned for Trichinopoly upland.	Sanctioned for Madura.	Remarks.
1	2	3	4	5	6	7
4 1	I	10	*7	8—12—0	8 8 ...	*For a second class source, there being no first class source in the upland portion of the Tanjore district.
4 2, 7 1	II	9	6		7 8 ...	
4 3, 7 2, 8 1 etc.	III	8	5		6 8 ...	
4 4, 7 3, 8 2 etc.	IV	7	4 8 ...	Between the highest rate of Rs. 8—12—0 and the lowest rate of Re. 1—4—0 there are 20 rates. For each class of source different scales of wet rates were sanctioned.	5 8 ...	
4 5, 7 4, 8 3 etc.	V	6	4		4 8 ...	
7 5, 8 4 etc.	VI	5	3 8 ...		3 8 ...	
8 5 etc.	VII	4	3		2 8 ...	
Lowest in II Class.	VIII	3 8 ...	2 8 ...		2	
Do. III Do.	IX	3	2		2	
Do. IV Do.	X	2 8 ...	1 8 ...		2	
Do. V Do.	XI	2	... ...	1—4—0	†... ...	†No fifth class source for wet.

II Dry.

Classification.	Taram	Settlement Rates. Now proposed for the State.	Sanctioned for Tanjore upland.	Sanctioned for Trichinopoly upland.	Sanctioned for Madura.	Remarks.
1	2	3	4	5	6	7
3 1	I	3	3	3—0—0	2	*As already stated in para. 54 *supra*. there is only one group for dry in Madura
3 2 4 1	II	2 8 ...	2 8 ...		1 8 ...	
3 3 4 2 7 1	III	2	2		1 4 ...	
3 4 4 3 7 2 8 1 etc.	IV	1 8 ...	1 8 ...	There are fifteen rates between Rs. 3 and annas 4.	1	
3 5 4 4 7 3 8 2 etc.	V	1 4 ...	1 4 ...		... 12 ...	
4 5 7 4 8 3 etc.	VI	1	1		... 8 ...	
7 5 8 4 etc.	VII	... 12 ...	... 12 ...		... 6 ...	
8 5 etc.	VIII	... 8 ...	... 8 ...		... 4 ...	
Lowest in II Group.	IX	... 4 ...	... 4 ...	0—4—0	*	

The highest wet rate proposed for the State is Rs. 10 per acre against Rs. 7 in the Tanjore district; but it should be borne in mind that the grain outturn for 4-1 in Tanjore (non-delta tract) was taken at 800 Madras measures per acre against 900 proposed for the State. Besides the commutation rate for Tanjore was Rs. 121 per garce. while Rs. 160 is proposed for the State. The Trichinopoly rates are the resettlement rates. In Madura the highest rate for wet is Rs. 8-8-0 per acre. Though the commutation price of paddy for that district was Rs. 123-8-0 per garce, the rate works out high when compared with the corresponding rate in Tanjore as the standard grain outturns for 4-1 classification or first taram was fixed at 1000 Madras measures per acre. The lowest wet rate in Tanjore is Rs. 1-8-0 per acre and this compares fairly well with the proposed lowest wet rate of Rs. 2 for the State, but it may be said that when the lowest rate in Madura was Rs. 2 with the commutation rate of Rs. 123-8-0 per garce the lowest rate in the State might be higher than Rs. 2 when the commutation rate is proposed to be fixed at Rs. 160 per garce. The answer to this is that in the lowest wet taram in the State, only manavari lands would be classed and the lowest rate for them should not be higher than Rs. 2 per acre, while they were assessed at dry rates only in the Madura and other Madras districts. In dry it will be seen that the proposed rates are the same as in Tanjore whose rates were fixed when the commutation prices of dry grains were taken at three-fourths of what they are now. But it will have to be borne in mind that the dry lands in the State in other than Nathambadi villages are inferior to those in Tanjore. Says Mr. Clerk in para. 100 of his scheme report "........... my grain "outturns compare favourably with those of the adjoining districts, though as a "matter of fact, the outturns are much higher in Tanjore in consequence of better "and much more expensive cultivation and of a much more favourable rainfall".

The proposed dry rates for the State compare fairly well with the rates in Madura. In the trial settlement referred to in para. 37 *supra* the highest wet rate proposed was Rs. 9-8-0 and the lowest was Rs. 2-8-0 per acre. The highest dry rate was Rs. 3 and the lowest was annas ten per acre. Several rates were proposed for wet and dry as the principle of classification of soils proposed therein was quite different from that now adopted by me. On the whole I am of opinion that the rates now proposed are quite adequate. In wet, in case the concession of remission so eagerly looked for by the ryots be refused, it is but just that these rates got on the half net principle as in the Madras settlements should be lowered as a set off against the refusal of remissions. My rates according to proposal B may then be sanctioned.

84. *The present rates of assessment in the State and their comparison with those in the adjoining Madras taluqs.*—Before applying the money rates proposed by me to the classification of wet and dry lands in the taluqs of Alangudi and Trimiem and discussing the financial results, I beg to make a few observations regarding the existing rates of assessment in the State and to compare them with those in the Madras taluqs bordering on the State. In the paragraphs dealing with the Revenue history I have already stated that prior to the Amani settlement by the late Dewan Regent the Teervaipattu lands formed a small fraction of the total ayacut in the State, that these consisted of the Mamul kadamai and Mamul ijara lands, that in the absence of any fixed rates of assessment in the State they were given to the ryots originally by the village sibbandies and latterly by the higher revenue officials on any rates they were pleased to fix and the ryots were willing to take on, that the Mamul ijara lands which were the excesses found in jeevitams by pymaish were generally given on very low rates, that some of the Mamul kadamai lands originally given were also on low rates though latterly owing to the 'Petapeti' system subsequently adopted *i.e.*, auctioning the land to the person who agreed to pay the highest assessment, the rates in some cases were high and that in the Amani system of the Dewan Regent the five years average of the recorded Sirkar share was fixed as the money rate of assessment, the consequence of which was that there were no specific money rates of assessment even in that recent settlement but that each holding had a different rate unless by accident rates in more than one holding happened to be the same. Finding at last, that it was next to impossible to get any accurate and reliable information from the taluq Revenue officials whom I had requested to furnish me with details regarding the Mamul kadamai and Mamul ijara rates and the areas assessed under them in their taluqs, I have myself gone to the taluq offices to have a peep in and to take notes from the old and worn out records of the Faslis preceding the Amani settlement. Here I beg to add that whatever Revenue information I was able to procure for my scheme report was from enquiries of some of the old karnams and old taluq gumastahs. The present Tahsildars in the State were not able to furnish me any useful information regarding the old revenue systems and accounts, and if I am permitted, I would suggest to the Darbar that they should insist on the Tahsildars making themselves conversant with the old revenue systems of the State and with the old accounts in their offices. Neither did these officials care nor did they take pains to furnish me with accurate and reliable information when any statistics were called for. Out of many such cases, I may instance two, one the misleading information furnished to me regarding the prices of food-grains—please *vide* para. 75 *supra*—and the other the meagre information I got about the ayacuts under the Mamul kadamai, Mamul ijara, etc., rates. I have digressed. But I considered it my duty to bring this want of co-operation on the part of these taluq officials and their ignorance regarding the old revenue system to the notice of the Darbar in justice to the extra work thrown on me thereby. In the Madras districts a lot of help is rendered by the revenue officials to the Settlement officers but here I found hindrance to my work all round.

85. From the old chittas I found that there were several rates of assessment in the Mamul kadamai lands. In some cases the rates were fixed for 1 *kuli*, in some cases for 5 *mahs* which is one-fourth of a *veli*; in some cases for 1 *mah* or 100 *kulis*; in some cases for 100 *vallan kulis* of land which were taken as measuring 522½ small *kulis*. Though generally a *vallan kulis* is now considered to be five small *kulis* of land in the old accounts it appears to have been taken as measuring very nearly 5¼ small *kulis*. The following statement shows some of the old Mamul kadami rates of assessment for the several descriptions of land, which I have been able to pick out :-

Description of land.	Land measure.	Rate for the said land measure.			Converted rate for a Veli.			Converted rate for an acre.			Remarks.
1	2	3			4			5			6
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Dry ...	5 *Mahs* or 500 *kulis.*	0	12	6	3	2	0	0	7	7	These were for Varagu and Cumbu Punjai.
		1	0	0	4	0	0	0	9	8	
		1	4	0	5	0	0	0	12	1	
		1	8	0	6	0	0	0	14	6	
		1	9	0	6	4	0	0	15	2	
		1	12	0	7	0	0	1	0	11	
		2	0	0	8	0	0	1	3	4	For Cumbu Punjai only.
		2	1	0	8	4	0	1	4	1	
		2	3	0	8	12	0	1	5	2	
		2	4	0	9	0	0	1	5	9	
		2	8	0	10	0	0	1	8	2	
		2	12	2	11	0	8	1	10	9	
		3	0	0	12	0	0	1	13	1	
		3	2	0	12	8	0	1	14	3	
		3	8	0	14	0	0	2	1	11	
		3	12	0	15	0	0	2	4	4	
		3	15	0	15	12	0	2	6	1	
		4	0	0	16	0	0	2	6	9	
	100 *Vallan kulis* or 522½ small *kulis.*	2	1	0	7	14	4	1	3	1	Do. do.
		2	2	0	8	2	1	1	3	8	
		2	5	6	8	15	6	1	5	9	
		2	12	0	10	8	5	1	9	6	
		3	2	0	11	15	4	1	12	11	
Cotton crop	100 Small *kulis.*	0	7	0	8	12	0	1	5	2	
Achukattu.	5 *Mahs* or 500 *kulis.*	4	6	0	17	8	0	2	10	5	
		5	0	0	20	0	0	3	0	5	
		5	8	0	22	0	0	3	5	3	
		5	10	0	22	8	0	3	6	6	
		5	12	0	23	0	0	3	7	8	
		6	4	0	25	0	0	3	12	6	
		6	6	0	25	8	0	3	13	9	
		7	0	0	28	0	0	4	3	9	
		7	2	0	28	8	0	4	5	0	
		7	4	0	29	0	0	4	6	2	
		8	3	9	32	15	0	4	15	9	
		9	2	0	36	8	0	5	8	4	
		10	4	0	41	0	0	6	3	3	
	100 *Vallan kulis* or 522½ small *kulis.*	4	0	0	15	5	0	2	5	1	
		4	6	0	16	11	11	2	8	6	
		4	7	0	16	15	10	2	9	1	
		5	8	0	21	0	11	3	3	0	
Wet ...	5 *Mahs* or 500 *kulis.*	2	8	0	10	0	0	1	8	2	
		3	12	0	15	0	0	2	4	4	
		5	5	0	21	4	0	3	3	5	
		6	4	0	25	0	0	3	12	6	
		6	6	0	25	8	0	3	13	9	
		6	8	0	26	0	0	3	14	11	
		6	10	0	26	8	0	4	0	2	
		6	12	0	27	0	0	4	1	4	
		6	14	0	27	8	0	4	2	7	
		7	0	0	28	0	0	4	3	9	
		7	8	0	30	0	0	4	8	7	
		8	1	0	32	4	0	4	14	1	
		8	2	0	32	8	0	4	14	8	
		8	4	0	33	0	0	4	15	11	

Description of land.	Land measure.	Rate for the said land measure.			Converted rate for a Veli.			Converted rate for an acre.			Remarks.
1	2	3			4			5			6
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Wet ...	5 *Mahs* or 500 *kulis.*	8	12	0	35	0	0	5	4	9	
		9	1	0	36	4	0	5	7	9	
		9	6	0	37	8	0	5	10	9	
		9	10	0	38	8	0	5	13	2	
		10	0	0	40	0	0	6	0	10	
		10	5	0	41	4	0	6	3	10	
		10	10	0	42	8	0	6	6	10	
		11	0	0	44	0	0	6	10	6	
		12	0	0	48	0	0	7	4	2	
		12	8	0	50	0	0	7	9	0	
		13	3	3	52	13	0	7	15	10	
		15	0	0	60	0	0	9	1	3	
		15	5	0	61	4	0	9	4	3	
		16	4	0	65	0	0	9	13	4	
		20	12	6	83	2	0	12	8	3	
	100 *Vallan kulis* or 522½ small *kulis.*	4	0	0	15	5	0	2	5	1	
		4	6	0	16	11	11	2	8	6	
		4	7	0	16	15	10	2	9	1	
		5	8	0	21	0	11	3	3	1	
Garden ...	1 Small *kuli*...	0	0	¾	7	13	0	1	12	11	
		0	0	1½	15	10	0	2	5	10	
		0	0	3	31	4	0	4	11	8	
		0	0	6	62	8	0	9	7	3	
		0	0	7	73	14	0	11	2	10	
		0	0	9	93	8	0	14	2	4	
		0	1	0	125	0	0	18	14	7	
	50 Small *kulis.*	0	14	0	35	0	0	5	4	9	
		2	0	0	80	0	0	12	1	8	
		2	4	0	90	0	0	13	9	10	

From the above statement it will be seen that some of the rates were high. In wet the highest Mamul kadamai rate as far as I was able to trace out was Rs. 83–2–0 per *veli* or nearly Rs. 12–8–0 per acre. In dry the highest rate was Rs. 16–0–0 per *veli* or Rs. 2–8–0 per acre. In achukkattu the highest rate was Rs. 41 per *veli* or Rs. 6–2–0 per acre. In this connection I may mention that during tabulation work in the office I came across an achukkattu field of 31 cents assessed even now at Rs. 3–9–4 in Ammankurichi village of Trimiem taluq. The rate per acre comes to Rs. 11–8–11. I have asked the Tahsildar to explain how the achukkattu field came to remain under that high rate but I have not yet received his reply. It should be either an Amani settlement rate or a 'Petapeti' rate which escaped reduction during the general reduction given effect to by the Dewan Regent in the year 1892. The higher rates in Mamul kadamai lands were probably those bid by the ryots at the 'Petapeti' auction of the lands applied for cultivation. These are also called *kararnama* kadamai rates as distinguished from the Mamul kadamai rates of the still anterior period when the village sibbandies fixed the rates as they liked and granted to the ryots "Thulli cheetu" or loose cadjan leaves. In *thotakal* lands the rates were exhorbitantly high. Rs. 250 per *veli* or Rs. 36–8–0 per acre was the highest. This rate existed in Perungalore village of Alangudi taluq. In Virachelai and Kummangudi of Trimiem taluq there were garden lands assessed at Rs. 125 per *veli* or Rs. 18–12–0 per acre. What the actual extents under these several rates were, I have not been able to find out from the taluq records where no information was forthcoming to show the extents under the several Mamul kadamai rates.

86. Nor are there any records in the taluq offices to show what the Mamul ijara rates are. The following statement shows the Mamul kadamai, Mamul ijara and Amani kadamai lands as recorded in the chittas in the two taluqs in the Fasli prior to that in which the survey jamabandy took place. In Alangudi Mamul kadamai and Amani kadamai are not shown separately. Both are clubbed together as *kararnamah* kadamai lands. In the subsequent years even these details are not

given, all lands including Mamul ijara being shown under the single head "Theervaipattu":—

Taluq.	Fasli whose figures are given	Dry or wet.	Mamul ijara: Extent.	Mamul ijara: Assessment.	Mamul ijara: Average.	Mamul kadamai: Extent.	Mamul kadamai: Assessment.	Mamul kadamai: Average.	Amani kadamai: Extent.	Amani kadamai: Assessment.	Amani kadamai: Average.
1	2	3	4	5	6	7	8	9	10	11	12
Alangudi...	1307	Dry ...	...	*	... ...	...	†	... ...	46872	49648	1 ... 11
,,		Wet...	...	...	... ...	...	...	... ...	24648	107282	4 5 7
,,		Total.	1798	4607	2 8 11	...	...	... ...	71520	156930	2 3 1
Trimiem ...	1310	Dry ...	14717	13194	... 13 1	1580	1580	1	15550	17511	1 2 ...
,,		Wet...	6807	22429	3 4 9	997	3606	3 9 10	21137	117690	5 9 1
,,		Total.	21524	35623	1 10 6	2577	5186	2 ... 2	36687	135201	3 11 ...

* For Alangudi details under dry and wet for Mamul ijara not known.

† Mamul kadamai lands are not shown separately. Their figures are inclueded in Amain kadamai shown in this statement.

From the above statement it will be seen that Trimiem taluq contains a larger portion of Mamul ijara lands while the Mamul kadamai lands in it are few. The reverse, I know, is the case with Alangudi taluq. In several villages in that taluq I have come across large areas of Mamul kadamai lands though in the taluq accounts they have not been shown separately as remarked in the above statement, while the Mamul ijara lands in Alangudi are only 1798 acres. It will also be seen that the average assessment both under dry and wet is the lowest in Mamul ijara lands. It is higher in Mamul kadamai and highest in the Amani kadamai lands. It should not be forgotten that the average assessment for the Mamul kadamai and the Amani kadamai lands would have been still higher but for the reductions ordered by the Dewan-Regent in December 1892—please *vide* para. 26 *supra*. He not only reduced the higher rates in Amani kadamai lands but also in the Mamul kadamai lands. In Fasli 1289 during the time of the Amani settlement the old Mamul kadamai rates were also revised in some cases. All the pattadars were ordered to produce their cowles. These documents were scrutinised. There was no revision of assessment in the case of lands for which cowles were produced. When no cowles were produced if the assessment was less than the "Erpattu Teervai" or minimum rate the field was at once assessed at the minimum rate. If a wet field was assessed at less than Rs. 25 per *veli* and no cowle was produced to show that the land was given for cultivation at that low rate the presumption was that by some fraud or other the pattadar was enjoying the land at that low rate and the assessment was raised to the minimum rate of Rs. 25 fixed for wet land. Similarly the achukkattu lands at rates lower than Rs 22 per *veli* and dry lands at rates lower than Rs. 10 in case of cumbu dry and Rs. 6 in case of varagu dry per *veli*, were raised to the minimum rates if cowles were not produced. This "Erpattu Teervai" seems to have been instituted during the time of Sirkele Annaswami Iyer. Mr, Morris the Collector of Tanjore was the Political Agent then and the introduction of the minimum rate of assessment is said to have been one of the reforms in the internal administration of the State carried out in his time. It was meant not only to restrict the Sirkar lands from being taken on the sharing system under which they were not properly cultivated by the ryots but also to raise the assessment of those under exceedingly low rates without the authority of cowles or *kararnamahs*. Even in those very early days this revision of assessment was made, though in a spasmodic way. But it was only at the time of the Amani settlement during the Dewan-Regent's time that a systematic inspection of cowles was made and the rate raised where they were less than the minimum rates unless supported by cowles. When the ryots applied for fresh lands on Dharkast the assessment on them was ordered to be levied at rates prevailing in the adjoining fields provided they were not less than these minimum rates *viz.* Rs. 25 for wet, Rs. 22 for achukkattu and Rs. 10 for dry (cumbu) and Rs. 6 for dry (varagu).

87. I beg to subjoin a statement showing the present areas under the several rates in the State in all the descriptions of land. The rates being innumerable they are classed under certain groups:—

Description of land.	Rate per acre.	Alangudi: Extent.	Alangudi: Assessment.	Trimiem: Extent.	Trimiem: Assessment.	Total: Extent.	Total: Assessment.
1	2	3	4	5	6	7	8
Wet.	Rs. 9 and above...	2077 18	18849 5 5	4219 40	38070 1 11	6296 58	56919 7 4
	Between Rs. 9 & 8.	507 67	4205 9 10	1420 65	11886 ... 4	1928 32	16092 10 2
	,, Rs. 8 & 7	1299 53	9712 15 3	2746 94	20125 7 5	4046 47	29838 6 8
	,, 7 ,, 6 ...	1051 53	6717 2 9	2753 73	17571 13 3	3805 26	24289 ... ...
	,, 6 ,, 5 ...	1340 76	7520 12 11	3593 62	20215 4 9	4934 38	27736 1 8
	,, 5 ,, 4 ...	2044 88	9237 15 11	5876 79	26261 11 9	7921 67	35499 11 8
	,, 4 ,, 3 ...	16065 58	59304 9 2	10086 12	37409 12 7	26151 70	96714 5 9
	,, 3 ,, 2 ...	3453 59	9832 14 ...	1301 58	3327 2 4	4755 17	13160 ... 4
	Rs. 2 and less ...	28 96	43 ... 4	749 40	1101 12 5	778 36	1143 12 9
	Rate not known...	28 49	164 5 ...	100 53	514 8 5	129 02	678 13 5
	Inam brought to Ain.	72 67	402 4 10	342 42	1965 12 ...	415 09	2368 ... 10
	Manakattumbalam.	... ...	... ...	7 82	... ...	7 82	... ...
	Total ...	27970 84	125990 15 5	33199 ...	178449 7 2	61169 84	304440 6 7
	Average rate per acre.	... ...	4 8 1	... ...	5 6 ...	... ...	4 15 8
Achukkattu.	Rs. 9 and above...	3 33	30 3 9	6 07	55 10 10	9 40	85 14 7
	Between Rs. 9 & 8.	3 15	26	1 75	14 6 6	4 90	40 6 6
	,, Rs. 8 & 7	2 77	20 8 7	3 88	28 2 7	6 65	48 11 2
	,, 7 ,, 6 ...	63 27	385 7 1	206 76	1262 6 5	270 03	1647 13 6
	,, 6 ,, 5 ...	17 85	98 1 10	46 64	242 4 6	64 49	340 6 4
	,, 5 ,, 4 ...	101 86	454 3 7	155 27	672 ... 2	257 13	1126 3 9
	,, 4 ,, 3 ...	5551 43	18690 11 ...	2610 23	8801 15 11	8161 66	27492 ... 11
	,, 3 ,, 2 ...	596 60	1582 10 9	138 53	315 10 11	735 13	1898 5 8
	Rs. 2 and less ...	20 56	31 10 6	2261 96	3121 ... 7	2282 52	3152 11 1
	Total ...	6360 82	21318 15 1	5431 09	14513 10 5	11791 91	35832 9 6
	Average rate per acre.	... ...	3 5 7	... ...	2 10 9	... ...	3 ... 7
Dry.	Rs. 2 and above...	1043 38	2351 7 2	31 38	74 2 2	1074 76	2425 9 4
	Between Rs. 2 & 1½	21673 57	33213 5 10	9429 52	14209 7 7	31103 09	47422 13 5
	,, Rs. 1½ & 1	3977 63	4986 9 1	2038 74	2178 13 2	6016 37	7165 6 3
	,, 1 ,, ½ ...	28842 40	25024 13 11	23744 97	19938 7 9	52587 37	44963 5 8
	,, ½ & less ...	14253 02	5658 1 ...	3142 66	1288 8 6	17395 68	6946 9 6
	Rate not known...	48 06	85 7 6	33 38	14 14 8	81 44	100 6 2
	Inam brought to Ain.	129 14	186 2 4	377 97	448 14 1	507 11	635 ... 5
	Manakkattu umbalam.	... ...	... ...	... 59	... ...	... 59	... ...
	Total ...	69967 20	71505 14 10	38799 21	38153 3 11	108766 41	109659 2 9
	Average rate per acre.	... ...	1 ... 4	... ...	... 15 9	... ...	1 ... 2
	Total dry, wet and achukkattu.	104298 86	218815 13 4	77429 30	231116 5 6	181728 16	449932 2 10
	Average rate per acre.	... ...	2 1 7	... ...	2 15 9	... ...	2 7 7
	Inam brought to Ain particulars not known.	+70 54	348 1 3	271 09	584 1 1	341 63	932 2 4
	Grand Total ...	104369 40	219163 14 7	77700 39	231700 6 7	182069 79	450864 5 2
	Average rate per acre.	... ...	2 1 7	... ...	2 15 9	... ...	2 7 7

From the above statement it will be seen that the present average wet rate for Alangudi is Rs. 4-8-1, for Trimiem Rs. 5-6-0 and for both the taluqs Rs. 4-15-8. The average achukkattu rate for Alangudy is Rs. 3-5-7, for Trimiem Rs. 2-10-9 and for both the taluqs Rs. 3-0-7. The dry average for Alangudi is Rs. 1-0-4, for Trimiem Re. 0-15-9 and for both the taluqs Rs. 1-0-2. The Darbar wished to have these rates compared with those in the Madras taluqs bordering on the State in order to find out whether they are in reality any lower. I have therefore inspected some of the ryotwari Madras villages bordering on the State in Trichinopoly taluq, two villages to the north of Mathur and about half a dozen villages in the Iluppur Maganam between Annavasal and Viralimalai, and in Pattukkottai taluq another half a dozen villages in the neighbourhood of Karambakkudi. In both the taluqs I find the incidence of assessment is generally less than that in the State. Neiveli North and Neiveli South are two Madras villages lying to the south of Karambakkudi cusbah. The soil and irrigational facilities in Karambakkudi and in the adjoining Madras villages are the same. The ryots of these two Madras villages take their produce to the fair at Karambakkudi for sale. The surplus water of the big tank in Karambakkudi flows into the tank in Neiveli. The channel taking off from the Agnanavimochani river in Karambakkudi feeds the big tank in Neiveli. This tank is of the same size and capacity as the tank in Karambakkudi and the wet fields in both contain the same sort of soil. In dry fields too, the soil is of the same sort, the same crops are grown, and from enquiries I learn the outturn in both is almost the same in each variety of the dry crops. While the highest dry rate in Neiveli is Rs. 1-4-0, that in Karambakkudi is Rs. 2-4-4 per acre. The average dry rate for Neiveli North is Re. 0-15-11, for Neiveli South is Re. 0-14-4 while that for Karambakkudi in the State is Rs. 1-7-9 per acre. In wet the highest wet rate in the Madras village is Rs. 4 per acre and the extent under that rate is only 24 acres. In Karambakkudi the highest wet rate is Rs. 9-1-3 per acre. The average wet rate for Neiveli North is Rs. 3-3-8 and for Neiveli South is Rs. 3-3-0 per acre while the wet average rate for State village is Rs. 3-14-9. Here one important fact should be kept in mind. Karambakkudi firka villages have the reputation in the State of bearing very low rates of wet assessment, most of the lands there being Mamul kadamai lands. I found during my inspection that the wet assessment there is low when compared with the remaining villages in the Alangudi taluq. This will be clear from the fact that while the taluq average for wet comes to Rs 4-8-1, the average for Karambakkudi is Rs. 3-14-9 and that for the Karambakkudi villages adjoining Pattukkottai taluq is Rs. 3-12-7 per acre. So when the incidence in a lowly assessed village like Karambakkudi is itself higher than that in the adjoining Madras village Neiveli and similarly when that in a group of villages reputed to have been lowly assessed is higher than that in the group of Madras villages adjoining the State villages, it necessarily follows that the average incidence in the State must certainly be much higher than that in the adjoining Madras taluq where the rates have been fixed by the Settlement Department and could not therefore be called unequal. I have enclosed as Appendix C, a statement comparing the incidence for dry and wet lands in the State villages with that in the adjoining Madras villages. From that statement it will be seen that 18 villages in Alangudi taluq border on 14 Madras villages in Pattukkottai taluq. The highest dry average in the fourteen Madras villages is Rs. 1-1-11 per acre. In the eighteen State villages the highest is Rs. 2-6-10 and there are 8 villages where the incidence is higher than Rs. 1-1-11. The average for the fourteen Madras villages is Re. 0-15-11 while that for the eighteen State villages is Re. 0-15-10 per acre; and while the dry average for Pattukkottai is only Re. 1-0-3, that for Alangudi is Re. 1-0-4 per acre, only a very slight difference notwithstanding the fact that the Tanjore dry lands have been reported to be superior to the dry lands in the State. In the case of wet fields also the incidence in the State is higher than that in the Madras taluq. The highest wet incidence in the fourteen Madras villages is Rs. 3-8-7 per acre. In almost all the State villages bordering on them the wet incidence is greater than this highest incidence in the Madras villages. While the wet average for the fourteen Madras villages is Rs. 2-14-3, that for the 18 State villages is Rs. 3-12-7 per acre. The wet average for the Pattukkottai taluq is Rs. 3-7-11 while that for Alangudi taluq is Rs. 4-8-1. The above facts conclusively prove that the incidence in the Alangudi taluq in the State is no way lower than that in the adjoining Madras taluq of Pattukkottai.

88. In Trichinopoly taluq I inspected two villages Kundur and Kottupattu on the Trichinopoly-Pudukkottai road to the north of Mathur. Both these villages contain very good wet fields on some of which two crops are regularly raised. The yield in the wet fields is 25 to 30 kalams or 750 to 900 Madras measures of paddy per acre and they are sold at not less than Rs 400 per acre. The highest wet rate in them is however Rs. 3 per acre. This is no doubt too low. These being *kadarambam* villages were not classified during the re-settlement of the Trichinopoly district. The wet fields in Mathur and other State villages close to Kundur are not as good as those in the two Madras villages inspected by me. Yet the wet average in these State villages is Rs. 3-14-5 or Rs. 3-14-3 while the same in the Madras villages is Rs. 2-9-9 or Rs. 2-1-5 per acre. In dry too the average in the Madras villages is only a little more than half of what it is in the adjoining State villages. In the Iluppur maganam of the Trichinopoly taluq lying between Viralimalai and Annavasal I have inspected half a dozen villages. Velur and Tirunallur are two good villages. Some of the wet fields in them fetch Rs. 500 per acre and yield not less than 30 kalams or 900 Madras measures for an acre. Yet the highest wet rate in them is Rs. 4-12-0. The wet average for Velur is Rs. 3-12-9 and that for Tirunallur is Rs. 3-3-3 per acre. In Viralimalai which adjoins Velur the wet average is Rs. 4-0-0 though the fields there are not as good as those in the above-mentioned Madras villages. Close to Annavasal lie the Madras villages, Vettukkadu and Virapatti. The Annavasal wet fields are however slightly superior to those in Vettukkadu and Virapatti. While the average in Annavasal is Rs. 4-13-8, that in Vettukkadu is Rs. 3-8-1 and in Virapatti Rs. 2-15-10 per acre. The Iluppur wet fields are as good as those in Annavasal but the average there is only Rs. 3-2-11 per acre. On the whole it has to be conceded that neither the Madras villages nor the State villages in this neighbourhood are good except some stray villages here and there whether in Madras soil or in State soil. In the thirteen Madras villages the dry average is Re. 0-11-3 and the wet average is Rs. 3-3-10 while in the 21 State villages adjoining them the dry average is Re. 0-15-4 and the wet average Rs. 3-10-6 per acre. So all things considered I am of opinion that when compared to Trichinopoly taluq also the incidence of assessment in the State is pretty high. The Kolattur taluq average for wet is Rs. 3-14-10 while the wet average for the non-delta villages in the Trichinopoly taluq is Rs. 3-8-3. The other Madras taluqs that adjoin the State are Tanjore taluq, Kulitalai taluq and Melur taluq. In the last, there are no ryotwari villages bordering on the State. In the other two taluqs I have not inspected any Madras villages as I had no occasion to go to those parts, the classification work in Kolattur not having been commenced till a short time back. The dry assessment in the Tanjore villages is seen from Appendix C to be higher than in the adjoining State villages and I have already mentioned in para. 83 *supra* that the dry lands in the State are generally inferior to those in the Tanjore district; but the average wet assessment for the Tanjore taluq is Rs. 3-7-0 while that in the Kolattur taluq which is the poorest taluq in the State is Rs. 3-14-10 per acre. A comparison of the Kulitalai taluq with the adjoining Kolattur taluq tells the same tale. Some of the Trimiem taluq villages adjoin the roytwari villages in Pattukkottai taluq. There too the wet incidence in the State villages is greater than that in the Madras villlages. As for dry, the rates in Pattukkottai are high as the dry fields there are far superior to Trimiem dry lands. A careful scrutiny of the figures in the Appendix referred to above discloses the fact clearly and conclusively that the present rates of assessment in the State whether for dry or for wet are much higher than those in the bordering Madras taluqs.

89. *Financial Results (Occupied).*—I shall now discuss the financial results obtained by the application of the money rates proposed by me to the classification of the dry and wet lands in the Alangudi and Trimiem taluqs. The following statement gives an abstract of the results. In regard to wet lands the results according to my proposals A and B are shown :—

Taluq.	Dry or Wet.	Group or class.	As per Revenue. Extent.	As per Revenue. Assessment.	As per Revenue. Average.	As per Settlement. Extent.	As per Settlement. As per proposal A. Assessment	As per Settlement. As per proposal A. Average.	As per Settlement. As perposal B. Assessment	As per Settlement. As perposal B. Average.	Difference in Extent. Areas. columns. 4 and 7.	Per cent.	Difference in Assessment. As per proposal A. Columns 5 & 8.	%	Difference in Assessment. As per proposal B. Cols. 5 and 10.	%
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			A. C.	RS. A. P.	RS. A. P.	A. C.	RS. A.	RS. A. P.	RS. A.	RS. A. P.	A. C.		RS. A. P.		RS. A. P.	
Alangudi.	Dry.	I	63016 29	64910 10 4	1 ... 6	65208 42	84480 6	1 4 9	84480 6	1 4 9	+2192 13	3	+19569 11 8	30	+19569 11 8	30
		II	6821 77	6409 2 2	... 15 ...	6897 81	7017 ...	1 ... 3	7017 ...	1 ... 3	+76 04	1	+607 13 10	9	+607 13 10	9
	Inam to Ain.		129 14	186 2 4	1 7 1	129 14	161 7	1 4 ...	161 7	1 4 ...	... ...	—	−24 11 4	13	−24 11 4	13
		Total	69967 20	71505 14 10	1 ... 4	72235 37	91658 13	1 4 4	91658 13	1 4 4	+2268 17	3	+20152 14 2	28	+20152 14 2	28
	Wet.	I	2967 14	20641 2 6	6 15 4	2944 86	24316 1	8 4 1	21371 3	7 4 1	−22 28	1	+3674 14 6	18	+730 ... 6	4
		II	6517 08	33968 8 ...	5 3 4	6433 74	42718 11	6 10 4	36336 10	5 10 4	−83 34	1	+8750 3 ...	26	+2368 2 ...	7
		III	11878 82	46956 15 11	3 15 3	11521 56	64605 12	5 9 9	53364 15	4 10 1	−357 26	3	+17648 12 1	38	+6407 15 1	14
		IV	6354 46	23364 3 2	3 10 10	5814 46	26487 10	4 8 11	22138 6	3 12 11	−540 ...	9	+3123 6 10	13	−1225 9 2	5
		V	6541 49	21976 12 1	3 5 9	5252 98	20710 8	3 15 1	17614 1	3 5 8	−1288 51	20	−1266 4 1	6	−4362 11 1	20
	Inam to Ain.		72 67	402 4 10	5 8 1	72 67	408 12	5 9 8	345 3	4 11 7	... ...	...	+6 7 2	1	−38 2 10	9
	Total ...		34331 66	147309 14 6	4 4 8	32040 27	179247 6	5 9 6	151170 6	4 11 6	−2291 39	7	+31937 7 6	22	+3879 11 6	3
	Total Dry and Wet.		104298 86	218815 13 4	2 1 7	104275 64	270906 3	2 9 7	242829 3	2 5 6	−23 22	...	+52090 5 8	24	+24013 5 8	11
	Inam to Ain particulars not known.		70 54	348 1 3	4 14 5	70 54	185 3	2 9 3	163 2	2 5 3	... ...	..	−162 14 3	47	−184 15 3	53
	Grand Total.		104369 40	219163 14 7	2 1 7	104346 18	271091 6	2 9 7	242992 5	2 5 6	−23 22	...	+51927 7 5	24	+23828 6 5	11
Trimiem.	Dry.	I	35116 09	34020 1 2	... 15 6	36003 07	44107 2	1 3 7	44107 2	1 3 7	+886 98	3	+10087 ... 10	29	+10087 ... 10	29
		II	3305 15	3684 4 8	1 1 10	3534 87	3869 2	1 1 6	3869 2	1 1 6	+229 72	7	+184 13 4	5	+184 13 4	5
	Inam to Ain.		377 97	448 14 1	1 3 ...	377 97	448 14	1 3 ...	448 14	1 3 ...	... ...	...	 1	...	 1	...
	Total ...		38799 21	38153 3 11	... 15 9	39915 91	48425 2	1 3 5	48425 2	1 3 5	+1116 70	3	+10271 14 1	27	+10271 14 1	27

Trimiem.	Wet	I	365 84	1928 3 6	5 4 3	360 42	2479 15	6 14 3	2119 8	5 14 3	−5 42	1	+551 11 6	28	+191 4 6	10
		II	13257 29	82280 4 3	6 3 4	13165 19	92812 2	7 ... 10	79756 6	6 ... 11	−92 10	1	+10531 13 9	13	−2523 14 3	3
		III	13244 50	67140 11 9	5 1 1	13126 99	77010 2	5 13 10	64210 12	4 14 3	−117 51	1	+9869 6 3	15	−2929 15 9	4
		IV	5894 53	24743 12 6	4 3 2	5765 09	26471 2	4 9 6	22102 10	3 13 4	−129 44	2	+1727 5 6	7	−2641 2 6	2
		V	5525 51	14904 5 7	2 11 2	4715 49	17086 5	3 9 11	14595 14	3 1 6	−810 02	15	+2181 15 5	15	−308 7 7	2
	Inam to Ain.		342 42	1965 12 ...	5 12 ...	342 42	1988 13	5 13 ...	1690 11	4 15 ...	... ...	...	+23 1 ...	1	−275 1 ...	14
		Total	38630 09	192963 1 7	4 15 11	37475 60	217848 7	5 13 ...	184475 13	4 14 9	−1154 49	3	+24885 5 5	13	−8487 4 7	4
	Total dry and wet.		77429 30	231116 5 6	2 15 10	77391 51	266273 9	3 7 1	232900 15	3 ... 4	−37 79	...	+35157 3 6	15	+1784 9 6	1
	Inam to Ain particulars not known.		271 09	584 1 1	2 2 6	271 9	931 14	3 6 11	813 4	3	... .	...	+347 12 11	60	+229 2 11	39
	Grand Total.		77700 39	231700 6 7	2 15 9	77662 60	267205 7	3 7 1	233714 3	3 ... 2	−37 79	...	+35505 ... 5	15	+2013 12 5	1
Alangudi and Trimiem.	Dry.	I	98132 38	98930 11 6	1 ... 2	101211 49	128587 8	1 4 3	128587 8	1 4 3	+3079 11	3	+29656 12 6	30	+29656 12 6	30
		II	10126 92	10093 6 10	... 15 11	10432 68	10886 2	1 ... 8	10886 2	1 ... 8	+305 76	3	+792 11 2	8	+792 11 2	8
		Total.	108259 30	109024 2 9	1 ... 1	111644 17	139473 10	1 4 ...	139473 10	1 4 ...	+3384 87	3	+30449 7 8	28	+30449 7 8	28
	Inam to Ain.		507 11	635 ... 5	1 4 ...	507 11	610 5	1 2 11	610 5	1 2 11	... ...	...	−24 11 5	4	−24 11 5	4
	Total dry ...		108766 41	109659 2 4	1 ... 2	112151 28	140083 15	1 4 ...	140083 15	1 4 ...	+3384 87	3	+30424 12 3	28	+30424 12 3	28
	Wet	I	3332 98	22569 6 ...	6 12 4	3305 28	26796 0	8 1 9	23490 11	7 1 9	−27 70	1	+4226 10 ...	19	+921 5 ...	4
		II	19774 37	116248 12 3	5 14 1	19598 93	135530 13	6 14 8	116093 ...	5 14 9	−175 44	1	+19282 ... 9	17	−155 12 3	...
		III	25123 32	114097 11 8	4 8 8	24648 55	141615 14	5 11 11	117575 11	4 12 4	−474 77	2	+27518 2 4	24	+3477 15 4	3
		IV	12248 99	48107 15 8	3 14 10	11579 55	52958 12	4 9 2	44241 ...	3 13 2	−669 44	5	+4850 12 4	10	−3866 15 8	8
		V	12067 ...	36881 1 8	3 ... 10	9968 47	37796 13	3 12 8	32209 15	3 3 8	−2098 53	17	+915 11 4	2	−4671 2 8	13
		Total.	72546 66	337904 15 3	4 10 6	69100 78	394698 4	5 11 5	333610 5	4 11 10	−3445 88	5	+56793 4 9	17	−4294 0 3	1
	Inam to Ain.		415 09	2368 ... 10	5 11 4	415 09	2397 9	5 12 5	2035 14	4 15 2	... ...	...	+29 8 2	1	−332 2 10	14
	Total wet ...		72961 75	340273 ... 1	4 10 7	69515 87	397095 13	5 11 5	335646 3	4 13 3	−3445 88	5	+56822 12 11	17	−4626 13 1	1
	Total dry and wet.		181728 16	449932 2 10	2 7 7	181667 15	537179 12	2 15 4	475730 2	2 9 11	−61 01	...	+87247 9 2	19	+25797 15 2	6
	Inam to Ain particulars not known.		341 63	932 2 4	2 11 7	341 63	1117 1	3 4 3	976 6	2 9 ...	... ...	...	+184 14 8	20	+44 3 8	5
	Grand Total.		182069 79	450864 5 2	2 7 7	132008 78	538296 13	2 15 4	476706 8	2	−61 01	...	+87432 7 10	19	+25842 2 10	6

In the above statement particulars of Inam vengams transferred to Teervaiputtu at the Inam settlement but which have not been localised nor separately demarcated during survey are also shown. In Alangudi there are 129·14 acres of vengams under dry and 72. 67 acres under wet. The settlement average dry and wet rates of the villages in which the fields severally exist have been applied to their areas. Excluding the above there are 70·54 acres of vengams composed of dry and wet lands. How much of this is dry land and how much wet land could not be ascertained from the revenue accounts with the karnams. Nor could these lands be localised. For the total area, the average for dry and wet according to the proposed settlement rates in the several villages in which they exist, has been applied. In the Trimiem taluq the total area of these vengams that have not been localised is far greater than in Alangudi and approaches a thousand acres; in dry 377·97 arces, in wet 342·42 acres and in dry and wet combined the details of which are not known, 271·09 acres. The karnams are not able to point out where these lands are, nor the ryots who pay their assessment. These vengams are mixed up with Inam lands and only after Inam survey when they will be localised and separately demarcated, it will be possible to apply to them the appropriate settlement rates. If this Inam survey is not completed before the introduction of the settlement rates on Ain lands these vengams will have to pay their present assessment.

90. In dry there is an increase of 3 per cent in area and 28 per cent. in assessment in the Alangudi taluq. In Trimiem the increase in area is also 3 per cent. against the increase in assessment of 27 percent. For the two taluqs together the increase in area is 3 per cent. and in assessment 28 per cent. The increase in area is chiefly due to the transfer of achukkattu lands to dry and to some extent to the transfer of ordinary wet lands to dry. It will be seen that there is a corresponding decrease in area under wet in both the taluqs. Against the increase of 3385 acres in dry due to transfers from wet to dry there is a decrease of 3446 acres in wet. The excess of 61 acres will approximately be the area transferred from occupied wet to poramboke by the separation of channels, etc., during the classificatihn operations. It was mentioned in para. 34 *supra* that the survey areas have already been incorporated in the revenue accounts and the excess found by survey has been assessed and that the increase in assessment due to the increase in area by survey was 14 per cent. in Alangudi, 14 per cent. in Trimiem and 15 per cent. in Kolattur or 14 percent for the whole State. It should therefore be borne in mind that in addition to that increase in assessment, there is the increase now got by the revisision of rates, of 19 per cent. for the two taluqs if proposal A be approved or of 6 per cent. if proposal B be approved.

91. In wet notwithstanding a decrease of 7 percent in area there is an increae of 22 per cent. in assessment according to proposal A or an increase of 3 per cent. only according to proposal B in the Alangudi taluq. In the other taluq notwithstanding the decrease of 3 per cent. in area there is an increase of 13 per cent. in assessment if proposal A be approved. In case proposal B in sanctioned there is a decrease of 4 per cent. I have already mentioned-please vide para. 44 *supra*—that Trimiem taluq is heavily assessed. Most of the lands there are very highly assessed; and in case no remissions are allowed and my proposal B is approved a sacrifice of about Rs. 8,000 in the wet revenue of that taluq is not a very high price to pay to see that justice has after all been done to the ryots of that taluq who have till now been paying more than what they ought to have paid. In the two taluqs notwithstanding the decrease in area of 5 per cent. the increase in assessment is 17 per cent. if proposal A be approved. In case proposal B be approved there will be a decrease of one per cent. It has already been conclusively proved that the incidence of wet assessment in the State is greater than that in the adjoining Madras districts. It will also be seen from the statement embodied in para. 93 *infra*, that the existing wet average for the State is far higher than that in the adjoining Madras districts. I am therefore of opinion that a decrease of one per cent. or about Rs. 4,600 in wet assessment is not too great a sacrifice to be seriously considered by the Darbar in the interests of the poverty-stricken ryot population of the State, most of whom live from hand to mouth in ordinary times and some of whom flee away to foreign

countries at the mere approach of an adverse season. In dry and wet together there is an increase of 24 per cent. under proposal A and 11 per cent. under proposal B in Alangudi taluq; an increase of 15 per cent. under proposal A and 1 per cent. under proposal B in Trimiem taluq; and for the two taluqs together an increase of 19 per cent. or Rs. 87,000 under proposal A and 6 per cent. or Rs. 26,000 under proposal B. And this increase is in addition to the increase of Rs. 56,000 already got in these 2 taluqs by the increase in area—*vide* para. 34 *supra*.

92. The same results are embodied in the following statements taramwar according to my proposals A and B :—

PROPOSAL A.

Taluq.	Dry or wet.	Proposed rate.	As per proposed settlement. Extent.		%	Assessment.			As per Revenue accounts. Extent.		Assessment.			Difference. Extent.		%	Assessment.			%
1	2	3	4		5	6			7		8			9		10	11			12
		RS. A. P.	A.	C.		RS.	A.	P.	A.	C.	RS.	A.	P.	A.	C.		RS.	A.	P.	
Alangndi.	Dry.	3 0 0	...	...	...	...	...	...	...	10	...	2	6	—...	10	...	—...	2	6	...
		2 8 0	2	06	...	5	2	...	1	54	2	5	3	+...	52	50	+2	12	9	150
		2 0 0	7782	70	11	15565	7	...	7426	07	10382	7	9	+356	63	5	+5182	15	3	50
		1 8 0	21497	34	30	32240	1	...	20533	17	26160	12	4	+964	17	5	+6085	4	8	23
		1 4 0	20604	62	29	25755	13	...	19845	23	20937	4	2	+759	39	4	+4818	8	10	23
		1 0 0	8845	10	12	8845	2	...	8689	78	7174	1	8	+155	32	2	+1671	0	4	23
		0 12 0	9589	58	13	7192	3	...	9556	16	4995	15	7	+33	42	...	+2196	3	5	44
		0 8 0	3765	51	5	1882	13	...	3776	69	1649	8	3	—11	18	...	+233	4	9	14
		0 4 0	19	32	...	4	13	...	19	32	17	3	...	...	...	...	—12	6	...	71
	Total ...		72106	23	100	91497	6	...	69838	06	71319	12	6	+2268	17	3	+20177	9	6	28
	Inam to Ain ...		129	14	...	161	7	...	129	14	186	2	4	...	...	...	—24	11	4	13
	Total Dry ...		72235	37	...	91658	13	...	69967	20	71505	14	10	+2268	17	3	+20152	14	2	28
	Wet.	10 0 0	275	52	1	2755	3	...	278	48	2346	11	7	—2	96	1	+408	7	5	18
		9 0 0	997	24	3	8975	3	...	1002	11	7734	7	3	—4	87	...	+1240	11	9	16
		8 0 0	2311	85	7	18494	11	...	2329	68	16166	5	3	—17	83	1	+2328	5	9	14
		7 0 0	4124	13	13	28868	14	...	4200	65	21331	6	10	—76	52	2	+7537	7	2	35
		6 0 0	7970	62	25	47823	12	...	8193	83	33495	15	11	—223	21	3	+14327	12	1	43
		5 0 0	8379	29	26	41896	7	...	9086	05	33851	14	...	—706	76	8	+8044	9	...	24
		4 0 0	4971	37	16	19885	12	...	5696	73	20170	11	9	—725	36	13	—284	15	9	1
		3 8 0	2682	65	8	9389	5	...	3117	62	10613	2	11	—434	97	14	—1223	13	11	12
		3 0 0	224	95	1	674	14	...	313	63	1062	0	5	—88	68	28	—387	2	5	36
		2 8 0	29	28	...	73	3	...	39	51	132	8	6	—10	23	25	—59	5	6	44
		2 0 0	0	70	...	1	6	..	...	70	2	5	3	...	...	...	—...	15	3	50
	Total ...		31967	60	100	178838	10	...	34258	99	146907	9	8	—2291	39	7	+31931	...	4	22
	Inam to Ain ...		72	67	...	408	12	...	72	67	402	4	10	...	...	...	+6	7	2	1
	Total Wet ...		32040	27	...	179247	6	...	34331	66	147309	14	6	—2291	39	7	+31937	7	6	22
	Total Dry & wet.		104275	64	...	270906	3	...	104298	86	218815	13	4	—23	22	...	+52090	5	8	24
	Inam to Ain—particulars not known.		70	54	...	185	3	...	70	54	348	1	3	...	...	...	—162	14	3	47
	Grand Total ...		104346	18	...	271091	6	...	104369	40	219163	14	7	—23	22	...	+51927	7	5	24
Trimiem.	Dry.	3 0 0	1	84	...	5	8	...	1	84	1	12	1	...	...	...	+3	11	11	200
		2 8 0	77	97	...	194	15	...	73	60	80	0	4	+ 4	37	5	+114	14	8	144
		2 0 0	1313	96	3	2627	14	...	1234	68	1543	2	3	+79	28	6	+1084	11	9	70
		1 8 0	7831	22	20	11746	14	...	7558	37	8853	13	9	+272	85	4	+2893	0	3	33
		1 4 0	16103	35	41	20129	3	...	15644	66	15595	13	9	+458	69	3	+4533	5	3	29
		1 0 0	10623	27	27	10623	5	...	10373	35	9240	11	3	+249	92	2	+1382	9	9	15
		0 12 0	3421	23	9	2566	...	...	3370	56	2322	15	...	+50	67	1	+243	1	0	10
		0 8 0	165	10	...	82	9	...	164	18	66	1	5	+0	92	1	+16	7	7	24
		0 4 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...		39537	94	100	47976	4	...	38421	24	37704	5	10	+1116	70	3	+10271	14	2	27
	Inam to Ain ...		377	97	...	448	14	...	377	97	448	14	1	...	...	...	—...	...	1	...
	Total Dry ...		39915	91	...	48425	2	...	38799	21	38153	3	11	+1116	70	3	+10271	14	1	27

PROPOSAL A.—*cont.*

Taluq.	Dry or wet.	Proposed rate.	As per proposed settlement. Extent.		%	Assessment.			As per Revenue accounts. Extent.		Assessment.			Difference. Extent.		%	Assessment.			%
1	2	3	4		5	6			7		8			9		10	11			12
		RS. A. P.	A.	C.		RS.	A.	P.	A.	C.	RS.	A.	P.	A.	C.		RS.	A.	P.	
Trimiem.—cont.	Wet.	10 0 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		9 0 0	639	78	2	5758	...	...	643	61	5011	9	2	— 3	83	1	+746	6	10	15
		8 0 0	3915	84	11	31326	12	...	3933	59	28381	9	9	—17	75	...	+2945	2	3	10
		7 0 0	8497	07	23	59479	7	...	8528	24	51658	6	6	—31	17	...	+7821	...	6	15
		6 0 0	9454	56	25	56727	5	...	9538	34	48569	8	7	—83	78	1	+8157	12	5	17
		5 0 0	6509	40	17	32546	13	...	6660	23	29398	14	2	—150	83	2	+3147	14	10	11
		4 0 0	4300	53	12	17202	2	...	4718	14	16730	12	6	—417	61	9	+471	5	6	3
		3 8 0	2821	82	8	9876	7	...	3128	74	8859	4	5	—306	92	10	+1017	2	7	11
		3 0 0	918	35	2	2755	...	...	1048	02	2206	...	10	—129	67	12	+548	15	2	25
		2 8 0	72	16	...	180	7	...	84	17	168	...	...	—12	01	14	+12	7	...	7
		2 0 0	3	67	...	7	5	...	4	59	13	3	8	—0	92	20	—5	14	8	46
	Total ...		37133	18	100	215859	10	...	38287	67	190997	5	7	—1154	49	3	+24862	4	5	13
	Inam to Ain ...		342	42	...	1988	13	...	342	42	1965	12	...	...	...	...	+23	1	...	1
	Total Wet ...		37475	60	...	217848	7	...	38630	09	192963	1	7	—1154	49	3	+24885	5	5	13
	Total Dry & wet		77391	51	...	266273	9	...	77429	30	231116	5	6	—37	79	...	+35157	3	6	15
	Inam to Ain—particulars not known.		271	09	...	931	14	...	271	09	584	1	1	...	...	...	+347	12	11	60
	Grand Total ...		77662	60	...	267205	7	...	77700	39	231700	6	7	—37	79	...	+35505	...	5	15
Alangudi and Trimiem.	Dry.	3 0 0	1	84	...	5	8	...	1	94	1	14	7	—...	10	...	+3	9	5	200
		2 8 0	80	03	...	200	1	...	75	14	82	5	7	+ 4	89	7	+117	11	5	144
		2 0 0	9096	66	8	18193	5	...	8660	75	11925	10	...	+435	91	5	+6267	11	...	53
		1 8 0	29328	56	26	43992	15	...	28091	54	35014	10	1	+1237	02	4	+8978	4	11	26
		1 4 0	36707	97	33	45885	...	...	35489	89	36533	2	11	+1218	08	3	+9351	13	1	26
		1 0 0	19468	37	17	19468	7	...	19063	13	16414	12	11	+405	24	2	+3053	10	1	19
		0 12 0	13010	81	12	9758	3	...	12926	72	7318	14	7	+84	09	1	+2439	4	5	33
		0 8 0	3930	61	4	1965	6	...	3930	87	1715	9	8	—...	26	...	+249	12	4	15
		0 4 0	19	32	...	4	13	...	19	32	17	3	...	—...	...	...	—12	6	...	71
	Total ...		111644	17	100	139473	10	..	108259	30	109024	2	4	+3384	87	3	+30449	7	8	28
	Inam to Ain ...		507	11	..	610	5	...	507	11	635	...	5	...	...	...	—24	11	5	4
	Total Dry ...		112151	28	...	140083	15	...	108766	41	109659	2	9	+3384	87	3	+30424	12	3	28
	Wet.	10 0 0	275	52	1	2755	3	...	278	48	2346	11	7	—2	96	1	+408	7	5	17
		9 0 0	1637	02	2	14733	3	...	1645	72	12746	...	5	—8	70	1	+1987	2	7	16
		8 0 0	6227	69	9	49821	7	...	6263	27	44547	15	...	—35	58	1	+5273	8	...	12
		7 0 0	12621	20	18	88348	5	...	12728	89	72989	13	4	—107	69	1	+15358	7	8	21
		6 0 0	17425	18	25	104551	1	...	17732	17	82065	8	6	—306	99	2	+22485	8	6	27
		5 0 0	14888	69	22	74443	4	...	15746	28	63250	12	2	—857	59	5	+11192	7	10	18
		4 0 0	9271	90	13	37087	14	...	10414	87	36901	8	3	—1142	97	11	+186	5	9	1
		3 8 0	5504	47	8	19265	12	...	6246	36	19472	7	4	—741	89	12	—206	11	4	1
		3 0 0	1143	30	2	3429	14	...	1361	65	3268	1	3	—218	35	16	+161	12	9	5
		2 8 0	101	44	...	253	10	...	123	68	300	8	6	—22	24	18	—46	14	6	16
		2 0 0	4	37	...	8	11	...	5	29	15	8	11	—...	92	20	—6	13	11	44
	Total ...		69100	78	100	394698	4	...	72546	66	337904	15	3	—3445	88	5	+56793	4	9	17

PROPOSAL A—*cont.*

Dry or wet.	Proposed rate.	As per proposed settlement. Extent. A.	C.	%	Assessment. RS.	A.	P.	As per Revenue accounts. Extent. A.	C.	Assessment. RS.	A.	P.	Difference. Extent. A.	C.	%	Assessment. RS.	A.	P.	%
2	3	4		5	6			7		8			9		10	11			12
Inam to Ain ...		415	09	...	2397	9	...	415	09	2368	...	10	...	...	...	+29	8	2	1
Total wet ...		69515	87	...	397095	13	...	72961	75	340273	...	1	−3445	88	5	+56822	12	11	17
Total dry & wet.		181667	15	...	537179	12	...	181728	16	449932	2	10	−61	01	...	+87247	9	2	19
Inam to Ain-particulars not known.		341	63	...	1117	1	...	341	63	932	2	4	...	...	...	184	14	8	20
Grand Total ...		182008	78	...	538296	13	...	182069	79	450864	5	2	−61	01	...	+87432	7	10	19

PROPOSAL B.

Dry or wet.	Proposed rate. RS. A. P.	Extent. A.	C.	%	Assessment. RS.	A.	P.	Extent. A.	C.	Assessment. RS.	A.	P.	Extent. A.	C.	%	Assessment. RS.	A.	P.	%
Dry.	3 0 0	...	...	...	...	...	...	...	10	...	2	6	—...	10	...	—...	2	6	...
	2 8 0	2	06	...	5	2	...	1	54	2	5	3	+...	52	50	+2	12	9	150
	2 0 0	7782	70	11	15565	7	...	7426	07	10382	7	9	+356	63	5	+5182	15	3	50
	1 8 0	21497	34	30	32246	1	...	20533	17	26160	12	4	+964	17	5	+6085	4	8	23
	1 4 0	20604	62	29	25755	13	...	19845	23	20937	4	2	+759	39	4	+4818	8	10	23
	1 0 0	8845	10	12	8845	2	...	8689	78	7174	1	8	+155	32	2	+1671	...	4	23
	0 12 0	9589	58	13	7192	3	...	9556	16	4995	15	7	+33	42	...	+2196	3	5	44
	0 8 0	3765	51	5	1882	13	...	3766	69	1649	8	3	−1	18	...	+233	4	9	14
	0 4 0	19	32	...	4	13	..	19	32	17	3	...	...	...	...	−12	6	...	71
Total ...		72106	23	100	91497	6	...	69838	06	71319	12	6	+2268	17	3	+20177	9	6	28
Inam to Ain ...		129	14	...	161	7	...	129	14	186	2	4	...	...	...	−24	11	4	13
Total dry ...		72235	37	...	91658	13	...	69967	20	71505	14	10	+2268	17	3	+20152	14	2	28
Wet.	9 0 0	275	52	1	2479	11	...	278	48	2346	11	7	−2	96	1	+132	15	5	6
	8 0 0	997	24	3	7977	15	...	1002	11	7734	7	3	−4	87	...	+243	7	9	3
	7 0 0	2311	85	7	16182	14	...	2329	68	16166	5	3	−17	83	1	+16	8	9	...
	6 0 0	4124	13	13	24744	11	...	4200	65	21331	6	10	−76	52	2	+3413	4	2	16
	5 0 0	7970	62	25	39853	...	...	8193	83	33495	15	11	−223	21	3	+6357	...	1	19
	4 0 0	8379	29	26	33517	3	...	9086	05	33851	14	...	−706	76	8	−334	11	..	1
	3 8 0	4971	37	16	17399	13	...	5696	73	20170	11	9	−725	36	13	−2770	14	9	14
	3 0 0	2682	65	8	8048	1	...	3117	62	10613	2	11	−434	97	14	−2565	1	11	24
	2 8 0	224	95	1	562	5	...	313	63	1062	0	5	−88	68	28	−499	11	5	47
	2 0 0	29	28	...	58	9	...	39	51	132	8	6	−10	23	25	−73	15	6	56
	1 8 0	...	70	...	1	1	...	...	70	2	5	3	...	...	...	−1	4	3	50
Total ...		31967	60	100	150825	3	...	34258	99	146907	9	8	−1291	39	7	+3917	9	4	3
Inam to Ain ...		72	67	...	345	3	...	72	67	402	4	10	...	...	...	−57	1	10	14
Total wet ...		32040	27	...	151170	6	...	34331	66	147309	14	6	−2291	39	7	+3860	7	6	3
Total dry & wet.		104275	64	...	242829	3	...	104298	86	218815	13	4	−23	22	...	+24013	5	8	11
Inam to Ain-particulars not known.		70	54	...	163	2	..	70	54	348	1	3	...	...	...	−184	15	3	53
Grand Total ...		104346	18	...	242992	5	..	104369	40	219163	14	7	−23	22	...	+23828	6	5	11

PROPOSAL B—*cont.*

Taluq.	Dry or wet.	Proposed rate. RS. A. P.	As per proposed settlement. Extent. A.	C.	%	Assessment. RS.	A.	P.	As per Revenue accounts. Extent. A.	C.	Assessment. RS.	A.	P.	Difference. Extent. A.	C.	%	Assessment. RS.	A.	P.	%
1	2	3	4		5	6			7		8			9		10	11			12
Trimiem.	Dry.	3 0 0	1	84	...	5	8	...	1	84	1	12	1	...	...	...	+3	11	11	200
		2 8 0	77	97	...	194	15	...	73	60	80	...	4	+4	37	5	+114	14	8	144
		2 0 0	1313	96	3	2627	14	..	1234	68	1543	2	3	+79	28	6	+1084	11	9	70
		1 8 0	7831	22	20	11746	14	...	7558	37	8853	13	9	+272	85	4	+2893	...	3	33
		1 4 0	16103	35	41	20129	3	...	15644	66	15595	13	9	+448	69	3	+4533	5	3	29
		1 0 0	10623	27	27	10623	5	...	10373	35	9240	11	3	+249	92	2	+1382	9	9	15
		0 12 0	3421	23	9	2566	...	...	3370	56	2322	15	...	+50	67	2	+243	1	...	10
		0 8 0	165	10	...	82	9	...	164	18	66	1	5	+...	92	1	+16	7	7	24
		0 4 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...		39537	94	100	47976	4	...	38421	24	37704	5	10	+1116	70	3	+10271	14	2	27
	Inam to Ain ...		377	97	...	448	14	...	377	97	448	14	1	...	...	...	—...	...	1	...
	Total dry ...		39915	91	...	48425	2	...	38799	21	38153	3	11	+1116	70	3	+10271	14	1	27
	Wet.	9 0 0	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...
		8 0 0	939	78	2	5118	3	...	643	61	5011	9	2	−3	83	1	+106	9	10	2
		7 0 0	3915	84	11	27410	15	...	3933	59	28381	9	9	−17	75	...	−970	10	9	3
		6 0 0	8497	07	23	50982	6	...	8528	24	51658	6	6	−31	17	...	−676	...	6	1
		5 0 0	9454	56	25	47272	13	...	9538	34	48569	8	7	−83	78	1	−1296	11	7	3
		4 0 0	6509	40	17	26037	12	...	6660	23	29398	14	2	−150	83	2	−3361	2	2	11
		3 8 0	4300	53	12	15051	15	...	4718	14	16730	12	6	−417	61	9	−1678	13	6	10
		3 0 0	2821	82	8	8465	7	...	3128	74	8859	4	5	−306	92	10	−393	13	5	4
		2 8 0	918	35	2	2295	13	...	1048	02	2206	...	10	−129	67	12	+89	12	2	4
		2 0 0	72	16	...	144	6	...	84	17	168	...	...	−12	01	14	−23	10	..	14
		1 8 0	3	67	...	5	8	...	4	59	13	3	8	—...	92	20	−7	11	8	62
	Total ...		37133	18	100	182785	2	...	38287	67	190997	5	7	−1154	49	3	−8212	3	7	4
	Inam to Ain ...		342	42	...	1690	11	...	342	42	1965	12	...	...	...	...	−275	1	...	14
	Total wet ...		37475	60	...	184475	13	...	38630	09	192963	1	7	−1154	49	3	−8487	4	7	4
	Total dry & wet.		77391	51	...	232900	15	...	77429	30	231116	5	6	−37	79	...	+1784	9	6	1
	Inam to Ain-particulars not known.		271	09	...	813	14	...	271	09	584	1	1	...	...	...	+229	2	11	39
	Grand Total ...		77662	60	...	233714	3	...	77700	39	231700	6	7	−37	79	...	+2013	12	5	1
Alangudi and Trimiem.	Dry.	3 0 0	1	84	...	5	8	...	1	94	1	14	7	—...	10	...	+3	9	5	200
		2 8 0	80	03	...	200	1	...	75	14	82	5	7	+4	89	7	+117	11	5	144
		2 0 0	9096	66	8	18193	5	...	8660	75	11925	10	...	+435	91	5	+6267	11	...	52
		1 8 0	29328	56	26	43992	15	...	28091	54	35014	10	1	+1237	02	4	+8978	4	11	26
		1 4 0	36707	97	33	45885	...	...	35489	89	36533	1	11	+1218	08	3	+9351	14	1	26
		1 0 0	19468	37	17	19468	7	...	19063	13	16414	12	11	+405	24	2	+3053	10	1	19
		0 12 0	13010	81	12	9758	3	...	12926	72	7318	14	7	+84	09	1	+2439	4	5	33
		0 8 0	3930	61	4	1965	6	...	3930	87	1715	9	8	—...	26	...	+249	12	4	15
		0 4 0	19	32	...	4	13	...	19	32	17	3	...	...	...	...	−12	6	...	71
	Total ...		111644	17	100	139473	10	...	108259	30	109024	2	4	+3384	87	3	+30449	7	8	28
	Inam to Ain ...		507	11	...	610	5	...	507	11	635	...	5	[illegible]	[illegible]	[illegible]	−24	11	5	4
	Total dry ...		112151	28	...	140083	15	...	108766	41	109659	[illegible]	[illegible]	+3384	87	3	[illegible]	12	3	28

PROPOSAL B.—*cont.*

Taluq.	Dry or wet.	Proposed rate.	As per proposed settlement. Extent.	%	Assessment.	As per Revenue accounts. Extent.	Assessment.	Difference. Extent.	%	Assessment.	%
1	2	3	4	5	6	7	8	9	10	11	12
		RS. A. P.	A. C.		RS. A. P.	A. C.	RS. A. P.	A. C.		RS. A. P.	
Alangudi & Trimiem.—*cont.*	Wet.	9 0 0	275 52	...	2479 11 ...	278 48	2346 11 7	−2 96	1	+132 15 5	6
		8 0 0	1637 02	2	13096 2 ...	1645 72	12746 ... 5	−8 70	1	+350 1 7	3
		7 0 0	6227 69	9	43593 13 ...	6263 27	44547 15 ...	−35 58	1	−954 2 ...	2
		6 0 0	12621 20	18	75727 1 ...	12728 89	72989 13 4	−107 69	1	+2737 3 8	4
		5 0 0	17425 18	25	87125 13 ...	17732 17	82065 8 6	−306 99	2	+5060 4 6	6
		4 0 0	14888 69	22	59554 15 ...	15746 28	63250 12 2	−857 59	5	−3695 13 2	6
		3 8 0	9271 90	14	32451 12 ...	10414 87	36901 8 3	−1142 97	11	+4449 12 3	12
		3 0 0	5504 47	8	16513 8 ...	6246 36	19472 7 4	−741 89	12	−2958 15 4	13
		2 8 0	1143 30	2	2858 2 ...	1361 65	3268 1 3	−218 88	16	−409 15 3	13
		2 0 0	101 44	...	202 15 ...	123 68	300 8 6	−21 71	18	−97 9 6	33
		1 8 0	4 37	..	6 9 ...	5 29	15 8 11	−... 92	20	−8 15 11	56
	Total ...		69100 78	100	333610 5 ...	72546 66	337904 15 3	−3445 88	5	−4294 10 3	1
	Inam to Ain ...		415 09	...	2035 14 ...	415 09	2368 ... 10	... ...	...	−332 2 10	14
	Total Wet ...		69515 87	...	335646 3 ...	72961 75	340273 ... 1	−3445 88	5	−4626 13 1	1
	Total dry & wet.		181667 15	...	475730 2 ...	181728 16	449932 2 10	−61 01	...	+25797 15 2	6
	Inam to Ain-particulars not known.		341 63	...	976 6 ...	341 63	932 2 4	... ...	...	+44 3 8	5
	Grand Total ...		182008 78	...	476706 8 ...	182069 79	450864 5 2	−61 01	...	+25842 2 10	6

From the above statements it will be seen that only 8 per cent. of the dry lands are assessed at Rs. 2 and above per acre, the dry fields assessed at the highest rate of Rs. 3 being 1·84 acres and at the next highest rate of Rs. 2-8-0 being 80·03 acres, that 33 per cent. are assessed at Re. 1 and less per acre and the remaining 59 per cent. at Rs. 1-4-0 or Rs. 1-8-0 per acre. In wet only 275·52 acres are placed in the highest taram. Thirty per cent. of the lands fall under the four highest tarams, the remaining 70 per cent. being distributed among the last seven tarams. Statements showing soilwar and taramwar particulars for the several groups under dry and for several classes under wet are appended to this report as follows:-

Appendix D.—shows the soilwar statement according to proposal A.

Appendix E.—shows the soilwar statement according to proposal B.

Appendix F.—shows the taramwar statement according to proposal A.

Appendix G.—shows the taramwar statement according to proposal B.

93. The following statement is intended to show at a glance the incidence of rates, present and proposed in the different classes of irrigation sources and in the different groups of dry villages in both the taluqs as compared with the incidence of rates in the adjoining Madras districts:—

AVERAGES.

Dry or Wet.	Group or class.	Alangudi Taluq. As per Revenue rates.	Alangudi Taluq. As per settlement proposal A.	Alangudi Taluq. As per settlement proposal B.	Trimiem Taluq. As per Revenue rates.	Trimiem Taluq. As per settlement proposal A.	Trimiem Taluq. As per settlement proposal B.	Both the Taluqs. As per Revenue rates.	Both the Taluqs. As per settlement proposal A.	Both the Taluqs. As per settlement proposal B.	Tanjore.	Madura.	Trichinopoly.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Dry.	I	1 ... 6	1 4 9	1 4 9	... 15 6	1 3 7	1 3 7	1 ... 2	1 4 3	1 4 2	2 1 2	... ...	... ...
	II	... 15 ...	1 ... 3	1 ... 3	1 1 10	1 1 6	1 1 6	... 15 11	1 ... 8	1 ... 8	1 ... 7	* 1 1 8	‡ ... 15 10
	Total average.	1 ... 4	1 4 4	1 4 4	... 15 9	1 3 5	1 3 5	1 ... 2	1 4 ...	1 4 ...	1 7 8	... ...	... ...
Wet.	I	6 15 4	8 4 1	7 4 1	5 4 3	6 14 3	5 14 3	6 12 4	8 1 9	7 1 9	†	5 ... 10	‡ 4 ... 5
	II	5 3 5	6 10 4	5 10 4	6 3 4	7 ... 10	6 ... 11	5 14 1	6 14 8	5 14 9	4 3 1	4 13 4	
	III	3 15 3	5 9 9	4 10 1	5 1 1	5 13 10	4 14 3	4 8 8	5 11 11	4 12 4	3 12 6	4 ... 2	
	IV	3 10 10	4 8 11	3 12 11	4 3 2	4 9 6	3 13 4	3 14 10	4 9 2	3 13 2	3 3 1	3 2 ...	
	V	3 5 9	3 15 1	3 5 8	2 11 2	3 9 11	3 1 6	3 .. 10	3 12 8	3 3 8	2 9 6	... ...	
	Total average.	4 4 7	5 9 6	4 11 6	4 15 11	5 13 ...	4 14 9	4 10 7	5 11 5	4 13 3	3 6 11	4 2 2	... ...

* Only one group for dry. † No first class source in non-delta portion. ‡ Details for the several groups and classes are not given in the settlement Report for Trichinopoly.

From the above statement it will be seen that in dry the average for the two taluqs according to the proposed settlement rates is less than the average in Tanjore—the dry in Tanjore being admittedly superior to that in the State—but greater than that in Trichinopoly or in Madura. Even the present dry average in the State is greater than the resettlement average in Trichinopoly. In wet the present revenue averages under the several classes in each of the two taluqs are themselves greater than the corresponding averages in Tanjore or in Madura. Nothing further is needed to conclusively prove that the Pudukkottai ryot has all along been paying a far heavier wet assessment than the adjoining Madras ryot. My proposal A will make him pay nearly $1\frac{1}{4}$ times as much as the Tanjore ryot pays for similar land in the non-delta portion of that district. The poor ryot of the State will certainly feel this to be a heavy burden. But it has to be admitted at the same time that the price of food grains have risen high since the introduction of settlement in the Tanjore district and that the commutation rate proposed to be adopted for the State is Rs. 160 per garce of paddy against Rs. 121 in Tanjore or nearly one and one-third as much as in Tanjore. As my rates under proposal B for the several primary tarams bear the same proportion of increase over the rates adopted for the corresponding soils in Tanjore and as the averages obtained by the application of those rates also bear very nearly the same proportion of increase over the averages obtained in Tanjore for the lands under the corresponding classes of irrigation sources, I venture to remark that my rates according to proposal B are just and equitable.

94. Even when these lower rates are approved, it does not actually mean that the Pudukkottai ryot is treated just like the ryot of Tanjore. It may be that he is assessed for his wet lands in very nearly the same scale of rates at the increased commutation price; but while the Tanjore ryot has the advantage of remission in years of drought and famine, the Pudukkottai ryot is denied any such advantage. Sir William Hunter quotes in his book "The Indian Empire" the following as the opinion of the highest living authority on the subject of land settlement:—

"In the majority of Native Governments, the Revenue Officer takes all he "can get and would take treble the revenue we should assess if he were strong "enough to exact. In ill-managed States the cultivators are relentlessly squeezed, "the difference between the Native systems and ours being mainly that the cultivator in a Native State is seldom or never sold up and that he is usually treat-"ed much as a good bullock is treated, *i. e.*, he is left with enough to feed and "clothe him and his family so that they may continue to work". Would that the Pudukkottai Darbar give the lie direct to the above assertion at least after the new settlement. It may be that following the long usage-admitted by Dewan Bahadur S. Srinivasa Iyengar in his Memorandum on the progress of the Madras Presidency as follows:—"There is also ample evidence to show that the land tax taken not only "by the Muhammadan but also by the Hindu sovereigns, was fully one-half the gross "produce. Manu's proportion of one-sixth must, if it ever was observed in practice, "have for several centuries been exceeded and half the gross produce came to be "recognised as the legal rate",—the Pudukkottai Sirkar has according to the Amani settlement of Sir Seshiah Sastri been taking nearly half the gross produce as its share. It may be that this was felt as a very heavy burden by the ryots when the prices of food-grains were not so high as at present when they found that they were left with enough to feed and clothe them only. And all this might have been justifiable in the peculiar circumstances of the State where the land revenue formed the backbone of the State finances and where it was felt that the half-net principle of the Madras settlement might entail some sacrifice of land revenue which the Darbar could not afford. But now the State finances are in a very strong position—please *vide* para. 123 *infra*,—and thanks to the rise in the prices of the food-grains and to the consequent increase in the money value of the half-net produce, the Darbar see eye to eye from the financial statements in this report that the adoption of the half-net principle gives them a clean increase of quarter of a lakh of rupees in the taluqs of Alangudi and Trimiem alone under proposal B. I would therefore strongly recommend to the Darbar the adoption of the rates according to my proposal B. Another reason that I would urge for the consideration of the Darbar is that in very few districts in the Madras Presidency the increase in assessment by

survey and settlement was greater than what it comes to in the State even according to proposal B containing the lower scale of rates. From the statement embodied in para. 34 *supra*, it will be observed that the increase in assessment due to the increase in area by survey was Rs. 26,909 in Alangudi and Rs. 29,314 in Trimiem. By the revision of assessment according to the rates in proposal B the increase is Rs. 23,828 in Alangudi and Rs. 2,014 in Trimiem. The total increase by survey and settlement is Rs. 50,737 in Alangudi over the old assessment of Rs. 192,256 or 26 per cent. In Trimiem the increase by survey and settlement is Rs. 31,328 over the old assessment of Rs. 202,386 or 15 per cent. In both the taluqs the total increase is Rs. 82,065 over the old assessment of Rs. 394,462 or 21 per cent. The following statement compares the increase by survey and settlement in the State according to the two proposals with that in some of the southern districts in the Madras Presidency:—

District.	Assessment as per Revenue before settlement.	Assessment as per settlement.	Difference.	Per cent.	REMARKS.
1	2	3	4	5	5
Chinglepet	1357612	1410576	+52964	+4	
North Arcot	1747530	1781257	+33727	+2	
South Arcot	3456199	3558877	+102678	+3	
Tanjore	4114499	5316144	+1201645	+29	
Madura	1597950	1612680	+14730	+1	
Trichinopoly (Re-settlemeut) ...	1373038	1786911	+413873	+30	
Tinnevelly	2525366	2473398	−51968	−2	
Coimbatore	2481880	2656792	+204912	+8	
Pudukkottai (as per proposal B) ...	394642	476707	+82065	+21	
Padukkottoi (as per proposal A) ...	394642	538297	+143655	+37	

In Tanjore and Trichinopoly the original assessment in the delta tracts was low and that was the chief cause for the increase of the old assessment by 29 per cent. and 30 per cent. respectively at the settlement. But it has been proved by me in the preceding paragraph that the settlement incidence got by such increase over the original assessment in those districts is itself considerably less than that in the State, and that the State is already heavily assessed. To have an increase of 21 per cent. over that high assessment may be justifiable under the peculiar circumstances of the State. But to have a still larger increase and to apply the rates according to proposal A without remission would be the last straw to break the ryots' back.

95. In this connection I beg once more to bring to the notice of the Darbar that as pointed out in the last sentence of para. 61 *supra* the classification of the villages not yet inspected but proposed for inspection by me or by the Supervisor before the issue of rough pattas will undergo some reduction. The following two statements show taluqwar, for dry and wet, how the lands under the several existing rates will be distributed after settlement among the several primary tarams. A glance at these statements will convince any that the old rates of assessment in the State are very unequal:—

DRY.

Rates.	I Taram. Extent.	I Taram. Percent.	II Taran. Extent.	II Taran. Percent.	III Taram. Extent.	III Taram. Percent.	IV Taram. Extent.	IV Taram. Percent.	V Taram. Extent.	V Taram. Percent.	VI Taram. Extent.	VI Taram. Percent.	VII Taram Extent.	VII Taram Percent.	VIII Taram. Extent.	VIII Taram. Percent.	IX Taram. Extent.	IX Taram. Percent.	Total. Extent.	Total. Percent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Alangudi.																				
Rs. 2 and above	...	...	...	...	346	33	530	51	155	15	9	1	...	...	...	...	...	...	1040	2
Rs. 1-8-0 and below Rs. 2... ...	...	...	1	...	4753	22	10353	48	5375	25	1022	5	116	...	20	...	...	...	21640	30
Re. 1 and below Rs. 1-8-0 ...	...	...	...	...	570	14	1670	42	1443	36	188	5	97	3	7	...	...	...	3975	6
Re. ½ and below Re. 1	...	...	...	...	1582	6	7509	26	11261	39	5064	18	2686	9	656	2	19	...	28777	39
Re. ½ and less	...	...	...	...	147	1	402	3	1562	11	2397	17	6657	47	3083	21	1	...	14249	20
Transfers	...	...	1	...	371	16	999	42	808	34	165	7	34	1	...	...	...	...	2378	3
Rate not known	...	...	...	...	14	29	34	71	...	...	...	...	...	...	...	...	...	...	48	...
Inam brought to full assessment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	129	...
Total ...	...	...	2	...	7783	11	21497	30	20604	29	8845	12	9590	13	3766	5	20	...	72236	100
Trimiem.																				
Rs. 2 and above	...	...	...	...	2	7	4	13	12	39	12	36	1	4	...	...	...	...	31	...
Rs. 1-8-0 and below Rs. 2 ...	...	...	5	...	729	8	3744	40	3504	38	1236	13	110	1	...	...	...	...	9348	24
Re. 1 and below Rs. 1-8-0 ...	...	...	10	...	11	1	306	15	1088	54	573	28	45	2	...	...	...	...	2033	5
Re. ½ and below Re. 1	2	...	37	...	474	2	3110	13	10183	43	7665	33	2144	9	5	...	...	...	23620	59
Re. ½ and less	...	...	1	...	6	...	330	11	711	23	864	27	1067	34	159	5	...	...	3138	8
Transfers	...	...	5	...	92	7	331	25	580	43	271	21	54	4	1	...	...	...	1334	3
Rate not known	...	...	...	...	...	...	6	19	25	74	2	7	...	...	...	...	...	...	33	...
Inam Vengam	...	...	...	...	...	...	...	...	1	100	...	...	...	...	...	...	...	...	1	...
Inam brought to full assessment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	378	1
Total ...	2	...	78	...	1314	3	7831	20	16104	40	10623	27	3421	9	165	1	...	...	39916	100

WET.

Rates.	I Taram. Extent.	I Taram. Percent.	II Taram. Extent.	II Taram. Percent.	III Taram. Extent.	III Taram. Percent.	IV Taram. Extent.	IV Taram. Percent.	V Taram. Extent.	V Taram. Percent.	VI Taram. Extent.	VI Taram. Percent.	VII Taram. Extent.	VII Taram. Percent.	VIII Taram. Extent.	VIII Taram. Percent.	IX Taram. Extent.	IX Taram. Percent.	X Taram. Extent.	X Taram. Percent.	XI Taram. Extent.	XI Taram. Percent.	Total. Extent.	Total. Percent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
Alangudi.																								
Rs. 9—1—3.	199	10	516	25	765	37	369	18	167	8	45	2	9	...	...	...	1	...	...	...	...	...	2071	7
Rs. 9 and above Rs. 8	27	5	103	21	192	38	83	16	83	16	16	3	3	1	2	...	...	...	...	...	...	...	509	2
Rs. 8 and above Rs. 7	24	2	147	11	440	34	393	30	198	15	76	6	19	2	2	...	...	...	...	...	...	...	1299	4
Rs. 7 and above Rs 6	9	1	52	5	108	10	347	32	333	30	180	16	29	3	32	3	...	...	...	...	...	...	1090	3
Rs. 6 and above Rs. 5	1	...	20	2	250	18	475	35	315	23	185	14	94	7	13	1	...	...	...	...	...	...	1353	4
Rs. 5 and above Rs. 4	7	...	67	3	117	6	490	24	635	30	450	21	271	13	65	3	8	...	...	...	...	...	2110	7
Rs. 4 and above Rs. 3	8	...	81	...	385	2	1613	9	4950	25	6284	32	3871	20	2165	11	200	1	26	...	1	...	19584	61
Rs. 3 and above Rs. 2	...	...	10	...	54	1	350	9	1257	34	1098	30	617	16	379	10	14	...	3	...	...	...	3782	12
Rs. 2 and less than Rs. 2	...	...	1	2	...	...	...	...	...	...	15	33	30	65	...	...	...	...	...	...	...	...	46	...
Transfers	...	...	...	...	2	2	3	3	16	17	20	21	28	29	25	26	2	2	...	...	...	...	96	...
Rate not known	...	...	...	...	...	...	1	4	17	61	10	35	...	...	...	...	...	...	...	...	...	...	28	...
Inam brought to full assessment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	73	...
Total ...	275	1	997	3	2313	7	4124	13	7971	25	8379	26	4971	16	2683	8	225	1	29	...	1	...	32041	100
Trimiem.																								
Rs. 9—1—3	...	...	310	7	1535	37	1477	35	664	16	169	4	56	1	1	...	1	...	...	...	...	...	4213	11
Rs. 9 and above Rs. 8	...	...	117	8	392	28	489	34	307	22	101	7	12	1	1	...	...	...	...	..	...	...	1419	4
Rs. 8 and above Rs. 7	...	...	106	4	509	19	1143	42	661	24	259	9	56	2	3	...	1	...	...	...	...	...	2738	7
Rs. 7 and above Rs. 6	...	...	9	...	359	12	1006	35	856	29	423	15	192	7	69	2	1	...	...	...	...	...	2915	8
Rs. 6 and above Rs. 5	...	...	9	...	382	11	1094	30	1216	34	629	17	235	7	23	1	4	...	...	...	...	...	3592	9
Rs. 5 and above Rs. 4	...	...	15	...	251	4	1095	19	2256	38	1605	27	591	10	131	2	5	...	...	...	...	...	5949	16
Rs. 4 and above Rs. 3	...	...	74	1	454	4	1969	16	3036	26	2563	21	2101	18	1460	12	246	2	20	...	3	...	11926	32
Rs. 3 and above Rs. 2	...	...	...	...	24	2	82	6	313	22	462	33	308	22	200	14	16	1	...	...	...	...	1405	4
Rs. 2 and less than Rs. 2	...	...	...	...	5	...	41	2	106	4	247	9	716	27	862	32	641	24	52	2	1	...	2671	7
Transfers	...	...	1	1	3	2	26	13	34	17	31	16	26	13	70	36	4	2	...	...	...	...	195	1
Rate not known	...	...	...	...	2	2	73	71	1	1	19	18	7	7	1	1	...	...	...	...	...	...	103	...
Inam Vengam	...	...	...	...	...	...	2	25	5	63	1	12	...	...	...	...	...	...	...	...	...	...	8	...
Inam brought to full assessment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	342	1
Total ...	...	...	641	2	3916	10	8497	23	9455	25	6509	17	4300	12	2821	8	919	3	72	...	4	...	37476	100

From the above statements it will be seen that in Alangudi taluq out of 72000 acres of dry only 1040 acres were assessed at rates higher than Rs. 2 per acre. After settlement 7000 and odd acres will bear an assessment of Rs. 2 and above. 14000 acres which form nearly one-fifth of the dry area were assessed at less than half a rupee. After settlement only a fourth of this area will be assessed at that low rate. 30 per cent. of the dry area will be assessed at Rs. 1—8—0 and29 per cent. at Rs. 1—4—0 per acre. In Trimiem out of 40000 acres an infinitesimally small area of 31 acres was assessed at Rs. 2 and above. After settlement this area will increase to about 1400 acres. At present 3100 acres are assessed at less than half a rupee and by settlement that area will dwindle to 165 acres. It is a well recognised fact that dry lands in Alangudi are superior to those in Trimiem taluq and this is well established in the statement under reveiew. While in Alangudi 30 per cent. of dry falls under 1½ rupee and 29 per cent. under 1¼ rupee rates; in Trimiem only 20 per cent. falls under 1½ rupee and 40 per cent. under 1¼ rupee rates. And while 11 per cent. in Alangudi falls under 2½ rupee rate only 3 per cent. in Trimiem falls under that rate. It will also be observed that in both the taluqs of very small area falls under the last two primary tarams. A very large extent of virali dry should fall in these two tarams. My original intention was to fix 4 as. for the ninth taram, 6 as. for the eighth taram and 8 as. for the seventh taram. So a large portion of the virali dry has been classified so as to fall under seventh taram. Subsequently I thought that a 6—anna rate was not necessary and that the eighth taram may have a 8—anna rate and the seventh taram a 12—anna rate. So whether at the hearing of objections or earlier in cases where I have no doubt whatever a very large extent of virali fields under seventh taram will be reduced to 8th taram and a corresponding reduction will be made in the lands under eighth taram. By this reduction the increase in dry for the two taluqs may diminish from 28 per cent. to 24 or 25 per cent. and the dry average of Rs 1—4—0 may be reduced by 6 pies.

In wet it will be observed that while 2000 acres were assessed at the highest revenue rate in Alangudi more than double that area, *i. e.*, 4200 acres were assessed at that rate in Trimiem. While nearly 24,000 acres were assessed at Rs. 4 and less in Alangudi only 16,000 acres were assessed at these low rates in Trimiem. This also clearly shows that the present wet assessment in Trimiem is very high. It necessarily follows that the introduction of the proposed rates will show very little increase in Trimiem and may even cause a decrease if my lower rates are approved. By the proposed settlement it will be seen that nearly 50 per cent. of the wet lands in Alangudi falls under the first five tarams and the remaining 50 per cent. under the last six tarams. But in Trimiem 60 per cent. go under the first five while the remaining 40 per cent. only fall under the last six tarams though no land falls under the first taram. There is no 4-1 soil in the ayacuts of the first class sources in the Trimiem taluq and consequently no land is assessed at the highest wet rate in that taluq. But it is a fact that there are several villages in Trimiem taluq having superior wet fields. So it is that, while 13,000 acres or 35 per cent. of the wet area is proposed to be assessed in the second, third and fourth tarams in Trimiem taluq, only 7,700 acres or 24 per cent. falls in the first four tarams in the Alangudi taluq.

96. In para. 52 *supra* I promised that I would discuss the financial effect of of transferring the achukkattu lands to dry and assessing them one sort higher. I have therein stated that in both the taluqs 9,834 acres of achukkattu were retained under wet out of 11,876 acres the total achukkattu area in the State, the balance having been transferred to dry. Of this 25 acres were found during classification operations to be real wet irrigated by tanks, which was wrongly registered as achukkattu in the revenue accounts. The following statements exhibit the financial effect if the remaining 9,809 acres of achukkattu were to be treated in the manner in which the Manavari lands have been treated in the Madras districts :—

PROPOSAL A.

Dry or Wet.	Group or class.	Classification.		Extent.		Revenue assessment.			As per settlement Wet. Rate.		As per settlement Wet. Assessment.		As per settlement Dry. Rate.		As per settlement Dry. Assessment		Difference between Columns 5 and 6.			Difference between Columns 6 and 7.		Difference between Columns 5 and 7.		
1	2	3		4		5			6				7				8			9		10		
				A.	C.	RS.	A.	P.	R.	A.	RS.	A.	R.	A.	RS.	A.	RS.	A.	P.	RS.	A.	RS.	A.	P.
Dry.	I Group.	3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		4	1	22	22	43	15	6	6	...	133	5	3	...	66	11	+89	5	6	−66	10	+22	11	6
		4	2	152	38	444	8	7	5	...	761	15	2	8	380	15	+317	6	5	−381	...	−63	9	7
		4	3	240	96	774	13	11	4	...	963	14	2	...	481	15	+189	...	1	−481	15	−292	14	11
		4	4	83	67	261	13	2	3	8	292	13	1	8	125	8	+30	15	10	−167	5	−136	5	2
		4	5	9	89	30	5	9	3	...	29	11	1	4	12	6	— ...	10	9	−17	5	−17	15	9
	Total...			509	12	1558	8	11	...	...	2181	10	...	...	1067	7	+626	1	1	−1114	3	−488	1	11
		5	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5	2	21	68	62	8	2	3	8	75	14	1	8	32	9	+13	5	10	−43	5	−29	15	2
		5	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...			21	68	62	8	2	...	...	75	14	...	...	32	9	+13	5	10	−43	5	−29	15	2
	Total Regar.			530	80	1618	1	1	...	...	2257	8	...	...	1100	...	+639	6	11	−1157	8	−518	1	1
		6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		6	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		6	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		6	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		6	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		7	1	894	58	2901	...	9	5	...	4772	14	2	8	2236	8	+1571	13	3	−2236	6	−664	8	9
		7	2	2748	16	8736	5	6	4	...	10992	10	2	...	5496	5	+2256	4	6	−5496	5	−3240	...	6
		7	3	3176	38	9639	3	7	3	8	11117	5	1	8	4764	10	+1478	1	5	−6352	11	−4874	9	7
		7	4	870	01	1941	6	3	3	...	2610	...	1	4	1087	8	+668	9	9	−1522	8	−853	14	3
		7	5	90	03	212	14	2	2	8	225	1	1	...	90	...	+12	2	10	−135	1	−122	14	2
	Total...			7779	16	23430	14	3	...	...	29417	14	...	...	13674	15	+5986	15	9	−15742	15	−9755	15	3
		8	1	95	85	332	7	11	4	...	383	7	2	...	191	11	+50	15	1	−191	12	−140	12	11
		8	2	626	76	1625	9	7	3	8	2193	10	1	8	940	3	+568	...	5	−1253	7	−685	6	7
		8	3	129	02	298	14	8	3	...	387	1	1	4	161	5	+88	2	4	−225	12	−137	9	8
		8	4	11	31	28	9	1	2	8	28	5	1	...	11	5	— ...	4	1	−17	...	−17	4	...
		8	5	4	37	12	7	11	2	...	8	11	...	12	3	4	−3	12	11	−5	7	−9	3	11
	Total...			867	31	2298	1	2	...	...	3001	2	...	...	1307	12	+703	...	10	−1693	6	−990	5	2
	Total Fers.			8646	47	25728	15	5	...	...	32419	...	...	...	14982	11	+690	...	7	−17436	5	−10746	4	5
	Total I Gp.			9177	27	27347	...	6	...	...	34676	8	...	...	16082	11	+7329	7	6	−18593	13	−11264	5	6
	II Group.	3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		3	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

PROPOSAL A.—*contd.*

Dry or Wet.	Group or class.	Classification.	Extent.		Revenue assessment.			As per settlement Wet. Rate.		Assessment.		As per settlement Dry. Rate.		Assessment.		Difference between Columns 5 and 6.			Columns 6 and 7.		Columns 5 and 7.		
1	2	3	4		5			6				7				8			9		10		
			A.	C.	RS.	A.	P.	R.	A.	RS.	A.	R.	A.	RS.	A.	RS.	A.	P.	RS.	A.	RS.	A.	P.
	II Group.	4 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		4 2	18	15	51	9	1	5	...	90	12	2	...	36	5	+39	2	11	−54	7	−15	4	1
		4 3	44	76	165	15	7	4	...	179	...	1	8	67	2	+13	...	5	−111	14	−98	13	7
		4 4	18	38	61	3	1	3	8	64	5	1	4	23	...	+3	1	11	−41	5	−38	3	1
		4 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...		81	29	278	11	9	...	...	334	1	...	...	126	7	+55	5	3	−207	10	−152	4	9
		5 1	...	...																			
		5 2	...	...																			
		5 3	...	...																			
		5 4	...	...																			
		5 5	...	...																			
	Total Regar.		81	29	278	11	9	...	...	334	1	...	...	126	7	+55	5	3	−207	10	−152	4	9
		6 1	...	...																			
		6 2	...	...																			
		6 3	...	...																			
		6 4	...	...																			
		6 5	...	...																			
		7 1	53	75	175	5	10	5	...	268	12	2	...	107	8	+93	6	2	−161	4	−67	13	10
		7 2	201	87	606	12	5	4	...	807	8	1	8	302	13	+200	11	7	−504	11	−303	15	5
		7 3	167	56	444	14	6	3	8	586	7	1	4	209	8	+141	8	6	−376	15	−235	6	6
		7 4	26	75	83	1	...	3	...	80	4	1	...	26	12	−2	13	...	−53	8	−56	5	...
		7 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Dry.	Total...		449	93	1310	1	9	...	...	1742	15	...	...	646	9	+432	13	3	−1096	6	−663	8	9
		8 1	59	91	331	12	11	4	...	239	10	1	8	89	14	−92	2	11	−149	12	−241	14	11
		8 2	38	07	153	5	6	3	8	133	4	1	4	47	10	−20	1	6	−85	10	−105	11	6
		8 3	2	72	7	10	7	3	...	8	3	1	...	2	12	+...	8	5	−5	7	−4	14	7
		8 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		8 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...		100	70	492	13	..	...	...	381	1	...	...	140	4	−111	12	...	−240	13	−352	9	...
	Total Fers.		550	63	1802	14	9	...	...	2124	...	...	...	786	13	+321	1	3	−1337	3	−1016	1	[illegible]
	T. II group.		631	92	2081	10	6	...	...	2458	1	...	...	913	4	+376	6	6	−1544	13	−1168	6	6
	T. I group.		9177	27	27347	...	6	..	...	34676	8	...	...	16082	11	+7329	7	6	−18593	13	−11264	5	6
	Grand Total		9809	19	29428	11	...	...	...	37314	9	...	...	16995	15	+7705	14	...	−20138	10	−12432	12	...

PROPOSAL B.

	I Group.	3 1	...	...																			
		3 2	...	...																			
		3 3	...	...																			
		3 4	...	...																			
		3 5	...	...																			
		4 1	22	22	43	15	6	5	...	111	2	3	...	66	11	+67	2	6	−44	7	+22	11	6
		4 2	152	38	444	8	7	4	...	609	8	2	8	380	15	+164	15	5	−128	9	−63	9	7
		4 3	240	96	774	13	11	3	8	843	6	2	...	481	15	+68	8	1	−361	7	−292	14	11
		4 4	83	67	261	13	2	3	...	251	...	1	8	125	8	−10	13	2	−125	8	−136	15	2
		4 5	9	89	30	5	9	2	8	24	11	1	4	12	6	− 5	10	9	−12	5	−17	15	9
	Total...		509	12	1555	8	11	...	...	1839	11	...	...	1067	7	+284	2	1	−772	4	−488	1	11

PROPOSAL B—*cont.*

Dry or Wet.	Group or class.	Classification.	Extent.		Revenue assessment.			As per settlement Wet. Rate.		Assessment.		As per settlement Dry. Rate.		Assessment.		Difference between Columns 5 and 6.			Columns 6 and 7.		Columns 5 and 7.		
1	2	3	4		5			6				7				8			9		10		
			A.	C.	RS.	A.	P.	R.	A.	RS.	A.	R.	A.	RS.	A.	RS.	A.	P.	RS.	A.	RS.	A.	P.
	I Group.	5 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5 2	21	68	62	8	2	3	...	65	...	1	8	32	9	+2	7	10	−32	7	−29	15	2
		5 3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5 4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		5 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...		21	68	62	8	2	...	...	65	...	...	...	32	9	+2	7	10	−32	7	−29	15	2
	Total Regar.		530	80	1618	1	1	...	...	1904	11	...	...	1100	...	+286	9	11	−804	11	−518	1	1
		6 1	...	...																			
		6 2	...	...																			
		6 3	...	...																			
		6 4	...	...																			
		6 5	...	...																			
		7 1	894	58	2901	...	9	4	...	3578	6	2	8	2236	8	+677	5	3	−1341	14	− 664	8	9
		7 2	2748	16	8736	5	6	3	8	9618	9	2	...	5496	5	+882	3	6	−4122	4	−3240	...	6
		7 3	3176	38	9639	3	7	3	...	9529	2	1	8	4764	10	−110	1	7	−4764	8	−4874	9	7
		7 4	870	01	1941	6	3	2	8	2175	1	1	4	1087	8	+233	10	9	−1087	9	−853	14	3
		7 5	90	03	212	14	2	2	...	180	1	1	...	90	...	−32	13	2	−90	1	−122	14	2
Dry.	Total...		7779	16	23430	14	3	...	...	25081	3	...	...	13674	15	+1650	4	9	−11406	4	−9755	15	3
		8 1	95	85	332	7	11	3	8	335	8	2	...	191	11	+3	...	1	−143	13	−140	12	11
		8 2	626	76	1625	9	7	3	...	1880	4	1	8	940	3	+254	10	5	−940	1	−685	6	7
		8 3	129	02	298	14	8	2	8	322	9	1	4	161	5	+23	10	4	−161	4	−137	9	8
		8 4	11	31	28	9	1	2	...	22	10	1	...	11	5	−5	15	1	−11	5	−17	4	1
		8 5	4	37	12	7	11	1	8	6	9	...	12	3	4	−5	14	11	−3	5	−9	3	11
	Total...		867	31	2298	1	2	...	...	2567	8	...	...	1307	12	+269	6	10	−1259	12	−990	5	2
	Total Fers.		8646	47	25728	15	5	...	...	27648	11	...	...	14982	11	+1919	11	7	−12666	...	−10746	4	5
	Total I Gp.		9177	27	27347	...	6	...	...	29553	6	...	...	16082	11	+2206	5	6	−13470	11	−11264	5	6
	II Group.	3 1	...	...																			
		3 2	...	...																			
		3 3	...	...																			
		3 4	...	...																			
		3 5	...	...																			
		4 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		4 2	18	15	51	9	1	4	...	72	10	2	...	36	5	+21	...	11	−36	5	−15	4	1
		4 3	44	76	165	15	7	3	8	156	11	1	8	67	2	−9	4	7	−89	9	−98	13	7
		4 4	18	38	61	3	1	3	...	55	2	1	4	23	...	−6	1	1	−32	2	−38	3	1
		4 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total...		81	29	278	11	9	...	...	284	7	...	...	126	7	+5	11	3	−158	...	−152	4	9
		5 1	...	...																			
		5 2	...	...																			
		5 3	...	...																			
		5 4	...	...																			
		5 5	...	...																			
	Total Regar.		81	29	278	11	9	...	...	284	7	...	...	126	7	+5	11	3	−158	...	−152	4	9

Dry or Wet.	Group or class.	Classification.	Extent.	Revenue assessment.	As per settlement Wet. Rate.	As per settlement Wet. Assessment.	As per settlement Dry. Rate.	As per settlement Dry. Assessment.	Difference between Columns 5 and 6.	Difference between Columns 6 and 7.	Difference between Columns 5 and 7.
1	2	3	4	5	6		7		8	9	10
			A. C.	RS. A. P.	R. A.	RS. A.	R. A.	RS. A.	RS. A. P.	RS. A.	RS. A. P.
Dry.	II Group.	6 1	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		6 2	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		6 3	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		6 4	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		6 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		7 1	53 75	175 5 10	4 ...	215 ...	2 ...	107 8	+39 10 2	−107 8	−67 13 10
		7 2	201 87	606 12 5	3 8	706 9	1 8	302 13	+99 12 7	−403 12	−303 15 5
		7 3	167 56	444 14 6	3 ...	502 11	1 4	209 8	+57 12 6	−293 3	−235 6 6
		7 4	26 75	83 1 ...	2 8	66 14	1 ...	26 12	−16 3 ...	−40 2	−56 5 ...
		7 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
	Total ...		449 93	1310 1 9	... ...	1491 2	... ...	646 9	+181 ... 3	−844 9	−663 8 9
		8 1	59 91	331 12 11	3 8	209 11	1 8	89 14	−122 1 11	−119 13	−241 14 11
		8 2	38 07	153 5 6	3 ...	114 4	1 4	47 10	−39 ... 6	−66 10	−105 11 6
		8 3	2 72	7 10 7	2 8	6 13	1 ...	2 12	−... 13 7	−4 1	−4 14 7
		8 4	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
		8 5	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
	Total ...		100 70	492 13 ...	... ...	330 12	... ...	140 4	−162 1 ...	−190 8	−352 9 ...
	Total Fers.		550 63	1802 14 9	... ...	1821 14	... ...	786 13	+18 15 3	−1035 1	−1016 1 9
	Total Gp. II		631 92	2081 10 6	... ...	2106 5	... ...	913 4	+24 10 6	−1193 1	−1168 6 6
	Total Gp. I.		9177 27	27347 ... 6	... ...	29553 6	... ...	16082 11	+2206 5 6	−13470 11	−11264 5 6
	Grand Total		9809 19	29428 11 ...	... ...	31659 11	... ...	16995 15	+2231	−14663 12	−12432 12 ...

From the above statements it will be seen that the present revenue assessment on these achukkattu lands in both the taluqs is Rs. 29429. If they are treated like the Manavari lands in the Madras districts and assessed at dry rates one sort higher the settlement assessment would be Rs. 16996 or Rs. 12433 less than the present assessment which gives a decrease of 73 per cent. If the achukkattus are treated as wet as recommended by me the increase in their assessment over the present assessment is only Rs. 7706 or 26 per cent. under proposal A or Rs. 2231, *i.e*, 8 per cent. under proposal B. It will thus be seen that to treat them in the manner of Manavari lands will cause an unnecessary sacrifice of Rs. 20,139 under proposal A or Rs. 14664 under proposal B. As already mentioned by me there is no justification whatever for allowing this sacrifice of revenue; and I therefore think that my treating the achukkattus as wet will meet with the approval of the Darbar.

97. *Unoccupied land including Ekasal.*— In the above paragraphs I have not dealt with all the cultivated lands in the two taluqs. In the State only the lands for which cowles have been issued are treated as patta or occupied lands in the revenue accounts. There are other cultivated lands, some of them under very long enjoyment, called 'Ekasal' lands. The enjoyers have no permanent occupancy right in them. Originally cowles were issued for the mere asking but latterly the right to cultivate and enjoy the land came to be sold to the ryots by the *Kudiswamiam* auction where the highest bidder obtained the right to take up the land for cultivation. The assessment on it was fixed with reference to the assessment on the adjoining lands, a *kararnamah* obtained from him and the cowle issued. Only when these preliminaries have been done, the land was shown as patta or occupied land in the revenue accounts. Till then even if it had been under cultivation for a long

time, the land continued to be shown as 'Ekasal' and not as occupied land. I understand that even when *Kudiswamiam* auction had taken place and the sale proceeds collected and credited in the accounts, if the person failed to execute the *kararnamah*-due nothing but ordinary delay on his part-the land continued to be shown as 'Ekasal'. Some of the lands temporarily cultivated were also treated as 'Ekasal'. Even now lands on which assessment is collected only in the years in which any crops are raised exist in some villages of the late Chinnaranmanai Jaghire in Kolattur and Tirumiem taluqs. Again in these Jaghire villages such of the lands as have been irregularly resumed from Inam by the late Jaghirdar and in regard to which there has been some dispute between the State and the ryot are also shown in the accounts as 'Ekasal' pending their disposal at the Chinnaranmanai Inam Settlement. Encroachments, resumed lands or lands purchased by Sirkar for arrears of land revenue and subsequently given to others for cultivation as a temporary measure etc. are also shown in the revenue accounts as 'Ekasal'. So briefly it may be said that all lands under temporary occupancy, *i. e.*, in which the right of the owner to cultivate and enjoy them so long as he continues to pay the assessment is not recognised by the Sirkar, and which may at the pleasure of the Darbar be given to a different person for cultivation, are 'Ekasal lands. These lands shown as 'Ekasal' in the adangal have not been included by me in the settlement accounts, under 'occupied' but have been included under 'unoccupied'. The following statement is intended to show the unoccupied lands which include both Ekasal lands under cultivation and Government waste lands which are fit for cultivation. The settlement assessment thereof according to the classification of soils now assigned is shown against them. After settlement the revised assessment will have to be collected on the Ekasal lands in the place of the old assessment now collected. When this settlement assessment shown in detail in the next paragraph is deducted from the assessment shown in this statement, the balance represents the future resources of land revenue available as the waste lands in the State are taken up for cultivation :—

Taluq.	Dry or Wet.	Group or Class.	Extent.		As per proposal A. Assessment.			As per proposal A. Average.			As per proposal B. Assessment.			As per proposal B. Average.			Remarks.
1	2	3	4		5			6			7			8			9
			A.	C.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Alangudi ...	Dry.	I	10881	35	10913	9	...	1	...	1	10913	9	...	1	...	1	
		II	2176	75	1396	13	...	...	10	3	1396	13	...	...	10	3	
	Total.		13058	10	12310	6	...	...	15	1	12310	6	...	...	15	1	
Trimiem ...	Dry.	I	11244	86	12526	7	...	1	1	10	12526	7	...	1	1	10	
		II	954	99	875	10	...	...	14	8	875	10	...	...	14	8	
	Total.		12199	85	13402	1	...	1	1	7	13402	1	...	1	1	7	
Both the Taluqs.	Dry.	I	22126	21	23440	...	...	1	...	11	23440	...	..	1	...	11	
		II	3131	74	2272	7	...	...	11	7	2272	7	...	...	11	7	
	Dry Total.		*25257	95	25712	7	...	1	...	3	25712	7	...	1	...	3	
Alangudi ...	Wet.	1	82	78	661	9	...	7	15	7	578	13	...	6	15	7	
		II	396	46	2194	2	...	5	8	8	1812	14	...	4	9	3	
		III	523	12	2562	12	...	4	14	5	2138	8	...	4	1	5	
		IV	405	37	1636	11	...	4	...	8	1384	6	...	3	6	8	
		V	110	67	366	4	...	3	4	9	309	7	...	2	12	6	
	Total.		1518	40	7421	6	...	4	14	3	6224	...	...	4	2	...	
Trimiem ...	Wet.	I	31	38	194	5	...	6	4	2	162	14	...	5	4	2	
		II	1789	08	11154	8	...	6	3	9	9432	4	...	5	4	4	
		III	1663	60	8586	10	...	5	2	7	7158	1	...	4	4	10	
		IV	600	15	2562	11	...	4	4	4	2164	3	...	3	9	8	
		V	263	06	916	10	...	3	7	9	777	10	...	2	15	4	
	Total.		4347	27	23414	12	...	5	6	2	19695	...	...	4	8	6	
Both the Taluqs.	Wet.	I	114	16	855	14	...	7	8	2	741	11	...	6	8	2	
		II	2185	54	13348	10	...	6	1	8	11245	2	...	5	2	4	
		III	2186	72	11149	6	...	5	1	7	9296	9	...	4	4	...	
		IV	1005	52	4199	6	...	4	2	9	3548	9	...	3	8	5	
		V	373	73	1282	14	...	3	6	11	1087	1	...	2	14	6	
	Wet Total.		†5865	67	30836	2	...	5	4	1	25919	...	...	4	6	8	
Grand Total ...			31123	62	56548	9	...	1	13	1	51631	7	...	1	10	7	

* Of this 1216 acres are Ekasal.

† Of these 1089 acres are Ekasal.

98. In the remark column of the above statement 1216 acres under dry and 1089 acres under wet have been shown as Ekasal lands in both the taluqs which are at present under cultivation and on which assessment is being regularly collected but which are not recognised as patta lands by the Sirkar for the reasons mentioned in the preceding para. The following is an abstract of the financial results for these Ekasal lands in both the taluqs obtained by the application of the money rates proposed by me for the several classes and sorts of soil in dry and wet:—

Dry or Wet.	Group or class.	As per Revenue. Extent.		As per Revenue. Assessment.			As per Revenue. Average.			As per Settlement. Extent.		As per proposal A. Assessment			As per proposal A. Average.			As per proposal B. Assessment			As per proposal B. Average.			Difference. Extent.		Difference. Percent.	Assessment. As per proposal A. Assessment.			%	Assessment. As per proposal B. Assessment.			%	Remarks.
1	2	3		4			5			6		7			8			9			10			11		12	13			14	15			16	17
		A.	C.	RS.	A.	P.	RS.	A.	P.	A.	C.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	A.	C.		RS.	A.	P.		RS.	A.	P.		
Dry ...	I	1136	89	1206	8	6	1	1	...	1163	33	1453	4	...	1	4	...	1453	4	...	1	4	...	+26	44	2	+246	11	6	20	+246	11	6	20	
	II	56	63	70	12	4	1	3	11	52	64	61	12	...	1	2	9	61	12	...	1	2	9	−3	99	7	−9	...	4	13	−9	...	4	13	
	Total.	1193	52	1277	4	10	1	1	1	1215	97	1515	...	...	1	3	11	1515	...	...	1	3	11	+22	45	2	+237	11	2	19	+237	11	2	19	
Wet ...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	II	434	01	2110	12	3	4	13	10	427	78	3107	14	...	7	4	2	2681	11	...	6	4	3	−6	23	1	+997	1	9	47	+570	14	9	27	
	III	412	62	1901	6	6	4	9	8	412	61	2400	...	...	5	13	...	2000	13	...	4	13	6	−0	01	...	+498	9	6	26	+98	12	6	5	
	IV	160	55	652	13	8	4	...	11	157	86	710	3	...	4	7	11	595	8	...	3	12	4	−2	69	2	+57	5	4	9	−57	5	8	9	
	V	104	06	356	11	4	3	6	11	90	54	332	10	...	3	10	7	282	3	...	3	1	7	−13	52	13	−24	1	4	7	−74	8	4	21	
	Total.	1111	24	5021	11	9	4	8	4	1088	79	6550	11	...	6	...	3	5559	9	...	5	1	8	−22	45	2	+1528	15	3	30	+537	13	3	11	
Grand Total.		2304	76	6299	...	7	2	11	9	2304	76	8065	11	...	3	8	...	7074	9	...	3	1	1	...	...	...	+1766	10	5	28	+775	8	5	12	

99. The above financial results are shown in the following statements, taram-war according to proposals A and B :—

PROPOSAL A.

Dry or wet.	Rate.	As per settlement. Extent	Per cent	Assessment.	As per revenue. Extent	Assessment.	Difference. Extent	Per cent	Assessment.	Per cent	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	A. C.		RS. A. P.	A. C.	RS. A. P.	A. C.		RS. A. P.		
Dry.	2 8 0	1 75	...	4 6 ...	1 66	1 14 9	+0 09	...	+2 7 3	100	
	2 0 0	39 96	3	79 14 ...	37 24	46 13 11	+2 72	8	+33 ... 1	70	
	1 8 0	302 31	25	453 8 ...	295 84	322 15 7	+6 47	2	+130 8 5	41	
	1 4 0	450 32	37	562 15 ...	443 77	484 5 8	+6 55	2	+78 9 4	16	
	1 0 0	392 17	32	392 3 ...	385 55	390 15 10	+6 62	2	+1 3 2	...	
	0 12 0	29 46	3	22 2 ...	29 46	30 3 1	......	...	−8 1 1	27	
	Total ...	1215 97	100	1515	1193 52	1277 4 10	+22 45	2	+237 11 2	19	
Wet.	10 0 0	......	...	......	......	......	......	...	......	...	
	9 0 0	39 39	4	354 8 ...	39 39	211 ... 9	......	...	+143 7 3	68	
	8 0 0	160 71	15	1285 11 ...	163 19	835 11 11	−2 48	1	+449 15 1	54	
	7 0 0	247 41	22	1731 14 ...	249 01	1262 5 11	−1 60	1	+469 8 1	37	
	6 0 0	224 18	21	1345 3 ...	227 72	1026 15 8	−3 54	2	+318 3 4	31	
	5 0 0	221 64	20	1108 4 ...	219 98	898 3 ...	+1 66	1	+210 1 ...	23	
	4 0 0	98 73	9	395 1 ...	104 51	405 13 3	−5 78	6	−10 12 3	3	
	3 8 0	82 31	8	288 2 ...	87 68	309 13 10	−5 37	6	−21 11 10	7	
	3 0 0	11 95	1	35 13 ...	17 29	62 13 3	−5 34	29	−27 ... 3	43	
	2 8 0	2 47	...	6 3 ...	2 47	8 14 2	......	...	−2 11 2	33	
	2 0 0	......	...	......	......	......	......	...	......	...	
	Total ...	1088 79	100	6550 11 ...	1111 24	5021 11 9	−22 45	2	+1528 15 3	30	
Grand Total ...		2304 76	...	8065 11 ...	2304 76	6299 ... 7	......	...	+1766 10 5	28	

PROPOSAL B.

Dry or wet.	Rate.	As per settlement. Extent	Per cent	Assessment.	As per revenue. Extent	Assessment.	Difference. Extent	Per cent	Assessment.	Per cent	Remarks.
	RS. A. P.	A. C.		RS. A. P.	A. C.	RS. A. P.	A. C.		RS. A. P.		
Dry.	2 8 0	1 75	...	4 6 ...	1 66	1 14 9	+0 09	...	+2 7 3	100	
	2 0 0	39 96	3	79 14 ...	37 24	46 13 11	+2 72	8	+33 ... 1	70	
	1 8 0	302 31	25	453 8 ...	295 84	322 15 7	+6 47	2	+130 8 5	41	
	1 4 0	450 32	37	562 15 ...	443 77	484 5 8	+6 55	2	+78 9 4	16	
	1 0 0	392 17	32	392 3 ...	385 55	390 15 10	+6 62	2	+1 3 2	...	
	0 12 0	29 46	3	22 2 ...	29 46	30 3 1	......	...	−8 1 1	27	
	Total ...	1215 97	100	1515	1193 52	1277 4 10	+22 45	2	+237 11 2	19	
Wet.	9 0 0	......	...	......	......	......	......	...	......	...	
	8 0 0	39 39	4	315 2 ...	39 39	211 ... 9	......	...	+104 1 3	49	
	7 0 0	160 71	15	1125	163 19	835 11 11	−2 48	1	+289 4 1	35	
	6 0 0	247 41	23	1484 9 ...	249 01	1262 5 11	−1 60	1	+222 3 1	18	
	5 0 0	224 18	21	1121	227 72	1026 14 8	−3 54	2	+94 ... 4	9	
	4 0 0	221 64	20	886 7 ...	219 98	898 3 ...	+1 66	1	−11 12 ...	1	
	3 8 0	98 73	9	345 11 ...	104 51	405 13 3	−5 78	6	−60 2 3	15	
	3 0 0	82 31	7	246 15 ...	87 68	309 13 10	−5 37	6	−62 14 10	20	
	2 8 0	11 95	1	29 14 ...	17 29	62 13 3	−5 34	29	−32 15 3	52	
	2 0 0	2 47	...	4 15 ...	2 47	8 14 2	......	...	−3 15 2	44	
	1 8 0	......	...	......	......	......	......	...	......	...	
	Total ...	1088 79	100	5559 9 ...	1111 24	5021 11 9	−22 45	2	+537 13 3	11	
Grand Total ...		2304 76	...	7074 9 ...	2304 76	6299 ... 7	......	...	+775 8 5	12	

100. The paticulars referred to in the preceding para. relate to the Ekasal lands registered as such in the adangals by the karnams. These have been shown as Ekasal in the classification registers and other settlement accounts. Subsequently it has come to my notice that there is a greater area of Ekasal land than that shown by the karnams in their adangals. Previous to survey the Ekasal lands had been shown separately. But during survey, by design or mistake, the Ekasal land in some cases came to be clubbed with the adjoining patta land and demarcated as one sub-division and in some cases though separately demarcated came to be registered as patta land in the survey records. So lists of Ekasal lands were obtained vattamwar from the taluq offices. The following statement shows the Ekasal lands according to the taluq accounts and according to the karnam's adangals. It has therefore to be presumed that the difference of 4990 acres of Ekasal land in both the taluqs have been incorporated in the adangals as patta land though according to the rules in force they have not been recognised as permanently occupied land by the State and the preliminaries of obtaining *kararnamahs* from the ryots and issuing cowles to them gone through :—

Name of Taluq.	Description of land.	As per Taluq accounts. Extent	Assessment	As per Karnam's Adangals & classification registers. Extent	Assessment.	Difference. Extent.	Assessment.	Remarks.
1	2	3	4	5	6	7	8	9
		A. C.	RS. A. P	A. C.	RS. A. P.	A. C.	RS. A. P.	
Alangudi ...	Wet.	675 27	*4298 7 3	14 39	118 5 1	−660 88	* 4167 4 11	
	Dry.	1737 27		10 42	12 13 3	−1726 85		
	Total.	2412 54	4298 7 3	24 81	131 2 4	−2387 73	−4167 4 11	
Trimiem ...	Wet.	2202 43	9815 15 10	1074 40	4810 14 ...	−1128 03	−5005 1 10	
	Dry.	2679 67	2876 10 9	1205 55	1357 ... 3	−1474 12	−1519 10 6	
	Total	4882 10	12692 10 7	2279 95	6167 14 3	−2602 15	−6524 12 4	
Grand Total.		7294 64	16991 1 10	2304 76	6299 ... 7	−4989 88	−10692 1 3	

* Details of assessment not shown for dry and wet separately in the statement received from the Tahsildar of Alangudi taluq.

101. The point now to be discussed and decided is how these Ekasal lands and particularly the 4990 acres already shown in the settlement accounts as patta lands following their registry in the adangals are to be treated. On 9th June 1909 the Darbar issued an order that the Ekasal lands should be settled at once before the introduction of the new settlement and that the Dewan Peishkar should submit villagewar lists of Ekasal cases for the orders of the Darbar. The work was ordered to be attended to urgently. I had requested the Darbar to communicate to me the orders passed on such lists so that I might give effect to them in the settlement accounts. Though nearly six months are over, no case seems to have been reported to the Darbar for orders. When I recently enquired of the Dewan Peishkar, that officer mentioned to me that lists were not received from the Tahsildars and the Tahsildars, when asked, bitterly complain of the Revenue Inspectors and vattam karnams. They give out to me that though they sent urgent reminders to their subordinates they could not get the lists from the karnams. It is but natural that the karnams should be very reluctant to dispose of these cases soon. They would like that these cases should hang on so that one or two at a time might satisfy their appetites and cravings. To expect them to report on all cases and to hope that orders will be passed on them all before the introduction of settlement is to hope for the unattainable. I would therefore suggest that all those cases, which have already been shown as patta land or

occupied in the adangals by the karnams and with reference to such registry, have been entered in the settlement accounts also as occupied, may be treated as finally disposed of; for, only such cases as have long been in enjoyment would have been registered in the adangal in the name of the enjoyer. In respect of those that have been shown as Ekasal in the adangal, the Circle Revenue Inspectors may be employed specially on this duty and ordered on pain of severe punishment to report within the close of the current fasli what the cases are on which *Kudiswamiem* might be collected or which might be required for communal purpose. Even after this arrangement if any cases remain to be disposed of, my idea is that for them too rough pattas might be issued to the enjoyers. But in the case of the Ekasals the inclusion of which in patta is objectionable for the two reasons mentioned above, the karnams might be ordered to raise objection on the side of the Sirkar during appeal hearing when the lands in each such case could be inspected by some senior settlement official like the Supervisor or Head Classifier and the case reported for the orders of the Darbar through the Settlement officer. This strikes me as an easy and fair solution of a very longstanding question.

102. *Inams.*—As ordered in the Darbar Proceedings 470/C of 08 dated, 16th May 1908, all the minor Inams in both the taluqs have been classified. Except in the Chinnarammanai Jaghire villages the survey of which was recently complet- ed the minor Inams have not been separately surveyed and subdivided according to different holdings. Not only does an Inam survey number contain different holdings in the same description of Inam but also different holdings in different descriptions of Inam. The survey areas of these different holdings in that Inam number are not known. The 'Vengams' *ie*, excesses over the original assignments fouud in the Inam holdings at the Inam settlement have already been transferred to "Teervaipattu" and fully assessed. The Darbar have ordered that the excess in area by survey, if any, in the case of minor Inam holdings over the Inam settle- ment area should, after the usual deduction allowed to ryotwari lands for unprofitable areas, be fully assessed and the assessment added to the quit-rent. This work can be undertaken by the Settlement Department and Inam excess accounts prepared and submitted to the Darbar if the Inam holdings are separately measured and sub-divided as ordered in Proceedings R. C. No. 470/C of 08, dated 9th June 1909. But if the Inam subdivision survey be not completed before the introduction of settlement, not only can these Inam excess accounts not be prepared and the revised quit-rent collected on the Inam holdings but the 'Vengams' transferred to 'Teervaipattu' cannot be assessed at the settlement rates as they have not been localised and subdivided from the Inam number. In several cases it cannot be found out in which survey number any particular 'Vengams' are at present situated. So only such of the 'Vengams' as are localised and separated before the introduction of the new rates either by the karnams or the surveyors during the patta transfer sub-division work now under progress will be settled like the ordinary Ain lands. And those that are not localised and surveyed will continue to pay the old rates of assessment fixed at the Inam settlement till the Inam survey is over, their survey areas are known and the settlement rates are applied as already mentioned by me *vide* para. 89 *supra*. The following statement shows the area of all descriptions of Inam in the two taluqs:—

Taluq.	Dry or Wet.	Group or Class.	Extent of Inam. Ordinary Inam. A.	C.	Manovarthy Inam. A.	C.	Total. A.	C.	Remarks.
1	2	3	4		5		6		7
Alangudi.	Dry	I	13191	57	2952	15	16143	72	
		II	394	10	1613	90	2008	00	
		Total ...	13585	67	4566	05	18151	72	
	Inam to Ain ...	...	129	14	...	...	129	14	
		Balance ...	13456	53	4566	05	18022	58	
	Wet	I	597	89	323	87	921	76	
		II	1517	51	261	12	1768	63	
		III	3077	21	563	18	3640	39	
		IV	2248	35	377	36	2625	71	
		V	2936	45	158	87	3095	32	
		Total ...	103377	41	1684	40	12061	81	
	Inam to Ain ...	...	72	67	...	...	72	67	
		Balance ...	10304	74	1684	40	11989	14	
	Total Wet and Dry.	...	23761	27	6250	45	30011	72	
	Inam not classified ...	...	26	03	...	...	26	03	
		Total ...	23787	30	6250	45	30037	75	
	Inam brought to Ain particulars not known.	...	70	54	...	...	70	54	
		Balance ...	23716	76	6250	45	29967	21	
Trimiem.	Dry	I	14920	28	1862	22	16782	50	
		II	4535	97	...	...	4535	97	
		Total ...	19456	25	1862	22	21318	47	
	Inam to Ain ...	...	377	97	...	...	377	97	
		Balance ...	19078	28	1862	22	20940	50	
	Inam not classified ...	...	2	22	...	...	2	22	
		Total ...	19080	50	1862	22	20942	72	
	Wet	I	113	19	...	...	113	19	
		II	7902	45	313	82	8216	27	
		III	6230	98	646	93	6877	91	
		IV	4511	83	41	11	4552	94	
		V	1077	15	114	54	1191	69	
		Total ...	19835	60	1116	40	20952	00	
	Inam to Ain ...	...	342	42	...	...	342	42	
		Balance ...	19493	18	1116	40	20609	58	

Taluq.	Dry or Wet.	Group or Class.	Extent of Inam. Ordinary Inam. A.	C.	Manovarthy Inam. A.	C.	Total. A.	C.	Remarks.
1	2	3	4		5		6		7
Trimiem—*cont.*	Inam not classified ...	...	5166	18	...	...	5166	18	
		Total ...	24659	36	1116	40	25775	76	
	Total Wet and Dry.	...	43739	86	2978	62	46718	48	
	Inam to Ain particulars not known.	...	271	09	...	...	271	09	
		Balance ...	43468	77	2978	62	46447	39	
Alangudi and Trimiem.	Dry	I	28111	85	4814	37	32926	22	
		II	4930	07	1613	90	6543	97	
		Total ...	33041	92	6428	27	39470	19	
	Inam brought Ain ...	...	507	11	...	...	507	11	
		Balance ...	32534	81	6428	27	38963	08	
	Wet	I	711	08	323	87	1034	95	
		II	9419	96	574	94	9994	90	
		III	9308	19	1210	11	10518	30	
		IV	6760	18	418	47	7178	65	
		V	4013	60	273	41	4287	01	
		Total ...	30213	01	2800	80	33013	81	
	Inam to Ain ...	...	415	09	...	...	415	09	
		Balance ...	29797	92	2800	80	32598	72	
	Total Wet and Dry	...	62332	73	9229	07	71561	80	
	Inam to Ain particulars not known.	...	341	63	...	...	341	63	
		Balance ...	61991	10	9229	07	71220	17	
	Not classified ...	...	5194	43	...	...	5194	43	
	Grand Total ...	...	67185	53	9229	07	76414	60	

From the above statement it will be seen that 9229·07 acres form the Manovarthi Jaghire lands in the two taluqs under consideration. The revenue particulars for these Jaghire lands and the financial results on them by the application of the proposed rates will be given in the succeeding paragraphs.

103. *Manovarthi Jaghire Lands.*—In para. 30 *supra.* I mentioned that the Manovirthi Jaghire was intended for the Ranees for the time being, but that the revenue therefrom is now enjoyed by His Highness. The Jaghire lands are situated in the following survey villages in the State and whether the whole survey village is Jaghire land or only a portion thereof is Jaghire land, is noted against each:—

Item.	Serial number.	Number and name of survey village.	Whole or portion.	Serial number.	Number and name of survey village.	Whole or portion.
1	2	3	4	5	6	7
Manovarthi Jaghire.		*Alangudi Taluq.*				
	1	16–*c* Maniambalam ...	Whole.	14	37 Kuppakudi ...	Portion.
	2	38–*b* Ayipatti	Whole.	15	39 Kothakkottai ...	Portion.
	3	40–*a* 1st bit Ichadichatram ...	Whole.	16	39*a* Manjamviduthi ...	Portion.
	4	40–*a* 2nd bit Do. ...	Whole.	17	51 Vellalaviduthi ...	Portion.
	5	49 Karuppattipatti ...	Whole.	18	54 Varappur	Portion.
	6	50–*a* Ayipatti	Whole.	19	55 Manaviduthi ...	Portion.
	7	53 Pulavangadu ...	Portion.	20	65 Pudukkottaividuthi ...	Portion.
	8	9 Kavinadu Mela Vattam...	Portion.	21	79 Pullanviduthi ...	Portion.
	9	9*a* Nathampannai ...	Portion.	22	80 Vanakkankadu ...	Portion.
	10	10 Kavinadu Keela Vattam.	Portion.	23	81 Mullankurichi ...	Portion.
	11	12 Mullur	Portion.	24	85 Ilakadividuthi ...	Portion.
	12	16–*b* Puvarasakudi ...	Portion.	25	105 Pilaviduthi ...	Portion.
	13	34 Kolavaipatti ...	Portion.	26	106 Karambakudi ...	Portion.
		Trimiem Taluq.				
	1	46 Rarapuram ...	Whole.	6	48 Kulamangalam ...	Portion.
	2	51 Neikonam	Whole.	7	59 Tolaiyanur	Portion.
	3	58 Adugapatti	Whole.	8	82 Thekkattur ...	Portion.
	4	101 Ponnampatti ...	Whole.	9	100 Perungudi	Portion.
	5	104 Sirayampatti ...	Whole.	...	...	
		Kolattoor Taluq.				
	1	79 Brahadambalpuram ...	Whole.	7	53 Lakshmanpatti ...	Portion.
	2	82 Seemanur	Whole.	8	94 Moottampatti ...	Portion.
	3	92 Sirangampatti ...	Whole.	9	102 Melur	Portion.
	4	99 Kedayapatti ...	Whole.	10	122 Perumanadu ...	Portion.
	5	128 Mangudi	Whole.	11	125 Sundarapatti ...	Portion.
	6	129 Auriyur	Whole.	...	... .	

104. The survey areas under the different descriptions of land under the heads, occupied, unoccupied etc. are shown in the following statement:—

Taluq.	Occupied. Dry. A.	C.	Occupied. Wet. A.	C.	Occupied. Total. A.	C.	Unoccupied. Dry. A.	C.	Unoccupied. Wet. A.	C.	Unoccupied. Total. A.	C.	Inam. Dry. A.	C.	Inam. Wet. A.	C.	Inam. Total. A.	C.	Poramboke. A.	C.	Total. A.	C.
1	2		3		4		5		6		7		8		9		10		11		12	
Alangudi...	2063	71	1607	34	3671	5	693	89	28	21	722	10	40	52	48	85	89	37	1767	93	6250	45
Trimiem...	497	57	810	80	1308	37	175	82	123	9	298	91	166	60	182	51	349	11	1022	23	2978	62
Kolattoor.	1972	28	1898	50	3870	78	446	01	91	98	537	99	693	26	546	88	1240	14	2562	49	8211	40
Total ...	4533	56	4316	64	8850	20	1315	72	243	28	1559	...	900	38	778	24	1678	62	5352	65	17440	47

105. The following statement shows the Land Revenue demand and collections for the last 20 Faslis ending with Fasli 1317 for the Jaghire lands throughout the State:—

Faslis.	Demand.		Collection.		Balance.		Remarks.
1	2		3		4		5
	RS.	A. P.	RS.	A. P.	RS.	A. P.	
1298	27040	... ...	26730	... ...	310	... ...	Taluqwar particulars are not maintained in the Manovarthi Karbar's office.
1299	27534	... ...	27411	... ...	123	... ...	
1300	27685	... ...	24647	... ...	3038	... ...	
1301	28068	... ...	28066	... ...	2	... ...	
1302	25819	... ...	25589	... ...	230	... ...	
1303	25903	... ...	25801	... ...	102	... ...	
1304	26010	... ...	24781	... ...	1229	... ...	
1305	25667	... ...	25545	... ...	122	... ...	
1306	26041	... ...	25809	... ...	232	... ...	
1307	33198	... ...	31487	... ...	1711	... ...	
1308	30221	... ...	29486	... ...	735	... ...	
1309	28088	... ...	25996	... ...	2092	... ...	
1310	28142	... ...	27551	... ...	551	... ...	
1311	28358	... ...	28183	... ...	175	... ...	
1312	32006	... ...	31933	... ...	73	... ...	
1313	29365	... ...	29365	... ...	...	... ...	
1314	28717	... ...	18610	... ...	10107	... ...	
1315	28183	3 4	23084	8 7	5098	10 9	
1316	29281	... ...	29281	... ...	..	... ...	
1317	30708	... ...	30708	... ...	...	... ...	

106. The following statement shows the details relating to the rent-roll of the Jaghire lands according to the Revenue accounts of Fasli 1317:—

Pattadars paying annual assessment of

Taluq.	Rs. 10 & under. No. of pattas.	Amount of assessment.	From Rs. 10 to Rs. 30. No. of pattas.	Amount of assessment.	From Rs. 30 to Rs. 50. No. of pattas.	Amount of assessment.	From Rs. 50 to Rs 100. No. of pattas.	Amount of assessment.	From Rs. 100 to Rs. 250. No. of pattas.	Amount of assessment.	From Rs. 250 to Rs. 500. No. of pattas.	Amount of assessment.	From Rs. 500 to Rs. 1000. No. of pattas.	Amount of assessment.	From Rs. 1000 and more. No. of pattas.	Amount of assessment.	Total. No. of pattas.	Amount of assessment.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	17	18	18	19	20
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
Alangudi...	1051	3422 2 3	272	4430 4 4	47	1723 14 10	21	1497 2 ...	3	528 14 ...	...	... ...	...	... ...	...	... ...	1394	11602 5 5	
Trimiem ...	324	942 11 ...	121	2227 9 3	25	943 3 8	13	844 5 4	7	951 9 3	1	274 6 6	...	... ...	...	... ...	491	6183 13 ...	
Kolattoor..	569	2103 ... 6	244	4253 12 4	54	2096 1 3	27	1826 2 ...	13	1813 13 5	...	... ...	...	... ...	...	... ...	907	12092 13 6	
Total ...	1944	6467 13 9	637	10911 9 11	126	4763 3 9	61	4167 9 4	23	3294 4 8	1	274 6 6	...	... ...	...	... ...	2792	29878 15 11	

107. All the villages in the Alangudi and Trimiem taluqs containing the Jaghire lands entirely or partly have been placed in the 1st group except villages Nos. 49, 50-**A** and 85 which are placed in the second group.

108. The following statement shows the number of irrigation sources in **the** entire Manovarthi villages in the taluqs of Alangudi and Trimiem and the classes in which they are placed.

Class of irrigation sources.	Alangudi. Anicut or river channel.	Alangudi. Tanks fed by anicut or river channel.	Alangudi. Tanks fed by rain.	Alangudi. Total.	Trimiem. Anicut or river channel.	Trimiem. Tanks fed by anicut or river channel.	Trimiem. Tanks fed by rain.	Trimiem. Total.	Total. Anicut or river channel.	Total. Tanks fed by anicut or river channel.	Total. Tanks fed by rain.	Total. Total.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
I	...	...	...	...	...	...	...	...	...	...	...	...	
II	...	...	3	3	...	...	3	3	...	...	6	6	
III	...	...	8	8	...	1	12	13	...	1	20	21	
IV	...	...	12	12	...	1	1	2	...	1	13	14	
V	...	...	...	...	...	...	...	...	...	...	...	...	
Total ...	...	...	23	23	...	2	16	18	...	2	39	41	

109. The following statement shows the achukkattu lands in all the jaghire villāges in the two taluqs according to the revenue accounts, the portion thereof proposed for transfer to dry and the remaining portion proposed for retention under-wet at the settlement.

Name of Taluq.	Achukkattu as per revenue accounts. Extent.	Achukkattu as per revenue accounts. Assessment.	Achukkattu proposed for transfer to dry. Extent.	Achukkattu proposed for transfer to dry. Assessment.	Remaining achukkattu to be retained under wet. Extent.	Remaining achukkattu to be retained under wet. Assessment.	Remarks.
1	2	3	4	5	6	7	8
	A. C.	RS. A. P.	A. C.	RS. A. P.	A. C.	RS. A. P.	
Alangudi.	248 84	842 5 3	51 85	157 6 5	196 99	684 14 10	
Trimiem.	13 63	69 3 4	... ...	... ...	13 63	69 3 4	
Total ...	262 47	911 8 7	51 85	157 6 5	210 62	754 2 2	

110. As these jaghire lands are intermixed with the Ain lands and are alike them in every respect, I propose to recommend the same standard grains, the same grain outturns, the same commutation prices, the same allowance for the vicissitudes of season and unprofitable areas, the same cultivation expenses, the same merging of soils and the same money rates for dry and wet as those proposed by me for the Ain lands.

111. By the application of the proposed rates the following results are obtained for the jaghire lands in the taluqs of Alangudi and Trimiem. The statements showing the soilwar and taramwar particulars according to my proposals are submitted as Appendices H, I, J, K,

Dry or Wet.	Group or class.	As per revenue. Extent.	As per revenue. Assessment.	As per revenue. Average.	As per settlement. Extent	As per settlement. As per proposal A. Assessment.	As per settlement. As per proposal A. Average.	As per settlement. As per proposal B. Assessment.	As per settlement. As per proposal B. Average.	Difference. Extent. Columns 3 and 6.	Difference. Per cent	Difference. As per proposal B Columns 4 and 7.	Difference. As per proposal B Per cent	Difference. As per proposal B Columns 4 and 9.	Difference. As per proposal B Per cent
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		A. C.	RS. A. P.	RS. A. P.	A. C.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. C.		RS. A. P.		RS. A. P.	
Dry.	I	1674 80	1811 3 0	1 1 4	1750 83	2212 9 0	1 4 3	2212 9 0	1 4 3	+76 03	5	+401 6 0	22	+401 6 0	22
	II	794 93	799 6 1	1 0 1	810 45	718 1 0	0 14 2	718 1 0	0 14 2	+15 52	2	−81 5 1	10	−81 5 1	10
	Total ...	2469 73	2610 9 1	1 0 11	2561 28	2930 10 0	1 2 4	2930 10 0	1 2 4	+91 55	4	+32[illegible] 0 11	12	+320 0 11	12
Wet	I	298 74	2436 6 2	8 2 4	286 28	2552 5 0	8 14 9	2265 15 0	7 14 9	−12 46	4	+115 14 10	5	−170 7 2	7
	II	425 44	2475 15 7	5 13 3	420 12	2861 14 0	6 13 0	2441 12 0	5 13 0	−5 32	1	+385 14 5	16	−34 3 7	1
	III	1163 98	6308 4 2	5 6 8	1141 18	7105 11 0	6 3 8	5976 9 0	5 3 10	−22 80	2	+797 6 10	13	−331 11 2	5
	IV	406 02	1811 4 10	4 7 4	398 46	2055 5 0	5 2 7	1691 0 0	4 4 0	−7 56	2	+244 0 2	13	−120 4 10	7
	V	215 51	724 4 8	3 5 8	172 10	653 0 0	3 12 9	560 9 0	3 4 2	−43 41	20	−71 4 8	10	−163 11 8	23
	Total ...	2509 69	13756 3 5	5 7 8	2418 14	15228 3 0	6 4 9	12935 13 0	5 5 7	−91 55	4	+1471 15 7	11	−820 6 5	6
Total Dry & Wet.		4979 42	16366 12 6	3 4 7	4979 42	18158 13 0	3 10 4	15866 7 0	3 3 0	0 0	0	+1792 0 6	11	−500 5 6	3

112. The same results are shown taramwar in the following statements:—

Proposal—A.

Dry or Wet.	Proposed rate.	As per proposed settlement. Extent.	%	Settlement assessment.	As per revenue accounts. Extent.	Revenue assessment.	Difference. Extent.	%	Assessment.	%
1	2	3	4	5	6	7	8	9	10	11
	RS. A.	A. C.		RS. A.	A. C.	RS. A. P.	A. C.		RS. A. P.	
Dry.	3 ...	... ...	...	... ...	... ...	... ...	... ...	...	...	...
	2 8	2 94	...	7 6	2 94	4 2 4	... ...	...	+3 3 8	75
	2 ...	104 15	4	208 6	94 60	140 8 1	+9 55	11	+67 13 11	49
	1 8	481 10	19	721 12	459 74	580 6 5	+21 36	5	+141 5 7	24
	1 4	997 79	39	1247 5	943 43	1126 ... 8	+54 36	6	+121 4 4	11
	1 ...	561 64	22	561 11	555 36	599 5 7	+6 28	1	−37 10 7	6
	... 12	59 38	2	44 10	59 38	56 7 3	... ...	...	−11 13 3	21
	... 8	203 49	8	101 13	203 49	91 14 1	... ...	...	+9 14 11	11
	... 4	150 79	6	37 11	150 79	11 12 8	... ...	...	+25 14 4	217
Total ...	... ...	2561 28	100	2930 10	2469 73	2610 9 1	+91 55	4	+320 ... 11	12
Wet.	10 ...	67 1	3	670 2	67 1	595 2 11	... ...	...	+74 15 1	13
	9 ...	189 26	8	1703 6	189 52	1627 9 2	− ... 26	...	+75 12 10	5
	8 ...	132 75	5	1062 1	132 75	984 6 6	... ...	...	+77 10 6	8
	7 ...	628 16	26	4397 2	644 43	3835 9 10	−16 27	2	+561 8 2	15
	6 ...	704 16	29	4224 15	724 82	3501 3 8	−20 66	3	+723 11 4	21
	5 ...	445 2	18	2225 2	464 29	2192 5 2	−19 27	4	+32 12 10	2
	4 ...	141 75	6	567 ...	168 76	624 15 11	−27 1	16	−57 15 11	9
	3 8	96 63	4	338 3	101 86	332 14 6	−5 23	5	+5 4 6	2
	3 ...	13 40	1	40 4	16 25	61 15 9	−2 85	19	−21 11 9	35
	2 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...
	2 ...	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...
Total ...	... ...	2418 14	100	15228 3	2509 69	13756 3 5	−91 55	4	+1471 15 7	11
Total dry & wet.	... ...	4979 42	...	18158 13	4979 42	16366 12 6	... ...	...	+1792 ... 6	11

Proposal—B.

Dry or Wet.	Proposed rate.	As per proposed settlement. Extent.	%	Settlement assessment.	As per revenue accounts. Extent.	Revenue assessment.	Difference. Extent.	%	Assessment.	%
	RS. A	A. C.		RS. A	A. C.	RS. A. P.	A. C.		RS. A. P.	
Dry.	3 ...	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...
	2 8	2 94	...	7 6	2 94	4 2 4	... ...	...	+3 3 8	75
	2 ...	104 15	4	208 6	94 60	140 8 1	+9 55	11	+67 13 11	49
	1 8	481 10	19	721 12	459 74	580 6 5	+21 36	5	+141 5 7	24
	1 4	997 79	39	1247 5	943 43	1126 ... 8	+54 36	6	+121 4 4	11
	1 ...	561 64	22	561 11	555 36	599 5 7	+6 28	1	−37 10 7	6
	... 12	59 38	2	44 10	59 38	56 7 3	... ...	...	−11 13 3	21
	... 8	203 49	8	101 13	203 49	91 14 1	... ...	...	+9 14 11	11
	.. 4	150 79	6	37 11	150 79	11 12 8	... ...	...	+25 14 4	217
Total ...	... ...	2561 28	100	2930 10	2469 73	2610 9 1	+91 55	4	+320 ... 11	12
Wet.	9 ...	67 1	3	603 1	67 1	595 2 11	... ...	...	+7 14 1	1
	8 ...	189 26	8	1514 1	189 52	1627 9 2	− ... 26	...	−113 8 2	7
	7 ...	132 75	5	929 5	132 75	984 6 6	... ...	...	−55 1 6	6
	6 ...	628 16	26	3768 15	644 43	3835 9 10	−16 27	2	−66 10 10	2
	5 ...	704 16	29	3520 12	724 82	3501 3 8	−20 66	3	+19 8 4	..
	4 ...	445 2	18	1780 3	464 29	2192 5 2	−19 27	4	−412 2 2	19
	3 8	141 75	6	496 2	168 76	624 15 11	−27 1	16	−128 13 11	21
	3 ...	96 63	4	289 14	101 86	332 14 6	−5 23	5	−43 ... 6	13
	2 8	13 40	1	33 8	16 25	61 15 9	−2 85	19	−28 7 9	45
	2 ...	... ...	..	... ...	... ...	... ...	... ...	...	... ...	...
	1 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...
Total ...	.. ...	2418 14	100	12935 13	2509 69	13756 3 5	−91 55	4	−820 6 5	6
Total dry & wet.	... ...	4979 42	...	15866 7	4979 42	16366 12 6	... ...	...	−500 5 6	3

113. The distribution of the lands under the existing rates into the several proposed rates for dry and wet are shown in the following statements:—

DRY.

Taluq.	Rates.	Taram I Extent.	I Per cent.	II Extent.	II Per cent.	III Extent.	III Per cent.	IV Extent.	IV Per cent.	V Extent.	V Per cent.	VI Extent.	VI Per cent.	VII Extent.	VII Per cent.	VIII Extent.	VIII Per cent.	IX Extent.	IX Per cent.	Total Extent.	Total Per cent.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Alangudi.	Half a Rupee and less.	...	...	...	...	...	...	24	5	56	13	75	17	14	3	127	28	151	34	447	22
	Half a Rupee and below Re. 1.	...	...	...	...	13	2	109	17	232	36	207	32	19	3	66	10	...	...	646	31
	One Rupee and below Rs. 1-8-0.	...	...	...	...	7	13	17	31	28	52	2	4	...	...	...	...	...	...	54	2
	Rs. 1-8-0 and below Rs. 2.	...	...	...	...	64	8	191	24	336	42	187	24	11	1	10	1	...	...	799	39
	Rs. 2 and above ...	...	...	...	...	8	36	5	23	7	32	2	9	...	...	...	...	...	...	22	1
	Transfers ...	...	...	...	...	9	10	23	24	58	60	6	6	...	...	...	...	...	...	96	5
	Total ...	...	...	...	...	101	5	369	18	717	35	479	23	44	2	203	10	151	7	2064	100
Trimiem.	Half a Rupee and less.	...	...	...	...	...	...	2	100	...	...	...	...	...	...	...	...	...	...	2	...
	Half a Rupee and below Re. 1.	...	...	1	...	2	1	68	19	212	59	68	19	8	2	...	...	...	...	359	72
	One Rupee and below Rs. 1—8—0	...	...	...	...	...	...	1	8	6	50	...	...	5	42	...	...	...	...	12	3
	Rs. 1—8—0 and below Rs. 2.	...	...	2	2	1	1	42	33	63	50	15	12	2	2	...	...	...	...	125	25
	Rs 2 and above ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Transfers ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	3	1	3	1	113	23	281	56	83	16	15	3	...	...	...	...	493	100

WET.

Taluq.	Rates.	Taram. I Extent.	I Per cent.	II Extent.	II Per cent.	III Extent.	III Per cent.	IV Extent.	IV Per cent.	V Extent.	V Per cent.	VI Extent.	VI Per cent.	VII Extent.	VII Per cent.	VIII Extent.	VIII Per cent.	IX Extent.	IX Per cent.	X Extent.	X Per cent.	XI Extent.	XI Per cent.	Total. Extent.	Total. Per cent
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Alangudi.	Rs. 9-1-3 ...	60	28	124	58	10	5	11	5	5	2	4	2	...	...	...	...	...	...	...	...	...	...	214	13
	Rs. 9 and above Rs. 8.	3	5	23	42	19	34	7	13	2	4	1	2	...	...	...	...	...	...	...	...	...	...	55	3
	Rs. 8 and above Rs. 7.	2	4	5	11	...	...	7	15	14	29	16	33	4	8	...	...	...	...	...	...	...	...	48	3
	Rs. 7 and above Rs. 6.	...	...	7	18	1	2	7	18	12	30	13	32	...	...	...	...	...	...	...	...	...	...	40	3
	Rs. 6 and above Rs. 5.	1	1	2	2	...	...	39	34	44	39	20	17	7	6	1	1	...	...	...	...	...	...	114	7
	Rs. 5 and above Rs. 4.	...	...	...	...	1	...	149	31	228	47	95	20	9	2	...	...	...	...	...	...	...	...	482	30
	Rs. 4 and above Rs. 3.	1	...	2	...	1	...	109	18	178	29	182	29	73	12	72	12	3	...	...	...	...	...	621	39
	Rs. 3 and above Rs. 2.	...	...	...	...	...	...	...	...	...	...	...	...	17	74	6	26	...	...	...	...	...	...	23	2
	Rs. 2 and less ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	100	...	...	...	...	...	...	6	...
	Transfers ...	...	...	...	...	...	...	...	...	...	...	1	25	...	...	3	75	...	...	...	...	...	...	4	...
	Total ...	67	4	163	10	32	2	329	20	483	30	332	21	110	7	88	6	3	...	...	...	...	...	1607	100
Trimiem.	Rs. 9-1-3 ...	...	...	13	6	25	12	125	61	18	9	20	10	3	2	...	...	...	...	...	...	...	...	204	25
	Rs. 9 and above Rs. 8.	...	...	4	13	7	23	10	34	6	20	1	3	2	7	...	...	...	...	...	...	...	...	30	4
	Rs. 8 and above Rs. 7.	...	...	3	3	6	6	53	58	25	27	5	6	...	...	...	...	...	...	...	...	...	...	92	11
	Rs. 7 and above Rs. 6.	...	...	2	1	57	28	75	37	37	18	32	16	1	...	...	...	...	...	...	...	...	...	204	25
	Rs 6 and above Rs. 5.	...	...	1	5	1	5	1	5	12	54	7	31	...	...	...	...	...	...	...	...	...	...	22	3
	Rs. 5 and above Rs. 4.	...	...	...	...	1	1	13	14	46	51	26	29	...	...	1	1	4	4	...	...	...	...	91	11
	Rs. 4 and above Rs. 3	...	...	3	2	3	2	20	13	76	50	23	15	14	9	8	5	6	4	...	...	...	...	153	19
	Rs. 3 and above Rs. 2.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rs. 2 and less ...	...	...	...	...	...	...	2	14	...	...	...	...	12	86	...	...	...	...	...	...	...	...	14	2
	Transfers ...	...	...	...	...	...	...	...	...	1	100	...	...	...	...	...	...	...	...	...	...	...	...	1	...
	Total ...	...	...	26	3	100	13	299	37	221	27	114	14	32	4	9	1	10	1	...	...	...	...	811	100

114. The sacrifice of revenue in the Jaghire lands by treating the achukkattu lands proposed for retention under wet as dry in the next higher sort as in the Madras districts is shown in the follwing statements:—

PROPOSAL—A.

Dry or Wet.	Group or class.	Soil classification.	Extent. A.	Extent. C.	Revenue Assessment. RS.	A.	P.	As per Settlement Wet. Rate. R.	A.	Assessment. RS.	A.	As per Settlement Dry. Rate. R.	A.	Assessment. RS.	A.	Difference between Columns 5 and 6. RS.	A.	P.	Columns 6 and 7. RS.	A.	P.	Columns 5 and 7. RS.	A.	P.	Remarks.
1	2	3	4		5			6				7				8			9			10			11
Dry	I	3 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	5	90	22	5	4	5	...	29	8	2	8	14	12	+7	2	8	−14	12	...	−7	9	4	
		3	51	51	183	12	3	4	...	206	1	2	...	103	1	+22	4	9	−103	...	...	−80	11	3	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		57	41	206	1	7	...	...	235	9	...	...	117	13	+29	7	5	−117	12	...	−88	4	7	
		5 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Regar.			57	41	206	1	7	...	...	235	9	...	...	117	13	+29	7	5	−117	12	...	−88	4	7	
		6 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		7 1	7	15	23	12	9	5	...	35	12	2	8	17	14	+11	15	3	−17	14	...	−5	14	9	
		2	9	22	30	3	10	4	...	36	14	2	...	18	7	+6	10	2	−18	7	...	−11	12	10	
		3	28	72	81	11	4	3	8	100	8	1	8	43	2	+18	12	8	−57	6	...	−38	9	4	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		45	9	135	11	11	...	...	173	2	...	...	79	7	+37	6	1	−93	11	...	−56	4	11	
		8 1	1	88	6	15	0	4	0	7	8	2	...	3	12	+...	9	...	−3	12	...	−3	3	...	
		2	29	11	99	11	3	3	8	101	14	1	8	43	11	+2	2	9	−58	3	...	−56	...	3	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		30	99	106	10	3	...	...	109	6	...	...	47	7	+2	11	9	−61	15	...	−59	3	3	
Total Frs.			76	8	242	6	2	...	...	282	8	...	...	126	14	+40	1	10	−155	10	...	−115	8	2	
Grand Total.			133	49	448	7	9	...	...	518	1	...	...	244	11	+69	9	3	−273	6	...	−203	12	9	

PROPOSAL A.—*Cont.*

Dry or Wet. (1)	Group or class. (2)	Soil classification. (3)	Extent. (4)		Revenue Assessment. (5)			As per Settlement Wet. (6)				As per Settlement Dry. (7)				Difference between Columns 5 and 6. (8)			Columns 6 and 7. (9)			Columns 5 and 7. (10)			Remarks. (11)
			A.	C.	RS.	A.	P.	Rate R.	A.	Assess-ment RS.	A.	Rate R.	A.	Assess-ment RS.	A.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Dry	II. 3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	4	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	5	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Regar.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	7	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	2	74	13	4	2	4	...	14	15	1	8	4	2	−2	5	2	−6	13	...	−9	2	2	
		3	32	73	106	5	10	3	8	114	9	1	4	40	15	+8	3	2	−73	10	...	−65	6	10	
		4	3	14	11	14	...	3	...	9	7	1	...	3	2	−2	7	...	−6	5	...	−8	12	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			38	61	131	8	...	...	...	134	15	...	...	48	3	+3	7	...	−86	12	...	−83	5	...	
	8	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Frs.			38	61	131	8	...	...	...	134	15	...	...	48	3	+3	7	...	−86	12	...	−83	5	...	
Grand Total.			38	61	131	8	...	...	...	134	15	...	...	48	3	+3	7	...	−86	12	...	−83	5	...	
Total I & II Group.			172	16	579	15	9	...	...	653	...	...	...	292	14	+73	...	3	−360	2	...	−287	1	9	

PROPOSAL—B.

Dry or Wet. (1)	Group or class. (2)	Soil classification. (3)	Extent. (4)		Revenue Assessment. (5)			As per Settlement Wet. (6)				As per Settlement Dry. (7)				Difference between Columns 5 and 6. (8)			Columns 6 and 7. (9)			Columns 5 and 7. (10)			Remarks. (11)
			A.	C.	RS.	A.	P.	Rate R.	A.	Assess-ment RS.	A.	Rate R.	A.	Assess-ment RS.	A.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Dry.	I. 3	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	4	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	5	90	22	5	4	4	...	23	10	2	8	14	12	+1	4	8	−8	14	...	−7	9	4	
		3	51	51	183	12	3	3	8	180	5	2	...	103	1	−3	7	3	−77	4	...	−80	11	3	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			57	41	206	1	7	...	...	203	15	...	...	117	13	−2	2	7	−86	2	...	−88	4	7	
	5	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Regar.			57	41	206	1	7	...	...	203	15	...	...	117	13	−2	2	7	−86	2	...	−88	4	7	
	6	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	7	1	7	15	23	12	9	4	...	28	10	2	8	17	14	+4	13	3	−10	12	...	−5	14	9	
		2	9	22	30	3	10	3	8	32	4	2	...	18	7	+2	...	2	−13	13	...	−11	12	10	
		3	28	72	81	11	4	3	...	86	3	1	8	43	2	+4	7	8	−43	1	...	−38	9	4	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			45	9	135	11	11	...	...	147	1	...	...	79	7	+11	5	1	−67	10	...	−56	4	11	
	8	1	1	88	6	15	...	3	8	6	9	2	...	3	12	− ...	6	...	−2	13	...	−3	3	...	
		2	29	11	99	11	3	3	...	87	5	1	8	43	11	−12	6	3	−43	10	...	−56	...	3	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total.			30	99	166	10	3	...	...	93	14	...	...	47	7	−12	12	3	−46	7	...	−59	3	3	
Total Frs.			76	8	242	6	2	...	...	240	15	...	...	126	14	−1	7	2	−114	1	...	−115	8	2	
Grand Total.			133	49	448	7	9	...	...	444	14	...	...	244	11	−3	9	9	−200	3	...	−203	12	9	

PROPOSAL B.—*Cont.*

Dry or Wet.	Group or class.	Soil classification.	Extent.		Revenue Assessment.			As per Settlement Wet.				As per Settlement Dry.				Difference between									Remarks.
								Rate.		Assessment.		Rate.		Assessment.		Columns 5 and 6.			Columns 6 and 7.			Columns 5 and 7.			
1	2	3	4		5			6				7				8			9			10			11
			A.	C.	RS.	A.	P.	R.	A.	RS.	A.	R.	A.	RS.	A.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	
Dry.	II	3 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Regar.			...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		6 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		7 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	2	74	13	4	2	3	8	9	9	1	8	4	2	−3	11	2	−5	7	...	−9	2	2	
		3	32	73	106	5	10	3	...	98	3	1	4	40	15	−8	2	10	−57	4	...	−65	6	10	
		4	3	74	11	14	...	2	8	7	14	1	...	3	2	−4	...	...	−4	12	...	−8	12	..	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		38	61	131	8	...	...	...	115	10	...	...	48	3	−15	14	...	−67	7	...	−83	5	...	
		8 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
		5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Frs.			38	61	131	8	...	...	...	115	10	...	...	48	3	−15	14	...	−67	7	...	−83	5	...	
Grand Total.			38	61	131	8	...	...	...	115	10	...	...	48	3	−15	14	...	−67	7	...	−83	5	...	
Total I and II Groups.			172	10	579	15	9	...	...	560	8	...	...	292	14	−19	7	9	−267	10	...	−287	1	9	

115. From the above financial results for the Jaghire lands in the two taluqs it will be observed that in dry the present assessment is raised by 12 per cent. In wet the results show an increase of 11 per cent. under proposal A and a decrease of 6 per cent. under proposal B. In dry and wet together the result is an increase of 11 per cent. under proposal A and a decrease of Rs. 500 or 3 per cent. under proposal B. The reason for getting any decrease is that the wet incidence in the Jaghire lands is already high. It is Rs. 5—7—8 per acre while in Ain lands in the two taluqs the incidence is Rs. 4—10—7. That the Manovarthi lands are somewhat superior to the average Ain lands is evidenced by the fact that the settlement incidence in Manovarthi wet is Rs. 6—4—9 against the Ain wet incidence of Rs. 5-11-5 under proposal A and Rs. 5—5—7 against Rs. 4—13—3 under proposal B. As the difference between the Jaghire wet incidence and the Ain wet incidence as per present rates is greater than the corresponding difference according to the proposed settlement rates it is clear that the Manovarthi lands have been more heavily assessed than the Ain lands. Consequently a decrease of Rs. 500 under proposal B is not a serious matter to consider. It will also be observed that the sacrifice of revenue in the Jaghire lands if achukkattu lands are treated as dry instead of as wet will be Rs. 360 under proposal A and Rs. 268 under proposal B. The present revenue on these lands will then decrease by Rs. 287.

116. The following statement shows the details of the unoccupied lands including the Ekasal lands in the Jaghire village :—

Taluq.	Dry or Wet.	Group or Class.	Extent.	As per proposal A. Assessment.	As per proposal A. Average.	As per proposal B. Assessment.	As per proposal B. Average.	REMARKS.
1	2	3	4	5	6	7	8	9
			A. C.	RS. A.	RS. A. P.	RS. A.	RS. A. P.	
Alangudi	Dry	I	323 43	348 14	1 1 3	348 14	1 1 3	
		II	370 46	178 12	... 7 9	178 12	... 7 9	
Total ...			693 89	527 10	... 12 2	527 10	... 12 2	
Trimiem		I	175 82	203 1	1 2 5	203 1	1 2 5	
		II	... ...	... ...	... ...	... ...	... ...	
Total ...			175 82	203 1	1 2 5	203 1	1 2 5	
Both		I	499 25	551 15	1 1 8	551 15	1 1 8	
		II	370 46	178 12	... 7 9	178 12	... 7 9	
Total ...			869 71	730 11	... 13 5	730 11	... 13 5	
Alangudi	Wet	I	5 16	39 15	8	34 14	7	
		II	1 69	10 11	5 8 ...	9 ...	4 8 ...	
		III	6 60	40 8	5 13 9	33 15	4 13 9	
		IV	14 11	68 4	4 13 9	56 6	4	
		V	.. 65	2 4	2	1 15	2	
Total ..			28 21	161 10	5 12 7	136 2	4 13 9	
Trimiem		I	... ...	... ...	... ...	... ...	... ...	
		II	7 97	51 2	6 6 ...	43 3	5 6 ...	
		III	17 29	89 9	5 4 8	72 14	4 4 8	
		IV	3 84	11 13	3	9 13	2 8 ...	
		V	93 99	307 13	3 4 5	260 13	2 12 5	
Total ...			123 09	460 5	3 11 10	386 11	3 2 3	
Both		I	5 16	39 15	8	34 14	7	
		II	9 66	61 13	6 3 2	52 3	5 3 2	
		III	23 89	130 1	5 6 8	106 13	4 7 4	
		IV	17 95	80 1	4 7 1	66 3	3 10 8	
		V	94 64	310 1	3 4 3	262 12	2 12 4	
Total ...			151 30	621 15	4 1 11	522 13	3 7 3	

117. The following three statements show the financial results of those Ekasal lands and their Taramwar details :—

Dry or Wet.	Group or class.	As per revenue. Extent.	As per revenue. Assessment.	As per revenue. Average.	As per settlement. Extent.	As per proposal A. Assessment	As per proposal A. Average.	As per proposal B. Assessment.	As per proposal B. Average	Differences. Extent. Cols. 3 & 6.	Percentage.	As per proposal A. Columns 4 & 7.	Percentage.	As per proposal B. Columns 4 & 9.	Percentage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		A. C.	RS. A. P.	RS. A. P.	A. C.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	A. C.		RS. A. P.		RS. A. P.	
Dry.	I	... 75	1 2 2	1 8 3	... 75	... 15 ...	1 4 ...	... 15 ...	1 4 ...	... ...	...	— ... 3 2	...	— ... 3 2	...
	II	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	...	... ...	...	... ...	...
	Total ...	... 75	1 2 2	1 8 3	... 75	... 15 ...	1 4 ...	... 15 ...	1 4 ...	... ...	...	— ... 3 2	...	— ... 3 2	...
Wet.	I	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	...	... ...	...	... ...	...
	II	... 4	... 5 10	9 1 10	... 4	... 5 ...	7 13 ...	... 4 ...	6 4 ...	... ...	...	— 10	...	— ... 1 10	...
	III	... 41	1 10 4	4 ... 3	... 41	1 14 ...	4 9 2	1 10 ...	3 15 5	... ...	...	+ ... 3 8	...	— 4	...
	IV	... 9	... 6 4	4 6 4	... 9	... 5 ...	3 7 7	... 4 ...	2 12 5	... ...	...	— ... 1 4	...	— ... 2 4	...
	V	.. 21	1 11 6	8 2 11	... 21	... 13 ...	3 13 11	... 12 ...	3 9 2	... ...	...	— ... 14 6	...	— ... 15 6	...
	Total ...	... 75	4 2 ...	5 8 ...	... 75	3 5 ...	4 6 8	2 14 ...	3 13 4	... ...	...	— ... 13 ...	...	— 1 4 ...	...
	Total Dry & Wet ...	1 50	5 4 2	3 8 1	1 50	4 4 ...	2 13 4	3 13 ...	2 8 8	... ...	...	— 1 ... 2	...	— 1 7 2	...

PROPOSAL A.

Dry or wet.	Proposed rate.	As per proposed settlement. Extent.	Percentage.	Settlement assessment.	As per Revenue accounts. Extent.	Revenue assessment.	Difference. Extent.	Percentage.	Assessment.	Percentage.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. AS.	A. C.		RS. A.	A. C.	RS. A. P.	A. C.		RS. A. P.		
Dry	3	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	1 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	1 4	... 75	...	... 15	... 75	1 2 2	... ...	...	— ... 3 2	...	
	1	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 12	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 4	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
Total ...		... 75	...	... 15	... 75	1 2 2	... ...	...	— ... 3 2	...	
Wet	10	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	9	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	7	... 6	...	... 7	... 6	... 8 9	... ...	...	— ... 1 9	...	
	6	... 9	...	... 9	... 9	... 5 5	... ...	...	+ ... 3 7	...	
	5	... 3	...	... 2	... 3	... 2 1	... ...	...	— 1	...	
	4	... 51	...	2 ...	... 51	2 13 6	... ...	...	— ... 13 6	...	
	3 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	3	... 6	...	... 3	... 6	... 4 3	... ...	...	— ... 1 3	...	
	2 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
Total ...		... 75	...	3 5	... 75	4 2 ...	... ...	...	— ... 13 ...	...	
Total Dry & Wet.		1 50	...	4 4	1 50	5 4 2	... ...	...	— 1 ... 2	...	

PROPOSAL B.

Dry or wet.	Proposed rate.	As per proposed settlement. Extent.	Percentage.	Settlement assessment.	As per Revenue accounts. Extent.	Revenue assessment.	Difference. Extent.	Percentage.	Assessment.	Percentage.	Remarks.
Dry	3	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	1 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	1 4	... 75	...	... 15	... 75	1 2 2	... ...	...	— ... 3 2	...	
	1	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 12	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	... 4	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
Total ...		... 75	...	... 15	... 75	1 2 2	... ...	...	— ... 3 2	...	
Wet	9	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	7	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	6	... 6	...	... 6	... 6	... 8 9	... ...	...	— ... 2 9	...	
	5	... 9	...	... 7	... 9	... 5 5	... ...	...	+ ... 1 7	...	
	4	... 3	...	... 2	... 3	... 2 1	... ...	...	— 1	...	
	3 8	... 51	...	1 13	... 51	2 13 6	... ...	...	— 1 ... 6	...	
	3	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	2 8	... 6	...	... 2	... 6	... 4 3	... ...	...	— ... 2 3	...	
	2	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
	1 8	... ...	...	... ...	... ...	... ...	... ...	...	... ...	...	
Total ...		... 75	...	2 14	... 75	4 2 ...	... ...	...	— 1 4 ...	...	
Total Dry & Wet.		1 50	...	3 13	1 50	5 4 2	... ...	...	— 1 7 2	...	

118. The following statement shows the details of Inam lands in the Manovarthi Jaghire :—

Name of the Taluq.	Dry or Wet.	Group or class.	Inam extent. A.	C.	Remarks.
Alangudi.	Dry	I ...	20	52	
		II ...	20	...	
		Total ...	40	52	
	Wet	I ...	32	43	
		II ...	4	16	
		III ...	10	20	
		IV ...	2	06	
		V ...	...	...	
		Total ...	48	85	
		Grand Total.	89	37	
Trimiem.	Dry	I ...	166	60	
		II ...	...	...	
		Total ...	166	60	
	Wet	I ...	...	...	
		II ...	141	...	
		III ...	34	84	
		IV ...	...	...	
		V ...	6	67	
		Total ...	182	51	
		Grand Total.	349	11	
Both the Taluqs.	Dry	I ...	187	12	
		II ...	20	...	
		Total ...	207	12	
	Wet	I ...	32	43	
		II ...	145	16	
		III ...	45	4	
		IV ...	2	6	
		V ...	6	67	
		Total ...	231	36	
		Grand Total.	438	48	

119. *Sale value of lands.*— It is usual to discuss the sale value of lands in the settlement report. My enquiries in the several parts of the State have convinced me that notwithstanding the precarious nature of the season and the almost neglected condition of the irrigation sources in the State, the lands are highly valued and eagerly sought after. The fact that even barren and waste lands requiring some outlay for reclamation are sold by the State at *Kudiswamiem* auction indicates that lands are highly valued in the State. As already pointed out by me the wealthy Nattukkottai community in the Trimiem villages indiscriminately pay high prices for immovable landed property. They do not seem to care whether the estates they purchase will yield an interest of even 3 or 4 per cent. per annum. In several of the villages where the lands fetch high prices and in the vicinity of which dwell these Nattukkottai Chetties, I have come across landed properties purchased by this

community which do not even in years of plenty yield an income equal to 3 per cent. on the sale value of the lands. Again there are several villages in the State which are over-populated. The ryots stick to their homes and do not emigrate to places more sparsely populated. In these villages the value of land is very high even without the interference of the Nattukkottai Chetties. In some of the best villages in Alangudi taluq such as in Valnad, Sembattur, etc., the prices of wet fields are low. They are lower than the prices of inferior lands in Kothakottai, Kolandarakottai, etc. Again the prices of dry fields in many of the Nathambadi villages are very high. So all things considered I beg to state that the sale value of the lands in the State should not be taken as the sole criterion to show the relative superiority or inferiority of the lands whether in dry or wet.

120. From enquiries and from the records in the registering offices I learn that in several villages the prices are phenomenally high. For instance in Pillamangalam and Sevalur in Trimiem taluq and Ganapathipuram in Alangudi taluq, some sales have recently taken place where the prices went above Rs. 8,000 per *veli* or 1,200 per acre of wet land. In many villages of the Trimiem taluq such as Melur, Kannanur, Rangiam, Kuliparai, Panaiyur, Virachalai, and in some villages in Alangudi taluq such as Manjanviduthi, Kothakottai, Kolandarakottai, etc., wet lands generally fetch Rs. 5,000 to Rs. 8,000 per *veli*. Within the last two years several sales of wet lands in these villages at these high values were effected and the sale deeds registered in the Sub-Registrars' offices. In Alangudi taluq prices do not however range as high as in Trimiem taluq where the Nattukkottai Chetties have raised the sale value of the land. As regards dry lands I may say that in several Nathambadi villages the prices have ranged above Rs. 3,000 per *veli*. The highest value recorded in the registration office is Rs. 8,000 per *veli* in Alangudi taluq where 5 *Vallankulis* of land in Venkatakulam, a Nethambadi village, was sold for Rs. 100 in November 1908. The highest value recorded for Trimiem taluq is Rs. 10,000 per *veli*, where 30 small *kulies* or 10 cents of land in Pudunelai Vayal village—perhaps a dry field on which flowers are reared-was sold for Rs. 150 in June 1908. The two following statements give an idea of the sale value of dry or wet lands in the State :—

DRY.

Taluq.	No. of cases.	Veli whose value is Rs. 2000 and above.	Veli whose value is Rs. 1500 and above and below Rs. 2000.	Veli whose value is Rs 1000 and above and below Rs. 1500.	Veli whose valus is Rs. 750 and above and below Rs. 1000.	Veli whose value is Rs. 500 and above and below Rs. 750.	Veli whose value is Rs. 250 and above and below Rs. 500.	Veli whose value is Rs. 250.
1	2	3	4	5	6	7	8	9
Alangudi.	175	11	4	26	25	34	34	41
Trimiem.	118	35	6	10	5	9	19	34
Total ...	293	46	10	36	30	43	53	75

WET.

Taluq.	No. of cases.	Veli whose value is Rs. 5000 and above.	Veli whose value is Rs. 4000 and above and below Rs. 5000.	Veli whose value is Rs. 3000 and above and below Rs. 4000.	Veli whose value is Rs. 2000 and above and below Rs. 3000.	Veli whose value is Rs. 1500 and above and below Rs. 2000.	Veli whose value is Rs. 1000 and above and below Rs. 1500.	Veli whose value is below Rs. 1000.
1	2	3	4	5	6	7	8	9
Alangudi.	401	19	17	24	69	38	84	150
Trimiem.	429	16	23	32	112	76	76	94
Total ...	830	35	40	56	181	114	160	244

In dry 293 documents in the several Sub-Registrar's offices were examined. In 46 cases the price of a *veli* of dry land has gone above Rs. 2,000 and in 75 cases it was less than Rs. 250. In wet 830 cases were scrutinised. In 35 cases the value of a *veli* of land was above Rs. 5,000, in 312 cases it was above Rs. 2,000 and in 244 cases it was less than Rs. 1,000.

121. *Seasonal Remission.*— The question of remission has been the greatest bugbear to the Darbar from very early times. The old native sovereigns were in the habit of collecting a heavy and oppressive tax on the land. When the country belonged to the Vijianagar kings in the seventeenth century, his vassals, the Nayaks of Tanjore, Trichinopaly and Madura who held sway over portions of the country now forming the State of Pudukkottai used to leavy contributions on landed proprietors consisting of at least half the gross produce of the lands. If those contributions were not regularly paid military forces used to be sent against the defaulters. In the paragraphs dealing with the Political history I have mentioned how Namana Thondaman was sent by the Nayak of Trichinopoly against the Veesanganadu Kallars to collect the revenue. Dewan Bahadur S. Srinivasa Raghava Aiyengar says in his memorandum on the forty years progress in the Madras Presidency that a large share of the gross produce was appropriated by the Government of the ancient days as the revenue on the land. This old system continued to exist in the Pudukkottai State and I have mentioned in the paragraphs relating to the Revenue history of the State how under the Amani system, four-ninths of the gross produce was supposed to be taken by the Sirkar as revenue. So in years of drought, etc., as the Darbar simply shared in the gross produce there was no occasion for any remission in regard to lands under the Warapattu or Amani system. But in the case of Teervaipattu lands, *i. e.*, lands under money rents remission was necessary. But this does not seem to have been given. Even the last pie in the revenue used to be collected from the land-holder and if any amount was not collected that stood as arrears against the land-holder and was collected in subsequent years. This accounted for the very large arrears in the collection of revenue in the State. Efforts were made to curtail the outstanding arrears. Any amount paid by the pattadar was first credited towards the arrears unless he particularised it as the revenue for the current Fasli. Though nearly 1½ lakhs of arrears were collected in the last Fasli very nearly 4 lakhs formed the arrears outstanding at the commencement of the current Fasli. Prompt and energetic measures are now being taken to clear off arrears and all sorts of concessions are made with a view to collect at least portions of the long-standing arrears the balance being written off. But the best remedy for avoiding arrears in the State in future is the introduction of the system of remission and of temporary suspension of revenue for a short term in the place of the existing system of long suspension under which the arrears are allowed to be collected even after the lapse of several years. If the introduction of this new system of remission and suspension of revnue be approved by the Darbar a set of general rules for adoption in the State on the principles laid down in the Goverment of India Resolution in the Department of Revenue and Agriculture dated 25th March 1905 will be drawn and submitted to the Darbar as ordered in their Proceedings Dis. No. 288/C of 07 dated 14th February 1907.

122. When the sharing system was put a stop to by Sir. Sashiah Sastri in Fasli 1288 and 1289 the Madras system of remission could have been adopted in the State. So long as the Sirkar shared in the produce of the land in kind it also shared in the poor or nil outturns in years of famine and other calamities. But when this sharing in kind was replaced by a money rate which was calculated on the Sirkar share of the produce in five fairly good years, there seems to me to have been no ground to refuse remission in years of drought, etc., and the argument of Sir Sashiah Sastri in para. 169 of his Administration report for Fasli 1289 was fallacious. He says, "They were for some time holding out for the insertion of a clause in the settlement "providing for Remission for waste or short crop or failure of crop as is the "case in the Madras ryotwari districts................But the absence of all Remissions "was the keystone of my system. In a settlement based on an average of actual "produce of 5 years, Remissions in bad years are out of the question. If admitted, "the losses of bad years would be saddled on the State while the profits of good years

"would go exclusively to the ryots and a small territory like Pudukkottai could "ill-afford to make such sacrifice. The theory of all settlements based on averages "is that what the ryot loses in a bad year he makes up in a good one and there can be "no hardship at all where the settlement has proceeded on data admittedly correct "and admittedly more favourable to them than to the interests of the State". This Amani settlement was commenced towards the end of Fasli 1288. Sir Sashiah Sastri took the average of the Sirkar share in the five fairly good years (to use his own expression) viz., 1281 to 1285 and omitted the three immediately preceding years, Faslis 1286 to 1288, because they were famine years. Why were these three famine years in which the outturn would have been very poor, omitted? And when they were omitted how could the average half produce of 'fairly good years' which was converted into a money assessment be levied and collected even in years of famine and drought? I do not consider that Sir Sashiah Sastri would have been very serious in his line of argument. Or perhaps he referred to ordinary variations in the seasons which give in some years a bumper or good crop and in others an ordinary or indifferent crop. For in another place he himself admitted in a way that remissions should sometimes be given. The following extract from the same Administration report cannot mean anything else. "At the very worst it is only a succession of bad seasons could "break their back by the weight of the money-assessment. But I trust that no "Government could be so blind to its own interests and to the welfare of the ryots "as not to grant extraordinary reliefs for extraordinary times and thereby save the "goose that lays the golden egg without which the State itself must cease to exist". Thus it is clear that his idea though it could not have been carried out during his strenuous administration of reforms and reconstruction of the administrative machinary in the State and in the years when the financial condition was at its low ebb, was, that remission should be granted on exceptional occasions, which means that it should form a part of the revenue policy of the State. His views should therefore not be taken, I think, as materially different from the views of the Government of India as expressed in their Resolution of the 25th March 1905 regarding remission and suspension of revenue, an extract from which is given below:—

"The assessments have all been fixed so as to allow, so far as the assessing "officers could judge, for ordinary variations of season during the period of settle-"ment, and the demand ought in theory to be paid in bad years as well as in good. "But experience has shown that it is hopeless to expect the revenue payer to save "in good years the means wherewith to supply the deficiency in very bad years "and all investigations into the condition of the agricultural population have brought "to notice the evil effects of rigidity of collection in adverse seasons. The Govern-"ment of India have therefore for many years past recognised the necessity of "organising a proper system of suspensions and remissions fitted to meet such "seasons. * * * * * *

"It is, indeed, to be adopted as an integral part of the revenue policy of the State, "but it is to be recognised as a measure purely of grace and not of right, to be "exercised only in exceptional cases of calamity so severe as to justify and necessi-"tate a relaxation of the settlement contract. * * * *

"They recognise, however, in all cases, that it is unwise even in the interests of "their own revenue, to insist absolutely upon what has been termed 'the sacredness of "the settlement contract', or to call upon the cultivator to pay the revenue or "rent in all circumstances, however unfavorable; that while it is wholesome and "legitimate to expect him to take the bad with the good in years of ordinary fluctu-"ation, it is hopeless to expect him to be able to meet the fixed demand in "years when the crops barely suffice for his own sustenance; and that payments "should not be enforced under conditions which would compel a cultivator of ordi-"nary care and prudence to imperil his future solvency in order to meet them". His chief reasons for refusing to allow remission in the State might be that if the principle be conceded there would be a general clamour for remission in the State almost every year as the season here is capricious, that this poor State which entirely depends for its upkeep on its small land revenue could not afford to grant remissions too often, and that in the scramble for remission no justice would be done to the poor ryot. That the above might have been some of his reasons can be

gauged from para. 173 of his Administration report for Fasli 1289. "It might indeed "be questioned whether this postponement is not tantamount to a remission. It is, "I think, very different from it. The ryots perfectly understand it as well as the "justice of it, and in my opinion it is a much more preferable plan to the system "of a settlement nominally based on the cultivated extent, and liable to vary with "reference to waste or short crop ascertainable by annual inspection and measure-"ment and report, all of which lead to a general scramble for remissions, the end "of which is denial of justice to the poor, enrichment of the rich, and utter "demoralization of the lower classes of revenue servants, to whom such occasions "afford a harvest of plunder".

123. The present financial condition of the State is quite different from what it was when Sir Sashiah Sastri introduced his Amani settlement and expressed his views on remission in the manner mentioned in the preceding paragraph. In Fasli 1289 the land revenue was slightly more than 3¼ lakhs and the total revenue a little less than 4 lakhs and the cash balance about 1¼ lakshs In Fasli 1318 the total revenue was over 18 lakhs, land revenue was over 10¼ lakhs and the closing balance nearly 19½ lakhs. What a vast difference? It has been recorded in the last Administration report that the financial position at the close of the Fasli was strong. This accumulated balance of over 19 lakhs can be made use of for no better purpose than to meet the deficiencies in the land revenue in years of drought and famine. It is the ryots' money mostly and at least portions from it might be utilised to meet their distress by way of remission of land revenue in years when the produce in the land is barely enough for their very sustenance. In the long run it is the State that will suffer if by imperiling ryots' solvency in the State they were forced to emigrate to distant places. I have in the earlier paragraphs pointed out that when compared with the adjoining Madras ryot the State ryots is poorer, emigrates more often to foreign places leaving his wife in the State and pays a far higher rate of assessment. In the State this remission system is in vogue in the Viralimalai firka. From the earlier Administration reports I see that the amount

Fasli.	Rs.
1287	5415
1288	811
1289	3362
1290	1863
1291	3671
1292	2703
1293	2979
1294	3233

shown in the margin were remitted in the villages of that firka. The details for the subsequent Faslis were not given in the Administration reports. When it is granted in a portion of the State in which the ryotwari settlement has been in force, I do not see how with any show of reason it can be denied to the remaining portions in the State when the ryotwari settlement is introduced to those portions also. When converting the money value of the half net produce of the land with reference to the prices in a series of years preceding the year in which the ryotwari settlement is introduced with a view to arrive at the money rates to be adopted at that ryotwari settlement, the famine years are generally excluded. So the money rates which represent the half net produce can be collected only in ordinary years and some concession seems in my opinion necessary to be shown to the ryots in years of famine. I do not think that if Sir Sashish Sastri were to remain at present at the helm of the Administration he would refuse remission and go against his own dictum of saving the goose that lays the golden egg. In the course of his reply to a question in the Representative Assembly held in February 1902 the late Dewan added, "It may however he stated that even now in special cases remission is being granted"; and to another question in the meeting of the said assembly in 1903 asking for information regarding the amount remitted in each of the Faslis 1308, 1309 and 1311 and the reasons for the remission he replied, "The reasons in all the cases cannot be described in the short "compass of a reply to this request nor it is necessary for the member or the "public to know them".

"The amounts are as follow:—

"Fasli	1308	Rs.	28427
" ,,	1309	,,	1304
" ,,	1310	,,	2375
" ,,	1311	,,	4729"

This shows that as admitted by both the Dewan-Regent and the late Dewan remission is necessary in special cases.

121. As to the fear that its introduction would demoralise the lower classes of revenue servants to whom such occasions afford a harvest of plunder, all that I can say is that the present staff of lower subordinates have not been above suspicion and that under proper arrangements such as the deputation of special officers in whom the Darbar have got confidence to be in charge of inspection and enquiry at the time of famine and drought, the denial of justice to the poor and the enrichment of the rich could be safely avoided. These famines and the grants of remission are periodical occurrences and on such occasions special precautions can easily be taken to see that justice is done to the ryot as well as to the State. I have conclusively shown in para. 88 *supra*, that the Pudukkottai rates of assessment are higher than the rates in the adjoining Madras taluqs. I therefore recommend to the Darbar that remissions may be allowed to the ryots of the State at this settlement. It is no doubt true to some extent that, though there be a balance of 19 lakhs to the credit of the State, a petty territory like Pudukkottai could not afford to be so liberal as the mighty Madras Government and it is also true that the Native States need not adopt the Madras methods in the Administration of their internal affairs. But I fear that the State ryot will feel it very hard if, even after the increase of his burden by the present settlement though his load was already heavier than that borne by the Madras ryot, he be denied the concession of remission which the Madras ryot has all along been enjoying and for which the State ryot has been clamouring all these years. The following statement shows the remissions allowed in the adjoining Madras taluqs during the last fifteen Faslis. For Kulitalai the information was available in the taluq office for the last nine Faslis only:—

Faslis.	Remission granted.											
	Pattukkottai taluq.			Tanjore taluq.			Trichinopoly taluq.			Kulitalai taluq.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1304	5568	...	...	50540	...	...	3449	9	...	...	...	...
1305	2197	...	...	25348	...	...	...	...	...	...	...	...
1306	2242	...	...	12365	...	...	3028	14	...	...	...	...
1307	4874	...	...	7213	...	...	1008	15	...	...	...	...
1308	685	...	...	4221	...	...	164	14	...	...	...	...
1309	3319	...	...	22341	...	...	20220	5	...	...	...	...
1310	335	...	...	3074	...	...	2175	13	...	1004	...	...
1311	204	...	...	1219	...	...	691	...	...	340	...	...
1312	133	...	...	858	...	...	251	10	...	414	...	...
1313	254	...	...	625	...	...	1026	1	...	...	...	...
1314	12483	...	...	51331	...	...	26777	4	...	6148	...	...
1315	8374	...	...	3973	...	...	10810	6	...	4637	...	...
1316	...	...	...	159	...	...	511	3	...	45	...	...
1317	18057	...	...	615	...	...	1268	5	...	1501	...	...
1318	1602	...	...	856	...	...	532	15	...	680	...	...

Incidence of assessment.																																				Remarks.
Dry.																		Wet.																		
Pattukkottai taluq.			Tanjore taluq.			Trichinopoly taluq.			Kulitalai taluq.			Pudukkottai before settlement.			Pudukkottai as per proposed settlement.			Pattukkottai taluq.			Tanjore taluq.			Trichinopoly taluq.			Kulitalai taluq.			Pudukkottai before settlement.			Pudukkottai as per proposed settlement.			
6			7			8			9			10			11			12			13			14			15			16			17			18
R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	
1	...	3	1	5	...	...	14	7	...	8	8	1	...*	2	1	4*	...	3	7	11	3	7	...	3	8	3	3	1	6	4*	4	7	* 5 or 4	11 or 13	5 or 3	

* For Alangudi and Trimiem only.

I therefore think that it will not look just to deny him remission but that the principle will have to be conceded though rules may be framed little more stringently than those observed by the liberal Madras Government for the grant of remission. Remission for *sharis* in individual villages and in ordinary years may be refused. Only when a number of villages in a tract are affected by drought it may be allowed. If the principle be conceded the rules may be framed later, as already stated by me.

125. If the Darbar do not wish to introduce the principle of remission, I beg to state that the rates according to my proposal–A will be very hard. They are the rates obtained by the method adopted in the Madras settlement where remission forms one of the integral parts of the revenue policy. And they are the rates proposed by me only in case remission be allowed as already mentioned by me in para. 83 *supra*. Sir Sashiah Sastri himself has expressed that a very fair allowance would be made once for all in determining the rates of assessment to be applied for the different soils in lieu of adopting the principle of remission. It is just reasonable that if the principle of 'no remission' is to be reintroduced, the rates of assessment should be lowered as a set off against such refusal of remissions. I therefore beg to recommend that in case remission is refused my rates according to proposal–B where I have made the larger allowance of 25 per cent. for vicissitudes of season and unprofitable areas may be sanctioned.

126. *Baling remission.*—There are very few lands in the State which are irrigated by water baled from a Government source of irrigation. Here and there some lands are found which cannot be irrigated by direct flow the fields being on high level and the distributing channels on low level. Water has to be lifted from the channels to irrigate these lands and for such lift irrigation, a remission of the assessment used to be given in the Madras districts. But this remission is not given if the field gets irrigated by direct flow even for a short period. Only when water has to be baled throughout the period a remission is allowed. In the State no distinction has so far been made in assessing the lands watered entirely by baling. Neither in the early settlements when the lands where given on assessments fixed by the subordinate revenue officials or bid by the ryots in auction nor in the Amani settlement when the assessment was fixed with reference to the average of the Sirkar share of the produce was it possible or desirable to make any distinction. But now when the assessment is fixed with reference to the quality of the soil and and the quantity and facility of water supply, it is indispensable that some concession should be given to the ryot for the expense and trouble involved in lifting the water to his field. So I beg to recommend that as in the Madras districts a remission of one rupee per acre may be allowed for baling. This is only a temporary concession which can be withdrawn when owing to any cause the land is irrigated by direct flow.

127. *Second crop.*—In the State there has been no charge till now for a second crop grown on a wet field. During the Amani system if a second crop was raised the Sirkar had its 4/9 share in its yield. When the five years average of the Sirkar share was calculated the yield in the second crop was taken into account. So the Amani assessment covers the charge for the second crop wherever it has been raised during those five years. As for the old money rates of assessment levied on Mamul kadamai, Kararnamah kadamai, etc. lands there is nothing to show definitely whether the assessment covered the charge for second crop or not. The presumption is that it did not. The ryot was at liberty to raise as many crops as he liked on his wet field. I have seen villages in the different parts of the two taluqs and I may claim to have formed a fair idea of the second crop cultivation in the State. Nowhere in the State have I come across any considerable extent of wet land on which two crops are said to be regularly grown. There may be stray fields in the ayacuts of some big tanks on which two crops may be attempted every year; but there is no certainty that the second crop will not fail. In these big ayacuts there may be some portions forming a small fraction of the ayacut concerned which may be called double crop area; but here too a second crop is not always raised in all the 'taks'. If one pattadar has several 'taks' he may raise the second crop on one 'tak' in this year, on a different 'tak' in the next year and so on. So the second crop cultivation is not confined to definite fields but is shifting from field to

field within the double crop zone in the ayacut of a big tank which generally comprises the low level fields close to the middle or low level sluice in that tank. As this double crop area is not always cultivated with two wet crops and cannot expect an unfailing supply of water for both the crops, I do not recommend this double crop area being registered as double crop land.

128. The next point to be considered is whether there is a large extent of wet lands in the State on which two crops are raised in ordinary years, and whether a second crop charge should be levied on such lands. I have already mentioned that the double crop area forms a small fraction of the wet ayacut in the State. It is chiefly in the ayacuts of first and second class sources of irrigation that second crop cultivation is attempted, and very rarely in the ayacuts of the remaining three classes. When the rates proposed were calculated on the yield on the single crop and consequently meant to serve as the single crop assessment on a wet field, it is but just that the second crop charge should be levied when a second crop is raised on it. But this requires a good deal of inspection. The karnams in the State have never been in the habit of inspecting the fields till now. I have mentioned already that most of them do not even reside in their vattams but occasionally visit them. The monthly cultivation accounts have not been prepared by them. Orders were issued on the subject one or two Faslis back. Still the account is not regularly prepared every month and submitted to the higher officers. I know some of the karnams preparing the accounts for several months together and submiting them to the Tahsildar when the accounts have been in arrears for several months and when reminders after remainders have been received by them. The acting Tahsildar of Alangudi has mentioned to me that on pressure from above the karnams prepare the accounts mentioning some figures therein without actual inspection. Such accounts are of no use. Every month the karnam should go round the fields and note in his adangal the crops raised and with reference to those entries he should prepare the monthly cultivation accounts. This is not done and I am certain that the average karnam in the State cannot get into the habit of doing this regularly and systematically for some considerable time to come. With such a staff of karnams and with no proper set of village accounts I fear it will be impossible to have any regular inspection of the fields to see on what lands the second crop is raised. Again the condition of the irrigation works in the State is very bad. Except the first class sources and some of the second class sources I do not think the irrigation sources in the State can be relied upon as affording a certain supply of water for the second crop. Owing to want of repairs the capacity of the present irrigation works is at a great discount. The existence of numerous wells in the ayacuts almost everywhere in the Alangudi taluq and in many places in the Trimiem taluq clearly proves that the ryots do not place such reliance and confidence in the Sirkar irrigation works as to avoid the necessity of digging those wells at considerable cost. By my saying that there are a less number of wells in Trimiem than in Alangudi it should not be understood that the tanks in Trimiem are in better condition. In Alangudi the sub-soil water is on a higher level and consequently a larger number of wells are dug there while the cost of digging the wells in Trimiem is prohibitive. So in my humble opinion the levy of a second crop charge may be kept in abeyance till the irrigation works in the State are put in proper order and till the village karnams are brought to an efficient state. This temporary abandonment of the levy of second crop charge will not only solve the difficulties attending field inspection by the karnams but will also serve as an encouragement to the ryots to improve second crop cultivation. Besides in the State except in Viralimalai firka the ryots have been so long accustomed not to pay a separate charge for the second crop raised by them that the present introduction of the second crop charge may be viewed as a great hardship. On these considerations I recommend that no additional charge need be made during the currency of this new settlement on the second crop raised on wet fields. As a palliative and alternative I would even go so far as to recommend that the term of the present settlement might be shortened from the usual 30 years to 20 years. In these 20 years the irrigation works might be expected to have been placed in good order, the karnams would have improved and the village accounts attained perfection. And no less important than these, is the fact that an impetus would have been given to the ryots to turn single crop lands into double crop lands.

129. In case the above recommendation is approved by the Darbar I would recommend that the present practice of collecting the second crop charge in the Viralimalai firka should be done away with. All the different parts should be treated alike in the new settlement. Uniformity is one of the chief results to be obtained in a taramwar settlement and after the introduction of such settlement in the State the practice of levying a second crop charge in Viralimalai while the rest of the State is exempted from it need not continue. Besides from enquiries I came to understand that this assessment has not been properly levied. It is left to the karnams to levy it or not. No sort of inspection is regularly made by the higher revenue officials nor any check exercised by them to see that the karnam fairly does his duty and collects this charge without causing on the one hand any loss to the Sirkar and on the other any wanton mischief to the ryot. I have also heard it expressed by the ryots in the Viralimalai firka that this charge of second crop is very oppressive to them. There is therefore no reason why it should not be suppressed. The following statement shows the vattamwar details of second crop assessment credited in the taluq accounts of Kolattoor as levied in the Viralimalai firka during the last 20 Faslis:—

Faslis.	Second crop assessment collected in.																																
	Rajagiri.			Pudagudi.			Kodumbalur.			Meenaveli.			Rasalippatti.			Poyyamani.			Keelayur.			Kalkudy.			Viralur.			Viralimalai.			Total.		
1	2			3			4			5			6			7			8			9			10			11			12		
	RS.	A.	P.	RS	A.	P.	RS.	A.	P.	RS.	A.	P	RS.	A.	P.	RS.	A.	P.	RS	A.	P.	RS	A.	P.	RS.	A.	P.	RS	A.	P.	RS.	A.	P.
1299	35	14	6	4	7	10	14	7	5	28	14	9	17	2	9	25	12	4	12	8	2	...	...	...	13	12	1	...	...	...	152	15	10
1300	44	8	3	7	6	1	14	7	5	27	3	1	30	8	5	36	4	...	19	11	9	...	...	...	26	10	9	...	...	...	206	11	9
1301	39	6	9	7	6	1	16	15	9	29	1	9	20	10	3	38	12	1	19	6	5	...	...	...	32	2	3	...	...	...	203	13	4
1302	35	1	4	6	9	9	20	1	5	55	14	9	22	14	2	39	10	2	19	10	5	...	...	...	39	9	2	...	...	...	239	7	2
1303	12	15	9	...	...	...	6	14	8	40	5	...	...	...	...	26	4	...	...	...	...	...	...	...	...	...	...	...	...	...	86	7	5
1304	41	9	...	...	...	...	...	...	...	28	15	1	...	...	...	10	...	2	...	...	...	...	...	...	...	...	...	...	...	...	80	8	3
1305	36	9	8	...	...	...	...	...	...	12	8	1	...	...	...	...	7	5	...	...	...	...	...	...	...	...	...	...	...	...	49	9	2
1306	35	5	4	...	...	...	7	12	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43	1	10
1307	38	8	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	38	8	4
1308	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1309	17	7	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	7	3
1310	17	7	3	...	...	...	...	...	...	3	12	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21	4	2
1311	40	6	3	...	...	...	132	14	5	56	8	5	1	...	11	20	5	2	7	15	9	14	10	7	...	...	...	13	1	8	286	15	2
1312	9	2	8	14	3	7	59	...	11	27	13	4	...	...	...	...	...	...	...	...	...	8	10	2	...	...	...	...	...	...	118	14	8
1313	12	2	2	...	...	...	151	12	10	64	14	4	8	15	5	20	9	5	7	5	11	...	...	...	15	13	...	10	15	1	292	8	2
1314	...	...	...	...	...	...	...	...	...	...	10	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	3
1315	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1316	...	...	...	...	...	...	...	...	...	...	...	...	5	2	11	17	14	10	6	8	11	...	...	...	...	...	...	...	...	...	29	10	8
1317	...	...	...	...	...	...	...	...	...	83	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	83	1	4
1318	69	10	11	...	...	...	17	6	11	78	12	6	...	3	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	166	2	3
Total.	486	3	5	40	1	4	441	14	3	538	7	7	106	10	9	235	15	7	93	3	4	23	4	9	127	15	3	24	...	9	2117	13	...
Average.	24	5	...	2	...	1	22	1	6	26	14	9	5	5	4	11	12	9	4	10	6	1	2	7	6	6	4	1	3	5	105	14	3

From the above it will be observed that the average second crop charge collected in the Viralimalai firka in a Fasli is only Rs. 106. This is so insignificant a sum, that the sacrifice of it may not require any considerable consideration on the part of the Darbar particularly under the circumstances mentioned above.

130. If, however, the Darbar do not approve of my recommendation not to introduce, for the reasons set forth by me, the system of collecting additional charge for the second crop raised on a wet field I would suggest that the second crop charge may be levied only in the ayacuts under the first and second class sources of irrigation in the State. The other sources are so bad and uncertain that the lands under them should in my opinion be altogether exempted from the second crop charge. I would suggest that the second crop might be fixed at half the assessment under the first class source and one-third under the second class source. I would also recommend that the ryots may compound the second crop assessment at one-third the first crop charge under first class sources of irrigation and at one-fourth under second class sources of irrigation. By this it should not be understood that I have restricted the area to be inspected by the karnams for second crop cultivation. The area will be very nearly the same even if the ayacuts under all the sources are to be inspected for second crop cultivation; for, the double crop lands under the last three classes of irrigation sources in the State will be very few as already mentioned. So my fear that the karnam will not be able to do his duty properly is no way lessened and I still, though making these suggestions, do not think that in the present state of affairs a second crop charge can be levied. But I have only provided the means and made the suggestions to the Darbar to consider if they wish to have a second crop charge fixed for the State.

131. *Water-rate.*— Water-rate is generally levied in the State and the scale is half a rupee on every *nadugai* of land—in other words Rs. 3 per acre. But the peculiarity in the State is that it is not levied on dry lands on which a wet crop is grown by the aid of the water from a Government source of irrigation. If a dry land be so cultivated with paddy it is at once transferred to wet and the adjoining wet rate of assessment or if there be more than one rate in the adjoining wet fields their average or whichever is sanctioned by the higher authorities is levied on that dry land, which from that year forwards is transferred to and registered in the accounts as wet. When once the land is thus transferred from dry to wet, very seldom it is retranferred to dry and the pattadar continues to pay the wet assessment on it. To get the assessment reduced is not an easy affair for him. Consequently I found several dry fields registered as wet in all parts of the State and all these have now been transferred to dry. Every wet field should be irrigated by the water from the source in whose ayacut the field is entered in the revenue accounts. If the pattadar uses the water of a different source of irrigation, water-rate is levied on that field even if the water from the source in whose ayacut it is registered be not used at all. So the water-rate in the State has so far been the penalty levied for using the water of a different source of irrigation. This no doubt serves as a good prohibitory assessment on the lands so irrigated, a penalty to those that encroach upon the right of others to the water to which they have no claim whatever. This system may therefore contiune.

132. But a dry field for which Sirkar water is used for growing a wet crop should not be transferred all at once to wet as heretofore but should be charged with water-rate. Only if that field has been consecutively raised with a wet crop and water-rate levied thereon for a number of years–say, not less than five–an attempt should be made to transfer it to wet on the application of the pattadar and after enquiry of the other ayacutdars as to whether they have any objection to include this field in the wet ayacut. When their objections, if any, be sound and well-founded the field should not be transferred to wet. If they are flimsy or frivolous or if their fears are not shared in by the revenue authorities, the field should be transferred to wet. So to levy the charge for the water used on such dry fields, a fixed water-rate for the State will have to be settled. In most of the Madras districts where there have been no great and costly irrigation works, the scale is Rs. 4 per acre for water taken from first class or a superior source of irrigation and Rs. 3 per acre for water taken from other irrigation sources. In the State I would class the few first class sources only as superior sources of irrigation and fix Rs. 4 for the water taken from them. They are tanks which can afford a supply of water to their ayacuts for 8 months and water from such tanks may not fail generally. In the other classses of irrigation sources, *i. e.*, second to fifth class in the State the ryots cannot be so very certain of the water. They may use the water but in the middle of the cultivation the supply may fail. So I think it necessary that some distinction should be made between the rates for the water used from a first class source and from the other

classes of sources. I would therefore recommend that the water rate may be fixed at Rs. 4 per acre for water take from the first class source of irrigation and Rs. 3 per acre for water taken from the other sources of irrigation in the State.

133. When water is used on such dry land for raising a dry crop, the rate may be fixed at three-fourths of the water-rate settled for the raising of the wet crop on it. In other words the rate may be Rs. 3 for water from first class sources, and Rs. 2—4—0 for water from the other classes of irrigation sources.

When water is used by lift or by any mechanical contrivances such as picottas, etc., the standard water-rate may be reduced by one-fourth provided the land has not also been irrigated by direct flow from a Sirkar source.

No charge need be levied for water taken from a Sirkar source for seed-beds on dry lands. I believe the above are the rates prevailing in the adjoining Madras districts.

134. *Tree-tax.*—Tree-tax has been in existence in the State for a long time past and no record is forthcoming to show when the system of taxing the trees was adopted. Otherwise than in Madras districts all sorts of trees are taxed in the State and the assessment varies in different parts. The tax on palmyras varies from one pie in some cases to six pies in a few. The ordinary tax on cocoanuts is two annas but some of the trees originally held on Amani tenure and on which the yield was shared in half by the Sirkar are assessed at rates varying from two annas to eight annas. This assessment is said to have been fixed with reference to the last five years average of the Sirkar share when the trees were held under Amani system. Similarly the tax on other trees such as mango, ,tamarind etc., varies, I learn, from two annas to even one rupee. In Marungur village of the Trimiem taluq there is a mango tree the assessment on which is even now collected at 13 annas 9 pies. The karnams do not keep a proper and accurate account of trees in each vattem. They are expected to maintain a tope-account called 2. C. account. Though some have no such account in their records it is kept for name's sake by a majority; but the figures there do not tally with the actual state of affairs on the ground. In almost all the villages variations exist. Tree-tax however will be collected with reference to the chitta from Fasli to Fasli. The ryot in some cases may not know for which tree he pays the tax. The village officials demand and he cannot but pay. The tree for which the tax is collected may not exist in some cases. It might have decayed and fallen years back. The karnam would have failed purposely or by oversight to report the matter to the higher authorities and to have the tax on it remitted. There may be some such reasons to account for the decrease in the number of trees on the ground when compared with their number in the revenue accounts. Notwithstanding such decrease the actual number of trees on the ground is far in excess of what is recorded in the tope-accounts. During classification operations all the trees in a village were counted and a seperate account was prepared and compared with the 2 C. account maintained by the karnam. For some villages no 2 C. accounts were available and the karnams were compelled to get those accounts prepared before the classification closed in their villages and they have done so. But in a few big villages they have not been able to prepare the 2 C. accounts yet. They form about half a dozen villages in the two taluqs of Alangudi and Trimiem and their figures have not been included in the statements prepared for this report. The following statement shows the number of trees according to the revenue accounts as compared with the actual number of trees on the ground during classification operations:—

Taluq.	Occupied.				Unoccupied..				Inam.				Poramboke.				Total.			
	Assessed trees as per tope account.	Tree tax on them.	Total number of trees as per actual counting during classification.	Difference between cols 2 & 4 which shows the the No. of unassessed trees.	Assessed trees as per tope account.	Tree tax on them.	Total No. of trees as per actual counting during classification.	Difference between cols. 6 & 8 which shows the No. of unassessed trees.	Assessed trees as per tope account.	Tree tax on them.	Total No. of trees as per actual counting during classification.	Difference between cols. 10 & 12 which shows the No. of unassessed trees.	Assessed trees as per tope account.	Tree tax on them.	Total No. of trees as per actual counting during classification.	Difference between cols. 14 & 16 which shows the No. of unassessed trees.	Assessed trees as per tope account.	Tree tax on them.	Total No. of trees as per actual counting during classification.	Difference between cols. 18 & 20 which shows the No. of unassessed trees.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		RS. A. P.				RS. A. P.				RS. A. P.				RS. A. P.				RS. A. P.		
Alangudi	19794	1784 ... 3	23921	4127	5906	465 1 6	6737	831	1899	185 14 7	1911	12	27612	3130 9 5	31238	3626	55211	5565 9 9	63807	8596
Trimiem	150346	1546 6 7	164599	14253	10933	411 ... 8	11995	1062	9127	97 8 8	9810	683	90558	2867 15 6	108220	17662	260964	4922 15 5	294624	33660
Total	170140	3330 6 10	188520	18380	16839	876 2 2	18732	1893	11026	283 7 3	11721	695	118170	5998 8 11	139458	21288	316175	10488 9 2	358431	42256
Manovarthi (both taluqs).	5069	164 1 6	5842	773	793	17 15 6	799	6	32	... 9 11	32	...	3143	263 11 11	3183	40	9037	446 6 10	9856	819

It will be seen from the above statement that 42256 trees were found in excess in the Ain villages of Alangudi and Trimiem taluqs and 819 trees in the Manovarthi villages in both the taluqs. Even if the excess found on occupied and Inam lands is to be ignored that on unoccupied and poramboke lands should have been brought to the account and the failure to do so seems to me to be due to nothing but indifference on the part of the karnams. In poramboke alone there are more than half the number of the total unassessed trees in the Ain villages.

135. The following statement gives the details of the several descriptions of trees in the two taluqs excluding the Manovarthi villages. I have specified only a few important trees and classed the rest as "other trees":—

Description of trees.	Total No. assessed.	Total assessment.	Average tax per tree.	Total No. of unassessed trees.	Remarks.
1	2	3	4	5	6
		RS. A. P.	RS. A. P.		
Palmyra	255144	1591	0 0 1	35917	
Cocoanut	21806	2819	0 2 1	2911	
Tamarind	13976	2312	0 2 8	1588	
Mango	10942	1998	0 2 11	840	
Jack	7540	1014	0 2 2	527	
Illuppai	2540	378	0 2 5	192	
Bamboo	1273	186	0 2 4	141	
Elavai (Cotton) ...	150	27	0 2 11	17	
Vembu	446	17	0 0 7	9	
Mundri	172	12	0 1 1	19	
Other trees	2186	135	0 1 0	95	
Total ...	316175	10489	0 0 6	42256	

The other trees include even *vilvam*, a tree sacred to the god Siva and the leaves of which are used for His worship. Fifty *vilvams* are assessed at 8 annas 4 pies; four casuarina are assessed at 8 annas and two *elanthai* at 4 annas. Perhaps the trees were assessed in old time with a vengeance. Latterly, however, the revenue authorities seem to have been lax; for from the above statement it will be observed that 35917 palmyras have not been assessed. Of these I find that 17966 palmyras stand on poramboke and 1685 on unassessed lands. Even if the latter (on unassessed) are not assessed, there is no reason why the former (on porambokes) should not be assessed. Among other trees 2911 cocoanuts, 1588 tamarind, 840 mango, 527 jack, etc., are not assessed. Of 6339 such trees 3322 stand on poramboke. I beg to propose that it is needless to levy assesment on all sorts of trees. Only fruit-bearing trees which grow on a large scale need be assessed and I would propose that after settlement the following descriptions of trees alone may be assessed at the uniform rate shown against each.

1. Palmyra 3 pies per tree.
2. Cocoanut 2 annas ,,
3. Mango 4 ,, ,,
4. Tamarind 4 ,, ,,
5. Jack 4 ,, ,,
6. Iluppai 2 ,, ,,
7. Bamboo 2 ,, ,,
8. Elavai (Cotton) 2 ,, ,,

136. The following statement shows the number of trees and their tree assessment in the several descriptions of land in the two taluqs:—

Taluq.	Occupied.						Unoccupied.		Inam.		Poramboke.		Total.		Remarks.
	Dry.		Wet.		Total.										
	No. of trees.	Assessment.	No. of trees.	Assessment	No. of trees.	Assessment.	No. of trees	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		RS. A. P.		RS. A. P.		RS. A. P.		RS A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
Alangndi ...	13219	1473 8 9	6575	310 7 6	19794	1784 ... 3	5906	465 1 6	1899	185 14 7	27612	3130 9 5	55211	5565 9 9	
Trimiem. ...	51126	670 15 10	99220	875 6 9	150346	1546 6 7	10933	411 ... 8	9127	97 8 8	90558	2867 15 6	260964	4922 15 5	
Total ...	64345	2144 8 7	105795	1185 14 3	170140	3330 6 10	16839	876 2 2	11026	283 7 3	118170	5998 8 11	316175	14088 9 2	
Manovarthi (Both taluqs).	2790	120 2 9	2279	43 14 9	5069	164 1 6	793	17 15 6	32	... 9 11	3143	263 11 11	9037	446 6 10	

According to the notification of the late Dewan-Regent, dated 25th December 1892, one of the notifications embodied in Appendix A, tax levied as per conditions of the cowle on fruit trees standing on teervaipattu lands, on jeevitam lands for which title-deeds have been granted, etc., has been abolished. From the administration report for that Fasli it appears that there was a decrease on this account of Rs. 4,863 in tree-tax. Still there are at present 170140 trees on occupied lands paying a tree-tax of Rs. 3,330. Of these 107252 trees assessed at Rs. 1,578 stand in the names of land pattadars themselves. In Inam lands there are 11025 trees paying a tax of Rs. 284. Of these 4972 trees assessed at Rs. 136 are in the names of the Inamdars. It may not be that so many of the trees that stood in the names of tree pattadars who were different from land pattadars in 1892 have subsequently come into the pattas or enjoyment of land pattadars. The conclusion to be drawn is that full effect was not given to the benevolent reduction ordered in the notification above mentioned. There is no use of labouring the questions why and how the rule was not given effect to. Suffice it to say that to this day a very large number of trees, though in the enjoyment of the land pattadars, are assessed. The question to be decided is, should these alone be exempted from tree-tax or all trees whether belonging to the land pattadar or to a different person standing on occupied and Inam lands. It is neither desirable nor justifiable to tax the tree separately when the land on which it is situated is assessed. In Board's Standing Order No. 18 it is stated, "Separate pattas should not be issued for the "trees and where such pattas now exist the tree patta should be cancelled and the "tree pattadar left to make his own arrangements with the land pattadar if the two "are different persons". In the Madras Presidency effect has been gradually given to this order in all the districts except Tinnevelly where the extensive growth of palmyra as palmyra plantations or forests had to be differently treated. The Madras system may be adopted in the State and tree pattas on occupied and Inam lands may be cancelled and their tax remitted.

137. When the tree-tax on occupied and Inam lands is thus remitted, the number of trees whose tax is cancelled and the loss to the Sirkar will be seen from the following statement. In it the trees enjoyed by the land pattadar and those enjoyed by a different person are shown separately:—

Taluq.	Occupied.				Inam.				Total.				Remarks.
	Land Pattadar.		Different person.		Land Pattadar.		Different person.		Land Pattadar.		Different person.		
	No. of trees.	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	No. of trees.	Assessment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.	
Alangudi	9398	586 11 8	10396	1197 4 7	1021	88 8 4	878	97 6 3	10419	675 4 ...	11274	1294 10 10	
Trimiem	97854	991 3 3	52492	555 3 4	3951	48 2 3	5175	49 6 5	101805	1039 5 6	57667	604 9 9	
Total ...	107252	1577 14 11	62858	1752 7 11	4972	136 10 7	6053	146 12 8	112224	1714 9 6	68941	1899 4 7	
Manovarthi (both taluqs).	4053	99 7 11	1016	64 9 7	25	... 5 1	7	... 4 10	4078	99 13 ...	1023	64 14 5	

From the above statement it will be seen that in both the taluqs tree-tax to the extent of Rs. 3614 will have to be remitted. It is not a great amount and it may be remitted. This remission is based on the principle that when the land is assessed the tree should not be assessed separately as the land pattadar pays for all the yield that is derived from that land. But when the tree pattadar is different and the tree tax is remitted, the land pattadar derives no relief. By the remission of tree-tax the tree pattadar is given something like an inam on the land-pattadar's land—to enjoy the tree without tax. It is the land pattadar that is put to some disadvantage by the existence of the tree on his land, by shade, etc., and if any concession, setting apart his right on the above said principle, is to be shown, it should be shown to the land-pattadar. For this end it is necessary that the land pattadar and the tree pattadar should come to some terms between themselves and terminate the present system of mixed holding. With the cancellation of tree tax the State might waive its claim, where any exists, to the timber of trees. The tree pattadar may be given the option to sell the tree to the land pattadar or to cut it down or to purchase the land within a fixed time. If he does so, well and good. He will have got the full price of the tree from the land pattadar and the latter will be free to enjoy the tree without tax or cut it down as he likes. There will be no separate assessment for the tree. If the tree pattadar fails to do so, the State might impose double the tree-tax on the tree as a penalty to the tree pattadar, credit one-half as additional revenue on the land and deduct the other half from the assessment on the land as remission for the existence of the tree on the land. This may remain in force till the land pattadar and the tree pattadar come to some mutual arrangement and enable the State to terminate the mixed holding. By this arrangement I think the tree-tax can be gradually abolished on occupied and inam lands within a short period though not all at once at the present settlement. If any tree pattas survive even after this concession, it cannot be helped.

138. I am of opinion that the above system can be adopted not only in case of individual tree now on tree-tax, but also in case of permanent leases of a large number of trees on occupied lands such as the one in Peraiyur vattam. Perhaps there may be some difficulty in cancelling a permanent lease. I am not certain on the point and the legal advisor to the State may enlighten the Darbar on that point. In my lay opinion I think the lease amount may undergo revision at a general revision like this when the assessment mentioned in the cowle in case of lands or individual trees, etc., is revised. When giving effect to such revision the lease holder might be given the option like the individual tree pattadar to purchase the lands on which the trees remain or to sell off the trees to the land pattadar within a specified time, say, six months. If any mutual agreement is come to, the Darbar may remit the lease amount. If not double the amount may be levied as the revised lease amount after settlement and one half may be given to the land pattadar as remission till the land pattadar and the tree pattadar come to some arrangement.

139. As regards unoccupied lands it is not advisable to give any individual trees on tree-tax. The person who applies for the tree should be given the option to take the land on dharkast with the tree; after paying the cost of the timber if any valuable trees exist. If any trees are already held on tree patta that tree pattadar should be given the preference to take the land on assessment after paying the cost of timber. If he fails, any other that applies may be given the land on land assessment and when this is done the already existing tree patta, if any, for the trees on it should be cancelled. When there are a large number of trees it is better not to give the land on dharkast but to treat it as tope and give it on annual lease or lease for a fixed period. It should be clearly notified that the Darbar have no right to the timber of any trees except those held on lease.

140. On Porambokes the trees may be continued to be taxed, but at the revised rates proposed by me in para. 135 *supra*. When any trees are not applied for on tree-tax, they may be given on annual leases or leases for any fixed period.

141. *Mirasi and Vettiyan Swatantrams.*—In Darbar Proceedings R. C. No. 225/P of 1902 dated 28th January 1908, I was ordered to report in what manner the

mirasi swatantram and the vettiyan swatantram might be collected throughout the State after the revenue settlement. In the old days these and other village servants and village artisans were collecting a small portion of the produce from the ryots during the harvest time as a remuneration for the services they rendered to the villagers. In para. 24 *supra*, I have explained that under the Amani or sharing system that was in vogue till the Amani settlement of the Dewan-Regent came into force the ryot and the Sirkar equally shared the produce after deducting certain swatantrams, that for every 112½ kalams of the produce 12½ kalams were deducted as swatantrams and that in these 12½ kalams the mrasidar's share was one kalam and the vettiyan's nine marakkals or ¾ of a kalam. Under the sharing system the mirasidar was bound as village headman to go round the fields and note down the estimates of the crop. He had to supervise the threshing and division of the grain on the threshing floor, see that it was removed to the granaries and be responsible for the safety thereof. If there was any difficiency in the re-measurement of the grain, the mirasidar was held personally responsible. As the headman of the village he had to see that the village tank bunds were kept in good condition and that slight repairs to the banks, removal of sand from sluices or channels, clearing of the undergrowth and various other things of a sundry nature which contributed to the communal good of the villagers were properly done by the villagers themselves and to make proper arrangement therefor. Disputes regarding the distribution of water and petty squabbles between the ryots used to be disposed of by him. In other words he was the real headman whose word had to be paid heed to by the villagers without a murmur. He would generally be one of the biggest, if not the biggest pattadar in the village and a very influential person whose order was readily carried out by the ryots. But with the change in times there has come a change in the *personnel* of the mirasidars selected by the Darbar. In some villages respectable and rich pattadars are either not willing to be appointed or not appointed by the Sirkar Men of neither position nor influence are selected and naturally they command neither respect nor regard from the villagers. With the abolition of the sharing system, the communal services these mirasidars rendered to the villagers have dwindled to almost nothing. Nor do the villagers now look to the mirasidars for help or guidance in any matters affecting them as a village community as in the old days. The duties these mirasidars now discharge are chiefly (1) keeping the kist money and arranging for its due remittance to the Sirkar treasury, (2) helping the karnam and the maniam in the distraint of property for arrears of revenue and keeping it safe, (3) arranging men, carts, etc., required by Sirkar officers when the latter visit the villages on Sirkar duty and a few others. All these duties appertain to them in their capacity as servants of the Sirkar. They do not render any service to the villagers to entitle them to demand remuneration for such service. This is the line of argument preferred by the ryots. The mirasidars say that though they have not got as much work now as in the days of the sharing system, they are yet watching the tank bunds, the fields, the distribution of water etc., in addition to safeguarding the kists collected from the ryots and that according to the conditions in the cowles the ryots are bound even now to give them the swatantrams due to them. From enquiries I learn that in a great majority of villages the ryots do not pay any swatantram to the mirasidars. In places where the mirasidars command awe and obeisance from the villagers the collections are being made to this day, but such cases are very few.—I also learn from the present Tahsildars of Alangudi and Trimiem that in their experience as Tahsildars they have not till now collected the swatantram by demand from the ryots and paid to the mirasdars in any village. Of course in many places, the Tahsildars admit that such disputes exist, the mirasidars demand and the villagers refuse. In the matter of vettiyan swatantrams too, the plea of the ryots is the same. In some places the ryots refuse and do not give any swatantrams to the vettiyans. But such cases are few, as few as there are cases where the mirasidars get the swatantrams. In the case of vettiyans there is one thing in their favour. They do several services to the ryots purely of a private nature on marriage, festive and funeral occasions. So these vettiyans generally get the swatantrams as of old though in their case too as in that of mirasidars the service they render to the village community as a whole is not so heavy now as in the days of the sharing system. Where these Sirkar vettiyans do not render any private services or where the villagers or any portion of them have got their own private vettiyans to do their work on festive and other occasions, the Sirkar vettiyans do not at present get the swatantrams. So in the State there is no uniform system. I consider that the arguments of the royts refusing swatantrams to the mirasidars are sound and convincing. It is only a few here and there who are rich and influential that collect, and a few who are impecunious that demand and petition the Sirkar incessantly for collection of swatantrams. As for the services the mirasidars render to the Sirkar they have been allowed Umbalams by the State. I am therefore of opinion that it is a good and advantageous thing to the poor ryots if the Darbar were to pass an order cancelling once for all the old and almost obsolete custom of swatantrams whether for the mirasidars or the vettiyan and to declare that if the ryots prefer to pay swatantrams to the vettiyan for any private service rendered by him it is left to them to continue it or not. There seems to have been some notifications published in the time of Sir Sashiah Sastri prescribing the several Ooliums the vettiyans should render to the villagers and the swatantrams they were entitled to. It is a difficult thing to give effect to these orders and to interfere with the ryots' discretion in purely private transactions. So I think that these swatantrams may once for all be done away with.

142. When the swatantrams are thus abolished, the Sirkar has of course to see that all the mirasdars and vettiyans are properly remunerated for the service they render to the State. Ordinarily the mirasi umbalam consists of 500 *kulies* of wet or 1000 *kulies* of achukkattu or 1500 *kulies* of dry lands. This is said to be the scale fixed after the Inam settlement. Originally larger areas were allowed. In Virachalai I learn that there were more than half a dozen mirasdars, one with 2000 *kulies* of wet, 2 or 3 with 1000 *kulies* and the rest with smaller extents. At the Inam settlement only 3 were kept and the lands of the rest were resumed and given to them on full assessment. In some places no umbalams are at all allowed to the mirasdars. Some of these mirasdars having no umbalams are likely to harass the ryots and get some gratification or other from them if possible. I therefore beg to suggest that one uniform scale should be kept to and all the mirasdars assigned umbalams according to that scale. When the village establishment is revised, it may be sufficient if one mirasidar were appointed for each village as the number of vattams is likely to be increased after settlement. But if in any villages, whether on account of their size or beriz or the large number of pattadars or the multiplicity of services to be rendered by the mirasidar owing to the existence of temples, &c., more than one mirasidar has to be appointed, as many as are indispensably necessary might be appointed and each of them assigned umbalam according to the scale fixed. I think that after settlement the scale may be fixed at 2 acres of wet or 5 acres of dry for each mirasidar. Similarly in the case of vettiyan his remuneration from the State should be higher and more attractive. For each vattam or karnam's division 2 vettiyans will be indispensably necessary in addition to the vicharippu. One will have to attend on the karnam. This official cannot after settlement afford to be a non-resident of the vattam, as he has so long managed to be. His work will be enormous and he will have to devote a good deal of his time to inspection of fields. One vettiyan should be attached to him to carry his records and when necessary the measuring chain and the cross-staff. The other vettiyan will, as before, have his regular work with the moniam to go along with him for collection, for distraint, etc. The vicharippu will have other work to attend to. I would therefore recommend that when the swatantram is abolished the vettiyan might be paid at not less than Rs. 4 per mensem. In some villages it may be sufficient to appoint only one vettiyan. In such cases the vettiyan may be paid Rs. 5 monthly, which I presume will be the scale fixed for the vicharippu at the revision of the village establishment. In this connection I would venture to throw out a suggestion. The system of appointing men who have no stake in the villages as maniams on taking a very low security from them is fraught with evil. There have been some cases of defalcation and misappropriation of kist money by maniams. When the vattams are increased after settlement the Madras system can be gradually introduced and mirasidars appointed as maniam-munsiffs and allowed monthly pay. Big vattams may have a maniam in addition to a munsiff as in the Madras districts.

Even now in several villages there are rich and influential men who are capable of
discharging the duties of maniams. These men may be selected as mirasidars and
allowed umbalams and can also be appointed as maniams on a monthly pay if
they are capable of discharging maniam's duties. That will act as an incentive for
other rich and influential men and mirasidars to qualify themselves for the post of
maniam-munsiff and in the course of a decade or two I believe each village in
the State will have a maniam-munsiff who also possesses some umbalam as mirasidar
or head of the village. If at all necessary the State can in course of time, resume
the umbalams assigned to mirasidars.

143. The Dewan Peishkar with whom I had a talk on this subject doubts
whether the ryots in the State villages are literate enough and rich enough to be
appointed as maniams as in the Madras villages. I do not think that the ryots in
the adjoining Trichinopoly or Madura villages are more educated than the State
ryots. If it be possible to find qualified persons in the adjoining Madras villages
for the posts of munsiff who has greater work to attend to in the Madras villages,
I do not think it will be difficult to find such ryots in the State villages. The
following extract from the 'Imperial Gazetteer of India' will show that the people
in Pudukkottai are not so backward in education as the Dewan Peishkar thinks:—

"According to the census of 1901, Pudukkottai, if it had been a Madras
"district, would have taken the fifth place among the twenty-two districts of the
"Madras Presidency as regards the education of its male population....". As for the
poverty of the ryots, I admit that the ryots are generally very poor and in many a
village it may not be possible to find persons who are worth the annual beriz of
the village. In such cases the biggest pattadar in the village or a big pattadar in
an adjoining village can be appointed.

Of course the increase in the number of vattams or karnams divisions and the
appointment of a larger number of karnams, maniams, and vettiyans after settlement
may increase the cost of the village establishment. To meet this additional charge
a village service cess of one anna in the rupee may be collected from the ryots.
At present a cess called the karnam's cess of 6 ps. in the rupee is collected but it is
included in the land revenue and no separate account is kept. The new cess may
be formed into a separate fund to meet the cost of the village servants, the deficiency,
if any, being met by contributions from the general revenues.

144. *Ooliams.*—This is another knotty subject kept over for consideration and
disposal at the time of the revenue settlement of the State. The word "Ooliam"
means service. It is a prerogative of the ruler of this State that each pattadar
should render some ooliam or other to the ruler or to the State. There are a few
ooliams to be rendered to the ruler the chief of which is to supply men when he
goes out for shooting. There are some to be rendered to the temples in the different
parts of the State which are State properties. For certain ooliams lands have been
assigned to the persons who render the service. During the Inam settlement all
such cases have been enquired into, some abolished and the lands resumed and some
retained. I have no concern with the ooliams for which lands have been assigned,
Without any assignments of lands the ryots are called upon to do certain ooliams.
This is the subject that I have to deal with in this report. In the cowles a stipula-
tion was made that the ryots should do the ooliams appertaining to their villages.
Each pattadar is bound to send a person when His Highness goes out for shooting.
This ooliam has to be done by the ryot in almost all the villages of the State.
For dragging big cars in the temples of Tirugokarnam, Tiruvarangulam, Narthamalai,
Kudimiamalai, Kannangarakudi, Perayur, Avadayarkoil, etc. places the pattadars
are bound each to send one man. The villages in the State are distributed among
the several temples for this service. For the temple at Tirugokarnam persons from
villages lying at a distance of 15 miles or more have also to contribute men. There
are two festivals in Trigokarnam, one taking place in 'Chitrai' and the other in
'Adi'. The villages selected for the one are excluded for the other. In some villages
a portion of the pattadars should contribute service during one festival and the
other portion during the other festival. The next important ooliam is to send men
for the procession of deities in these and other temples in the State which are several
in number. Persons in villages adjoining the temples have to supply men for the

procession of the deity in them. There is not a single village in the State which is exempt from service of one kind or another. Even in the small temples of the village deities the ryots in the village are bound to do some ooliam. Excluding the above three important items of service there are several of a sundry nature. Two things have to be considered in this affair, first whether these ooliams are properly done and secondly whether they should be continued, modified, or done away with.

145. As regards the first point my enquiries and my personal observation of the state of affairs have convinced me that the ooliams are not properly done except in a few cases. For the Rajah's shooting the required number of persons turn up from the villages concerned. For car dragging and for the festival in such big and important places as Tirugokarnam, Narthamalai, etc., men are secured. But what about the ooliams in several other places where there are minor temples? It is difficult to get the required number of men and that in the proper time. The procession of the deity depends on the leisure and pleasure of the men that have to carry that deity. On some occasions the villagers, that should turn up, fail, and substitutes have to be selected at the eleventh hour with great difficulty. I was told by the Tahsildar of Kolattur that there was an instance some time back when the priest in a temple in Kolattur taluq after waiting for some time for the bearers finished the "Deeparchanai" (தீபார்ச்சனை) and closed the temple. In out of the way places where neither the maniam nor the Revenue Inspector takes any interest to see that festivals are strictly done, this ooliam in the temples is not properly done. Again in places where the ooliam is regularly done it is not done without much heart-burning on the part of the men. The discretion in the matter of collecting the required men is left to the vattam maniam and the village mirasidar. Those that are in the good graces of these two officials escape doing any ooliam for years together. The rich and the influential are not even approached by them. The poor are harassed. They have to do ooliam almost every time. So also in the case of shooting. The poor and those against whom the maniam has any grudge are dragged long distances almost every time. No account is kept of the pattadars who have supplied men or have themselves rendered the ooliam. No supervision is exercised by the Revenue Inspector to see whether the right persons have turned up to do the ooliam. The higher authorities too do not care to arrange that the ryots are brought in turns. All they care about is to see whether the required number of men have turned up. So the miarsidar and the maniam are the masters of the situation and they abuse their powers to their hearts' content and to the utmost disgust and dismay of some of the villagers that have ever incurred their displeasure. The same man may be worried almost every time and if as much as he turns round and questions the maniam why he should every time go or refuses to obey the maniam's mandate, at once flashes a report to the taluq officer from the maniam stating that the men whose names are shown therein have failed to do the ooliam. The maniam not to mention the name of the single person who has been the cause for the report adds up the names of a few others against whom he has any grudge or illwill. And the poor ryots whose names are shown in the list are summarily fined to the tune of Rs 2 or Rs. 3 each as it pleases the taluq officer. Such is the manner in which this ooliam is done by the pattadar to the Ruler and to the State. While the hardship some of the poor ryots are put to is such what the maniams say or feel regarding this affair is equally unfavourable to the retention of the system. Many have candidly admitted to me that they do not see that all the villagers are made to do the ooliam in turns. They admit the justice of insisting on the villagers doing the ooliam in turns but they say that if that rule is to be strictly observed to, the temple ooliams will suffer and in many temples procession of the deity will not take place at all. Such is no doubt the case now but it has drifted to such a state by the laxity of supervision on the part of officers concerned.

146. The next point to be considered is whether these ooliams should be continued or not and in the latter case whether it will be possible to get the required number of men on payment of wages for the several services the ryots have till now been accustomed to do and how to meet the cost of their wages. In the matter of sundry services such as carrying the deity in procession, where a limited number of

men only will be required, it might be possible to dispense with the summoning of the ryots from the villages and to employ coolies on daily wages. Neither for car dragging nor for the Rajah's shooting will it be possible to procure the required number of men. Even in towns like Pudukkottai it does not seem to be possible to procure the required number of men to drag the car of Tirugokaranam temple, however high and tempting be the wages promised to them. So these two ooliams *viz*, (1) for the Rajah's shooting, (2) for car dragging in big temples like Tirugokarnam, Tiruvarangulam, Perayur, Kannangarakudi, Narthamalai, Kudumiamalai, Avadayarkoil, Perungalore, etc. will have to be done by the villagers as heretofore but steps should be taken to see that the mirasidars and maniams do not abuse the power given them and unnecessarily give trouble to any ryots in their villages. There are some ooliams which certain professional men have to do. The Dhobies in the town have to supply rags for torches during certain festivals in the temple of Tirugokarnam. The Valayans of some villages have to carry the torches during certain procession. If they have lands assigned for doing this ooliam there is no cause for complaint. But I learn that Valayans in some villages, who have no umbalams assigned to them, have also to do certain ooliams like other Valayans who have lands assigned to them. The chucklers of Senayakudi have to supply 4 hides every year. Perhaps when this ooliam was prescribed, there were 4 houses of chucklers in that village. Now I learn that there is only one house of chuckler and he has perforce to supply the four hides. Pallans in Visalur near Kudumiamalai have to do certain ooliam when His Highness goes out shooting to the forest close to their village. They have to carry firewood, pitch tents, and do such other sundry duties. For this ooliam they had not been given any umbalams from the State. They applied to the Darbar in 1904 for being allowed some remuneration for the services they were forced to do and both the late Salt Superintendent and the present Dewan Peishkar have recommended the grant of some batta to them. But their petition has not yet been disposed of and has recently been forwarded to me for being dealt with in the Scheme report with R. C. No. 9 of 1904 dated 7th August 1909. My humble opinion after enquiring of several officials as well as of ryots in the different parts of the State is that not only all these ooliams of a sundry nature in which profession or caste is taken into account and not the possession of land but also other minor ooliams such as carrying the deity, carrying kavadi, doing sundry services at the palace on festivals and similar occasions, etc. which are incumbent on the ryot by his possession of land in the State should be done away with once for all. Not only the ryots are put to great difficulty but the Revenue officials too have to devote a deal of their time to enquire into complaints, to issue orders to maniams regarding the performance of these ooliams and so forth. Again the ryots object to do any ooliams newly prescribed by the Darbar. There is a long-standing complaint of certain villagers near Trimiem who refuse to send men for carrying the deity in the Trimiem temple in procession. They assert that they would contiune to do the ooliams that were in force when the cowles were issued to them and deny their obligations to render ooliams newly prescribed. Besides if one were to possess lands in two different villages he cannot be able to do ooliam in two different temples if those two villages appertain to two different temples for ooliam service. These are some of the difficulties and anomalies in the existing system and I am therefore of opinion that excepting the two important ooliams mentioned above all the ooliams which are rendered to the State by pattadars or non-pattadars should be done away with. The services rendered by non-pattadars might be altogether remitted and those that are done by pattadars might be commuted into money cess.

147. Then the questions that arise are (1) whether this cess should be uniform throughout the State or should vary according to the ooliams till now prescribed for the villages severally and (2) whether it should be levied on each pattadar or on each rupee in the assessment paid by the pattadar. I have enquired of the Dewan Peishkar and the several Tahsildars as to whether there is any record in their offices to show the several ooliams that have to be done by the ryots of the different villages in the State. No such account is forthcoming in their offices but I am informed that in the several Devasthanams records will be available to show the number of men that should turn up from the different villages for the several

ooliams in those Devasthanams and that the maniams and mirasidars of each village will be able to furnish me with the required information. If accurate and reliable informatiom on this subject can be had, it will be possible to see how the ooliams in the sevaral villages differ. From enquiries I learn that in certain villages the ryots have several ooliams to attend to and in certain villages far away from any Devasthanams the ooliams to be performed by the villagers will be comparatively less. At the outset it would seem just that the cess to be levied on the ryot of the different villages should be proportionate to the ooliams they have till now been rendering to the State. Some of those that do few ooliams may object to pay the same cess as that paid by those who have too many ooliams to perform. And their objection no doubt stands to reason. In that case the ooliams done by the villagers will have to be converted into money and the money should be proportionately collected from the several villagers. This system seems to have been adopted in some of the villages in Viralimalai firka. The procession of the deity in Viralimalai temple which ought to be carried by the ryots of some villages close to Viralimalai is let out on contract and the contractor supplies the required number of men to carry the deity in procession and the contract amount is collected from the villagers by demand and paid to the contractor. Whether this system can be adopted in all the temples and whether it will work smoothly is a matter of doubt. Whether it will be just to collect different amounts from the ryots of different villages when the amount paid by the ryot in a village may be even double that which is paid by the ryot of a different village is a matter for consideration. When doing the ooliam the ryot might not have considered or taken any notice of the difference. Now when the ooliam is converted into a money cess, it is as certain as anything that he will raise a hue and cry regarding this differential money cess collected by the Sirkar. Whether the village officials and the Revenue officers will accurately apply the different rates to the different villages and will not cause any confusion in the accounts or hardship to the ryots of individual villages is also a thing to be taken into consideration. And after all whether it is worth while to observe such nice distinctions and adopt different rates of ooliam-cess is the matter to be decided.

That the ryots of some villages have too many oliams to perform while those in others have a less number is a mere accident. As the landholders in the State they are under the same obligation to render ooliam to the State. So in my opinion a uniform rate of ooliam cess may be prescribed. And that this should be as low as it can be without causing any charge on the general revenues of the State is what I would recommend. For in my enquiries I found that the majority of the ryots preferred doing ooliam with its concomitant evils and hardships to paying any extra assessment. Such is their fear for an increase in anything they have to pay to the Sirkar. They felt the assessment fixed at the Amani settlement too heavy to bear. Only the rise in the price of paddy and other grains has of late given them some relief. But considering the manner in which the ooliam is now done on account of which the festivals and processions in the temples are not properly performed, considering how the Mirasidars and maniams oppress the poor and how the higher officials do not exercise proper supervision and check the oppression caused to the poor ryots by their subordinates and considering also that as years grow, the civilisation in the villages increases and the ryots of the State come in contact with the Madras ryots, this system of ooliam will not be properly done by the State ryots and that it may be difficult to enforce it by penal measures, I am of opinion that the present settlement or revision of assessment in the State is the proper occasion for turning this old custom into a duty or obligation towards the sovereign authority in an up-to-date or modern form. As regards the point whether the cess is to be levied on each pattadar whatever be the assessment paid by him or is to vary with the amount of assessment, I consider it decidedly unjust to levy the same cess from a poor ryot as from a rich ryot. On the other hand it will be far better if the poor ryot were to be exempted altogether from this cess. He has been the target and the whole fire has been at him so far. The rich ryot has all along escaped unscathed; Let it no longer be said that 'the race is to the rich and woe to the poor'. Let the rich and the poor contribute towards this ooliam in proportion to the lands possessed by them. I would therefore recommend that the cess should be levied at a certain rate for each rupee in the assessment paid by a pattadar. If the levying of a uniform

te of ooliam cess be approved, the details can be worked out in the Revenue epartment. I shall however formulate a rough outline of the *Modus Operandi* at suggests itself to me. The several ooliams to be done to the temple, palace, c., may be catalogued. Lists may be prepared for the several vattams to show e approximate cost that will be required to have the services done by coolies mployed on wages. All the ooliams excepting the two scheduled above, viz, the e Rajah's shooting and the car dragging, may be included and their cost found ut. A cess to cover this cost may be levied and formed into a fund called 'ooliam ess fund' and separate account maintained. The rate of cess may vary in different ears. The several ooliams in each village or vattam or temple etc., may be given ut on contract to the person that undertakes to supply the required men for those ervices either for a year or for a festival, for the lowest sum. With reference to hese contracts the rate of cess may vary. If in any year there be a large balance, he cess during the next year may be levied at a lower rate. Considering the overty of the people I hazard to suggest that the maximum may not be above six ies in the rupee and the minimum may be two pies in the rupee. If no contractor e found, the mirasidar may be selected to undertake the work, to keep a regular ccount of the cost incurred and obtain the money on presentation of bills at the aluq office. A rough scheme is formulated and the details may be worked out in he Revenue Department if the scheme be approved by the Darbar.

148. As regards the Christian and other non-Hindu communities, now that he system of levying a cess for certain ooliams is proposed to be introduced, there an no longer be any objection to comply with their reqnest to commute their oliams in temples etc., into a money cess. For the sundry ooliams, these will pay he cess like the Hindu pattadars of the State. For the Rajah's shooting they should contribute men like other pattadars. The dragging of the cars in big temples s the only one left. It cannot be made optional with them either to send substiutes or to pay a cess instead, for there might be these communities in villages which send and in villages which are not required to send the men for car dragging. Again all the pattadars in a village might not have to send the men on each occasion. So the mirasidars and maniams will again have opportunity to coerce these non-Hindus and there will be complaints often from the latter. To avoid such contingencies I consider it advisable to lay down the rule that the Christians and other non-Hindu communities should not render any ooliam but in lieu thereof should pay a cess at one half the rate of cess fixed for the year for the sundry ooliams. This amount might be credited to the "ooliam cess fund". And if in any temple the number of men to drag the car has fallen short of the required number of men by the non-Hindu pattadars not having sent substitutes, the required men might be engaged on wages and paid from the 'ooliam cess fund'. When however there be no difficiency in the number of men turned up, no charge need be met from the "ooliam cess fund".

149. *Kudimaramut system.*— I was personally asked by the late Dewan early last year to enquire in the course of my work in the villages how the Kudimaramut Regulation of 1903 had been working, what the views of the ryots were and why the system had not been a success and to mention my observations and views in the Settlement Scheme report. I have accordingly made inquiries in the several parts of the State. But I now learn that the whole question has since been well threshed out and considered by the Darbar. So I need not dilate on the subject. I shall however note down my observations and views as briefly as possible. At the outset I have to say that the Regulation has almost been a dead one. Except in some stray villages here and there no repairs have been carried out by the ryots in the manner laid down in the Regulation. By this I do not mean that the ryots have not been doing any petty repairs to the tanks, channels or sluices. They have been doing all these sundry repairs in their own way as usual. If in the ayacut of a tank there is a big pattadar, he of his own accord or with the co-operation of the small pattadars carries out the necessary repairs so that the tank, the channels and the sluices may be in proper working order. Otherwise their interests suffer. The ryots throughout the State seem to have misunderstood the gist of the Regulation. They have been made to understand by the maistries and other lower subordinates of Public Works

Department that all the repairs including the earth work in the bed of the tanks and
masonry works should be carried out by them and that if they fail to do so they
would be demanded to pay at the rate of 8 as. per acre. This has given a bad repu-
tation to the Regulation and the ryots at the very mention of the Regulation shudder
and exclaim—I am giving out my personal experience—whether after paying such
heavy rates of assessment as exist in the State they should also carry out the
repairs to tanks, whether according to the old promise the Sirkar is not bound to
carry out these repairs once in five years and so forth. When the Regulation has
been explained to them, some of the ryots complain that they have been cheated
by the maistries, etc. and almost all consent to carry out the repairs as laid down in
para. 5 of the Regulation. In the matter of the removal of prickly pear, however,
they represent that as there has been a very large accumulation of prickly pear the
first removal should be carried out by the State and that the subsequent annual
removals will be regularly done by them. What the ryots represent seems to me to
be just. They will require a very large outlay to remove these accumulations of
of several years. The Sirkar may contribute the whole or a portion of the cost of
their removal according to the merits of each case. I doubt whether big tanks can
be entrusted to the ryots for even the repairs mentioned in para. 5 of the Regulation.
A separate maintenance staff containing a maistry and some coolies may be enter-
tained to look after the repairs connected with each of these big tanks. The
necessary repairs may be made by advances taken from the treasury or the Public
Works Department and the cost thereof recovered from the pattadars through the
Revenue Department. Such of the smaller tanks in which the repairs according to
the Regulation are not properly done may after one or two warnings issued to the
ryots, be transferred as a temporary measure to the category of tanks placed under
separate maintenance staff. The ryots will then have to pay for the cost of the
staff too, which is a penalty for their default to do the repairs themselves. After
some time if the ryots prefer to carry out the repairs themselves the tank may be
removed from this category. Under some such system I think the Regulation can
be enforced.

150. To levy a cess every year and to have the repairs carried out by a profes-
sional staff will in my humble opinion be inconvenient to both the State and the
ryot. A very large staff of maistries and other lower subordinates will have to be
entertained. Their cost in addition to that of the coolies will have to be met by
the ryot, the amount being collected from him by a cess. When once the labour is
contributed by the ryot in the form of a cess he will not turn up or if he turns up
will demand high wages. He will at the same time feel that he is paying too much
for the repairs. Sometimes notwithstanding his payment of the cess he may have
in urgent cases to carry out the repairs himself to avoid delay and injury to his own
nterests.

151. *Some peculiar features.*—In a few cases in the State, patta stands to this
day in the names of the original cowledars or their heirs, though the enjoyers of
the lands shown in the patta are different. In the old days cowle was given to a
prominent person and he was responsible to the State for the assessment. He
apportioned the land to the several sub-pattadars, collected the assessment proportion-
ately from them and paid the kist to the Darbar. Some of these original cowledars
were persons who brought royts from distant places to take up waste lands for
cultivation. They were sometimes allowed umbalams and allowances by the State
for the service they rendered in securing ryots for cultivating the lands that had
been lying waste. Kudiumbalam, Duppattikattalai are things of that sort. The
revenue registry continued to remain in the names of the original pattadars or their
heirs. Some of these have given their consent for the transfer of registry in the
names of the actual enjoyers. In some villages these nominal pattadars have
objected to the transfer of registry in the names of the actual enjoyers. In Alavayal
vattam there is one pattadar who has got extensive lands in Alavayal, Thoothur and
Kandianatham villages registered in his name. There are more than 500 sub
pattadars in his patta. He has got a karnam to look after the collection of kist from
the subpattadars and pay it to the Sirkar. The land in his actual enjoyment is
very little for which he pays the proportionate kist. This pattadar objects to the

ransfer of the registry in the names of the enjoyers. Some of the subpattadars
apply for transfer of registry in their names and some are contended with the registry
in the name of the pattadar. Similarly in Adiranviduthi and some other villages
in Alangudi taluq there is regular dispute between the pattadar and the actual
enjoyers. The pattadars admit that the lands are not in their enjoyment and that
sales and other transactions take place without their knowledge. Yet they desire
the revenue registry to be retained in their names and object to its transfer in the
names of actual enjoyers. Definite orders on this subject may be passed and
communicated to the Huzur Sheristadar in charge of the patta transfer work so
that before settlement there may be as few variations as possible between the
revenue registry and the actual enjoyment on the ground.

152. In proceedings Dis No. 1304/C of 09 dated 17th May 1909, the Darbar
have decided that the eight villages of Madagam vattam in Trimiem taluq should
be excluded from the present settlement operations. They form the endowment
of Sree Athmanatharswami at Avadayarkoil by the Rajah of Tanjore. When in
1806 the Madras Government ceded to the Raja of Pudukkottai the fort and district
of Keelanelai these eight villages came under the management of the Darbar and
they had been treated like the Devasthanam villages of the State. There were
also some lands in two of those villages the revenues from which were assigned to
meet some "Kattalai" to the temple at Chidambaram. When the Devasthanam
villages in the State were resumed and amalgamated with the Ain villages and
allowances were paid from the general revenues for the upkeep of the Devasthanams
in Fasli 1307 attempts were made to extend the system to these eight villages also.
But the Thambiran of Avadayarkoil is said to have objected to that procedure and
consequently the lands continue to remain as Inam. The Darbar collect the
revenue in kind and account for it to the Thambiran. The village officials in those
villages are paid by the Thambiran. So the position of the Darbar is that of a
trustee managing the endowment made by the Rajah of Tanjore. The lands
which had been assigned to the Chidambaram Kattalai were converted into Teervai-
pattu like other Devasthanam lands in the State and money assessment has been
collected on them. These have not been separetely demarcated at survey. And
it was on a reference made by me to the Darbar in May last as to whether these
Teervaipattu lands should not be brought under the scope of the settlement operations,
that the Darbar have ordered in the proceedings quoted at the commencement of
this paragraph that the villages should be excluded from the settlement operations.
So the Teervaipattu lands in them will escape revision of assessment at the present
settlement.

153. The Darbar seem to have purchased some villages or portions thereof
in the adjoining Madras districts and assigned them for certain Devasthanams. Ullur
Avadayarkoil village No. 129 of Arasur vattam in the Trimiem taluq is one such
village. It is situated in Puttukkottai taluq of the Tanjore district and it formed
portion of a shrotriam village held by the Thambiran as trustee to Sree Athmanathar
Swami temple in Avadayarkoil. It measures 11·94 acres and the State pays a
quit-rent of Rs. 9—3—9 to the Thambiran.

Village No. 130 Vettuvakkottai of the same vattam is another such village.
It measures 263·35 acres and is situated in Puttukkottai taluq. The Darbar pay
a quite-rent of Rs. 102—8—5 for it.

Village No. 10 Sekkipatti of Ponnamaravathy vattam is a similar Inam
village. It is situated in Melur taluq of the Madura district and the Darbar pay a
quit-rent of Rs. 8—8—0 to the Madras Government for this village. In all these
three villages, the pattas issued to the ryots by the Darbar will correspond to the
pattas issued by Zamindars or Inamdars under Act VIII of 1865. The State has
no Civil or Criminal powers over the ryots in these villages situated in the Madras
districts.

154. The State village Thammanai No. 88 of Trimiem taluq originally formed
a portion of the Sivaganga Zamindari and it was given as an endowment to the
Sastankoil at Kannangarakudi village by one of the former Zamindars of Sivaganga.
It was treated as a Devasthanam village by the State and subsequently resumed.

Poruppuvari of Rs. 14, road cess of Rs. 45—12—8 and railway cess of Rs. 11—7—2 or a total of Rs. 71—3—10 is every year remitted to the lessees of the Sivaganga Zamindari by the Tahsildar of Trimiem. As the ryots are outside the jurisdiction of the State, a year's kist has been taken in advance and in the cowles a stipulation was made to the effect that if the kist has fallen in arrears even for a Fasli the cowle would be cancelled.

155. There are still some warapattu lands in the State excluding the lands in Madagam vattam referred to in para. 152 *supra*. They are 'Podugal' lands of the late Chinnarnmanai Jaghire villages and the peculiarity of these lands is that half the actual produce is taken by the Sirkar. I think it is not congruous to have this system after the settlement. Such lands may after settlement be ordered to be assessed at the money rates fixed for the class and sort of soil in them.

156. *Relinquishment.*—The Darbar have long ago decided to allow the ryot the privilege of relinquishment. At present this right is denied to him and he has to pay the assessment on the bad land that he does not require and does not cultivate as well as on the good land that he cultivates. With the introduction of the new settlement the right of relinquishing the lands that he does not require may be conferred on him and rules on the subject may be drawn and published for his information in conformity with the rules contained in the Board's Standing order No. 33. The latest date for relinquishment will have to be decided. The principle to be observed is that this date should be sufficiently early in the season to enable another ryot who takes up the relinquished land to commence cultivation on it. In the adjoining Mardas districts 15th August is fixed. Perhaps in the delta tracts where the ryots are certain of the freshes in the rivers they may commence the ploughing and sowing operations later. But in the State which depends on the falling rains within its boundaries for its source of water supply, ploughing has to be commenced with the early rains of the South-west monsoon. In July the wet fields are ploughed and transplanting in them commences in August. So 15th August will my opinion be too late a date for the State ryot to commence ploughing in his wet field and to get it ready for transplanting. The dry fields are also ploughed in July and the chief dry crops cumbu, varagu, etc. are sown in July itself. Groundnut which is extensively cultivated now-a-days and oilseeds require to be on the ground for a very long period. They are therefore generally sown within the end of July. So considering these points I would recommend that 15th July may be fixed as the latest date for relinquishment. But it should also be considered that the *Kodai* crop would be on the ground at the time. Though it is the first crop to be harvested in the Fasli and though it is sometimes harvested only in the early part of August, it is not the chief crop raised on the land. And because it has been harvested, the ryot should not be deprived of his right to relinquish the land after harvesting it. The *Kalam* crop may be considered as the chief crop for the Fasli and the *Kodai* crop as the second crop of the previous Fasli for the purpose of relinquishment. So the ryot in my opinion should be allowed the privilege to relinquish the land after cutting the *Kodai* crop and the date to be fixed may be such as to enable him to do so. All things considered I would suggest for the consideration of the Darbar that the 1st of August may be fixed as the latest date for relinquishment in the State as against 15th August fixed for Trichinopoly, Tanjore, and Madura. For North Arcot, Selam, and Coimbatore the Madras Government have fixed the 15th July. The date proposed for the State falls between these two dates.

157. *Increment Remissions.*—It is usual in the Madras districts to allow increment remissions to such of the ryots as have to pay an enhanced assessment of more than 125 per cent. of the old assessment, since it will be felt as a great hardship by them if the enhanced assessment be levied in the first year of settlement. Only 25 per cent. of the old assessment will be collected as the enhanced assessment in the 1st year and the balance will be remitted. In the second year a greater proportion generally 37½ per cent. will be added to the old assessment and the balance remitted and so on until the whole amount of the increased assessment is reached. This sort of remission is however not allowed for a longer period than 12 years. So when after deducting 25 per cent. of the old assessment in the first year,

the subsequent instalments of 12½ per cent. will not admit of the enhanced assess-
ment being reached by the 12th year the remainder, (i. e. after deducting the 25 per
cent. of the old assessment in the first year of settlement) used to be levied in eleven
equal instalments. In the State there may be several cases where the individual
pattadars will be required to pay, as the increase by settlement, more than 25 per
cent. of the old assessment. In those villages where the Mamul Kadamai and
Mamual Ijara rates prevail, the pattadars may have to pay in several cases more
than 100 per cent. too and though it is but reasonable that the persons that have
been paying these absurdly low rates so long and have thus escaped contributing
their quota to the Sirkar should be required to pay in full the enhanced assessment
from the year of settlement, it will certainly be felt as a very great hardship by
them to pay the full enhanced assessment all at once. I therefore beg to recom-
mend to the Darbar that the Pudukkottai ryot might be allowed this increment
remission which the Madras ryot has enjoyed. By this the suddenness of the settle-
ment increase will be greatly mitigated and the ryot will find substantial relief.
There are, however, certain restrictions observed by the Madras Government in
granting this remission and these restrictions may also be enforced in the State if
my proposal to allow this remission be approved. They are :—

(1) Increase of Rs. 3 and under will be charged at once whatever the percentage may be.

(2) If the whole or a portion of the lands held by a pattadar at settlement
disappears from his holding by relinquishment or transfer full settlement assessment
will be charged for the lands remaining in his patta and for those which have passed
from it. This restriction will, however, not apply to cases in which the change in
the holding is due to causes beyond the ryot's control, i. e., when a portion of his
holding is washed away and he is obliged to relinquish it, or where a portion of his
holding is taken up for public purposes. In such cases the excess assessment upon
what remains of the holding will be levied in the same number of equal instalments
as those fixed for the entire holding. Similarly when one of the joint holders of a
patta transfers his interest therein to the co-pattadars or to a stranger the incre-
ment remission will be continued, because the patta remains intact, the change
involved being only in the names of pattadars.

158. *Kistbundi.*—The revenue is collected in four equal instalments from
December to March. This kistbundi came into force from Fasli 1317. Prior to
that Fasli the revenue was collected in eight instalments from September to April.
The revision seems to have been made after a very careful consideration and the
collections are made within the ryot's selling months. The first two instalments are
paid by the sale of the produce grown on dry lands and the last two by the sale of
of the paddy grown on wet lands. This arrangement is a very good one and, as far
as my enquiries go, the ryots too are satisfied with it and do not desire any change.
Such of the taluq officers as I have consulted consider that the present kistbundi is
very satisfactory. So I beg to recommend that after the new settlement too the
existing kistbundi may continue.

159. *Duration of Settlement.*—The settlement now to be introduced may last for a period of thirty years.

160. *Conclusion.*—In conclusion I beg to state that my work has been
hindered to no small extent by the causes already admitted by the Darbar in the
Administration report for Fasli 1318. My subordinates have with very few excep-
tions worked willingly and cheerfully both in field and in office and but for that I
would not have been able to submit this report within the stipulated time. I will
be failing in my duty if I do not bring to the notice of the Darbar the valuable
services rendered by my Supervisor Mr. V. Karunakara Menon. My Head clerk
G. Venkatesa Iyer and the Superintendents P. Rajamannar Chetty, A. Kuppuswami
Iyengar, and V. Govindaswami Naidu who were in charge of separate sections
spared no pains and exacted good work from the men placed in their charge.

Superintendent K. Vaidyanatha Iyer though not in charge of a section had equally heavy work which was however of a miscellaneous nature to attend to; and he did it to my satisfaction.

I have tried to put matters before the Darbar as clearly as I can. I have no doubt there are shortcomings and I request that they may be indulgently overlooked.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed). P. VENKATARAMANUJAM CHETTY,

19—12—09. *Revenue Settlement Officer.*

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19—12—09.