

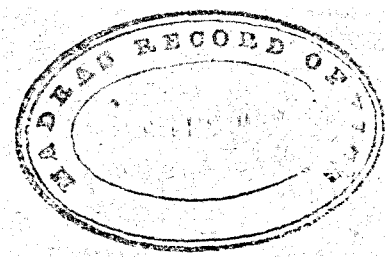
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No. LXV.



P A P E R S

RELATING TO THE

SURVEY AND SETTLEMENT

OF THE

SALEM DISTRICT.

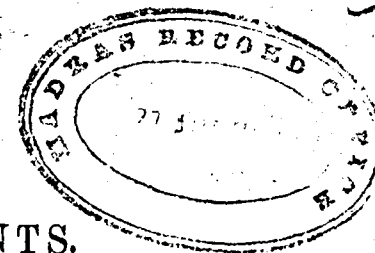
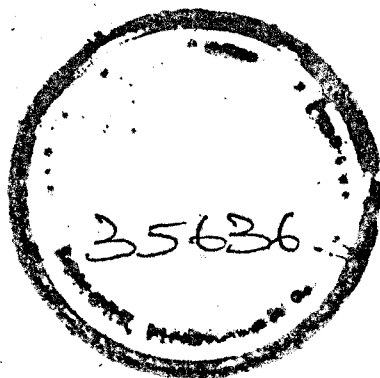
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RELATING TO THE SETTLEMENT OF THE SALEM DISTRICT.

Letter from R. K. Puckle, Esq., Deputy Director of Revenue Settlement, to R. E. Master, Esq., Officiating Director of Revenue Settlement, dated Sooramungalum, 26th October 1865, No. 90.

I HAVE the honor to forward, herewith, a preliminary report on the Settlement of the southern talooks of Salem.

2. The Salem District comprizes three distinct tracts of country known as the Talaghaut, the Baramahal, and Balaghaut divisions. The Talaghaut division, as its name implies, is situated below the ghauts, on the level of the Carnatic generally, and in soil and climate differs but little from the neighbouring Districts of Trichinopoly and South Arcot; the Baramahal division includes the whole Salem face of the Eastern Ghauts, and a wide tract of country at their base; and the Balaghaut is situated above the ghauts, on the table-land of Mysore. The climate of the Baramahal and Balaghaut is much cooler than that of the Carnatic, and the habits and customs of the people, towards the Mysore frontier more especially, are different from those of the ordinary cultivators of the plains.

3. Though these three divisions are included in the same Collectorate, it is better to deal with each of them separately than to attempt to form any one estimate of produce or scale of assessment for countries so dissimilar; for what is applicable to the southern is inapplicable to the northern talooks, and *vice versa*, and even were this not the case, the southern talooks only are just now ready for Settlement; for the Survey is still in progress in the northern talooks, and the maps of only a few villages are as yet available. I have, therefore, drawn up the following

* An estimate of produce, commutation rates, a scale of assessment, anticipated reduction, and other items of information are given for these talooks as if for a separate District.

scheme of Settlement for the southern talooks only,* and request, when the orders of Government are passed, that I may be authorized to prepare registers and issue puttahs, and finally to introduce the Settlement in these talooks, before submitting any further scheme for the Settlement of the rest of the District.

4. The registry of lands and distribution of puttahs in Trichinopoly (when conducted as two separate processes) occupied two years.

Trichinopoly contains 1,258 ryotwari villages, with an area of 2,580 square miles. The southern talooks of Salem contain 666 ryotwari villages,* with an area of 1,724 square miles, and will take about a year to settle. This interval will afford the Survey ample time for completing the northern talooks, which will then be separately reported on, and, should nothing unforeseen occur, the whole of Salem may be settled by the middle of 1868.

5. A detailed description† of the District and its past revenue history has already been printed and published, and I need, therefore, only mention here that the acre is the standard measurement of the revenue accounts, and that the assessment, for many years past, has been levied on the quality of soil,‡ without reference to crop or cultivator. The previous existence of the same standard of measurement, and of a revenue system very similar to that about to be introduced, will facilitate our operations greatly, and the people will the more readily comprehend a Settlement, which, though differing in detail from that which they have at present, is yet based on principles with which they have some acquaintance.

* Exclusive of 106 hill and jungle villages, which, from unhealthiness of climate, difficulty of approach, and other causes, cannot now be surveyed and assessed in detail.

† In the Balaghaut division the lands are divided into tarams or classes of soil, assessed at fixed money rates, but in the Talaghaut and Baramahal divisions, the original classification of soils has been lost sight of, and the money rates alone remain.

CLASSIFICATION OF SOILS.—6. The field classification of the southern talooks of Salem was completed some years ago, and was conducted on the same principles as in the adjoining District of Trichinopoly. The soils were divided into "permanently improved" or gardens, of two descriptions, and into black and red clay, loam, and sand; and these latter were again sub-divided into good, ordinary, and inferior sorts, represented by figures for abbreviation of entry.

7. In arranging these technical classes and sorts of soil to form a graduated scale, including all of like value under the same money rate, a considerable modification of the Trichinopoly scale is requisite for the reasons assigned below.

8. In the irrigated lands of Salem, the yield of good black loam is equal to that of the 2nd class of permanently improved land (irrigated from two distinct sources of water-supply), and hence 2—2 and 4—1 are bracketed together in the 2nd class: ordinary black loam (4—2)

and good red loam (7—1) are included in the 3rd class, while the black§ clay series is inferior in class, and good black clay (3—1) is merged with good black sand (5—1), ordinary red loam (7—2), and good red sand (8—1) in the 4th class: ordinary black clay (3—2) and ordinary black sand (5—2) form the 5th class: ordinary red sand

(8—2) the 6th: and the inferior sorts of each series the 7th and 8th classes.

9. In dry lands even 2nd class gardens (2—2) are undoubtedly superior to the best soil dependent upon rain; and the former, therefore, rank before good black loam (4—1), which latter forms the 3rd class: good black clay (3—1) is no longer kept distinct from ordinary black loam (4—2) and good red loam (7—1), but these three are merged together to form the 4th class: ordinary red loam (7—2) and good red sand (8—1) yield better crops in Salem than in Trichinopoly, and these soils are, therefore, raised higher in the scale, and are merged in the 5th class, together with ordinary black clay (3—2) and good black sand (5—1), while ordinary red sand (8—2) is also raised, and ranked with ordinary black sand (5—2) in the 6th class. The other classes remain as formerly, with the exception of red clay, which is not found in any of the talooks now reported on, and has, therefore, been struck out altogether;

* 7—1, 7—2, and though to avoid confusion the well-known technical numbering of the red loams* and sands† has still been retained unaltered.

10. In the following table the classification scale adopted for Trichinopoly is contrasted with that now proposed for the southern talooks of Salem:—

IRRIGATED.						DRY.					
TRICHINOPOLY.			SALEM.			TRICHINOPOLY.			SALEM.		
Classification.		Taram.	Classification.		Taram.	Classification.		Taram.	Classification.		Taram.
Class.	Sort.		Class.	Sort.		Class.	Sort.		Class.	Sort.	
2	1	1	2	1	1	2	1	1	2	1	1
4	2	3	4	1	2	4	1	2	4	1	3
3	1	4	7	1	3	3	1	4	3	1	4
7	1	5	3	1	4	7	1	5	7	1	5
3	2	6	5	1	5	3	2	6	3	2	6
5	1	7	7	2	6	5	1	7	5	1	7
6	1	8	8	1	7	6	1	8	6	1	8
7	2	9	3	2	8	7	1	9	7	2	9
8	1	10	5	2	9	8	1	10	8	2	10
4	3	11	4	3	10	4	3	11	4	3	11
6	2	12	5	3	11	6	2	12	6	3	12
3	3	13	7	3	12	3	3	13	3	3	13
5	3	14	3	3	13	5	3	14	5	3	14
8	2	15	8	3	14	8	2	15	8	3	15
7	3	16	7	3	15	7	3	16	7	3	16
8	3	17	8	3	16	8	3	17	8	3	17

11. By this arrangement of tarams, their total number is reduced from 9 to 8 for irrigated, and from 10 to 9 for dry land. These tarams are, however, quite sufficient for the southern talooks, where the varieties of soil are few, and are usually well defined.

COMMUTATION RATES.—12. All registers of prices for the first twenty years of this century were destroyed by fire, with many of the other records in 1821. The accounts since then procurable have been arranged as under, and averages have been struck for three distinct series of years—I., from fusly 1231 to 1262, when prices began to rise; II., from fusly 1263 to 1274, eleven years of high prices; and, III., from fusly 1231 up to the present time (1274).

13. If only two commutation rates were needed for general application to the wet and dry lands of the District, the average price of grain, as given annually in the Collector's Jummabundy reports, would furnish the requisite data, for these averages were struck on monthly returns from the different fairs and market towns throughout the entire District; but, as this report refers exclusively to the southern talooks, the following calculations have been based on returns for these four talooks only, both for each year throughout, and for the months of February and March when the ryots are supposed principally to sell their grain. The average for paddy, thus obtained, tallies exactly with the Jummabundy average; but for dry grains, the average, for the southern talooks, is 2 annas 4 pies higher than the Jummabundy average for the entire District.

Averages have also been struck on returns for the town of Salem, the only large market in the south of the District.

Items.	FROM FUSLY 1231 TO FUSLY 1262.		FROM FUSLY 1263 TO FUSLY 1274.		FROM FUSLY 1231 TO FUSLY 1274.	
	Per Garce.	Per Harris Cullum of 24 Madras Measures.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
PADDY.						
Town selling price of paddy ...	100 1	0 12	154 12	1 3	117 8	0 14
Do. for Feb. and March.	95 0	0 11	154 5	1 3	115 15	0 14
Selling price in southern talooks ...	91 8	0 11	157 7	1 3	115 1	0 14
Do. for Feb. and March.	89 9	0 11	155 13	1 3	111 9	0 13
Average as given in the Collector's Jummabundy reports for the entire District ...	90 7	0 11	146 4	1 2	105 10	0 13

Items.	FROM FUSLY 1231 TO FUSLY 1262.		FROM FUSLY 1263 TO FUSLY 1274.		FROM FUSLY 1231 TO FUSLY 1274.	
	Per Garce.	Per Harris Cullum of 24 Madras Measures.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
DRY GRAINS.						
Town selling price of cholum ...	114 14	0 14	191 13	1 7	139 2	1 1
Do. for Feb. and March.	109 5	0 13	205 12	1 9	143 6	1 1
Talook selling price ...	105 14	0 13	189 4	1 7	130 4	1 0
Do. for Feb. and March.	106 11	0 13	196 15	1 8	135 14	1 0
Average as given in the Collector's Jummabundy reports ...	87 6	0 10	165 8	1 4	108 11	0 13
Town selling price of cumboo ...	110 1	0 13	172 14	1 5	129 11	1 0
Do. for Feb. and March.	105 4	0 13	185 1	1 6	133 7	1 0
Selling price in southern talooks ...	92 12	0 11	162 5	1 3	113 4	0 14
Do. for Feb. and March.	96 0	0 12	171 0	1 5	120 8	0 15
Average as given in the Collector's Jummabundy reports for the entire District ...	81 7	0 10	150 7	1 2	100 4	0 12
Town selling price of raggy ...	105 14	0 13	166 5	1 4	124 15	0 15
Do. for Feb. and March.	94 15	0 11	162 0	1 3	118 10	0 14
Selling price in southern talooks ...	94 8	0 11	160 14	1 3	118 13	0 14
Do. for Feb. and March.	93 1	0 11	168 2	1 4	117 5	0 14
Average as given in the Collector's Jummabundy reports for the entire District ...	92 1	0 11	156 12	1 3	109 11	0 13

14. The commutation rates for Trichinopoly were based on the average selling price from fusly 1211 to fusly 1262; but, as before-mentioned, accounts are not procurable for a like period in Salem. It is, therefore, necessary to base the calculation on the longest series of years procurable, viz., from fusly 1231 to fusly 1274, and this has been done accordingly. The talook selling price in February and March, throughout this period, has averaged 13 annas per Harris cullum for paddy, and 15 annas for the staple dry grains.

15. The rice most commonly consumed in Salem town is brought from Veloor, Moganur, and other villages near the Cavery, a distance of 45 miles; but most of the tank-irrigated villages are within 30 miles of Salem, and this is about the average distance that rice has to be brought to market. The ryots keep no accounts, but sell their grain to

merchants and bandymen, who visit the villages at stated seasons and cart away the surplus produce. A certain margin of profit, and an abatement, according to the distance to be travelled, is allowed to a purchaser on the spot; and, as far as can be ascertained, this is about 1 anna 6 pies a cullum, or 12 per cent. for profit, and 1 anna a mile for cartage. This amounts to 1 rupee 8 annas for merchants' profits, and 1 rupee 14 annas for carting 16 cullums, or 384 measures, (the ordinary load), a distance of 30 miles. The value of the load, worth 13 rupees at the average talook selling price, is thus reduced to 9 rupees 10 annas, or 9 annas 8 pies a cullum.

16. The selling price of dry grain, for a like period, has averaged 15 annas a cullum, and 25 miles is a fair estimate of the distance that the dry grains have to be carried. A cart will carry only 12 cullums, and the merchants make their purchases in small quantities here and there. For this they expect a larger profit, and 2 annas 8 pies a cullum, or nearly 18 per cent., may be deducted on this account. The cost of carting 12 cullums a distance of 25 miles, at 1 anna a mile, is 1 rupee 9 annas, add 2 rupees for merchants' profits, and 11 rupees 4 annas the value of 12 cullums, is thus reduced to 7 rupees 6 annas, or 10 annas 3 pies a cullum; the existing commutation rates are 11 annas 3 pies for paddy, and 10 annas 6 pies for dry grains, and rejecting fractions, the rate now proposed is 10 annas a cullum for both wet and dry alike.

GROSS PRODUCE OF THE LAND.—17. The staple crops selected are paddy, all varieties inclusive for the wet lands; and cholum, cumboo, and raggy for the dry lands. Experiments have been made to ascertain the yield of these staple crops, by reaping and threshing selected portions of 174 different fields; and the total averages thus arrived at correspond very closely with the average yield as estimated by the ryots of each village classified, and with the recorded opinion of the Revenue Officers and influential land-owners, assembled before me in punchayet in each separate talook.

Staple Crops.	Number of experiments made.	AVERAGE YIELD PER ACRE.							
		By actual experiments.		By independent estimates in the villages.		By ryots collectively in the talooks.		Now proposed as a standard.	
		Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.
Paddy	65	36	3	30	8	30	14	26	17
Cholum	51	14	6	14	19	14	...	14	11
Cumboo	52	11	21	14	3	12	3	14	11
Raggy	6	13	3	16	8	18	3	14	11

18. When contrasting these figures in detail, there is a similarity between the ryots' estimate and the grain values now for irrigated than for dry land, for the yield of paddy can be ascertained in every class of soil; but this is not the case with grains, for, independently of the staple crops selected for a portion of the produce of dry land, there is yet another objection to the way of a detailed estimate, viz., that cholum grows best in loam, and cumboo in sand, and it is thus impossible to strike an average applicable to all three staples alike, for each of clay, loam, and sand.

IRRIGATED.						DRY.			
Class.	Sort.	By experiment in Harris Cullums.	By Village Estimate in Harris Cullums.	By Talook Estimate in Harris Cullums.	Grain Values now assigned in Harris Cullums.	Class.	Sort.	By experiment in Harris Cullums.	By Village Estimate in Harris Cullums.
2	1	44	44	44	45	2	1	16	21
	2	36	38	37	40		2	15	18
3	1	41	33	30	30	3	1	20	16
	2	30	24	27	25		2	6	17
	3	...	...	...	12		3	...	...
4	1	44	37	40	40	4	1	21	18
	2	34	37	36	45		2	11	15
	3	...	...	...	15		3	...	...
5	1	26	29	28	30	5	1	15	14
	2	...	27	27	25		2	...	13
	3	...	...	...	15		3	...	...
7	1	34	29	32	35	7	1	12	16
	2	...	26	26	30		2	10	14
	3	...	...	...	15		3	...	...
8	1	...	27	27	30	8	1	11	11
	2	...	13	13	20		2	7	8
	3	...	...	...	12		3	...	...

19. Some deduction must be made from the average yield of grains on account of unfavourable seasons. Twenty per cent. allowed in Trichinopoly, and, if this was thought sufficient for the District, 15 per cent. is enough for the southern talooks of Salem, which are abundant in lofty hills that attract the rain and feed the springs to moisten the plains below.

20. Irrigated lands need no deduction on this account, and the gross produce that forms the basis of the present calculation represents the full yield of paddy, but only 85 per cent. of the full yield of dry

AGRICULTURAL EXPENSES.—21. One man is reckoned sufficient for the ordinary every-day labour on a farm of 3 acres of irrigated, or 6 acres of unirrigated land, if assisted in the heavy work of planting, weeding, reaping and threshing. A labourer on monthly wages receives 40 measures of grain a month, or 480 measures annually, besides 3 rupees in ready money. 480 measures commuted at 10 annas a cullum are worth 12 rupees 8 annas; to this add 3 rupees, and annual cost of maintaining a labourer amounts to 15 rupees 8 annas. If this sum be divided by 3 and 6, the annual charge on each acre, wet or for permanent labour, is Rupees 5-2-8 and Rupees 2-9-4 respectively.

Ploughing need not be considered, as whoever ploughs the land has the straw for his labour, and the yield of straw forms no part of the calculation of gross produce. The agricultural implements used for a farm of 3 acres of irrigated, or 6 acres of dry land, are a plough, a mow, an axe and chopper, 3 small weeding hoes, and a number of sickles. These are made free of charge by the village artizans, in consideration of their annual fees, but the tools are found by the cultivator. Wood can be had for nothing, and costs 1 rupee 8 annas a maund, and the repair of implements on the farm will consume about this quantity per annum.

An acre of wet land requires 27 measures, and an acre of dry land 6 measures of seed. Planting an acre of paddy will occupy 10 coolies,* at a cost of 20 measures of grain; but in dry lands, cholam and cumboo are sown broadcast, though raggy is planted like paddy. Irrigated crops are weeded twice if sown, but only once if planted, and dry crops are weeded once. Eight coolies will weed an acre, at a cost of 16 measures. Reaping an acre, wet or dry, will occupy 4 coolies, and threshing an irrigated crop 4 coolies; but no threshing is required for a dry crop.

Manuring is a serious expense in Salem, and the usual method of manuring is to tread in leaves on wet land, and to pen out sheep on dry. The fields are manured to the full extent of the ryots' means. I have lately passed through villages when the irrigated lands were prepared for planting, and have noticed the immense quantities of manure applied. 120 bundles of wild indigo or other vegetable manure applied. 120 bundles of wild indigo or other is about the average per acre, and this quantity is annually brought by the permanent labourer, but the other one-third is brought by coolies, and costs about 1 rupee. The dry lands are manured

by sheep whenever practicable. Eight pens of 200 sheep each, at a cost of 4 measures of grain per diem, is the usual allowance per acre.

25. The following table exhibits the several items which fairly represent the cost of cultivating an acre of wet and dry land respectively:—

COST OF CULTIVATING ONE ACRE OF WET LAND.			
Items.	Expenses paid in measures of Grain.	Expenses paid in Money.	Total Expenses.
One-third of the time of a permanent labourer	160	RS. A. P. 1 0 0	RS. A. P. 5 2 8
Planting. 10 extra coolies	20	... ..	0 8 4
Weeding once. 8 do.	16	... ..	0 6 8
Reaping. 8 do.	16	... ..	0 6 8
Threshing. 4 do.	8	... ..	0 3 4
Seed	27	... ..	0 11 3
Manure. 40 bundles of leaves	...	1 0 0	1 0 0
One-third of a maund of iron for the repair of implements	...	0 8 0	0 8 0
Fees to village artizans	12	... ..	0 5 0
Total ...	259	2 8 0	9 3 11
COST OF CULTIVATING ONE ACRE OF DRY LAND.			
Items.	Expenses paid in measures of Grain.	Expenses paid in Money.	Total Expenses.
One-sixth of the time of a permanent labourer	80	RS. A. P. 0 8 0	RS. A. P. 2 9 4
Planting	16	... ..	... ..
Weeding once. 8 extra coolies	12	... ..	0 6 8
Reaping. 8 do.	12	... ..	0 5 0
Threshing. ... ..	...	... ..	... ..
Seed	6	... ..	0 2 6
Manure. 8 sheep pens, at 4 measures a pen	32	... ..	0 13 4
One-sixth of a maund of iron for the repair of implements	...	0 4 0	0 4 0
Fees to village artizans	7½	... ..	0 3 1½
Total ...	153½	0 12 0	4 11 1½

or in round figures Rupees 9-4-0 for irrigated, and Rupees 4-12-0 for dry lands.

26. These figures refer to the cost of cultivating an acre of good rich loam (4—1), and are necessarily considerably modified to suit the circumstances of the inferior classes of soil.

Net produce and proposed rates of assessment.—27. If the cultivation expenses be deducted from the gross produce, commuted at 10 annas a cullum, the remainder represents the net produce, of which 50 per cent. or one-half, minus 10 per cent. for unproductive areas, is a close approximation to the standard rates now proposed. A per-centage deduction from the money rates, or simpler still from the Government share of the produce before determining the money rates, on account of minor irrigation channels, hedges, banks, paths, &c., unavoidably measured into cultivated fields, is urgently needed for Salem, where occasionally the unproductive area, included within a ryot's boundary hedge, amounts to 20 or 25 per cent. of his entire holding; heaps of rock and patches of soda soil may be scattered about his fields. For these he must pay, though they bring him in no return, and if a general deduction of 10 per cent. be made on account of unprofitable areas, it is literally no more than the necessities of the case require.

IRRIGATED.

Class.	Sort.	Classification Tavam.	Gross Produce.	Value at 10 Annas per Harris Cullum.	Deduct Cultivation Expenses.	Net Produce.	Half of Net Produce.	Deduct 10 per cent. for unproductive area.	Remainder.	Rate now proposed.
2	1	1	H. C.	RS. A.	RS. A. P.	RS. A. P.	RS. A.	RS. A. P.	RS. A. P.	RS. A. P.
	2	2	45	23 2	10 4 0	17 14 0	8 15	0 14 4	8 0 8	8 0 0
4	1	2	40	25 0	9 4 0	15 12 0	7 14	0 12 7	7 1 5	7 0 0
7	1	3	35	21 14	9 0 0	12 14 0	6 7	0 10 4	5 12 8	6 0 0
3	1	4	30	18 12	7 8 0	11 4 0	5 10	0 9 0	5 1 0	5 0 0
5	1	5	25	15 10	6 12 0	8 14 0	4 7	0 7 1	3 15 11	4 0 0
7	1	6	20	12 8	5 12 0	6 12 0	3 6	0 5 5	3 0 7	3 0 0
8	1	7	15	9 6	3 12 0	5 10 0	2 13	0 4 6	2 8 6	2 8 0
3	1	8	12	7 8	3 6 0	4 2 0	2 1	0 3 5	1 13 7	2 0 0

DRY.

Class.	Sort.	Classification Tavam.	Gross Produce.	Value at 10 Annas per Harris Cullum.	Deduct 15 per cent.	Remainder.	Deduct Cultivation Expenses.	Net Produce.	Half of Net Produce.	Deduct 10 per cent. for unproductive area.	Remainder.	Rate now proposed.
2	1	1	H. C.	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.
	2	2	23	17 8 0	3 10 0	14 14 0	4 13 0	10 2 0	5 1 0	0 8 1	4 8 11	4 8
4	1	3	19	11 14 0	1 12 6	10 1 6	4 12 0	5 5 6	2 10 9	0 4 3	2 6 6	2 8
3	1	4	17	10 10 0	1 9 6	9 0 6	4 12 0	4 4 6	2 2 3	0 3 5	1 14 10	2 0
7	1	5	14	8 12 0	1 5 0	7 7 0	4 4 0	3 3 0	1 9 6	0 2 7	1 6 11	1 8
5	1	6	12	7 8 0	1 2 0	6 6 0	3 12 0	2 10 0	1 5 0	0 2 1	1 2 11	1 4
7	1	7	11	6 14 0	1 0 6	5 13 6	3 12 0	2 1 6	1 0 9	0 1 8	0 15 1	1 0
3	1	8	9	5 10 0	0 13 6	4 12 6	3 4 0	1 8 6	0 12 3	0 1 3	0 11 0	0 13
7	1	9	8	5 0 0	0 12 0	4 4 0	3 4 0	1 0 0	0 8 0	0 0 9	0 7 3	0 8

28. These standard rates are rather higher than those introduced in Trichinopoly, but they are not at all too high for the talooks for which they are proposed. The Cavery irrigated villages are similarly situated to those further down the stream, but the soil perhaps is richer and the water-supply is certainly first rate; and, as the Vellaur, Vasistanadi, and other local rivers have their sources on the hills, they bring down copious freshes after every heavy shower that falls. The tanks entirely dependent upon rain are neither large nor numerous, and are carefully provided for in the grouping. Gardens, as a general rule, are most productive, and, as some higher rate is needed than a maximum of 3 rupees 8 annas, first-class gardens are assessed at 4 rupees 8 annas; the other dry rates are very similar to those already introduced in Trichinopoly.

GROUPING OF VILLAGES.—29. The irrigation of these talooks may be divided into four classes, as under—

I.—The Cavery.

II.—The Vellaur and Vasistanadi.

III.—The Terumuktanadi, Yedapadiar, and other minor streams.

IV.—Tanks dependent upon local drainage.

30. The area under each class of irrigation has been formed into a separate group, assessed at rates proportionate to the quality of its water-supply.

31. The 1st group villages are situated in the Namakal talook, and the rates proposed for them are very similar to those lately introduced in the Cavery villages of the adjoining Musiri talook of the Trichinopoly District.

32. The 2nd group villages are all in the Attur talook, and are supplied from anicuts across the Vellaur and Vassistanadi, two streams that drain the slopes of the Colamalai and Colaroyan hill ranges; on either side of the valley of Attur, the water-supply is plentiful, and is only less rich in fertilizing matter than that brought down the Cavery.

33. Among the minor streams that irrigate the 3rd group, the Terumuktanadi and Yedapadiar have their sources on the Shevaroy Hills, and irrigate as large an area in the Salem and Trichengode talooks, as the Vellaur and Vassistanadi in Attur; but they have not the same constant flow, and the water is not so fertilizing as that of the latter rivers. The Toppayar, Kurupotanar, and other streams included in this group occasionally irrigate direct, but are more frequently utilized in supplying the larger tanks with water.

34. The 4th group villages supplied from tanks dependent on local drainage are all inferior to those included in any of the former groups. The soil is light and porous, and absorbs the water rapidly, and the area irrigated by any one of these small tanks is seldom more than from 15 to 20 acres.

35. The 2nd group has been taken as the standard for wet lands; the assessment for the 1st group has been raised above; and that for the 3rd and 4th groups has been lowered below this standard.

DRY.—36. The dry lands have been formed into three groups, as exhibited in the accompanying map.

37. The 1st group consists of villages near the main lines of road, and includes (AAA) nearly all the old Salem talook; (B) the villages lately transferred to Attur, and (C) a few round Attur itself; (D) the greater part of Razipuram; (E) a small portion of Trichengode; and (F) the alluvial dry lands and gardens scattered about the villages irrigated by the Cavery.

38. The 2nd group includes (G) the greater part of Womalur; (H) the entire Shenkerri division, all the high lands of Trichengode (I, J, K, L,) and Namakal; (M) the greater part of Attur; and (N) the outlying villages at the foot of the Colamalai hills adjoining the Trichinopoly District.

39. The 3rd group (O, P, Q, R, S, T, U, V, W, X, Y) consists of villages remotely situated in mountain passes and at the foot of hills, where the climate is unhealthy, and the crops produced are much exposed to the ravages of wild animals.

40. For dry lands the 1st group of ordinary well situated villages has been taken as the standard, and the rates of assessment for the 2nd and 3rd groups have been lowered in consideration of their relative disadvantages of soil or situation.

STANDARD RATES OF ASSESSMENT MODIFIED BY THE GROUPING.—41. The following statement exhibits the proposed rates of assessment for each group, both irrigated and dry:—

Taram or Class.	IRRIGATED.				DRY.		
	1st Group.	2nd Group.	3rd Group.	4th Group.	1st Group.	2nd Group.	3rd Group.
1	9 0 0	8 0 0	7 0 0	6 0 0	4 8 0	3 8 0	2 8 0
2	8 0 0	7 0 0	6 0 0	5 0 0	3 8 0	2 8 0	2 0 0
3	7 0 0	6 0 0	5 0 0	4 0 0	2 8 0	2 0 0	1 8 0
4	6 0 0	5 0 0	4 0 0	3 0 0	2 0 0	1 8 0	1 4 0
5	5 0 0	4 0 0	3 0 0	2 8 0	1 8 0	1 4 0	1 0 0
6	4 0 0	3 0 0	2 8 0	2 0 0	1 4 0	1 0 0	0 12 0
7	3 0 0	2 8 0	2 0 0	1 8 0	1 0 0	0 12 0	0 8 0
8	2 8 0	2 0 0	1 8 0	1 0 0	0 12 0	0 8 0	0 6 0
9	... ..	... ..	... ..	... ..	0 8 0	0 6 0	0 4 0

PRESENT AND PROPOSED ASSESSMENT.—42. The land revenue of these talooks for fusly 1274 was 10,90,765 rupees,* and the application of the proposed rates to the cultivated area, classified in fuslies 1269-70-71 will give a single crop assessment of 7,98,972 rupees. To this must be added 35,275 rupees, the assessment of second crop,† and 51,474 rupees, a rough estimate of the assessment of 43,090 acres brought under cultivation subsequent to fusly 1270; total proposed assessment 8,34,247, the net reduction is thus 2,05,044 rupees, viz., 58,487 rupees, or 19 per cent. on wet, and 1,46,557 rupees, or 19 per cent. on dry land.

Description.	Area in Acres.	Average Rate per Acre.	Assessment in Rupees.
Irrigated ...	90	4 9 0	411
Dry	43,000	1 3 0	51,063
	43,090		51,474

43. The following table shows the distribution of the single crop assessment on each class of soil throughout the several groups both irrigated and dry:—

IRRIGATED.

CLASSIFICATION.	Settlement Class.	1st GROUP.		2nd GROUP.		3rd GROUP.		4th GROUP.		TOTAL.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
Class.	Sort.	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.
2 1	1	336	3,024	72	576	186	1,302	713	4,278	1,307	9,169
2 2	2	18		30		58		293		399	
4 1	1	562		491		469		255		1,766	
		580	4,640	511	3,577	526	3,156	549	2,740	2,165	14,113
4 2	3	597		1,705		3,042		4,075		9,419	
7 1	1	1,097		2,128		4,714		5,988		13,927	
		1,694	11,853	3,833	22,998	7,756	33,780	10,063	40,242	23,846	1,13,888
3 1	4	199		1,345		983		1,837		4,364	
5 1	1	204		76		567		346		1,253	
7 2	2	1,023		1,237		2,791		2,876		7,947	
8 1	1	26		158		462		547		1,193	
		1,512	9,072	2,836	14,180	4,803	19,212	5,606	16,818	14,757	59,282
3 2	5	100		840		626		949		2,515	
5 2	2	...		72		239		62		373	
		100	500	912	3,648	865	2,695	1,011	2,527	2,888	9,270
8 2	6	3	12	62	186	107	268	158	310	330	783
4 3	7	31		65		160		197		453	
5 3	3	...		4		...		...		4	
7 3	3	...		...		2		8		10	
		31	93	69	172	162	324	205	808	467	897
2 3	8	...		50		9		45		104	
8 3	3	...		...		...		...		...	
		...		50	100	9	13	45	45	104	153
		4,256	29,199	8,343	45,437	14,414	65,650	18,319	67,234	45,364	2,07,570

DRY.

CLASSIFICATION.	Settlement Class.	1st GROUP.		2nd GROUP.		3rd GROUP.		TOTAL.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
Class.	Sort.	Acres.	rs.	Acres.	rs.	Acres.	rs.	Acres.	rs.
2 1	1	1,811	8,150	4,224	14,784	134	334	6,169	23,968
2 2	2	2,023	7,079	5,647	14,117	256	512	7,926	21,708
4 1	3	2,819	7,049	4,795	9,590	678	1,017	8,292	17,656
3 1	4	624	1,249	2,454	3,681	8	16		
4 2	2	3,577	7,153	8,281	12,422	255	319		
7 1	1	10,753	21,507	9,412	14,118	3,003	3,756		
		14,954	29,909	20,147	30,221	3,268	4,085	38,369	64,215
3 2	5	750	1,125	4,794	5,993				
5 1	1	2,165	3,247	3,412	4,265	300	300		
7 2	2	20,771	31,157	65,719	82,148	1,339	1,339		
8 1	1	36,050	54,075	55,563	69,457	5,693	5,693		
		59,736	89,604	1,29,490	1,61,863	7,332	7,332	1,98,558	2,58,799
5 2	6	231	288	1,535	1,535	25	19		
8 2	2	10,831	13,539	1,55,231	1,55,213	14,099	10,574		
		11,062	13,827	1,56,766	1,56,766	14,124	10,593	1,81,952	1,81,186
4 3	7	62	62	409	306	300	150	771	518
3 3	8	60	45	416	208				
5 3	3			58	23				
		60	45	474	237			534	282
7 3	9	42	21	2	1	690	172		
8 3	3	17,062	8,531	40,102	15,038	26	7		
		17,104	8,552	43,104	15,039	716	179	57,924	23,770
		1,09,631	1,64,277	3,62,056	4,02,923	26,808	24,202	4,98,495	5,91,402

44. From this it will be seen that the 3rd and 4th classes include $\frac{4}{5}$ of the irrigated area, an undoubtedly high valuation, but the soil is good throughout, and allowance has been made for defective irrigation in the fourth group by proportionably low rates of assessment.

45. The nunjai averages 4 rupees 9 annas an acre, 5 annas higher than in Trichinopoly, where the average was much reduced by the large per-centage of poor sand, soda, and gravel, soils that are rarely found under irrigation in the southern taluqs of Salem.

46. Four-fifths of the dry lands are included in the 5th and 6th classes at rates varying from 1 rupee 8 annas to 12 annas. This is as it should be, as the 5th and 6th classes include the ordinary red loam and the superior and ordinary red sandy soils that are of such common occurrence in Salem: a very small area is included in the

7th and 8th classes, for the black soils rarely contain such an excessive mixture of limestone, soda, &c., as would warrant their classification as 3-3, 4-3, or 5-3. The 9th class includes about 58,000 acres of inferior red sandy soil, generally on the out-skirts of villages, or situated at the foot of hills.

47. The punjai averages Rupees 1-2-0 exclusive of gardens, for which latter the average is Rupees 3-3-0 in acre; including gardens, the total punjai averages Rupees 1-3-0 an acre. This is about 4 annas higher than the Trichinopoly average, but the soil can well bear the charge, for the first group villages are favourably situated, and their soil is richer than any I have seen elsewhere; and though the second group villages lie high, they have no peculiar disadvantages, and are mostly fully cultivated; while the third group villages, though remote and unhealthy, have yet a deep rich soil, which will no doubt come under cultivation when the rates are lowered, and the jungle is gradually cleared.

48. The following table shows the area and assessment of the cultivated lands under each money rate:—

IRRIGATED.			DRY.		
Rate.	Area.	Assessment.	Rate.	Area.	Assessment.
RS. A. P.	Acres.	RS.	RS. A. P.	Acres.	RS.
9 0 0	336	3,024	4 8 0	1,811	8,150
8 0 0	652	5,216	3 8 0	6,247	21,863
7 0 0	2,391	16,737	2 8 0	8,600	21,500
6 0 0	6,584	39,504	2 0 0	20,005	40,011
5 0 0	11,210	56,200	1 8 0	80,561	1,20,842
4 0 0	15,781	63,124	1 4 0	1,43,820	1,79,775
3 0 0	6,564	19,692	1 0 0	1,64,160	1,64,160
2 8 0	1,187	2,967	0 12 0	14,593	10,944
2 0 0	370	740	0 8 0	17,878	8,939
1 8 0	214	321	0 6 0	40,104	15,039
1 0 0	45	45	0 4 0	716	179
... ..	45,364	2,07,570	... ..	4,98,495	5,91,402

SECOND CROP.—49. The irrigated lands of Salem pay a consolidated cess, without reference to the number of crops grown; and there are no accounts to show what lands produce, and what do not produce a second crop. The irrigated lands lie low, and, as the natural supply is supplemented in many cases by water raised from wells, there is good reason to suppose that nearly every acre is cultivated with a second crop of some description.

50. The ryots are anxious for a consolidated cess on all irrigated lands, and as it is left to the Settlement Officer to increase the single

crop charge by $\frac{1}{4}$, $\frac{1}{2}$, or $\frac{3}{4}$ additional, according to circumstances, there will be no difficulty in imposing this cess so as not to bear heavily on any one.

51. Exception should of course be made in favour of private wells, on which, in the 3rd and 4th group villages more especially, the second crop mainly depends. Care will be taken in the Settlement to distinguish between these and Government wells, and to exempt lands irrigated* by the former from any second crop charge.

* This first crop is raised by direct irrigation from a Government source of supply; the irrigation of the second crop only is here alluded to.

52. A consolidated cess on *bona fide* two crop punjai will add but 3 rupees to the single crop assessment of the very best Cavery lands. Even here 3 rupees will be an exceptional rate, as the area assessed at above 6 rupees is only 3,251 acres; and $\frac{1}{4}$ additional would add but 2 rupees to a 6 rupees assessment. The ryots are not likely to complain of this, as their new assessment, inclusive of second crop, will be 58,487

† A sum of 526 rupees was last year collected as *fusljasti* in Uravandura village transferred from Trichinopoly where this charge is customary.

rupees less than they paid before. By continuing the present system, that is, by assuming that all irrigated lands, with the exception noted above, are capable of bearing a second crop, there is the one great advantage of avoiding *fusljasti*,† a charge yet unknown in the District, and to the introduction of which the ryots have repeatedly expressed their dislike.

53. It is difficult to frame an estimate of the financial results of an assessment that must be made in detail hereafter, but roughly assuming that 75 per cent. of the first and second group lands are chargeable with $\frac{1}{4}$, and 50 per cent. of the third and fourth group lands with $\frac{1}{4}$ additional, a consolidated cess will add 35,275 rupees to the single crop assessment.

EMOLUMENTS OF VILLAGE OFFICERS.—54. The Village Officers have hitherto been paid by Government, and their salaries last year† amounted to 62,076 rupees, 6½ per cent. on 8,34,247 rupees will give 52,140 rupees to be paid by the ryots in addition to the land assessment. The balance, 10,000 rupees, will still be a charge on Government, but this amount will be annually reduced as fresh lands are taken up.

AVAILABLE ASSETS OF REVENUE.—55. To make up, for a reduction of 2,05,044 rupees there are 1,95,000§ acres of cultivable waste, assessed at 1,31,091 rupees, and 60,333|| rupees the fees of Village Officers hereafter to be paid by the ryots when all this waste is taken up. The available assets of revenue are thus 1,91,424 rupees, or 13,620 rupees less than the proposed reduction.

§ This is exclusive of 43,090 acres assessed at 51,474 rupees already brought under cultivation since *fusly* 1270.

|| At 6½ per cent. on the proposed assessment.

56. This is, however, but an approximate estimate, and is not to be relied on within a few thousand rupees, for, when all details of nunjai and punjai cultivation and waste, first and second crop, &c., are finally adjusted and settled, the available assets of revenue will probably quite equal the actual reduction made.

INCREASE OF AREA BY SURVEY.—57. It is impossible to state exactly what the increase of area may be, as the classification extended over a series of years, and cannot be compared with the cultivation of any particular fusly. The cultivated area classified in fuslies 69-70-71 is, however, nearly identical with that exhibited in the Curnums' account for fusly 1274, and as this latter is known to be 43,090 acres in excess of the Jumabundy of Fusly 1270, the increase of area by survey is probably 50,000 acres, or about 9 per cent.

INAMS.—58. As the Inams of the Salem District have recently been settled by the Inam Commissioner, even the nominal re-assessment of these lands by this department might be regarded as an encroachment on the permanency of the Inam Settlement.

59. In Trichinopoly all cultivable lands, without distinction, had tarams allotted to them, and their assessment (calculated with reference to these tarams) was entered in the Settlement Registers. The Inam inquiry in Trichinopoly was based on survey areas and the tarams assigned by the Settlement; but in Salem this inquiry has already been completed on the basis of the Curnums' areas and the existing rates of assessment. There is, therefore, nothing to be gained by any further interference with Inams in Salem; for though the true areas may differ from those on which the Settlement was made, yet they still refer to the very fields on which the amount of quit-rent payable has just been finally fixed; and it seems to be mere waste of time to register the classification value of a series of fields that are already permanently assessed on sufficiently accurate data.

60. Entire Inam villages and Inams in mittah villages have not been surveyed at all, and even should we register taram and assessment for each Inam field in the ryotwari villages, we should after all record these details for only a portion of the Inam lands of the District.

61. I therefore request instructions as to the course to be pursued, and beg to suggest that only the description (wet or dry) and area of each Inam number, the name of the Inamdar, and amount of quit-rent payable by him be entered in the Settlement Registers, and that the columns for taram and assessment be left blank, as they are already in the case of poramboke.

62. The Inams in ryotwari villages comprize 4 per cent. of the cultivated area, and the omission of detailed calculations of taram and assessment would lighten the work of Settlement by exactly the same amount.

PROPOSED MODE OF ASSESSING THE HILL AND JUNGLE VILLAGES EXCLUDED FROM SURVEY.—63. Eighty-nine hill villages and seventeen villages in the plains have been excluded from survey, the assessment of the former is 21,500 rupees, and of the latter 19,660 rupees. These might all now be treated in the same way as the Pachamalai Hill villages of Trichinopoly by the imposition of light rates of assessment adapted to the Curnums' areas.

CONCLUSION.—64. In conclusion I request instructions as to my present employ. Some time must necessarily elapse before Government pass orders on this report, and it would be well I think to lose no time in collecting data for the Settlement of the rest of the District. A preliminary report on the Settlement of the Baramahal and Balaghaut Divisions can be prepared at once, and if orders are passed any time during this fusly, I shall be able to complete the Settlement of the Talaghaut Division in fusly 1276 and that of the Baramahal and Balaghaut Divisions in fusly 1277.

I have the honour to be, &c.,

(Signed) R. K. PUCKLE,

Dy. Director of Revenue Settlement.

A.

Statement exhibiting the Area of the Cultivation in Irrigated Land under each Taram and Group for the Salem talook.

Taram.	CLASSIFICATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 7 0	Acres. 48	RS. 336	RS. 6 0	Acres. 174	RS. 1,044	Acres.	RS.
2	2	2	6 0	8		5 0	68			
	4	1		94			120			
				102	612		188	940		
3	4	2	5 0	837		4 0	1,795			
	7	1		1,189			3,169			
				2,026	10,130		4,964	19,856		
4	3	1	4 0	243		3 0	1,397			
	5	1		159			254			
	7	2		222			1,821			
	8	1		190			413			
				814	3,256		3,885	11,655		
5	3	2	3 0	139		2 8	658			
	5	2		75			26			
				214	642		684	1,710		
6	8	2	2 8	23	58	2 0	127	254		
7	4	3	2 0	116		1 8	65			
	5	3		...			...			
	7	3		...			8			
				116	232		73	110		
8	3	3	1 8	...		1 0	25			
	8	3		...			...			
				3	4		25	25		
Total ...				3,346	15,270		10,120	35,594	13,466	50,864
2nd Crop ...				...	1,909		...	4,450		6,359
Grand Total ...				...	17,179		...	40,044		57,223

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

B.

Statement exhibiting the Area of the Cultivation in Irrigated Land under each Taram and Group for the Attur talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 8 0	Acres. 72	RS. 576	RS. 7 0	Acres. 40	RS. 280	RS. 6 0	Acres. 17	RS. 102	Acres.	RS.
2	2	2	7 0	30		6 0	12		5 0	6			
	4	1		481			112			38			
				511	3,577		124	744		44	220		
3	4	2	6 0	1,705		5 0	436		4 0	739			
	7	1		2,128			1,493			876			
				3,833	22,998		1,919	9,595		1,615	6,460		
4	3	1	5 0	1,345		4 0	361		3 0	248			
	5	1		76			12			12			
	7	2		1,257			360			286			
	8	1		158			24			10			
				2,836	14,180		757	3,028		556	1,668		
5	3	2	4 0	840		3 0	142		2 8	217			
	5	2		72			6			3			
				912	3,648		148	444		200	550		
6	8	2	3 0	62	186	2 8	5	12	2 0	2	4		
7	4	3	2 8	65		2 0	29		1 8	38			
	5	3		4			...			...			
	7	3		...			...			...			
				69	172		29	55		38	57		
8	3	3	2 0	50		1 8	6		1 0	20			
	8	3		...			...			...			
				50	100		6	9		20	20		
Total ...				8,245	45,437		3,028	14,170		2,512	9,081	13,385	68,688
2nd Crop ...				...	11,358		...	1,771		...	1,135	...	14,264
Grand Total ...				...	56,795		...	15,941		...	10,216	...	83,952

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

C.

Statement exhibiting the Area of the Cultivation in Irrigated Land under each Taram and Group for the Namakal talook.

Taram.	CLASSIFI- CATION.		1ST GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre	Extent.	Assessment.	Rate per Acre	Extent.	Assessment.	Rate per Acre	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. A.	Acres	Rs.	Rs. A.	Acres	Rs.	Rs. A.	Acres	Rs.	Acres.	Rs.
			9 0	336	3,024	7 0	59	413	6 0	504	3,024		
2	{3 4	{2 1	8 0	{18 562		6 0	{12 55		5 0	{208 71			
				530	4,640		67	402		279	1,395		
3	{4 7	{2 1	7 0	{597 1,097		5 0	{248 792		4 0	{1,001 1,466			
				1,694	11,858		1,040	5,200		2,527	10,108		
4	{3 5 7 8	{1 1 2 1	6 0	{199 264 1,023 26		4 0	{37 29 148 13		3 0	{70 30 240 40			
				1,512	9,072		227	905		380	1,140		
5	{3 5	{2 2	5 0	{100 ...		8 0	{8 3		2 8	{23 4			
				100	500		11	32		27	67		
6	8	2	4 0	3	12	2 8	10	25	2 0	11	22		
7	{4 5 7	{3 3 3	3 0	{31		2 0	{7		1 8	{94			
				31	93		7	14		94	141		
8	{3 8	{3 3	2 8	{...		1 8	{...		1 0	{...			
				...			...			...			
			Total ...	4,256	29,199		1,421	6,995		3,822	15,897	9,499	52,091
			2nd Crop ...	...	7,300			874		1,987			10,161
			Grand Total...	...	36,499			7,867		17,884			62,232

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

D.

Statement exhibiting the Area of the Cultivation in Irrigated Land under each Taram and Group for the Trichengode talook.

Taram.	CLASSIFI- CATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.		Assess- ment.	Rate per Acre.		Assess- ment.	Extent.	Assess- ment.
			Rs.	A.		Rs.	A.			
1	2	1	7	0	39	273	6	0	18	108
2	2	2	6	0	26		5	0	11	
	4	1			207				26	
					233	1,398			37	185
3	4	2	5	0	1,521		4	0	480	
	7	1			1,250				477	
					2,771	13,855			957	3,828
4	3	1	4	0	342		3	0	122	
	5	1			367				50	
	7	2			2,061				529	
	8	1			235				84	
					3,005	12,020			785	2,355
5	3	2	3	0	337		2	8	51	
	5	2			155				29	
					492	1,476			80	200
6	8	2	2	8	69	173	2	0	18	36
7	4	3	2	0	8		1	8	...	
	5	3			...				...	
	7	3			2				...	
					10	20			...	
8	3	3	1	8	...		1	0	...	
	8	3			...				...	
					...				...	
					...				...	
Total ...					6,619	29,215			1,895	6,712
2nd Crop ...					...	3,652			839	4,491
Grand Total ...					...	32,867			7,551	40,418

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

E.

Statement exhibiting the Area of the Cultivation in the Dry Land under each Taram and Group for the Salem talook:

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.			3RD GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 4 8	Acres. 1,187	Rs. 5,342	Rs. 3 8	Acres. 863	Rs. 3,020	Rs. 2 8	Acres. 114	Rs. 284		
2	2	2	3 8	1,237	4,320	2 8	920	2,300	2 0	205	410		
3	4	1	2 8	786	1,966	2 0	1,504	3,008	1 8	665	998		
4	{ 3 4 7 }	{ 1 2 1 }	2 0	347		1 8	159		1 4	8			
				1,105			916			242			
				7,328			2,408			2,731			
5	{ 3 5 7 8 }	{ 2 1 2 1 }	1 8	8,780	17,560	1 4	3,483	5,225	1 0	2,981	8,726		
				530			191			...			
				1,017			948			300			
6	{ 5 8 2 }	{ 2 2 2 }	1 4	10,841		1 0	15,800		0 12	922			
				21,673			19,292			5,244			
				34,061	51,091		36,231	45,289		6,466	6,466		
7	{ 5 8 2 }	{ 2 2 2 }	1 4	122		1 0	93		0 12	25			
				5,265			40,028			11,673			
				5,387	6,784		40,121	40,121		11,698	8,774		
8	{ 4 3 5 }	{ 3 3 3 }	1 0	21	21	0 12	...	...	0 8	300	150		
				54			...	...		...			
				...			...	...		...			
9	{ 7 8 3 }	{ 3 3 3 }	0 12	54	41	0 8	...	...	0 6	...	...		
				...			...	...		...			
				27			...	...		597			
Total ...	{ 7 8 3 }	{ 3 3 3 }	0 8	10,767		0 6	14,254		0 4	26			
				10,794	5,397		14,254	5,345		623	156		
				62,301	92,481		97,376	1,04,308		23,052	20,961	1,82,735	2,17,750

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

F.

Statement exhibiting the Area of the Cultivation in the Dry Land under each Taram and Group for the Attur talook.

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.			3RD GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 4 8	349	1,571	3 8	623	2,181	3 8	20	50		
2	2	2	3 8	213	850	2 8	912	2,355	2 0	51	102		
3	4	1	2 8	1,950	4,875	2 0	749	1,498	1 8	13	19		
4	{ 3 4 7 }	{ 1 2 1 }	2 0	277		1 8	2,129		1 4	...			
				2,553			2,603			13			
				2,486			1,618			274			
				5,116	10,233		6,350	9,525		237	359		
5	{ 3 5 7 8 }	{ 2 1 2 1 }	1 8	220		1 4	4,565		1 0	...			
				430			766			...			
				4,374			18,020			417			
				5,654			3,982			419			
				11,078	16,617		27,343	34,179		566	866		
6	{ 5 8 2 }	{ 2 2 2 }	1 4	95		1 0	852		0 12	...			
				1,431			5,805			2,426			
				1,516	1,895		6,657	6,657		2,426	1,819		
7	4	3	1 0	31	31	0 12	279	209	0 8	...	...		
8	{ 3 5 3 }	{ 3 3 3 }	0 12	6		0 8	416		0 6	...			
				...			40			...			
				6	4		456	228		...	...		
9	{ 7 8 3 }	{ 3 3 3 }	0 8	15		0 6	...		0 4	93			
				2,224			5,080			...			
				2,239	1,119		5,080	1,905		93	23		
Total ...				23,528	37,195		48,479	58,737		3,750	3,238	74,763	99,170

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

G.

Statement exhibiting the Area of the Cultivation in Dry Land under each Taram and Group for the Namakul talook.

CLASSIFICATION.		1ST GROUP.				2ND GROUP.				TOTAL.			
Taram.	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Extent.	Assessment.	
			RS.	A.	Acres.	RS.		RS.	A.	Acres.	RS.	Acres.	RS.
1	2	1	4	8	218	981	3	8		1,583	5,540		
2	2	2	3	8	326	1,141	2	8		1,698	4,245		
3	4	1	2	8	74	185	2	0		2,179	4,358		
4	3	1	2	0	...	83	1	8	119				
	4	2			...				4,080				
	7	1			478				3,065				
					561	1,122				7,264	10,896		
5	3	2	1	8	...	202	1	4	22				
	5	1			...				420				
	7	2			2,355				19,279				
	8	1			4,818				9,619				
					7,375	11,063				29,340	36,675		
6	5	2	1	4	14	2,125	1	0	399				
	8	2			2,125				25,153				
					2,139	2,673				25,552	25,552		
7	4	3	1	0	10	10	0	12		73	54		
8	3	3	0	12	...	...	0	8	...				
	5	3			...				18				
					...	...				18	9		
9	7	3	0	8	...	2,645	0	6	...				
	8	3			...				...	12,623			
					2,645	1,323				12,623	4,734		
Total ...					13,348	18,498			80,330	92,063	93,678	1,10,561	

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

H.

Statement exhibiting the Area of the Cultivation in Dry Land under each Taram and Group for the Trichenode talook.

Taram.	CLASSIFICATION.		1ST GROUP.				2ND GROUP.				TOTAL.	
	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Extent.	Assessment.
			RS.	A.	Acres.	RS.	RS.	A.	Acres.	RS.	Acres.	RS.
1	2	1	4	8	57	256	3	8	1,155	4,043		
2	2	2	3	8	217	759	2	8	2,087	5,217		
3	4	1	2	8	9	23	2	0	363	726		
4	3	1	2	0	...	36	1	4	47			
	4	2			...				682			
	7	1			461				2,321			
					497	994			3,050	4,575		
5	3	2	1	8	...	16	1	4	16			
	5	1			...				1,278			
	7	2			3,301				12,610			
	8	1			3,905				22,672			
					7,222	10,833			36,576	45,720		
6	5	2	1	4	...	2,020	2	0	191			
	8	2			2,020				84,245			
					2,020	2,525			84,436	84,436		
7	4	3	1	0	...	...	0	12	57	43		
8	3	3	0	12	...	...	0	8	...			
	5	3			...				...			
					...	...			...			
9	7	3	0	8	...	1,426	0	6	...	2		
	8	3			1,426				8,145			
					1,426	713			8,147	3,055		
Total ...					11,448	16,103			1,35,871	1,47,815	1,47,319	1,63,918

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

I.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Money Rate for the Salem talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
9 0	...	...
8 0	...	...
7 0	48	336
6 0	276	1,656
5 0	2,214	11,070
4 0	5,778	23,112
3 0	4,099	12,297
2 8	707	1,768
2 0	243	486
1 8	76	114
1 0	25	25
Total ...	12,166	50,864

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Money Rate for the Attur talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
9 0	...	...
8 0	72	576
7 0	551	3,857
6 0	3,974	23,844
5 0	4,799	23,995
4 0	3,284	13,136
3 0	766	2,298
2 8	294	734
2 0	81	162
1 8	44	66
1 0	20	20
Total ...	13,885	68,688

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

K.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Money Rate for the Namakul talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
9 0	336	3,024
8 0	580	4,640
7 0	1,753	12,271
6 0	2,083	12,498
5 0	1,419	7,095
4 0	2,757	11,028
3 0	422	1,266
2 8	37	92
2 0	18	36
1 8	94	141
1 0	...	...
Total ...	9,499	52,091

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

L.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Money Rate for the Trichengode talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
9 0	...	...
8 0	...	...
7 0	39	273
6 0	251	1,506
5 0	2,808	14,040
4 0	3,962	15,848
3 0	1,277	3,831
2 8	149	373
2 0	28	56
1 8	...	...
1 0	...	...
Total ...	8,514	35,927

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

M.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Money Rate for the Salem talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
4 8	1,187	5,312
3 8	2,100	7,349
2 8	1,820	4,550
2 0	10,489	20,978
1 8	38,209	57,314
1 4	44,509	55,749
1 0	46,608	46,608
0 12	11,752	8,815
0 8	11,094	5,547
0 6	14,254	5,345
0 4	623	156
Total ...	1,83,735	2,17,753

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

N.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Money Rate for the Attur talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
4 8	349	1,571
3 8	866	3,031
2 8	2,912	7,280
2 0	5,916	11,833
1 8	17,441	26,161
1 4	29,146	36,433
1 0	7,554	7,554
0 12	2,711	2,032
0 8	2,695	1,347
0 6	5,080	1,905
0 4	93	23
Total ...	74,763	99,170

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

O.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Money Rate for the Namakal talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
4 8	218	981
3 8	1,909	6,681
2 8	1,772	4,430
2 0	2,740	5,480
1 8	14,639	21,959
1 4	31,479	39,348
1 0	25,562	25,562
0 12	73	54
0 8	2,663	1,332
0 6	12,623	4,734
0 4	...	...
Total ...	93,678	1,10,561

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

P.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Money Rate for the Trichengode talook.

Rate per Acre.	Extent.	Assessment.
RS. A.	Acres.	RS.
4 8	57	256
3 8	1,372	4,802
2 8	2,096	5,240
2 0	860	1,720
1 8	10,272	15,408
1 4	38,596	48,245
1 0	84,436	84,436
0 12	57	43
0 8	1,426	713
0 6	8,147	3,055
0 4	...	...
Total ...	1,47,319	1,63,918

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Q.

Statement exhibiting the Area of Waste in Irrigated Land under each Taram and Group for the Salem talook.

Taram.	CLASSIFICATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 7 0	A. Acres. ...	RS. ...	RS. 6 0	A. Acres. ...	RS. ...	Acres.	RS.
2	2	2	6 0	3		5 0	21			
	4	1	...	...		...	...			
3	4	2	5 0	54		4 0	104			
	7	1	...	...		...	...			
	...	...	...	54	270	...	104	416		
4	3	1	...	5		3 0	35			
	5	1	4 0	64		...	83			
	7	2	...	30		...	198			
	8	1	...	...		...	101			
5	3	2	...	99	396	...	417	1,251		
	5	2	3 0	13		2 8	164			
	...	...	...	12		...	92			
6	8	2	2 8	44	110	2 0	314	628		
	...	...	...	...		...	...			
7	4	3	...	102		1 8	589			
	5	3	2 0	...		...	...			
	7	3	...	74		...	355			
8	...	...	...	176	352	...	944	1,416		
	3	3	1 8	3		1 0	22			
	8	3	...	1		...	...			
Total ...	...	...	...	4	6	...	22	22		
	...	...	...	405	1,227	...	2,078	4,478	2,483	5,705

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

R.

Statement exhibiting the Area of Waste in Irrigated Land under each Taram and Group for the Attur talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 8 0	A. Acres. 2	RS. 16	RS. 7 0	A. Acres. 1	RS. 7	RS. 6 0	A. Acres. ...	RS. ...	Acres.	RS.
2	2	2	7 0	3		6 0	...		5 0	...			
	4	1	...	...		...	...		...	...			
3	4	2	6 0	37		5 0	53		4 0	27			
	7	1	...	...		...	...		...	...			
	...	...	...	37	222	...	53	265	...	26	108		
4	3	1	...	41		...	16		...	25			
	5	1	5 0	12		4 0	40		3 0	2			
	7	1	...	46		...	10		...	42			
	8	1	...	47		...	...		...	5			
5	3	2	4 0	145		3 0	75		2 8	83			
	5	2	...	25		...	14		...	3			
	...	...	...	170	680	...	89	267	...	86	215		
6	8	2	3 0	11	33	2 8	42	105	2 0	6	12		
	...	...	...	...		...	...		...	...			
7	4	3	...	217		2 0	93		1 8	107			
	5	3	2 8	...		...	...		...	...			
	7	3	...	97		...	33		...	24			
8	...	...	...	314	785	...	126	252	...	131	196		
	3	3	2 0	14		1 8	5		1 0	55			
	8	3	...	...		...	...		...	...			
Total ...	...	...	...	14	28	...	5	8	...	55	55		
	...	...	...	697	2,515	...	384	1,176	...	379	808	1,460	4,499

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

S.

Statement exhibiting the Area of Waste in Irrigated Land under each Taram and Group for the Namakul talook.

Taram.	CLASSIFICATION.		1ST GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A.	ACS.	RS.	RS. A.	ACS.	RS.	RS. A.	ACS.	RS.	ACS.	RS.
2	{ 2	2	9 0	43	387	7 0	1	7	6 0	...	...		
	{ 4	1	8 0	9		6 0	3		5 0	32			
				...			...			...			
				9	72		3	18		32	160		
3	{ 4	2	7 0	104		5 0	73		4 0	52			
	{ 7	1		...			...			...			
				104	728		73	365		52	208		
4	{ 3	1		1			1			...			
	{ 5	1	6 0	24		4 0	1		3 0	6			
	{ 7	2		8			48			24			
	{ 8	1		5			7			22			
				38	228		57	228		52	156		
5	{ 3	2	5 0	4		3 0	...		2 8	1			
	{ 5	2		...			...			5			
				4	20		...	...		6	15		
6	8	2	4 0	1	4	2 8	1	2	2 0	6	12		
7	{ 4	3		337		2 0	75			247			
	{ 5	3	3 0	...			...		1 8	5			
	{ 8	3		1			...			73			
				338	1,014		75	150		325	488		
8	{ 3	3	2 8	1		1 8	...		1 0	...			
	{ 8	3		...			...			...			
				1	3		...	...		...	...		
Total...				538	2,456		210	770		473	1,039	1,221	4,265

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

T.

Statement exhibiting the Area of Waste in Irrigated Land under each Taram and Group for the Trichengode talook.

Taram.	CLASSIFICATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
2	{ 2	2	7 0	1	7	6 0	...	...		
	{ 4	1	6 0	1		5 0	...			
				...			...			
				1	6		...	...		
3	{ 4	2	5 0	103		4 0	83			
	{ 7	1		...			...			
				103	515		83	332		
4	{ 3	1		30			20			
	{ 5	1	4 0	58		3 0	81			
	{ 7	2		60			44			
	{ 8	1		61			83			
				209	836		228	684		
5	{ 3	2	3 0	114		2 8	30			
	{ 5	2		180			66			
				294	882		96	240		
6	8	2	2 8	255	638	2 0	108	216		
7	{ 4	3		565		1 8	380			
	{ 5	3	2 0	4			...			
	{ 7	3		303			101			
				872	1,744		481	722		
8	{ 3	3	1 8	...		1 0	...			
	{ 8	3		...			...			
Total...				1,735	4,628		996	2,194	2,731	6,822

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

U.

Statement exhibiting the Area of Waste in Dry Land under each Taram and Group for the Salem talook.

Taram.	CLASSIFICATION.		1st GROUP.			2ND GROUP.			3RD GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 4 8	A. 3	Rs. 14 8	R. 4 8	A. 5	Rs. 18 8	R. 4 8	A. 5	Rs. 13		
2	2	2	3 8	89	311 2	2 8	3	6 2	0	16	32		
3	4	1	2 8	55	138 2	0	301	602 1	8	33	49		
4	3	1	2 0	44	1 8	18	1 4	9					
	4	2		289		337		67					
	7	1		165		270		88					
				498	996		625	938		164	205		
5	3	2	1 8	640	1 4	54	1 0	...					
	5	1		105		57		35					
	7	2		1,078		335		161					
	8	1		123		1,034		396					
				1,946	2,919		1,480	1,850		503	502		
6	5	2	1 4	133	1 0	170	0 12	33					
	8	2		5,845		3,062		1,368					
				5,978		7,473		3,232		3,232		1,401	1,151
7	4	3	1 0	1,681	1,681	0 12	1,166	874	0 8	401	200		
8	3	3	0 12	333	0 8	1,159	0 6	...					
	5	3		...		...		...					
				333		250		1,159		579		...	...
9	7	3	0 8	504	0 6	3,004	0 4	807					
	8	3		9,258		12,325		5,279					
				9,762		4,881		15,329		5,749		6,086	1,522
Total...				20,345	18,663		23,300	13,850		8,608	3,574	52,253	36,087

(Signed) D. K. PUCKLE,
Dy. Director of Revenue Settlement.

V.

Statement exhibiting the Area of Waste in Dry Land under each Taram and Group for the Attur talook.

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.			3RD GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. A.	Acres.	Rs.	R. A.	Acres.	Rs.	R. A.	Acres.	Rs.	Acres.	Rs.
2	2	2	4 8	2	9 8	4 8	8	25 8	4 8	...	...		
3	4	1	2 8	43	151 2	2 8	16	40 2	0	8	16		
			2 8	22	53 2	0	104	208 1	8	...	...		
4	3	1	2 0	437		1 8	479		1 4	...			
	4	2		642			603			...			
	7	1		177			435			10			
				1,256	2,512		1,517	2,275		10	13		
5	3	2	1 8	595		1 4	2,427		1 0	...			
	5	1		668			418			...			
	7	2		1,175			4,549			156			
	8	1		179			2,939			296			
				2,617	3,926		10,333	12,916		452	452		
6	5	2	1 4	176		1 0	1,291		0 12	...			
	8	2		4,571			5,277			661			
				4,747	5,934		6,568	6,568		661	495		
7	4	3	1 0	1,323	1,323	0 12	6,439	4,829	0 8	...	...		
8	3	3	0 12	19		0 8	10,251		0 6	...			
	5	3		...			180			...			
				19	14		10,431	5,216		...	...		
9	7	3	0 8	3,330		0 6	13,000		0 4	100			
	8	3		12,603			26,064			1900			
				15,935	7,969		39,064	14,649		2000	509		
Total ...				25,967	21,893		74,430	46,729		3131	1,476	103,578	70,098

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

W.

Statement exhibiting the Area of Waste in Dry Land under each Taram and Group for the Namakul talook.

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 4 8	A. 1	Rs. 4	Rs. 3 8	A. 22	Rs. 77		
2	2	2	3 8	52	182	2 8	30	75		
3	4	1	2 8	21	52	2 0	114	228		
4	3	1	2 0	...	...	1 8	11	...	...	...
	4	2								
	7	1								
5	3	2	1 8	...	...	1 4	36	...	...	...
	5	1								
	7	2								
6	5	2	1 4	...	...	1 0	324	...	...	...
	8	2								
	8	2								
7	4	3	1 0	...	...	0 12	1,141	856	...	...
	5	3								
	8	3								
8	3	3	0 12	...	...	0 8	100	32	...	...
	5	3								
	8	3								
9	7	3	0 8	...	...	0 6	2,000	14,499	...	...
	8	3								
	8	3								
Total...				2,619	2,886		30,269	21,712	32,888	24,598

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

X.

Statement exhibiting the Area of Waste in Dry Land under each Taram and Group for the Trichengode talook.

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 4 8	A. 1	Rs. 5	Rs. 3 8	A. 3	Rs. 10		
2	2	2	3 8	19	66	2 8	8	20		
3	4	1	2 8	...	...	2 0	37	74		
4	3	1	2 0	...	...	1 8	...	638	...	...
	4	2								
	7	1								
5	3	2	1 8	...	...	1 4	...	215	...	...
	5	1								
	7	2								
6	5	2	1 4	...	...	1 0	...	446	...	...
	8	2								
	8	2								
7	4	3	1 0	...	...	0 12	...	577	...	...
	5	3								
	8	3								
8	3	3	0 12	...	...	0 8	...	544	...	...
	5	3								
	8	3								
9	7	3	0 8	...	...	0 6	...	1,000	...	...
	8	3								
	8	3								
Total ...				2,516	2,657		38,975	27,834	41,491	30,491

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Y.

Statement exhibiting the Area and Assessment of Irrigated Land, cultivated and waste, for the Talaghaut Division of the Salem District.

CLASSIFICATION.		Taram.	IRRIGATED.					
			CULTIVATED.		WASTE.		TOTAL.	
			Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Class	Sort.		Acres.	RS.	Acres.	RS.	Acres.	RS.
2	1	1	1,307	9,180	48	424	1,355	9,604
2	2	2	399		72		471	
4	1		1,766		...		1,766	
			2,165	14,113	72	400	2,237	14,513
4	2	3	9,419		690		10,109	
7	1		13,927		...		13,927	
			23,346	1,13,888	690	3,429	24,036	1,17,317
3	1	4	4,364		170		4,534	
5	1		1,253		274		1,527	
7	2		7,947		573		8,520	
8	1		1,193		371		1,564	
			14,757	59,282	1,388	5,003	16,145	64,285
3	2	5	2,515		629		3,144	
5	2		373		397		770	
			2,888	9,270	1,026	3,034	3,914	12,304
8	2	6	330	782	788	1,760	1,118	2,542
4	3	7	453		2,713		3,166	
5	3		4		9		13	
7	3		10		1,060		1,070	
			467	897	3,782	7,119	4,249	8,016
3	3	8	104		100		204	
8	3		...		1		1	
			104	158	101	122	205	280
Total ...			45,364	2,07,570	7,895	21,291	53,259	2,28,861
2nd Crop ...			...	35,275	...	...	...	35,275
Grand Total ...			...	2,42,845	...	21,291	...	2,64,136

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Z.

Statement exhibiting the Area and Assessment of Dry Land, cultivated and waste, for the Talaghaut Division of the Salem District.

CLASSIFICATION.		Taram.	DRY.					
			CULTIVATED.		WASTE.		TOTAL.	
			Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Class	Sort.		Acres.	RS.	Acres.	RS.	Acres.	RS.
2	1	1	6,169	23,268	50	178	6,219	23,446
...	2	2	7,926	21,708	284	901	8,210	22,609
4	1	3	8,292	17,656	687	1,406	8,979	19,062
3	1	4	3,086	4,940	1,001		4,087	
4	2		12,113	19,894	3,942		16,055	
7	1		23,170	39,381	1,626		24,796	
			38,369	64,215	6,569	10,742	44,938	74,957
3	2	5	5,544	7,118	3,971		9,515	
5	1		5,877	7,812	1,965		7,842	
7	2		87,829	1,14,644	11,735		99,564	
8	1		97,308	1,29,225	7,194		1,04,502	
			1,96,558	2,58,799	24,865	32,191	2,21,423	2,90,990
5	2	6	1,791	1,842	2,719		4,510	
8	2		1,80,161	1,79,344	44,151		2,24,312	
			1,81,952	1,81,186	46,870	49,550	2,28,822	2,30,736
4	3	7	771	518	13,066	10,534	13,837	11,052
3	3	8	476	253	12,406		12,882	
5	3		58	29	247		305	
			534	282	12,653	6,423	13,187	6,705
7	3	9	734	194	24,245		24,979	
8	3		57,190	23,576	1,00,921		1,58,111	
			57,924	23,770	1,25,166	49,349	1,83,090	73,119
Total ...			4,98,495	5,91,402	2,30,210	1,61,274	7,28,705	7,52,676
Irrigated ...			45,364	2,07,570	7,895	21,291	53,259	2,28,861
Total irrigated & dry ...			5,43,859	7,98,972	2,38,105	1,82,565	7,81,964	9,81,537
2nd Crop ...			...	35,275	...	...	...	35,275
Grand Total ...			...	8,34,247	...	1,82,565	...	10,16,812

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Letter from R. E. Master, Esq., Officiating Director of Revenue Settlement, to W. Hudleston, Esq., Secretary to the Board of Revenue, dated 8th March 1866, No. 286.

OPENING REMARKS.—1. I have the honour to submit a proposal for the Revenue Settlement of the four talooks of Salem noted in the margin, together with a report on the subject drawn up by Mr. R. K. Puckle, Deputy Director of Revenue Settlement, in accordance with the Order of Government, dated 26th January 1865, No. 123.

Salem.
Attur.
Namakul.
Trichengode.

2. The strongly marked natural divisions of the Salem District are explained in paragraph 2 of Mr. Puckle's report. The great differences in the character of those divisions, necessitating in each case an entirely different mode of treatment, coupled with the fact that the southern talooks only are as yet ready for Settlement, induced me to agree to Mr. Puckle's proposal that he should report on the several divisions separately, beginning with the southern or Talaghaut division, comprising the four talooks enumerated above. The tract in question is bounded on the south and east by the Trichinopoly District, on the west by that of Coimbatore, and on the north by the Baramahal division of Salem.

3. The operations have been facilitated by the circumstance of the acre having been long since adopted as the standard of measurement in Salem, and by the similarity of the Revenue system in force to that about to be introduced. Here, there has been no assessment on the crop, as in the adjoining district of Trichinopoly; the assessment is levied on the land, and there is a series of money rates, originally based on a detailed classification of the soil, though at the present time the details are not forthcoming.

AREA.—4. The annexed statement gives the areas ascertained by survey for the several talooks, compared with the areas according to the Revenue accounts. The particulars are given for the Government land only. Mr. Puckle states that he is unable, at the present stage, to furnish any reliable information regarding Inam or Poramboke lands. The former have been settled by the Commissioner subsequent to their classification in fuslies 1269-70 and 71, and many lands, hitherto held on favourable rates of assessment, have been adjudicated on by him, and transferred to the head of Inam. Land also held as Inam at the time of classification has been since resumed as Government. The particulars of these transfers and adjustments can only be ascertained on the detailed registry of the villages. Similarly, no comparison can be made between the area of the Poramboke as ascertained by survey, and, that by Curnums' accounts, for much of the latter has since been laid out in

fields as cultivable waste, and, moreover, hills, rocks, and dense jungle, although included in the Curnum's areas, have been excluded from survey. In the Government lands, an increase of area by survey is observable in all the talooks, ranging from 26 per cent. in Namakul to 4 per cent. in Salem, and averaging for the whole 12 per cent.

Talooks.	As per Revenue Accounts.	As per Survey.	Difference.	Percentage.
1	2	3	4	5
	Acres.	Acres.	Acres.	Acres.
Salem	2,41,990	2,50,937	+8,947	4
Attur	1,78,549	1,93,686	+15,137	8
Namakul	1,09,206	1,37,286	+28,080	26
Trichengode	1,70,625	2,00,055	+29,430	17
Total ...	7,00,370	7,81,964	+81,594	12

CLASSIFICATION.—5. The soils have been classified on the recognized principles of the department, which have been so often described, that there can be no occasion to repeat them here. The following table gives the particulars for the different talooks. The red soil greatly predominates, no less than 85 per cent. of the whole falling under that series. 13 per cent. consists of the different classes of regar, and 2 per cent. comes under the exceptional or permanently improved class.

Description.	SALEM.		ATTUR.		NAMAKUL.		TRICHENGODE.		TOTAL.	
	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.
1	2	3	4	5	6	7	8	9	10	11
Exceptional ...	Acres. 4,969	Acs. 2	Acres. 2,488	Acs. 1	Acres. 5,155	Acs. 4	Acres. 3,643	Acs. 2	Acres. 16,255	Acs. 2
Regar. {	Clay... 6,248	2	25,509	13	733	1	1,875	1	34,365	4
	Loamy.. 13,745	5	21,301	11	13,059	9	5,806	3	53,911	7
	Sandy.. 3,744	2	5,659	3	2,284	2	3,280	1	14,967	2
Total	23,737	9	52,439	27	16,076	12	10,961	5	1,03,243	13
Red ... {	Loamy.. 54,166	22	56,811	30	36,599	26	25,232	13	1,72,859	22
	Sandy.. 1,68,065	67	81,918	42	79,456	58	1,60,169	80	4,89,558	63
Total	2,22,231	89	1,38,729	72	1,16,055	84	1,85,451	93	7,02,466	85
Grand Total ...	2,50,937	100	1,93,686	100	1,37,286	100	2,00,055	100	7,81,964	100

6. The next statement shows the area falling under each class and sort of soil :—

SOILS.			AREA OF GOVERNMENT LAND.					
Main Series.	Sub-division and their number in the standard classification.	Sort.	1st Group Villages.	2nd Group Villages.	3rd Group Villages.	4th Group Villages.	Total.	Per-centage.
1	2	3	4	5	6	7	8	9
Permanently-improved.	2	1	Acres. 2,197	Acres. 4,336	Acres. 328	Acres. 713	Acres. 7,574	Acres. 1
		2	2,253	5,737	345	346	8,681	1
		Total ...	4,450	10,073	673	1,059	16,255	2
	Regar clay.	Pure 3	1	1,308	4,348	1,047	1,917	8,620	1
2			2,093	8,511	828	1,227	12,659	1
3			413	12,534	17	122	13,086	2
Total ...		3,814	25,393	1,892	3,266	34,365	4	
	Loamy 4	1	3,479	5,832	1,179	255	10,745	1
		2	5,294	12,882	3,647	4,341	26,164	4
		3	3,772	10,014	1,696	1,520	17,002	2
	Total ...	12,545	28,728	6,522	6,116	53,911	7	
	Sandy 5	1	3,326	4,557	968	518	9,369	1
		2	686	3,863	503	228	5,280	1
		3	35	274	4	5	318	0
	Total ...	4,047	8,694	1,475	751	14,967	2	
Total of series		20,406	62,815	9,889	10,133	1,03,243	13	
Red clay.	Loamy 7	1	12,214	12,704	7,817	5,988	38,723	5
		2	24,484	75,758	4,659	3,184	1,03,085	14
		3	4,377	19,103	2,009	561	26,050	3
	Total ...	41,075	1,07,565	14,485	9,733	1,72,858	22	
	Sandy 8	1	36,678	61,765	6,865	758	1,06,066	14
		2	23,163	1,85,098	16,577	592	2,25,430	29
		3	40,100	1,10,806	7,206	...	1,58,112	20
	Total ...	99,941	3,57,669	30,648	1,350	4,89,608	63	
Total of series		1,41,016	4,65,234	45,133	11,083	6,62,466	85	
Grand Total..		1,65,872	5,38,122	55,695	22,275	7,81,964	100	

STANDARD CROPS.—7. White paddy has, as usual, been taken as the staple crop on irrigated lands, and cholum, cumboo, and raggy have been selected as the dry staple crops. It would have been convenient if Mr. Puckle could have furnished information as to the extent to which the several crops are grown, and the per-centage of each, though I have no reason to doubt that the dry crops he names have been rightly selected.

GRAIN VALUES.—8. As I have more than once had occasion to observe, the actual experiments of produce made by the Officers of the department are insufficient of themselves for the determination of the grain values to be adopted, and it has always been necessary to have recourse to the opinions of the more intelligent ryots and of experienced Revenue Officers, for which purpose punchayets are assembled in each talook. In the present instance, it is satisfactory to find that the results of the 174 actual experiments tally closely with the estimates framed by those who are best able to form a judgment. It will be seen, however, from the table given at paragraph 17 of Mr. Puckle's report that, while in the case of paddy the yield found by experiment is in excess of the estimates made by the ryots and others, the latter in the dry grains are equal and sometimes in excess of the yield shown by experiment. The following table shows the grain values adopted, those taken in other Districts being also given for comparison. Mr. Puckle considers that the irrigated lands need no indulgence on account of vicissitudes of season, but this is hardly correct in principle, since it is intended that the new Settlement rates should be low enough to enable the ryots to meet all ordinary fluctuations of season, and in the rules last sanctioned, remission for wet crops

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partially lost is expressly confined to districts which have not been re-assessed by this department. In all Districts as yet revised, Trichinopoly alone excepted, an allowance on this account has been made both in the wet and dry lands. I believe, however, that Mr. Puckle considers that the grouping with reference to irrigation, provides for all ordinary vicissitudes of season, while, should water fail altogether, and a dry crop alone be raised, dry rates of assessment would be charged. The case of crops totally destroyed is met by the remission rules. For the dry lands Mr. Puckle considers that a deduction of 15 per cent. will be sufficient to meet the vicissitudes of season, 20 per cent. having been allowed in Trichinopoly, which is far more unfavourably circumstanced as regards springs and hill streams.

Description of Soils.	Class and Sort.	CHOLUM.						CUMBOO.						RAGGY.						WHITE PADDY.														
		Masulipatam.			Kurnool.			South Arcot.			Trichinopoly.			Salem.			Godavery.			Masulipatam.			Kurnool.			South Arcot.			Trichinopoly.			Salem.		
		M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.			
Permanently Improved.	2	1800	520	480	432	480	672	367	420	504	480	672	983	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		2667	380	...	384	384	552	533	280	432	480	552	800	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...				
Regar clay...	3	1733	400	360	384	312	408	600	280	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		2533	300	280	336	288	336	400	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Regar loamy.	4	3334	420	200	...	108	216	334	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		1600	300	280	384	432	456	466	240	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Regar sandy.	5	2466	220	200	...	312	408	366	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		3267	160	1200	...	192	264	300	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Regar sandy.	6	1	...	220	200	288	288	336	433	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		2	...	160	120	...	240	288	366	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Red loam ...	7	3	...	100	80	...	168	216	267	90	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		1334	...	...	...	312	408	467	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Red gravelly.	8	2200	...	...	...	240	336	334	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		3133	...	...	...	...	192	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Red gravelly.	9	1200	...	...	...	240	336	267	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		2134	...	...	...	108	288	200	90	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
Red gravelly.	10	3	67	...	...	...	192	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			
		3	67	...	...	...	192	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...			

30

COMMUTATION RATES.—9. The old price lists of dates prior to fusly 1231 (1821-22) are not forthcoming, having been destroyed by fire in that year. The returns for forty-five years, however, are extant and will be sufficient for our purpose. Mr. Puckle has carefully collated the information thus derived, and has formed three sets of averages, comparing the town selling price, and the price in February and March (the months in which the ryots chiefly dispose of their produce) for the District generally, with those for the southern talooks only, as well as with the figures given in the Collector's Jummabundy reports. After ascertaining that the talook selling price in February and March, through the whole series of years, has averaged for paddy 13 annas per Harris cullum, and for the staple dry grains 15 annas, Mr. Puckle discusses the subject of markets, and the allowance to be made on account of merchants' profits. He estimates 30 miles at the average distance which the paddy has to be conveyed to market. It is not, however, conveyed there by the ryots, who sell it on the spot to the merchants who come round the villages to buy it up. A curious system is said to obtain, according to which, in addition to the wholesale discount which the merchant receives, he is allowed cartage at 1 anna per mile, which is, of course, equivalent to selling the paddy to a merchant from a distance at a rate lower than would be accepted from one in the neighbourhood. The average distance, which the dry grains have to be conveyed, is estimated at 25 miles, but the wholesale discount allowed to the merchant is greater than in the case of paddy. After allowing in both cases for this discount and cartage, it is proposed to fix the commutation rate at 10 annas per cullum for both paddy and the dry grains. The annexed table compares the rates thus adopted with those taken for other Districts. It will be seen that the rate for paddy is higher than that adopted in any other District, Kurnool and parts of the Kistna excepted, and that while the rate for cholam is lower than that taken in other Districts, those for the other two dry grains are either equal to or higher than the other District rates, South Arcot excepted. I consider Mr. Puckle's rates moderate and unobjectionable.

Names of Districts.	CHOLAM.			CUMBOO.			RAGGY.			WHITE PADDY.		
	Per Garce.	Per Harris Cullum.		Per Garce.	Per Harris Cullum.		Per Garce.	Per Harris Cullum.		Per Garce.	Per Harris Cullum.	
Godavery ...	RS. A. P. 84 0 0	0 10 1 60 0 0	0 7 2 66 0 0	0 8 0	72 0 0	0 8 8	RS. A. P. 84 0 0	0 10 1 60 0 0	0 7 2 66 0 0	0 8 0	72 0 0	0 8 8
Masulipatam. {	95 0 0	0 11 5 70 0 0	0 8 5	80 0 0	0 9 7		95 0 0	0 12 0	80 0 0	0 10 10		
Kurnool ...	100 0 0	0 13 2	95 0 0	0 11 5			100 0 0	0 12 7	95 0 0	0 11 5		
South Arcot ...	105 0 0	0 12 7	110 0 0	0 13 2			105 0 0	0 12 7	110 0 0	0 13 2		
Trichinopoly ...	116 10 8	0 14 0 93 5 4	0 11 2 93 5 4	0 11 2	71 12 8	0 8 7	116 10 8	0 14 0 93 5 4	0 11 2 93 5 4	0 11 2	71 12 8	0 8 7
Salem ...	100 0 0	0 12 0 83 5 4	0 10 0 83 5 4	0 10 0	66 10 8	0 8 0	100 0 0	0 12 0 83 5 4	0 10 0 83 5 4	0 10 0	66 10 8	0 8 0
	83 5 4	0 10 0 83 5 4	0 10 0 83 5 4	0 10 0	83 5 4	0 10 0	83 5 4	0 10 0 83 5 4	0 10 0 83 5 4	0 10 0	83 5 4	0 10 0

CULTIVATION EXPENSES.—10. The cultivation expenses seem to have been very fairly calculated by Mr. Puckle, and, though as I had occasion to remark in my report on Kurnool, it is somewhat irregular to include the item of manure, still if it is the invariable practice to apply it, the item cannot perhaps fairly be altogether excluded from the calculations. The conclusions arrived at are, that Rupees 9.4-0 represent the cost of cultivating an acre of good loamy wet land, and Rupees 4.12-0 an acre of dry land of similar quality, these figures being proportionately reduced for the inferior soils. In some of the other Districts the value of the straw has been set off against the keep of bullocks, the two items being allowed to balance each other. Here, Mr. Puckle calculates that the straw pays for the entire operation of ploughing. These estimates contrast curiously with those given in the report from the Acting Collector of Tinnevely, and are an additional proof to the great exaggeration of the latter.

MONEY RATES.—11. In forming the money rates it is proposed to make an allowance from the half net, arrived at by deducting the cultivation expenses from the gross, of 10 per cent., on account of hedges, banks, rocks, and other unproductive portions of fields. This allowance is certainly required, and my only doubt is whether it is sufficient to meet the cases alluded to by Mr. Puckle, where 25 per cent. of the holding may be unproductive. It will be seen from the annexed table that the proposed rates approximate closely to the proportion remaining after deducting 10 per cent. from the half net. For convenience of reference, the proportion of 30 per cent. of the gross is also given.

27th October 1863.
No. 1,259, paragraph 18.

Board's Proceedings, 26th
October 1865, No. 6,879.

Class.	Sort.	Dry.								Irrigated.							
		30 per cent. of the Gross.		Half Net.		Remainder after deducting 10 per cent. from half net.		Proposed Rates.		30 per cent. of the Gross.		Half Net.		Remainder after deducting 10 per cent. from half net.		Proposed Rates.	
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
2	1	4	7	5	5	1	0	4	8	11	4	8	7	0	8	15	0
	2	3	10	8	3	11	9	3	5	9	3	8	7	8	0	7	14
	3	1	2	11	4	2	2	3	1	14	10	2	0	5	10	0	5
3	1	2	3	8	1	9	6	1	6	11	1	8	4	11	0	4	7
	2	2	3	8	1	9	6	1	6	11	1	8	4	11	0	4	7
	3	1	6	11	0	12	3	0	11	0	0	12	2	4	0	2	1
4	1	3	0	5	2	10	9	2	6	6	2	8	7	8	0	7	14
	2	2	11	4	2	2	3	1	14	10	2	0	6	9	0	6	7
	3	1	12	1	1	0	9	0	15	1	1	0	2	13	0	2	13
5	1	2	3	8	1	9	6	1	6	11	1	8	5	10	0	5	10
	2	1	14	7	1	5	0	1	2	11	1	4	4	11	0	4	7
	3	1	6	11	0	12	3	0	11	0	0	12	2	13	0	2	13
7	1	2	11	4	2	2	3	1	14	10	2	0	6	9	0	6	7
	2	2	3	8	1	9	6	1	6	11	1	8	5	10	0	5	10
	3	1	4	5	0	8	0	0	7	3	0	8	2	13	0	2	13
8	1	2	3	8	1	9	6	1	6	11	1	8	5	10	0	5	10
	2	1	14	7	1	5	0	1	2	11	1	4	3	12	0	3	6
	3	1	4	5	0	8	0	0	7	3	0	8	2	4	0	2	1

GROUPING OF VILLAGES.—12. The irrigated lands have been divided into four groups with reference to the nature and source of their supply. The 1st group is in the Namakul talook, and irrigated from the Cauvery; the 2nd in the Attur talook, receives its irrigation from the Vellar and Vasistanadi rivers, which, being provided with anicuts, afford a plentiful supply; the 3rd group comprises the tract irrigated by minor streams, and by large tanks fed by them; and the 4th group the irrigation from small tanks fed by local drainage. The 3rd and 4th groups are found in all the four talooks. The following statement shows the area of Government land coming under the several groups in each talook, the occupied land being distinguished from that unoccupied. The rates arrived at in the statement annexed to paragraph 11 have been applied to the 2nd group, which thus becomes the standard, the rates for the 1st group being slightly raised, and those for the 3rd and 4th groups proportionately lowered.

Sources of Irrigation.		Talcocks.	Government occupied land.	Government unoccupied land.	Total Government land.
1		2	3	4	5
Cauvery ...	1	Namakul...	Acres. 4,256	Acres. 538	Acres. 4,794
Vellar and Vasis-tanadi ...	2	Attur ...	8,345	697	9,042
Minor rivers ...	3	Salem ...	3,346	405	3,751
		Attur ...	3,028	384	3,412
		Namakul ...	1,421	210	1,631
		Trichengode ...	6,619	1,735	8,354
		Total...	14,414	2,734	17,148
Small tanks ...	4	Salem ...	10,120	2,078	12,198
		Attur ...	2,512	379	2,891
		Namakul ...	3,822	473	4,295
		Trichengode ...	1,895	996	2,891
		Total...	18,349	3,926	22,275
		Grand Total ...	45,364	7,895	53,259
Total of all sources ...		Salem ...	13,466	2,483	15,949
		Attur ...	13,885	1,460	15,345
		Namakul...	9,499	1,221	10,720
		Trichengode ...	8,514	2,731	11,245
			45,364	7,895	53,259

13. The dry lands have been divided into three groups, the particulars of which are described in detail in paragraphs 37 to 40 of Mr. Puckle's report, and are further illustrated by the map which accompanies it. The 1st group is taken as the standard, the rates for the 2nd and 3rd being proportionately lowered. The following table shows the rates proposed for the several groups of dry and wet land. When merged together, they form a series of 11 dry rates, ranging from Rupees 4-8-0 to 4 annas, and a series of 11 wet rates, ranging from Rupees 9 to Rupee 1. At first I was inclined to think the last named rate an unnecessarily low one for wet land, but on reference to the statement appended to paragraph 16, it will be seen that the area falling under this rate is insignificant, viz., 45 acres.

SOILS.	Main Series.	Sub-divi-sions.	Sort.	DRY RATES PER ACRE.				WET RATES PER ACRE.			
				1st Group.	2nd Group.	3rd Group.	4th Group.	1st Group.	2nd Group.	3rd Group.	4th Group.
				2	3	4	5	6	7	8	
Permanently Im-proved ...	2	Pure	1	Rs. 4	8	8	9	0	8	0	Rs. 6
			2	2	1	8	0	5	0	0	0
			3	0	12	0	2	8	0	0	5
Regar ...	3	Loamy	1	2	8	0	8	0	0	0	Rs. 3
			2	2	0	1	5	0	4	0	2
			3	1	0	0	2	0	3	0	1
Red ...	4	Sandy	1	1	8	0	6	0	0	0	Rs. 4
			2	1	4	0	3	0	0	0	0
			3	0	12	0	3	0	2	0	8
	5	Loamy	1	2	0	1	7	0	0	0	Rs. 3
			2	2	0	1	6	0	0	0	2
			3	1	0	0	3	0	5	0	1
	6	Sandy	1	1	8	0	6	0	0	0	Rs. 4
			2	1	4	0	3	0	0	0	0
			3	0	12	0	3	0	2	0	8
	7	Loamy	1	2	0	1	7	0	0	0	Rs. 3
			2	2	0	1	6	0	0	0	2
			3	1	0	0	3	0	5	0	1
	8	Sandy	1	1	8	0	6	0	0	0	Rs. 4
			2	1	4	0	3	0	0	0	0
			3	0	12	0	3	0	2	0	8

MONEY RATES.	No.	Dry.		Wet.	
		Rs.	A.	Rs.	A.
	1	4	8	9	0
	2	3	8	8	0
	3	2	8	7	0
	4	2	0	6	0
	5	1	8	5	0
	6	1	4	4	0
	7	1	0	3	0
	8	0	12	2	8
	9	0	8	2	0
	10	0	6	1	8
	11	0	4	1	0

14. The following table compares the standard dry and wet rates with those adopted elsewhere:—

Class.	Sort.	Dry Rates.					Wet Rates.				
		Godavery.	Kistna.	Kurnool.	Trichinopoly.	Salem.	Godavery.	Kistna.	Kurnool.	Trichinopoly.	Salem.
1		2	3	4	5	6	7	8	9	10	11
2	1	RS. A. 5 0 4 0	RS. A. 3 8 2 8	RS. A. 3 8 ...	RS. A. 3 8 2 4	RS. A. 4 8 3 8	RS. A. 7 0 5 8	RS. A. 6 0 5 0	RS. A. 8 0 ...	RS. A. 8 12 7 8	RS. A. 8 0 7 0
3	1	4 0	2 8	2 8	2 0	2 0	5 8	4 8	6 8	6 0	5 0
	2	3 0	2 0	1 8	1 8	1 8	4 0	3 8	5 8	5 0	4 0
	3	1 8	1 4	1 0	0 8	0 12	2 8	2 8	4 8	2 12	2 0
4	1	3 0	2 0	1 8	2 12	2 8	6 8	5 0	7 0	7 0	7 0
	2	2 4	1 8	1 0	1 12	2 0	5 8	4 0	6 0	6 0	6 0
	3	1 0	1 0	0 8	0 10	1 0	4 0	3 0	5 0	3 4	2 8
5	1	2 4	1 8	1 0	1 8	1 8	5 0	3 8	6 0	5 0	5 0
	2	1 12	1 0	0 8	1 0	1 4	3 8	2 8	4 8	4 0	4 0
	3	1 0	0 10	0 4	0 8	0 12	2 0	2 0	3 0	2 12	2 8
7	1	2 4	0 12	0 12	1 12	2 0	6 0	4 0	4 8	6 0	6 0
	2	1 4	0 8	0 8	1 0	1 8	4 8	3 0	3 8	4 0	5 0
	3	0 12	...	...	0 6	0 8	3 8	...	...	2 4	2 8
8	1	1 0	0 8	0 8	1 0	1 8	4 8	3 0	3 8	4 0	5 0
	2	0 12	0 4	0 4	0 8	1 4	3 8	2 8	2 8	2 12	3 0
	3	0 8	...	...	0 6	0 8	2 8	...	...	2 4	2 0

FINANCIAL RESULTS.—15. The following table shows the result of applying the proposed rates to the occupied and waste Government land, both wet and dry, in the several talooks, with the average rate per acre:—

Talooks.	Occupied.			Waste.			TOTAL.		
	Extent.	Assessment.	Average per Acre.	Extent.	Assessment.	Average per Acre.	Extent.	Assessment.	Average per Acre.
1	2	3	4	5	6	7	8	9	10
DRY.									
Salem	182,735	2,17,753	1 3 1	52,253	36,087	0 11 1	2,34,988	2,53,840	1 1 3
Attur	74,763	99,170	1 5 3	1,03,578	70,098	0 10 10	1,78,341	1,69,268	0 15 2
Namakul	93,678	1,10,561	1 2 11	32,888	24,598	1 12 0	1,36,566	1,35,159	1 1 1
Trichengode...	1,47,319	1,63,918	1 1 10	41,491	30,491	0 11 9	1,88,810	1,94,409	1 0 6
Total ...	4,98,495	5,91,402	1 3 0	2,30,210	1,61,274	0 11 3	7,28,705	7,52,676	1 0 6
IRRIGATED.									
Salem	13,466	50,864	3 12 5	2,483	5,705	2 4 9	15,949	56,569	3 8 9
Attur	13,885	68,688	4 15 2	1,460	4,499	3 1 4	15,345	73,187	4 12 4
Namakul	9,499	52,091	5 7 9	1,221	4,265	3 7 11	10,720	56,356	5 4 1
Trichengode...	8,514	35,927	4 3 6	2,731	6,822	2 8 0	11,245	42,749	3 12 10
Total ...	45,364	2,07,570	4 9 3	7,895	21,291	2 11 2	53,259	2,28,861	4 4 9

16. The area falling under each money rate in the several talooks is exhibited in the following statement. It will be seen that in the dry land, 78 per cent. of the whole area comes under the rates Rupees 1-8-0, Rupees 1-4-0, and Rupee 1, and that in the wet, 60 per cent. of the total area comes under Rupees 5 or Rupees 4, while only 7 per cent. is assessed above Rupees 6, and only 4 per cent. below Rupees 3 per acre:—

Talooks.	Wet or Dry	Group.	AS PER JUMMA BUNDY ACCOUNTS FOR FUSLY 274.		AS PER NEW SETTLEMENT ACCOUNTS.		COMPARISON.			
			Extent.	Assess- ment.	Extent.	Assess- ment.	Extent Columns 2 and 4.	Assess- ment Co- lums 3 and 5.	Per-centage.	
1	2	3	4	5	6	7	8	9	10	
Trichengode.	Dry ...	{ 1	Acres. 11,714	RS. 17,718	Acres. 11,448	RS. 16,103	— 266	— 1,615	9	
		{ 2	1,39,737	2,10,424	1,35,871	1,47,815	— 3,916	— 62,609	30	
		Total.	1,51,501	2,28,142	1,47,319	1,63,918	— 4,182	— 64,221	28	
	Wet...	{ 3	5,090	36,441	6,619	29,215	+ 1,529	— 7,226	20	
		{ 4	2,345	12,276	1,895	6,712	— 450	— 5,564	45	
		Total.	7,435	48,717	8,514	35,927	+ 1,079	— 12,790	26	
	Total.	...	1,58,936	2,76,859	1,55,833	1,99,845	— 3,103	— 77,014	28	
	Total ...	{	Dry ...	...	4,98,209	7,89,022	4,98,495	5,91,402	+ 286	— 1,97,620	25
Wet...			...	40,065	3,01,743	45,364	2,07,570	+ 5,299	— 91,173	31
Total ...			5,38,274	10,90,765	5,43,859	7,98,972	+ 5,585	— 2,91,793	27	

18. On looking into the details of the foregoing statement, it will be observed that in Salem, the decrease of assessment, subject, of course, to the modifications referred to in the last paragraph, is in the dry lands 31 per cent., and in the wet 28 per cent., averaging for the whole 31 per cent. In Attur the decrease is 17 per cent. in the dry, and 32 per cent. in the wet, averaging 24 per cent. In Namakul, the decrease in the wet is as large as 36 per cent., though it is only 11 per cent. in the dry, the average being 21 per cent. In Trichengode the decrease is 28 and 26 per cent. in the dry and wet respectively, averaging 28 per cent. It will be further noticed that in particular groups the decrease is even more startling; for instance, in the third wet group of Attur, it amounts to 54 per cent., and in the fourth wet group of Trichengode to 45 per cent. Good ground should be shown before the Revenue of these villages is reduced by one-half. I have no fault to find with Mr. Puckle's rates, or with his grouping; but looking to the large sum proposed to be given up by the State, I should have been glad to have been furnished with a village-wise statement, showing the incidence of the new assessment in each village, and the decrease or increase, if any, in each. Such statements were appended to the Kurnool and Godavery reports, and the detailed information afforded was of great use. I am unwilling to postpone the submission of the present report until similar statements can be prepared, especially as I have to regret the unavoidable delay that has already occurred in forwarding it, but

I will request Mr. Puckle to have the statements made out, and carefully to scrutinize the financial results for every village. The fact of the new Settlement resulting in any particular village in a decrease out of proportion to its known circumstances and resources, and below the amount which it has for a series of years paid with ease, will at once give rise to a doubt as to the accuracy of the detailed classification, and lead to the necessary re-examination and revision. Mr. Puckle will, of course, have this re-examination made in all cases in which the figures are suggestive of doubt. The following table compares the proposed Settlement, not only with the Jumma-bund Beriz of fusly 1274, but with the average demand for the last seven years, during which period, the highest demand was only slightly higher than the present one, while the lowest was about equal to the proposed Settlement with the additions detailed in paragraph 17:—

Particulars.	Proposed Settlement of Dry and Wet Assessment.	As per Jumma-bund Accounts for fusly 1274.	Average settled demand of the last seven years, from fusly 1268 to fusly 1274.	HIGHEST DEMAND DURING THE SAME PERIOD.		LOWEST DEMAND DURING THE SAME PERIOD.	
				Fusly.	Amount.	Fusly.	Amount.
1	2	3	4	5		6	
Dry ...	RS. 5,91,402	RS. 7,89,022	RS. 7,48,154	1274	7,89,022	1269	RS. 6,91,084
Wet ...	2,07,570	3,01,743	2,92,485	1272	3,08,769		2,51,813
Total dry and wet...	7,98,972	10,90,765	10,40,639	1273	10,97,111		9,42,897

SECOND CROP.—19. It will be seen from paragraph 49 of Mr. Puckle's report, that there has hitherto been no separate charge in Salem for second crop, the assessment being consolidated without reference to the number of crops grown, and consequently, there are no accounts to show the extent to which second crops have been grown, though it is believed to be considerable. The rates proposed above are, of course, for a single crop only. As the ryots are desirous of having a consolidated charge, I see no objection to the arrangement sanctioned by Government for the Trichinopoly District being carried out also in Salem, in cases where the second crop is raised by means of irrigation supplied from a Government source.

ROAD FUND.—20. Mr. Puckle makes no allusion to the Road Fund which should have been provided for by adding 2 per cent. to the

proper land assessment, in accordance with paragraph 12 of the Order of Government, dated 19th October 1860, No. 1,906. The cess can hardly be considered as included in the moderate assessment proposed, involving so large a reduction. Two per cent. on Rupees 8,34,247 will amount to Rupees 16,685. The cess might be entered separately in the puttah, like that for village service, or, if it be determined to include it in the rates, the latter must be slightly raised for the purpose, fractions being, of course, avoided.

AVAILABLE SOURCES OF EVENTUAL INCREASE OF REVENUE.—21. The following table shows the area of waste land, both dry and wet, which has been classified and assessed in the several talooks. The total is 2,38,105 acres, assessed at Rupees 1,82,565, but from this must be deducted 43,090 acres, assessed at Rupees 51,474, already brought under cultivation, leaving 1,95,015 acres, bearing an assessment of Rupees 1,31,091 as future assets. The village service fees on this sum at 6½ per cent. will amount to a further charge of about Rupees 8,200, and the road cess at 2 per cent. to Rupees 2,620 :—

Talooks.		DRY WASTE.		WET WASTE.		TOTAL.	
		Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
1		2	3	4	5	6	7
		Acres.	RS.	Acres.	RS.	Acres.	RS.
1	Salem ...	52,253	36,087	2,483	5,705	54,736	41,792
2	Attur ...	1,03,578	70,098	1,460	4,499	1,05,038	74,597
3	Namakul ...	32,888	24,598	1,221	4,265	34,109	28,863
4	Trichengode	41,491	30,491	2,731	6,822	44,222	37,313
	Total...	2,30,210	1,61,274	7,895	21,291	2,38,105	1,82,565

INAMS.—22. I think Mr. Puckle shows good cause in paragraphs 58 to 60 for not interfering with the Inam lands.

VILLAGES EXCLUDED FROM SURVEY.—23. The villages excluded from survey, alluded to in paragraph 63, may, if the Board and Government approve, be disposed of in the manner proposed by Mr. Puckle. The Settlement may be made by the Deputy Director at the same time with that of the neighbouring surveyed tracts.

CONCLUSION.—24. Referring to the concluding paragraph of Mr. Puckle's report, I have to state that he is now engaged in collecting data for the Settlement of the remaining portion of the district, and in preparing a preliminary report upon them.

I have the honor to be, &c.,

(Signed) R. E. MASTER,
Offg. Director of Revenue Settlement.

From R. K. PUCKLE, Esq., Deputy Director of Revenue Settlement, to R. E. MASTER, Esq., Officiating Director of Revenue Settlement, dated Sooramungalum, 13th April 1866, No. 26.

I have the honour to forward, herewith, a preliminary report on the Settlement of the northern talooks of Salem.

STATISTICS OF THE TALOOKS.—2. These talooks* include both the Balaghaut and Baramahal divisions, containing 1,646 ryotwari villages, with an area of 2,000 square miles, exclusive of 268 villages among the hills that cannot now be surveyed or assessed in detail.

3. I had proposed reporting on these two divisions separately, but so much of the information now collected is applicable to both alike, that I think it better to prepare but one scheme of assessment for all the northern talooks, and thus avoid repetition and a needless waste of time.

4. The Balaghaut† is situated to the extreme north-west of the District above the ghauts on the Mysore frontier, and the Baramahal,‡ immediately below, forms an intermediate step between the Balaghaut and the plains of the Carnatic. The northern and southern talooks are separated by a series of hill ranges that form a barrier, broken only here and there by passes, the best of which has been selected for the passage of the line of railway.

5. The northern talooks possess some advantages. They have good main lines of road, the railway passes through two§ of them, and the others are not far distant, while the jungles near the Cauvery afford pasturage for the finest breed of cattle in the south. In these jungle tracts a survey is impossible, and there is nothing to gain by making the attempt. The patches of cultivation are widely scattered, and extensive grazing grounds are absolutely necessary for the cattle, which are here the chief wealth of the people.

6. The Palar and Poniyar flow through these talooks, and irrigate 2,500 acres, and minor rivers about 5,000 acres more. There are ninety tanks of considerable size, but the bulk of the irrigated area is dependent upon small tanks that hold from fifteen days to two months' water-supply. Wells are of rare occurrence, and, with the exception of tobacco, but few garden crops are raised in the Baramahal. In the Balaghaut the people grow cocoanut and areca palms, plantains, and betel vines under tanks, and prefer these crops to rice.

7. The unhealthiness of the climate for natives of the plains, the scarcity of water, and consequent want of fruit and vegetables, prevent Brahmins and Reddies from spreading themselves over the country, and engaging in agricultural pursuits. Hence, except in some favoured localities,|| the cultivators are mostly

|| On the Mysore frontier the land-owners are usually Canarese, and round Tripatur and Vaniem-badi there are many Brahmins and Mussalmen.

Pullies—an ignorant and improvident race, who spend their earnings on feasts and ceremonies, and do but little to improve their fields.

8. In the uplands, generally, the soil is a poor red sand, so thinly spread over rock and gravel, that the rains seem to have washed away the better part of it to fertilize the hollows, where black and red loams occur in about equal proportions.

9. The principal market towns are Vaniembadi, Tripatur, Oosoor, and Darampuri. Palcode, Denkanicottah, and Kristnagheri are of less importance. The latter was once a town of note, but has fallen off since the western traffic was diverted from the trunk road to the railway. Nearly all the rice produced at Vaniembadi and Tripatur is exported by rail, and that produced at Darampuri is exchanged for raggy from Mysore. Oil-seed is exported to Vellore, and gram to Bangalore. But little rice is used at home, the food of the people being generally raggy, cumboo, gram, and varagu.

CLASSIFICATION OF SOILS.—10. The dry lands (though of poorer quality) bear the same relative value to each other as in the southern talooks, and the detailed arrangements explained in paragraphs 6 to 11 of the previous report are applicable to this locality. The irrigated lands are very similar to those of the southern talooks, (if the Cauvery villages be excluded,) and are classed in the same manner.

COMMUTATION RATES.—11. As the commutation rates now proposed are based entirely on the price of grain during the same series of years, adopted for the southern talooks, viz., from fusly 1231 to fusly 1274, I have not thought it necessary to work out calculations for shorter periods, that would not affect the result.

12. The Collector's Jummabundy reports give a general average of 13 annas for raggy and 12 annas for cumboo. Separating the southern talooks, (where the price of these grains is shown to have averaged 14 and 15 annas, respectively, during February and March,) the price of

If the same dry grains be taken as the staple products throughout the District, the Jummabundy-average for the northern talooks is 2 annas 4 pice a cullum less than for the southern talooks.—*Vide paragraph 13 of previous report.* raggy and cumboo must clearly have averaged much less in the northern talooks, to bring down the District average to 13 and 12 annas a cullum. This verifies my calculations, which show the selling price of raggy and cumboo in the northern talooks to have averaged but 11 annas a cullum at the cheapest season of the year. Even now the prices are lower in the northern talooks than in other parts of the District. This is perhaps owing to the fact that cereal grains and pulses occupy the great breadth of cultivation, cotton, indigo, sugar-cane, castor-oil, and ground-nut being comparatively seldom grown.

13. The draught cattle in these talooks are superior, the ordinary cart-load being 20 cullums of paddy or 15 of dry grains. Twenty miles is the average distance from a market town; and the same rates

of cartage and merchants' profits are here allowed as in the southern talooks.

14. The talook selling price during February and March, from fusly 1231 to fusly 1274, has averaged 11 annas for paddy, raggy, and cumboo, and 14 annas for gram, or a total average of 11 annas for wet, and 12 annas for dry grain.

Items.	PADDY.		DRY GRAINS.							
			Raggy.		Cumboo.		Horse-gram.		Average.	
	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
Average price throughout the northern talooks	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
Do. for February and March	100 14	0 12	108 1	0 13	101 9	0 12	124 0	0 15	111 3	0 13
Average given in the Collector's Jummabundy reports for the entire District	93 8	0 11	95 2	0 11	89 6	0 11	116 11	0 14	100 6	0 12
	105 10	0 13	109 11	0 13	100 4	0 12	127 0	0 15	112 5	0 13

15. The cost of carting a load of paddy at 1 anna a mile, for 20 miles is 1 rupee 4 annas, or 1 anna a cullum; and the merchants' profits at 12 per cent. may be estimated at 1 anna 4 pice a cullum.

16. The cost of carting 15 cullums of dry grain is also 1 rupee 4 annas, or 1 anna 4 pice a cullum; and the merchants' profits at 18 per cent. are 2 annas 2 pice a cullum.

17. The talook averages of 11 and 12 annas are thus reduced to 8 annas 8 pice and 8 annas 6 pice for paddy and dry grains respectively, and the commutation rate now proposed is 9 annas a cullum for both wet and dry grains alike.

18. The following statement shows the manner in which this rate is arrived at:—

Items.	February and March, average price per Harris Cullum.		DEDUCT			Remainder	Commuation Rate now proposed.
			Cartage at 1 Anna per mile.	Merchants' profits at 12 per cent. for Paddy and 18 per cent for Dry Grains.	Total.		
Paddy ...	H.C.	N.M.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.
	...	11	0 1 0	0 1 4	0 2 4	0 8 8	0 9
Dry grains ...	...	12	0 1 4	0 2 2	0 3 6	0 8 6	0 9

GROSS PRODUCE OF THE LAND.—19. The staple crops selected are paddy, raggy, cumboo, and gram. The yield of paddy is much the same as under similar irrigation in the southern talooks. Raggy grows to perfection in the Balaghaut, and is above the average in the Baramahal. Cumboo grows well in a loose dry soil, and yields the same here as further south. Gram is remarkably fine, though it is at best an uncertain crop, and yields little more than half as much as the other staple grains.

The average is thus reduced considerably, for, while the yield of raggy, cumboo, and cholam is estimated at 14 cullums 11 measures an acre for the southern talooks, the yield of raggy, cumboo, and gram is here estimated at 13 cullums 3 measures, or, excluding permanently improved land, in which cumboo and gram are never grown, at 11 cullums 19 measures an acre.

20. The following statement shows the average yield per acre of the several staple grains :—

Description.	Staple Crops.	AVERAGE YIELD PER ACRE.								
		By actual experiment.			By independent estimates in the village.		By Ryots collectively in the Talooks.		Now proposed as a standard.	
		No.	Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.	Harris Cullums.	Madras Measures.
Irrigated.	Paddy ...	177	31	...	27	5	20	8	26	17
Dry.	Raggy ...	22	11	20	14	16	7	2	16	16
	Cumboo ...	27	10	4	13	23	5	9	14	8
	Horse gram ...	2	4	16	11	22	4	8	8	9
	Average for the dry crops ...	51	9	12	13	13	6	19	13	3

AGRICULTURAL EXPENSES.—21. Work seldom commences in irrigated land until the day has well advanced; hence, the task of the permanent labourer is proportionably less than elsewhere, and more coolies are required to assist him. The seed is sown broadcast, and is used in larger quantities than if sown in seed-beds. The labour of planting is thus saved, but the ground has to be weeded twice. The permanent labourer can cultivate but 2½ acres of irrigated land; his wages are lower, but his ready money receipts are higher than in the southern

talooks; the cost of manure is less; and fees to village artisans rather more than in the southern talooks. The amount of labour requisite to cultivate similar dry lands is about the same everywhere, though the cost depends on the rate of wages paid. Wages are lower in the northern talooks, and are now commuted into money at 1 anna a cullum less than in the southern talooks. Hence, though more labour is bestowed on wet lands, the cost of this labour is a trifle less than in other parts of the District; while with the same amount of labour bestowed on dry lands, the cost is quarter less in the northern than in the southern talooks.

22. The under-mentioned items represent the cost of cultivating an acre of good black loam (4-1) whether irrigated or dry.

IRRIGATED.				DRY.			
Items.	Cost in Measures of Grain.	Cost in Money.	Total Cost if the Grain be commuted into Money at 9 As. per Harris Cullum.	Items.	Cost in Measures of Grain.	Cost in Money.	Total Cost if the Grain be commuted into Money at 9 As. per Harris Cullum.
Ards of the time of a permanent labourer at 430 measures of grain per annum.	172 1 9 8	RS. A. P.	5 10 2	Ards of the time of a permanent labourer at 430 measures of grain per annum.	71 0 10 8	RS. A. P.	2 5 6 ½
Weeding—20 coolies at 1½ measures each.	30	...	0 11 3	Weeding—8 coolies at 1½ measures each.	12	...	0 4 6
Reaping & thrashing, 12 do. at do.	18	...	0 6 9	Reaping & thrashing, 6 do. at do.	9	...	0 3 4 ½
Seed ...	30	...	0 11 3	Seed ...	6	...	0 2 3
Manure ...	...	0 12 0	0 12 0	Manure ...	...	0 6 0	0 6 0
Iron ...	...	0 8 0	0 8 0	Iron ...	...	0 4 0	0 4 0
Fees to village artisans	14	...	0 5 3	Fees to village artisans.	6	...	0 2 3
Total ...	264 2 13 8	9 0 8		Total ...	104 1 4 8 ½	11 11	

or in round figures 9 rupees for irrigated, and 3 rupees 12 annas for dry land.

23. Twenty per cent. for unfavourable seasons was allowed in Trichinopoly, and 15 per cent. was recently proposed for the southern talooks of Salem.* In the northern talooks the dry crops often suffer, for the rains are very uncertain, and even in favourable seasons the surface water is drained away more rapidly than on the lower level of the southern talooks. The chance of failure is, therefore, quite as great as in Trichinopoly, and 20 per cent. may be considered as a fair allowance on account of unfavourable seasons.

* Vide para. 19 of the previous Report.

26. The standard rates are one group lower than in the southern talooks, that is to say, the 1st tarams, wet and dry, are assessed at 7 rupees and 3 rupees 8 annas respectively in the northern, against 8 rupees and 4 rupees 8 annas in the southern talooks. But, to avoid confusion, similar numbers are attached to similarly rated groups irrespective of locality. Thus the 1st group for the northern and the 2nd for the southern talooks, having both the same rates, will here be mentioned as the 2nd group for the District generally; the 2nd of the northern and 3rd of the southern, as the 3rd group, and so on throughout them all.

GROUPING OF VILLAGES.—27. The Palar irrigation is undoubtedly the best in these talooks, and may be considered equal to that of the Vellaur and Vasistanadi, 2nd class rivers of this District. The Poniyar and Vanaiyar form the 3rd class, minor streams and a few large tanks the 4th, and the numerous small tanks the 5th class. For dry land, 40 villages near Tripatur and Vaniembadi, 53 near Kristnagheri, 157 near Darampuri, and 160 between Oosoor and Denkenicottah form the 2nd group; 850 ordinary villages in the open country of all these talooks form the 3rd group; and 386 jungly villages at the foot of the Iawadi and Yelagheri hills in Tripatur, to the south and east of Uttan-gheri, at the foot of the hills on the northern frontier of Kristnagheri and to the west of the Darampuri and Oosoor talooks form the 4th group.*
The 268 villages excluded from survey are also placed in the 4th group.

* Vide map of the grouping.

STANDARD RATES OF ASSESSMENT MODIFIED BY GROUPING.—28. The following statement exhibits the proposed rates of assessment for each group, both irrigated and dry :—

Taram or Class.	IRRIGATED.				DRY.		
	2nd Group.	3rd Group.	4th Group.	5th Group.	2nd Group.	3rd Group.	4th Group.
	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
1	8 0	7 0	6 0	5 0	3 8	2 8	2 0
2	7 0	6 0	5 0	4 0	2 8	2 0	1 8
3	6 0	5 0	4 0	3 0	2 0	1 8	1 4
4	5 0	4 0	3 0	2 8	1 8	1 4	1 0
5	4 0	3 0	2 8	2 0	1 4	1 0	0 12
6	3 0	2 8	2 0	1 8	1 0	0 12	0 8
7	2 8	2 0	1 8	1 4	0 12	0 8	0 6
8	2 0	1 8	1 0	1 0	0 8	0 6	0 5
9	... ..	... ..	... ..	... ..	0 6	0 4	0 4

PRESENT AND PROPOSED ASSESSMENT.—29. The land revenue of the surveyed villages was 5,60,211 rupees in Fusly 1270. The assessment now proposed is 4,95,691 rupees for a single crop, or 12 per cent. less than the land revenue of Fusly 1270.

2ND CROP.—30. If the permanent 2nd crop charged be calculated on the same proportion of the irrigated area as proposed for the southern talooks, viz., on 75 per cent. of the 2nd group at $\frac{1}{3}$ rd, and on 50 per cent. of the 3rd and 4th groups at $\frac{1}{4}$ th, it will amount to 10,174 rupees.

EMOLUMENTS OF VILLAGE OFFICERS.—31. $6\frac{1}{4}$ per cent. on 5,05,865 rupees will give 31,617 rupees. The amount now paid by Government is 42,758 rupees.

NET REDUCTION BY SETTLEMENT.—32. The net reduction is thus 22,729 rupees, or exclusive of emoluments to Village Officers, now to be paid by the ryots, 54,346 rupees, viz., 17,552 rupees, or 11 per cent. on wet, and 36,794 rupees, or 9 per cent. on dry land.

DISTRIBUTION OF PROPOSED ASSESSMENT ON EACH CLASS OF SOIL.—33. The following table shows the distribution of the single crop assessment on each class of soil throughout the several groups, both irrigated and dry :—

IRRIGATED.												
CLASSIFICATION.			2ND GROUP.		3RD GROUP.		4TH GROUP.		5TH GROUP.		TOTAL.	
Class.	Sort.	Talam.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
2	1	1	...	...	8	57	289	1,736	167	830	464	2,623
2	2	2	18	...	70	...	35	...	54	...	177	...
4	1	1	180	...	460	...	5,177	...	3,767	...	9,584	...
			193	1,382	530	3,178	5,212	26,066	3,821	15,285	9,761	45,911
4	2	3	287	...	1,044	...	6,004	...	10,200	...	17,535	...
7	1	1	2	...	58	...	1,479	...	927	...	2,466	...
			289	1,737	1,102	5,514	7,483	29,933	11,127	33,383	20,001	70,567
3	1	4	21	...	58	...	35	...	96	...	210	...
5	1	4	38	...	171	...	759	...	915	...	1,833	...
7	2	4	2	...	18	...	844	...	626	...	990	...
8	1	4	5	...	37	...	335	...	333	...	710	...
			66	330	284	1,139	1,473	4,421	1,970	4,924	3,793	10,814
3	2	5	11	...	34	...	20	...	39	...	104	...
5	2	5	4	...	15	...	61	...	91	...	171	...
			15	59	49	144	81	200	130	259	275	662
8	2	6	...	...	6	15	41	82	28	42	75	139
4	3	7	116	...	455	...	269	...	3,484	...	4,324	...
5	3	7	...	...	...	...	...	...	3	...	3	...
7	3	7	...	...	...	...	...	...	2	...	2	...
			116	290	455	910	269	400	3,489	4,362	4,329	5,962
3	3	8	...	...	1	...	...	...	13	...	14	...
8	3	8	...	...	...	...	...	...	8	...	3	...
			...	...	1	2	...	...	16	16	17	18
			684	3,789	2,435	10,959	14,848	62,838	20,748	59,101	38,715	1,36,696

DRY.												
CLASSIFICATION.			2ND GROUP.		3RD GROUP.		4TH GROUP.		TOTAL.			
Class.	Sort.	Talam.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
2	2	2	Acres. 1,059	RS. 2,649	Acres. 1,333	RS. 2,665	Acres. 718	RS. 1,076	Acres. 3,110	RS. 6,388		
4	1	3	1,547	3,092	1,682	2,535	838	1,047	4,067	6,664		
3	1	4	21	...	43	...	96	...	160	...		
4	2	4	6,173	...	5,710	...	4,631	...	16,514	...		
7	1	4	4,080	...	5,983	...	4,987	...	15,050	...		
			10,274	15,411	11,736	14,670	9,714	9,714	31,724	39,795		
3	2	5	35	...	3	...	24	...	62	...		
5	1	5	7,342	...	8,857	...	5,184	...	21,383	...		
7	2	5	7,652	...	12,192	...	8,960	...	28,804	...		
8	1	5	23,079	...	28,833	...	30,177	...	82,089	...		
			38,108	47,635	49,885	49,885	44,345	33,258	1,32,338	1,30,778		
5	2	6	4,619	...	11,400	...	3,212	...	19,231	...		
8	2	6	31,822	...	97,595	...	55,162	...	1,34,579	...		
			36,441	36,441	1,08,995	81,748	58,374	29,188	2,03,810	1,47,377		
4	3	7	6,168	4,580	3,143	1,571	2,016	756	11,267	6,907		
3	3	8	1	...	...	...	...	...	1	...		
5	3	8	800	...	1,533	...	200	...	2,533	...		
			801	401	1,533	575	200	63	2,534	1,039		
7	3	9	3,798	...	4,006	...	1,604	...	9,408	...		
8	3	9	17,699	...	25,219	...	21,117	...	60,035	...		
			21,497	8,061	25,225	6,306	22,721	5,680	69,443	20,047		
			1,15,835	1,18,268	2,03,532	1,59,945	1,38,926	80,782	1,58,293	3,58,905		

34. The 2nd class contains $\frac{1}{4}$ th, the 3rd class $\frac{1}{2}$, and the 4th class $\frac{1}{4}$ th of the irrigated area. There are no 1st-class gardens in these talooks, and the permanently improved lands form but a $\frac{1}{30}$ th part of the dry cultivation. The 4th, 5th, and 6th classes comprise $\frac{2}{5}$ th, and the 9th class $\frac{1}{5}$ th of the ordinary dry lands, the average assessment being 3 rupees 9 annas and 12 annas 6 pice an acre for wet and dry lands respectively, or 1 rupee less than the average proposed for the wet, and 6 annas 6 pice less than that proposed for the dry lands of the southern talooks.

35. These averages are, I think, fairly proportioned, as the northern talooks are generally inferior both in soil and situation; and those who are best acquainted with them are of opinion that they could not bear the assessment proposed for the southern talooks.

DISTRIBUTION OF PROPOSED ASSESSMENT UNDER EACH MONEY RATE.—36. The following table shows the area and assessment of the cultivated lands under each money rate :—

IRRIGATED.			Dry.		
Rate.	Area.	Assessment.	Rate.	Area.	Assessment.
RS. A.	Acres.	RS.	RS. A.	Acres.	RS.
7 0	206	1,439	2 8	1,059	2,647
6 0	1,108	6,651	2 0	2,880	5,757
5 0	6,547	32,739	1 8	12,675	19,013
4 0	11,604	46,416	1 4	50,682	63,352
3 0	12,649	37,948	1 0	96,041	96,041
2 8	2,173	5,430	0 12	1,59,448	1,19,586
2 0	626	1,251	0 8	62,319	31,160
1 8	297	444	0 6	25,045	9,392
1 4	3,489	4,362	0 5	200	63
1 0	16	16	0 4	47,944	11,984
	38,715	136,696		4,58,293	3,58,995

AVAILABLE ASSETS OF REVENUE.—37. To make up for a reduction of 54,346 rupees, there were in Fusly 1270, 2,29,670 acres of waste land, on which the proposed assessment is 1,15,903 rupees, one-fourth of this area has been brought under cultivation since Fusly 1270, and the remainder will probably be taken up in the course of the next few years.

INCREASE OF AREA BY SURVEY.—38. The increase of area by survey in the northern talooks is 68,840 acres or 16 per cent. This is no great increase in a rugged country where much poramboke must have been measured into fields; but, as the full area by survey will have to be paid for under the new system, there is all the more necessity for the 10 per cent. reduction in the money rates proposed in paragraph 25.

PROPOSED ASSESSMENT OF THE VILLAGES EXCLUDED FROM SURVEY.—39. The villages excluded from survey are not hill villages, though situated among the hills. They might, perhaps, be settled by the application of the last group rates to the Curnums' areas, as a temporary measure, and as an inducement to extend cultivation when the jungle is cleared, and survey becomes practicable, these villages might be registered, and the Curnums' areas be superseded by those of the Revenue Survey.

COMPARISON BETWEEN TRICHINOPOLY AND SALEM.—40. The reduction in Trichinopoly was 3,88,056 rupees, or 25 per cent. on a revenue of 15,82,174 rupees; the reduction proposed for the entire District of Salem is 2,59,390 rupees, or 16 per cent. on a revenue of 15,99,502 rupees. The circumstances of the two Districts, however, differ widely, for, while the uplands of Trichinopoly are for the most part poor, and have been over-assessed from time immemorial, Salem is generally flourishing, and has enjoyed a

comparatively light assessment for the last sixty years. In the northern talooks more especially (though the soil is perhaps no better than in Trichinopoly) the assessment was so fairly imposed at the time of the original pynaish, that a revision seems quite unnecessary during the continuance of the present high prices, and great agricultural prosperity.

PROPOSAL TO DEFER THE INTRODUCTION OF THE SETTLEMENT IN THE TALOOKS NOW REPORTED ON FOR THE PRESENT.—41. I, therefore, beg to suggest that this scheme, for the settlement of the northern talooks of Salem, be submitted to the Board for the final orders of Government, with a request, that the rates may be sanctioned now, to save all further reference, but that their introduction may be deferred until the southern talooks of Salem and other Districts more immediately in need of Settlement have been attended to, or until prices fall so considerably that these northern talooks may seem to require relief.

I have the honor to be, &c.,

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

A.

Statement comparing the proposed Settlement of Irrigated Lands in the Northern Talooks of the Salem District with the Jummabundy Beriz of Fusly 1270.

Talooks.	Dry or Wet.	Group.	AS PER JUMMA-BUNDY OF FUSLY 1270.		AS PER PROPOSED SETTLEMENT.		COMPARISON.*				Per-centage of differ-ence.	
			Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.			
							Extent.	Assess-ment.	Extent.	Assess-ment.		
Darampuri.	Wet.	4	Acres.	RS	Acres.	RS.	Acres.	RS.	Acres.	RS.	A.	RS.
		4	3,500	17,994	3,903	15,558	403	...	...	2,136	...	...
		5	5,915	26,671	7,347	23,580	1,432	...	...	3,091	...	...
			9,415	44,665	11,252	39,438	1,837	...	...	5,227	20	12
Tripatur ...		2	759	7,703	684	3,798	...	...	75	3,905	...	...
		4	2,497	14,221	2,863	11,762	366	...	...	2,459	...	...
		5	2,048	10,145	2,036	4,988	...	...	12	5,157	...	...
			5,304	32,069	5,583	20,548	279	...	...	11,521	5	36
Uttangheri.		3	1,160	4,038	1,110	5,247	...	1,209	50	...	...	...
		4	641	1,870	599	2,318	...	442	42	...	...	...
		5	2,298	9,488	2,639	6,906	391	...	...	2,532	...	...
			4,099	15,402	4,398	14,471	299	...	...	931	7	6
Kristnagheri		3	1,032	6,449	1,325	5,712	293	...	...	737	...	...
		4	1,220	5,606	1,649	6,795	429	1,189	...	...	...	...
		5	4,307	20,304	6,133	14,786	1,826	...	...	5,518	...	...
			6,559	32,359	9,107	27,293	2,548	...	...	5,666	39	16
Oosoor ...		4	5,480	28,856	5,832	26,104	352	...	...	2,752	...	...
		5	2,257	11,071	2,543	8,842	286	...	...	2,229	...	...
			7,737	39,927	8,375	34,946	638	...	...	4,931	8	12
			33,114	1,64,422	38,715	1,36,696	5,601	...	...	27,726	17	17
Total ...												

* This comparison is drawn between the single crop assessment proposed and the consolidated cess charged at present. Hence the great reduction in Tripatur, a talook in which a considerable amount will be brought to account as 2nd crop.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

B.

Statement comparing the proposed Settlement of Dry Lands in the Northern talooks of the Salem District with the Jummabundy Beriz of Fusly 1270.

Talooks.	Dry or Wet.	Group.	As per Jumma-Bundy of Fusly 1270.		As per Proposed Settlement.		Comparison.				Per-centage of difference.
			Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.		
							Extent.	Assessment.	Extent.	Assessment.	
Darampuri.	Dry.	2	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	A. Rs.
		3	36,371	31,888	40,509	38,660	4,138	6,772	...	...	...
		4	44,773	37,810	53,016	41,553	8,243	3,743	...	...	...
		4	36,744	29,474	41,274	25,410	4,530	...	...	4,064	...
			1,47,888	99,172	1,34,799	1,05,623	16,911	6,451	...	...	14 7
Tripatur ...		2	12,641	16,118	15,592	15,524	2,951	...	...	594	...
		3	20,289	27,096	22,492	21,456	2,203	...	...	5,550	...
		4	11,503	10,339	14,064	7,051	2,561	...	...	3,288	...
			44,433	53,463	52,148	44,031	7,715	...	...	9,432	17 18
Uttangheri*		3	24,611	23,100	28,257	21,571	3,646	...	...	1,529	...
		4	52,936	55,620	64,110	36,304	11,174	...	...	19,316	...
			77,547	78,720	92,367	57,875	14,820	...	...	20,845	19 20
Kristnagheri		2	10,222	10,361	12,742	11,896	2,520	1,535	...	...	...
		3	65,140	53,556	74,602	55,470	9,462	1,914	...	...	...
		4	10,468	12,016	13,867	8,151	3,399	...	...	3,865	...
			85,830	75,933	1,01,211	75,517	15,331	...	...	416	18 1
Oosoor ...		2	50,330	63,003	46,989	52,188	...	...	3,341	10,815	...
		3	14,176	18,853	25,167	19,895	10,991	1,042	...	...	...
		4	4,850	6,645	5,612	3,866	762	...	...	2,779	...
			6,93,556	88,501	77,768	75,949	8,412	...	...	12,552	12 13
Total ...			3,95,054	3,95,789	4,58,293	3,58,995	63,239	...	...	36,791	16 9

* This is the talook that most needs reduction.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

C.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Taram and Group.

Taram.	CLASSIFICATION.		2ND GROUP.				3RD GROUP.			
	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.
			RS.	A.	Acres.	RS.	RS.	A.	Acres.	RS.
1	2	1	8	0	...	...	7	0	8	57
2	2	2	7	0	18	...	6	0	70	...
	4	1			180	...			460	...
					198	1,382			530	3,178
3	4	2	6	0	287	...	5	0	1,044	...
	7	1			2	...			58	...
					289	1,737			1,102	5,514
4	3	1	5	0	21	...	4	0	58	...
	5	1			38	...			171	...
	7	2			2	...			18	...
	8	1			5	...			37	...
					66	330			284	1,139
5	3	2	4	0	11	...	3	0	34	...
	5	2			4	...			15	...
					15	59			49	144
6	8	2	3	0	...	...	2	8	6	15
7	4	3	2	8	116	...	2	0	455	...
	5	3			...	...			...	...
	7	3			...	...			...	...
					116	290			455	910
8	3	3	2	0	...	...	1	8	1	...
	8	3			...	...			...	...
					...	...			1	2
Total ...					684	3,798			2,435	10,959

C.—Concluded.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Taram and Group.

Taram.	CLASSIFICATION.		4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
1	2	1	6 0	289	1,736	5 0	167	830	464	2,623
2	2	2	5 0	35	...	4 0	54	...	177	...
	4	1		5,177	...		3,767	...	9,584	...
				5,212	26,066		3,821	15,285	9,761	45,911
3	4	2	4 0	6,004	...	3 0	10,200	...	1,753	...
	7	1		1,479	...		927	...	2,466	...
				7,483	29,933		11,127	33,383	2,001	70,567
4	3	1	3 0	35	...	2 8	96	...	210	...
	5	1		759	...		915	...	1,883	...
	7	2		344	...		626	...	990	...
	8	1		335	...		333	...	710	...
				1,473	4,421		1,970	4,924	3,793	10,814
5	3	2	2 8	20	...	2 0	39	...	104	...
	5	2		61	...		91	...	171	...
				81	200		130	259	275	662
6	8	2	2 0	41	82	1 8	28	42	75	139
7	4	3	1 8	269	...	1 4	3,484	...	4,324	...
	5	3		...	...		3	...	3	...
	7	3		...	...		2	...	2	...
				269	400		3,489	4,362	4,329	5,962
8	3	3	1 0	...	...	1 0	13	...	14	...
	8	3		...	...		3	...	3	...
				...	...		16	16	17	18
Total ...				14,848	62,838		20,748	59,101	38,715	1,36,696

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

D.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Taram and Group.

Taram.	CLASSIFICATION.		1ST GROUP.			2ND GROUP.		
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.
2	2	2	2 8	1,059	2,647	2 0	1,333	2,665
3	4	1	2 0	1,547	3,092	1 8	1,682	2,525
4	3	1	1 8	21	...	1 4	43	...
	4	2		6,173	...		5,710	...
	7	1		4,080	...		5,983	...
				10,274	15,411		11,736	14,670
5	3	2	1 4	35	...	1 0	3	...
	5	1		7,342	...		8,857	...
	7	2		7,652	...		12,192	...
	8	1		23,079	...		28,833	...
				38,108	47,635		49,885	49,885
6	5	2	1 0	4,619	...	0 12	11,400	...
	8	2		31,822	...		97,595	...
				36,441	36,441		1,08,995	81,748
7	4	3	0 12	6,108	4,580	0 8	3,143	1,571
8	3	3	0 8	1	...	0 6	...	...
	5	3		800	...		1,533	...
				801	401		1,533	575
9	7	3	0 6	3,798	...	0 4	4,006	...
	8	3		17,699	...		21,219	...
				21,497	8,061		25,225	6,306
Total ...				1,15,835	1,18,268		2,03,532	1,59,945

D.—Concluded.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Taram and Group.

Taram.	CLASSIFICATION.		3RD GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS. A.	Acres.	RS.	Acres.	RS.
2	2	2	1 8	718	1,076	3,110	6,388
3	4	1	1 4	838	1,047	4,067	6,664
4	3	1	1 0	96	...	160	...
	4	2		4,631	...	16,514	...
	7	1		4,987	...	15,050	...
				9,714	9,714	31,724	39,795
5	3	2	0 12	24	...	62	...
	5	1		5,184	...	21,383	...
	7	2		8,960	...	28,804	...
	8	1		30,177	...	82,089	...
				44,345	33,258	1,32,338	1,30,778
6	5	2	0 8	3,212	...	19,231	...
	8	2		55,162	...	1,84,579	...
				58,374	29,188	2,03,810	1,47,377
7	4	3	0 6	2,016	756	11,267	6,907
8	3	3	0 5	...	...	1	...
	5	3		200	...	2,533	...
				200	63	2,534	1,039
9	7	3	0 4	1,604	...	9,408	...
	8	3		21,117	...	60,035	...
				22,721	5,680	69,443	20,047
Total ...				1,38,926	80,782	4,58,293	3,58,995

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

E.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Money Rate in the Northern talooks of the Salem District.

Money Rate.	Extent.	Assessment.
RS. A.	Acres.	RS.
7 0	206	1,439
6 0	1,108	6,651
5 0	6,547	32,739
4 0	11,604	46,416
3 0	12,649	37,948
2 8	2,172	5,430
2 0	626	1,251
1 8	297	444
1 4	3,489	4,362
1 0	16	16
Total ...	38,715	1,36,696*

* Average 3-7-0.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

F.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Money Rate in the Northern talooks of the Salem District.

Money Rate.	Extent.	Assessment.
RS. A.	Acres.	RS.
2 8	1,059	2,647
2 0	2,880	5,757
1 8	12,675	19,013
1 4	50,682	63,352
1 0	96,041	96,041
0 12	1,53,448	1,19,586
0 8	62,319	31,160
0 6	25,045	9,392
0 5	200	63
0 4	47,944	11,984
Total ...	4,58,293	3,58,995*

* Average 13 annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

G.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Northern talooks of the Salem District.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.		
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.
1	2	1	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.
			8 0	...	...	7 0	...	...
2	2	2	7 0	12	...	6 0	3	...
	4	1		...	...		...	...
				12	87		3	21
3	4	2	6 0	106	...	5 0	39	...
	7	1		...	...		...	...
				106	638		39	195
4	3	1	5 0	...	...	4 0	...	...
	5	1		...	...		...	...
	7	2		2	...		47	...
	8	1		...	...		...	...
				2	8		47	188
5	3	2	4 0	...	...	3 0	6	...
	5	2		33	...		39	...
				33	131		45	133
6	8	2	3 0	...	...	2 8	8	19
7	4	3	2 8	47	...	2 0	274	...
	5	3		...	...		23	...
	7	3		...	...		33	...
				47	116		330	661
8	3	3	2 0	...	...	1 8	27	...
	8	3		3	...		18	...
				3	7		45	67
Total ...				203	987		517	1,284

G.—Concluded.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Northern talooks of the Salem District.

Taram.	CLASSIFICATION.		4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 6 0	Acres. ...	RS. ...	RS. 5 0	Acres. ...	RS. ...	Acres. ...	RS. ...
2	2	2	5 0	15	...	4 0	26	...	56	...
	4	1	...	...	...	...	...	...	...	...
				15	74		26	106	56	288
3	4	2	4 0	861	...	3 0	997	...	2,003	...
	7	1	...	...	...	...	...	...	...	...
				861	3,447		997	2,994	2,003	7,274
4	3	1	...	...	...	2 8	...	...	...	...
	5	1	...	...	...	...	...	...	...	...
	8	1	...	228	...	...	334	...	611	...
				...	...		...	...	...	...
				228	686		334	832	611	1,714
5	3	2	2 8	6	...	2 0	18	...	30	...
	5	2	...	285	...	...	297	...	654	...
				291	727		315	628	684	1,619
6	8	2	2 0	211	420	1 8	194	291	413	730
7	4	3	1 8	1,912	...	1 4	3,517	...	5,750	...
	5	3	...	103	...	...	208	...	334	...
	7	3	...	325	...	...	511	...	869	...
				2,340	3,510		4,236	5,295	6,953	9,582
8	3	3	1 8	23	...	1 0	21	...	71	...
	8	3	...	148	...	...	116	...	285	...
				171	172		137	139	356	385
Total ...				4,117	9,036		6,239	10,285	11,076	21,592

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

H.

Statement exhibiting the Area and Assessment of the Waste in Dry Land under each Taram and Group in the Northern talooks of the Salem District.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
2	2	1	8 8	98	246	2 0	202	403	1 8	250	374	550	1,023
3	4	1	2 0	...	...	1 8	...	...	1 4	...	...	...	...
4	3	1	1 8	522	...	1 4	276	...	1 0	426	...	...	...
	4	2	...	...	...	...	...	...	...	...	...	...	...
	7	1	...	522	783	...	276	343	...	426	426	1,224	1,557
5	3	2	1 4	35	...	...	13	...	...	616	...	...	...
	5	1	...	586	...	1 0	1,026	...	0 12	2,697	...	...	...
	7	2	...	...	...	...	...	...	...	...	...	...	...
	8	1	...	621	777	...	1,039	1,039	...	3,518	2,635	5,173	4,451
6	5	2	1 0	918	...	0 12	2,853	...	0 8	1,373	...	...	...
	8	2	...	8,527	...	...	22,634	...	...	31,152	...	...	...
				9,415	9,445	...	25,537	19,153	...	32,525	16,202	67,507	44,830
7	4	3	0 12	3,587	2,689	0 8	3,563	1,782	0 6	4,856	1,822	12,006	6,293
8	3	3	0 8	115	...	0 6	23	...	0 5	426	...	...	...
	5	3	...	1,298	...	...	3,130	...	...	1,483	...	...	...
				1,413	706	...	3,153	1,183	...	1,909	596	6,475	2,435
9	7	3	0 6	1,945	...	0 4	3,851	...	0 4	6,724	...	...	...
	8	3	...	15,889	...	...	28,627	...	...	68,618	...	...	...
				17,834	6,687	...	32,488	8,120	...	75,337	18,835	1,25,659	33,642
Total ...				33,520	21,333		66,258	32,028		1,18,916	40,950	2,13,594	94,311

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

I.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Taram and Group in the Darampuri talook.

Taram.	CLASSIFI- CATION.		4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acro.	Extent.	Assess- ment.	Rate per Acro.	Extent.	Assess- ment.	Extent.	Assess- ment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
1	2	1	6 0	30	179	5 0	59	293	89	472
2	2	1	5 0	2	...	4 0	6	...	...	...
	4	1		336	...		1,585	...	...	...
				338	1,692		1,591	6,366	1,929	8,058
3	4	2	4 0	3,260	...	3 0	5,159	...	...	...
	7	1		133	...		235	...	...	...
				3,393	13,572		5,434	16,303	8,827	29,875
4	3	1	3 0	2	...	2 8	32	...	...	...
	5	1		51	...		101	...	...	...
	7	2		19	...		48	...	...	...
	8	1		49	...		33	...	...	...
				121	364		214	535	335	899
5	3	2	2 8	14	...	2 0	11	...	...	...
	5	2		4	...		19	...	...	...
				18	44		30	59	48	103
6	8	2	2 0	...	...	1 8	1	1	1	1
7	4	3	1 8	5	...	1 4	17	...	...	...
	5	3		...	...		...	...	...	...
	7	3		...	...		1	...	...	...
				5	7		18	23	23	30
8	3	3	1 0	...	...	1 0	...	...	...	...
	8	3		...	...		...	...	...	...
				...	...		...	...	...	...
Total...				3,905	15,858		7,347	23,580	11,252	39,438

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

J.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Taram and Group in the Tripatur talook.

Taram.	CLASSIFI- CATION.		2ND GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acro.	Extent.	Assess- ment.	Rate per Acro.	Extent.	Assess- ment.	Rate per Acro.	Extent.	Assess- ment.	Extent.	Assess- ment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
1	2	1	...	...	...	6 0	...	...	5 0	...	...	...	...
2	2	2	7 0	18	...	5 0	18	...	4 0	11	...	47	...
	4	1		180	...		1,023	...		213	...	1,421	...
				198	1,382		1,041	5,205		229	914	1,460	7,501
3	4	2	6 0	287	...	4 0	593	...	3 0	488	...	1,368	...
	7	1		2	...		672	...		34	...	708	...
				289	1,737		1,265	5,006		522	1,568	2,076	8,365
4	3	1	5 0	21	...	3 0	9	...	2 8	35	...	65	...
	5	1		33	...		131	...		50	...	219	...
	7	2		2	...		115	...		462	...	579	...
	8	1		5	...		159	...		154	...	318	...
				66	330		414	1,242		701	1,751	1,181	3,323
5	3	2	4 0	11	...	2 8	3	...	2 0	25	...	39	...
	5	2		4	...		19	...		5	...	28	...
				15	59		22	55		30	60	67	174
6	8	2	3 0	...	...	2 0	38	76	1 8	8	13	46	89
7	4	3	2 8	116	...	1 8	83	...	1 4	543	...	742	...
	5	3		...	...		...	...		...	...	...	...
	7	3		...	...		...	...		...	...	...	...
				116	290		83	124		543	679	742	1,093
8	3	3	2 0	...	...	1 0	...	...	1 0	...	...	...	...
	8	3		...	...		...	...		...	...	...	...
				...	...		...	...		3	3	3	3
Total..				684	3,798		2,863	11,762		2,036	4,989	5,583	20,548

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Dy. Director of Revenue Settlement.

K.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Taram and Group in the Ullangheri talook.

Taram.	CLASSIFI- CATION.		3RD GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. A. 7 0	...	...	Rs. A. 6 0	...	...	Rs. A. 5 0	...	...	...	...
2	2	2	6 0	61	...	5 0	...	...	4 0	28	...	...	...
	4	1		240	...		178	...		402	...	...	...
				304	1,822		178	891		520	2,079	1,002	4,792
3	4	2	5 0	414	...	4 0	167	...	3 0	790	...	...	...
	7	1		54	...		88	...		263	...	...	...
				468	2,340		255	1,021		1,053	3,159	1,776	6,520
4	8	1	4 0	58	...	3 0	3	...	2 8	12	...	...	...
	5	1		65	...		10	...		69	...	...	...
	7	2		18	...		68	...		68	...	...	...
	8	1		37	...		22	...		63	...	...	...
				178	715		103	309		212	529	493	1,553
5	3	2	3 0	34	...	2 8	3	...	2 0	2	...	...	...
	5	2		14	...		...	...		4	...	...	...
				48	143		3	7		6	12	57	162
6	8	2	2 8	6	15	2 0	2	4	1 8	16	24	24	43
7	4	3	2 0	105	...	1 8	58	...	1 4	831	...	...	...
	5	3		...	...		...	...		...	...	...	...
	7	3		...	...		...	...		1	...	...	...
				105	110		58	86		852	1,102	1,045	198
8	3	3	1 8	1	...	1 0	...	...	1 0	...	...	...	...
	8	3		...	...		...	...		...	...	...	...
				1	2		...	...		...	...	1	2
Total ...				1,110	5,247		519	2,318		2,698	6,905	4,398	14,470

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

L.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Taram and Group in the Kristnagheri talook.

Taram.	CLASSIFI- CATION.		3RD GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. A. 7 0	8	57	5 0	9	56	5 0	40	199	57	312
2	2	2	6 0	6	...	5 0	...	...	4 0	4	...	10	...
	4	1		220	...		723	...		248	...	1,191	...
				226	1,356		723	3,615		252	1,010	1,201	5,981
3	4	2	5 0	630	...	4 0	543	...	3 0	3,039	...	4,212	...
	7	1		4	...		15	...		73	...	92	...
				624	3,174		558	2,232		3,112	9,334	4,304	14,740
4	3	1	4 0	106	...	3 0	207	...	2 8	13	...	13	...
	5	1		...	...		...	...		547	...	860	...
	7	2		...	...		4	...		16	...	20	...
	8	1		...	...		19	...		52	...	71	...
				106	421		230	690		628	1,572	964	2,636
5	3	2	3 0	...	...	2 8	...	...	2 0	1	...	1	...
	5	2		1	...		9	...		58	...	68	...
				1	1		9	22		59	118	69	141
6	8	2	2 8	...	...	2 0	...	...	1 8	3	4	3	4
7	4	3	2 0	350	...	1 8	120	...	1 4	2,036	...	2,506	...
	5	3		...	...		...	...		3	...	3	...
	7	3		...	...		...	...		...	...	...	...
				350	700		120	180		2,039	2,549	2,509	3,429
Total ...				1,325	5,712		1,649	6,795		6,133	14,786	9,107	27,293

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

M.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Land under each Taram and Group in the Oosoor talook.

Taram.	CLASSIFI- CATION.		4TH GROUP.			5TH GROUP.			TOTAL.		
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.	
1	2	1	rs. 6 0	A. 250	Rs. 1,501	rs. 5 0	A. 68	rs. 338	A. 318	rs. 1,839	
2	2	2	5 0	15	...	4 0	5	...	...	...	
		4		1	2,917		...	1,224	...	...	...
				2,932	14,663		1,229	4,916	4,161	19,579	
3	4	2	4 0	1,441	...	3 0	684	...	...	...	
		7		1	571		...	322	...	...	...
				2,012	8,048		1,006	3,019	3,018	11,067	
4	3	1	3 0	21	...	2 8	4	...	...	...	
		5		1	360		...	149	...	...	...
		7		2	138		...	32	...	...	...
		8		1	86		...	31	...	...	...
				605	1,816		215	537	820	2,353	
5	3	2	2 8	...	...	2 0	...	...	...	...	
		5		2	29		...	5	...	...	...
				29	72		5	10	34	82	
6	8	2	2 0	1	2	1 8	...	...	1	2	
7	4	3	1 8	3	...	1 4	7	...	...	...	
		5		3	...		...	...	...	...	...
		7		3	...		...	...	...	...	...
				3	3		7	9	10	12	
8	3	3	1 0	...	...	1 0	13	...	...	...	
		8		3	...		...	...	...	...	...
				...	...		13	13	13	13	
Total...				5,832	26,105		2,543	8,842	8,375	31,947	

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

N.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Darampuri talook.

Tardm.	CLASSIFI- CATION.		2ND GROUP.			3RD GROUP.		
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.
1	2	1	3 8	...	...	2 8	...	...
2	2	2	2 8	590	1,474	2 0	512	1,024
3	4	1	2 0	954	1,908	1 8	723	1,085
4	3	1	1 8	17	...	1 4	...	...
	4	2		5,083	...		2,118	...
	7	1		713	...		1,155	...
				5,813	8,719		3,273	4,091
5	3	2	1 4	21	...	1 0	...	...
	5	1		1,498	...		3,135	...
	7	2		1,789	...		3,056	...
	8	1		3,919	...		6,733	...
				7,227	9,034		12,924	12,924
6	5	2	1 0	1,382	...	0 12	181	...
	8	2		7,447	...		25,384	...
				8,829	8,829		25,565	19,174
7	4	3	0 12	6,093	4,569	0 8	3,002	1,501
8	3	3	0 8	...	...	0 6	...	...
	5	3		...	...		...	...
				...	...		...	...
9	7	3	0 6	504	...	0 4	1,502	...
	8	3		10,500	...		5,514	...
				11,004	4,127		7,016	1,754
Total ...				40,510	38,660		53,015	41,553

N.—Continued.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Darampuri talook.

Taram.	CLASSIFI- CATION.		4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS. A.	Acres.	RS.	Acres.	RS.
1	2	1	2 0	...	...	...	...
2	2	2	1 8	348	522	1,450	3,020
3	4	1	1 4	259	323	1,936	3,216
4	3	1	1 0	...	...	17	...
	4	2		614	...	7,815	...
	7	1		2,189	...	4,057	...
				2,803	2,803	11,889	15,613
5	3	2	0 12	...	...	21	...
	5	1		2,921	...	6,654	...
	7	2		713	...	5,558	...
	8	1		16,780	...	27,432	...
				19,514	14,635	39,665	36,593
6	5	2	0 8	129	...	1,692	...
	8	2		10,027	...	42,858	...
				10,156	5,078	44,550	33,081
7	4	3	0 6	1	1	9,096	6,071
8	3	3	0 5	...	...	...	...
	5	3		...	...	...	...
				...	...	...	...
9	7	3	0 4	1,000	...	3,006	...
	8	3		7,193	...	23,207	...
				8,193	2,048	26,213	7,929
Total ...				41,274	25,410	1,34,799	1,05,623

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

O.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Trigar talook.

Taram.	CLASSIFI- CATION.		2ND GROUP.		3RD GROUP.		4TH GROUP.		TOTAL.				
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.		
			RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.		
1	2	1	...	...	...	...	...	...	...	...	...		
2	2	2	2 8	91	229	2 0	148	296	1 8	37	55	276	580
3	4	1	2 0	36	71	1 8	134	201	1 4	54	67	224	339
4	3 4 7	1 2 1	1 8	4	...	1 4	4	...	1 0	...	...	8	...
				80	...		416	...		162	...	658	...
				614	...		1,597	...		258	...	2,469	...
				698	1,047		2,017	2,521		420	421	2,135	3,989
5	3 5 7 8	2 1 2 1	1 4	1	...	1 0	...	...	0 12	...	...	1	...
				88	...		98	...		67	...	253	...
				465	...		1,857	...		946	...	3,268	...
				1,852	...		12,621	...		621	...	15,294	...
				2,406	3,007		14,576	14,576		1,834	1,376	18,816	18,959
6	5 8	2 2	1 0	328	...	0 12	212	...	0 8	572	...	1,112	...
				10,121	...		4,699	...		8,232	...	23,052	...
				10,419	10,449		4,911	3,684		8,804	4,402	24,164	18,535
7	4	3	0 12	10	7	0 8	6	3	0 6	14	5	30	15
8	3 5	3 3	0 8	1	...	0 6	...	...	0 5	...	...	1	...
				...	...		...	...		...	...	...	...
				1	1		...	...		...	...	1	1
9	7 8	3 3	0 6	400	...	0 4	260	...	0 4	400	...	1,000	...
				1,502	...		500	...		2,500	...	4,502	...
				1,902	713		700	175		2,900	725	5,502	1,613
Total ...				15,592	15,524		22,492	21,456		14,063	7,051	52,148	44,031

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

P.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Uttangheri talook.

Taram.	CLASSIFI- CATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 2 8	...	...	RS. A. 2 0	...	...	...	...
2	2	2	2 0	128	256	1 8	243	365	371	621
3	4	1	1 8	14	21	1 4	204	255	218	276
4	3	1	1 4	...	...	1 0	95	...	...	...
	4	2		402	...		2,587	...	...	...
	7	1		370	...		1,774	...	...	...
				772	965		4,456	4,456	5,228	5,421
5	3	2	1 0	...	...	0 12	24	...	...	...
	5	1		340	...		908	...	...	...
	7	2		2,780	...		6,578	...	...	...
	8	1		1,359	...		9,580	...	...	...
				4,479	4,479		17,110	12,832	21,589	17,311
6	5	2	0 12	14	...	0 8	108	...	...	...
	8	2		20,203	...		30,378	...	...	...
				20,217	15,163		30,486	15,243	50,703	30,406
7	4	3	0 8	100	50	0 6	2,001	750	2,101	800
8	3	3	0 6	...	...	0 5	...	...	...	...
	5	3		...	...		...	...	...	...
				...	...		...	...	...	...
9	7	3	0 4	...	...	0 4	...	...	...	...
	8	3		2,547	...		9,610	...	...	...
				2,547	637		9,610	2,403	12,157	3,040
Total ...				28,257	21,571		64,110	36,304	92,367	57,875

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Q.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Kristnagheri talook.

Taram.	CLASSIFI- CATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A.	...	...	RS. A.	...	...	RS. A.	...	...	...	...
2	2	2	2 8	108	270	2 0	483	965	1 8	74	110	665	1,345
3	5	4	2 0	280	559	1 8	632	949	1 4	196	245	1,108	1,753
4	3	1	1 8	...	...	1 4	30	...	1 0	1	...	40	...
	4	2		550	...		2,426	...		916	...	3,892	...
	7	1		443	...		2,608	...		458	...	3,509	...
				993	1,490		5,073	6,341		1,375	1,375	7,441	9,206
5	3	2	1 4	...	...	1 0	3	...	0 12	...	...	3	...
	5	1		379	...		1,962	...		1,249	...	3,590	...
	7	2		153	...		829	...		146	...	1,128	...
	8	1		1,417	...		5,242	...		1,396	...	8,055	...
				1,949	2,436		8,036	8,036		2,791	2,093	12,776	12,565
6	5	2	1 0	2,537	...	0 12	10,607	...	0 8	2,347	...	15,491	...
	8	2		3,079	...		37,162	...		5,480	...	45,721	...
				5,616	5,616		47,769	35,827		7,827	3,914	61,212	45,357
7	4	3	0 12	4	30	0 8	35	170	0 6	...	...	39	20
8	3	3	0 8	...	...	0 6	...	...	0 5	...	...	...	...
	5	3		800	...		1,583	...		200	...	2,533	...
				800	400		1,533	575		200	63	2,533	1,938
9	7	3	...	392	...	...	...	...	0 4	...	...	396	...
	8	3		2,600	...		11,041	...		1,400	...	15,041	...
				2,992	1,122		11,041	2,760		1,404	851	15,437	4,233
Total ...				12,742	11,896		74,602	55,470		13,867	8,151	1,01,211	75,517

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

R.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Land under each Taram and Group in the Oossoor talook.

CLASSIFICATION.			2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.							
Taram.	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.					
			Rs. A.	Acres.			Rs.	Rs. A.			Acres.	Rs.			Rs. A.	Acres.	Rs.		
1	2	1	...	...	...	...	...	...	...	...	...	...	...	...					
2	2	2	2 8	270	674	2 0	62	1241	8	16	24	348	822						
3	4	1	2 0	277	554	1 8	179	2691	4	125	157	581	980						
4	{	{	1 8	...	...	1 4	...	...	1 0	...	...	...	...	...					
				460	...		348	...		352	...	1,160	...						
				2,310	...		253	...		308	...	2,871	...						
				2,770	4,155					601	752	660	659	4,031	5,566				
5	{	{	1 4	13	...	1 0	...	...	0 12	...	...	13	...	...					
				5,377	...		3,322	...		919	...	9,618	...						
				5,215	...		3,670	...		577	...	9,492	...						
				15,891	...		2,878	...		1,600	...	20,369	...						
				26,526	33,158		9,870	9,870		3,096	2,322	39,492	45,350						
6	{	{	1 0	372	...	0 12	386	...	0 8	56	...	814	...	...					
				11,173	...		10,147	...		1,045	...	22,367	...						
				11,547	11,547		10,533	7,900		1,101	551	23,181	19,998						
7	4	3	0 12	1	1	0 8	...	...	0 6	...	...	1	1						
8	{	{	0 8	...	...	0 6	...	...	0 5	...	...	...	...	...					
				...	...		...	...		...	...	...	...						
				...	...		...	...		...	...	...	...						
9	{	{	0 6	2,502	...	0 4	2,304	...	0 4	200	...	5,006	...	...					
				3,097	...		1,617	...		414	...	5,128	...						
				5,599	2,099		3,921	980		614	153	10,134	3,232						
Total ...				46,990	52,185					25,166	10,895					5,612	3,866	77,768	75,949

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

S.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Money Rate in the Darampuri talook.

Money Rate.	Extent.	Assessment.	
Rs. A.	Acres.	Rs.	
7 0	...	...	
6 0	30	179	
5 0	397	1,985	
4 0	4,984	19,938	
3 0	5,555	16,666	
2 8	232	579	
2 0	30	59	
1 8	6	9	
1 4	18	23	
1 0	...	...	
Total ...	11,252	39,438	Average $3\frac{1}{2}$ Rupees.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

T.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Money Rate in the Tripatur talook.

Money Rate.	Extent.	Assessment.	
Rs. A.	Acres.	Rs.	
7 0	198	1,382	
6 0	289	1,737	
5 0	1,107	5,535	
4 0	1,509	6,033	
3 0	936	2,810	
2 8	839	2,096	
2 0	68	136	
1 8	91	137	
1 4	543	679	
1 0	3	3	
Total ...	5,583	20,548	Average 3 Rs. 11 As.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

U.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Money Rate in the Uttengeri talook.

Money Rate.	Extent.	Assess-ment.	
RS. A.	Acres.	RS.	
7 0	...	...	
6 0	304	1,822	
5 0	646	3,231	
4 0	954	3,815	
3 0	1,203	3,611	
2 8	221	552	
2 0	113	226	
1 8	75	111	
1 4	882	1,102	
1 0	...	...	
Total ...	4,398	14,470	Average 3 Rs. 5 As.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

V.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Money Rate in the Kristnagheri talook.

Money Rate.	Extent.	Assess-ment.	
RS. A.	Acres.	RS.	
7 0	8	57	
6 0	235	1,412	
5 0	1,397	6,988	
4 0	916	3,666	
3 0	3,343	10,025	
2 8	637	1,594	
2 0	409	818	
1 8	123	184	
1 4	2,039	2,549	
1 0	...	...	
Total ...	9,107	27,293	Average 8 Rupees.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

W.

Statement exhibiting the Area and Assessment of the Cultivation in Irrigated Lands under each Money Rate in the Oossoor talook.

Money Rate.	Extent.	Assess-ment.	
RS. A.	Acres.	RS.	
7 0	...	...	
6 0	250	1,501	
5 0	3,000	15,000	
4 0	3,241	12,964	
3 0	1,612	4,836	
2 8	244	609	
2 0	6	12	
1 8	2	3	
1 4	7	9	
1 0	13	13	
Total ...	8,375	34,947	Average 4 Rs. 2 As.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

X.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Money Rate in the Darampuri talook.

Money Rate.	Extent.	Assess-ment.	
RS. A.	Acres.	RS.	
2 8	590	1,474	
2 0	1,466	2,932	
1 8	6,884	10,326	
1 4	10,759	13,448	
1 0	24,556	24,556	
0 12	51,172	38,378	
0 8	13,158	6,579	
0 6	11,005	4,128	
0 4	15,209	3,802	
Total ...	1,34,799	1,05,623	Average 13 Annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Y.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Money Rate in the Tripatur talook.

Money Rate.	Extent.	Assessment.	
RS. A.	Acres.	RS.	
2 8	91	229	
2 0	184	367	
1 8	869	1,303	
1 4	4,477	5,595	
1 0	25,445	25,446	
0 12	6,755	5,067	
0 8	8,811	4,406	
0 6	1,916	718	
0 4	3,600	900	
Total ...	52,148	44,031	Average 13 Annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Z.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Money Rate in the Uttengheri talook.

Money Rate.	Extent.	Assessment.	
RS. A.	Acres.	RS.	
2 8	...	...	
2 0	128	256	
1 8	258	387	
1 4	976	1,220	
1 0	8,936	8,936	
0 12	37,327	27,995	
0 8	30,587	15,293	
0 6	2,000	750	
0 5	...	...	
0 4	12,155	3,038	
Total ...	92,367	57,875	Average 10 Annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

AA.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Money rate in the Kristnagheri talook.

Money Rate.	Extent.	Assessment.	
RS. A.	Acres.	RS.	
2 8	108	270	
2 0	763	1,524	
1 8	1,699	2,549	
1 4	7,218	9,022	
1 0	15,027	15,027	
0 12	50,564	37,923	
0 8	8,662	4,331	
0 6	4,525	1,697	
0 5	200	63	
0 4	12,445	3,111	
Total ...	1,01,211	75,517	Average 12 Annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

BB.

Statement exhibiting the Area and Assessment of the Cultivation in Dry Lands under each Money rate in the Oossoor talook.

Money Rate.	Extent.	Assessment.	
RS. A.	Acres.	RS.	
2 8	270	674	
2 0	339	678	
1 8	2,365	4,448	
1 4	27,252	34,067	
1 0	22,077	22,076	
0 12	13,630	10,223	
0 8	1,101	551	
0 6	5,599	2,099	
0 4	4,535	1,133	
Total ...	77,768	75,949	Average 15 Annas.

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

CC.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Darampuri talook.

Taram.	CLASSIFICATION.		4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 6 0	Acres. ...	RS. ...	RS. A. 5 0	Acres. ...	RS. ...	Acres. ...	RS. ...
2	2	2	5 0	...	...	4 0	...	...	...	...
	4	1		...	...		...	...	...	...
				...	...		...	...	...	...
3	4	2	4 0	133	...	3 0	149	...	...	...
	7	1		...	...		...	...	...	...
				133	534		249	749	382	1,283
4	3	1	3 0	...	...	2 8	...	...	...	...
	5	1		...	...		...	...	...	...
	7	2		59	...		56	...	...	...
	8	1		...	...		...	...	...	...
				59	176		56	139	115	315
5	3	2	2 8	2	...	2 0	1	...	...	...
	5	2		69	...		21	...	...	...
				71	177		22	44	93	221
6	8	2	2 0	60	120	1 8	43	64	103	184
7	4	3	1 8	547	...	1 4	1,209	...	...	...
	5	3		34	...		32	...	...	...
	7	3		40	...		124	...	...	...
				621	932		1,365	1,706	1,986	2,638
8	3	3	1 0	9	...	1 0	7	...	...	...
	8	3		12	...		11	...	...	...
				21	21		18	19	39	40
Total ...				965	1,960		1,753	2,721	2,718	4,681

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

DD.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Tripatur talook.

Taram.	CLASSIFICATION.		2ND GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
2	2	2	RS. A. 7 0	12	87	RS. A. 5 0	5	24	RS. A. 4 0	14	56	81	167
3	4	2	6 0	106	638	4 0	156	624	3 0	89	267	351	1,529
4	7	2	5 0	2	8	3 0	67	202	2 8	60	150	129	360
5	3	2	4 0	33	...	2 8	4	...	2 0	10	...	...	...
	5	2		...	...		4	...		8	...	...	...
				33	131		8	20		18	36	59	187
6	8	2	3 0	...	...	2 0	17	34	1 8	26	39	43	73
7	4	3	2 8	47	...	1 8	201	...	1 4	209	...	...	...
	5	3		...	...		7	...		2	...	...	...
	7	3		...	...		99	...		91	...	...	...
				47	116		307	460		302	377	656	953
9	3	3	2 0	...	...	1 0	8	...	1 0	8	...	...	...
	8	3		3	...		74	...		45	...	...	...
				3	7		82	83		53	53	138	143
Total...				203	987	...	642	1,447		562	978	1,407	3,412

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

EE.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Lands under each Taram and Group in the Uttangheri talook.

Taram.	CLAS-SIFICA-TION.		3RD GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 7 0	...	...	RS. A. 6 0	...	...	RS. A. 5 0	...	...	...	...
2	2	2	6 0	1	...	5 0	2	...	4 0	9	...	...	...
	4	1	...	...	...	...	...	...	...	...	...	...	...
				1	7		2	10		9	36	12	53
3	4	2	5 0	9	...	4 0	20	...	3 0	249	...	...	...
	7	1	...	...	...	...	...	...	...	...	...	...	...
				9	44		20	82		249	746	278	872
4	3	1	...	...	...	...	...	...	...	...	...	...	...
	5	1	...	...	...	...	...	...	...	...	...	...	...
	7	2	4 0	47	...	3 0	33	...	2 8	177	...	...	...
	8	1	...	...	...	...	...	...	...	...	...	...	...
				47	188		33	99		177	441	257	728
5	3	2	3 0	6	...	2 8	...	...	2 0	6	...	...	...
	5	2	...	10	...	...	15	...	...	45	...	...	...
				16	47		15	37		51	102	82	186
6	8	2	2 8	5	13	2 0	12	24	1 8	55	82	72	119
7	4	3	...	122	...	...	141	...	...	715	...	...	...
	5	3	2 0	3	...	1 8	1	...	1 4	10	...	...	...
	7	3	...	27	...	...	57	...	...	211	...	...	...
				152	304		199	298		936	1,171	1,287	1,773
8	3	3	1 8	27	...	1 0	6	...	1 0	1	...	...	...
	5	3	...	15	...	...	16	...	...	30	...	...	...
				42	68		22	22		31	32	95	117
Total..				272	666		303	572		1,508	2,610	2,083	3,848

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

FF.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Kristnagheri talook.

Taram.	CLAS-SIFICA-TION.		3RD GROUP.			4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 7 0	...	...	RS. A. 6 0	...	...	RS. A. 5 0	...	...	...	...
2	2	2	6 0	2	...	5 0	4	...	4 0	3	...	...	...
	4	1	...	...	...	...	...	...	...	...	...	...	...
				2	14		4	19		3	14	9	47
3	4	2	5 0	30	...	4 0	137	...	3 0	278	...	...	...
	7	1	...	...	...	...	...	...	...	...	...	...	...
				30	151		137	549		278	835	445	1,535
4	3	1	...	...	...	...	...	...	...	...	...	...	...
	5	1	4 0	...	...	3 0	...	...	2 8	...	...	...	...
	7	2	...	...	...	...	...	...	...	13	...	...	...
	8	1	...	...	...	...	...	...	...	...	...	...	...
				...	...		...	...		13	33	13	33
5	3	2	3 0	...	...	2 8	...	...	2 0	1	...	...	...
	5	2	...	29	...	...	65	...	...	150	...	...	...
				29	86		65	163		151	301	245	550
6	8	2	2 8	3	6	2 0	4	7	1 8	41	62	48	75
7	4	3	...	152	...	1 8	373	...	...	1,127	...	...	...
	5	3	2 0	20	...	...	37	...	1 4	153	...	...	...
	7	3	...	6	...	...	2	...	...	41	...	...	...
				178	357		412	618		1,321	1,651	1,911	2,626
8	3	3	1 8	...	...	1 0	...	...	...	5	...	...	...
	5	3	...	...	...	...	1	...	...	27	...	...	...
				3	4		...	1		32	32	36	37
Total...				245	618		623	1,357		1,839	2,928	2,707	4,903

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

GG.

Statement exhibiting the Area and Assessment of the Waste in Irrigated Land under each Taram and Group in the Oosoor talook.

Taram.	CLASSIFICATION.		4TH GROUP.			5TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 6 0	...	...	RS. 5 0	...	...	...	...
2	2	2	5 0	4	...	4 0	...	...	...	...
	4	1	...	...	...	...	...	...	...	...
			4	21	...	...	...	4	21	...
3	4	2	4 0	415	...	3 0	132	...	...	...
	7	1	...	...	...	...	...	...	...	...
			415	1,658	...	132	397	547	2,055	...
4	3	1	...	...	...	...	...	...	...	...
	5	1	...	...	...	...	...	...	...	...
	7	2	...	69	...	2 8	28	...	...	...
	8	1	...	...	...	...	...	...	...	...
			69	209	...	28	69	97	278	...
5	3	2	...	...	...	2 0	...	...	...	...
	5	2	...	132	...	...	73	...	...	...
			132	330	...	73	145	205	475	...
6	8	2	2 0	118	235	1 8	29	44	147	279
7	4	3	...	650	...	...	257	...	...	...
	5	3	...	24	...	1 4	11	...	...	...
	7	3	...	127	...	...	44	...	...	...
			801	1,202	...	312	390	1,113	1,592	...
8	3	3	...	...	...	1 0	...	...	...	...
	8	3	...	45	...	...	3	...	...	...
			45	45	...	3	3	48	48	...
Total ...			1,584	3,700	...	577	1,048	2,161	4,748	...

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

HH.

Statement exhibiting the Area and Assessment of the Waste in Dry Land under each Taram and Group in the Darampuri talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 3 8	...	...	2 8	...	...	2 0	...	...	...	...
2	2	2	2 8	85	89	2 0	39	77	1 8	57	85	131	251
3	4	1	2 0	...	...	1 8	...	...	1 4	...	...	...	...
4	3	1	...	...	...	...	...	...	...	...	...	...	...
	4	2	1 8	455	...	1 4	102	...	1 0	22	...	...	...
	7	1	...	...	...	...	...	...	...	...	...	...	...
			455	682	...	102	128	...	22	22	579	832	...
5	3	2	...	35	...	...	...	...	...	...	...	...	...
	5	1	...	...	...	...	...	...	...	...	...	...	...
	7	2	1 4	157	...	1 0	199	...	0 12	133	...	...	...
	8	1	...	...	...	...	...	...	...	...	...	...	...
			192	240	...	199	199	...	133	100	524	539	...
6	5	2	...	241	...	...	...	...	...	...	...	...	...
	8	2	1 0	983	...	0 12	1,066	1,903	0 8	285	3,239	...	...
			1,224	1,224	...	2,009	1,507	...	3,524	1,762	6,757	4,493	...
7	4	3	0 12	3,129	2,347	0 8	1,417	709	0 6	150	56	4,696	3,112
8	3	3	...	104	...	...	16	...	...	...	...	...	...
	5	3	0 8	607	...	0 6	171	...	0 5	13	...	...	...
			711	356	...	187	70	...	13	4	911	430	...
9	7	3	...	291	...	...	651	...	...	...	...	...	...
	8	3	0 6	1,646	...	0 4	4,592	...	0 4	7,376	...	...	...
			1,937	726	...	5,243	1,310	...	7,700	1,925	14,680	3,961	...
Total ...			7,683	5,664	...	9,196	4,000	...	11,599	3,954	28,478	13,618	...

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

II.

Statement exhibiting the Area and Assessment of the Waste in Dry Land under each Taram and Group in the Tripatur talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 3 8	Acres. ...	RS. ...	RS. A. 2 8	Acres. ...	RS. ...	RS. A. 2 0	Acres. ...	RS. ...	...	...
2	2	2	2 8	13	33	2 0	19	38	1 8	41	62	73	133
3	4	1	2 0	...	...	1 8	...	...	1 4	...	...	...	...
4	3 4 7	1 2 1	1 8	...	...	1 4	...	...	1 0	...	...	...	...
5	3 5 7 8	2 1 2 1	1 4	...	...	1 0	...	...	0 12	...	...	...	...
6	5 8	2 2	1 0	...	...	0 12	...	...	0 8	...	...	...	...
7	4	3	0 12	...	...	0 8	...	...	0 6	...	...	...	...
8	3 5	3 3	0 8	...	...	0 6	...	...	0 5	...	...	...	...
9	7 8	3 3	0 6	...	...	0 4	...	...	0 4	...	...	...	...
Total ...				1,526	931		3,712	1,773		8,671	3,259	13,909	5,963

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

JJ.

Statement exhibiting the Area and Assessment of the Waste in Dry Land under each Taram and Group in the Uttangheri talook.

Taram.	CLASSIFICATION.		3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A. 2 8	...	...	RS. A. 2 0	...	...	...	...
2	2	2	2 0	21	41	1 8	141	211	162	252
3	4	1	1 8	...	...	1 4	...	...	...	...
4	3 4 7	1 2 1	1 4	...	...	1 0	...	...	...	...
5	3 5 7 8	2 1 2 1	1 0	...	...	0 12	...	...	...	...
6	5 8	2 2	0 12	...	...	0 8	...	...	...	...
7	4	3	0 8	...	...	0 6	...	...	...	...
8	3 5	3 3	0 6	...	...	0 5	...	...	...	...
9	7 8	3 3	0 4	...	...	0 4	...	...	...	...
Total ...				10,378	4,830		88,346	29,605	93,724	34,435

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

KK.

Statement exhibiting the Area and Assessment of the Waste in Dry Lands under each Taram and Group in the Kristnagheri talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.		
	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.
1	2	1	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.	
2	2	2	2 8	19	47	2 0	108	216	1 8	10	15	137	278	
3	4	1	2 0	...	...	1 8	...	...	1 4	...	...	...	...	
4	{	3 1	1 8	...	...	1 4	...	...	1 0	...	...	...	...	
4		4 2		20	...		112	...		155	...	...		
4		7 1		...	...		...	...		...	...	...		
				20	30		112	141		155	155	287	326	
5	{	3 2	1 4	...	...	1 0	...	...	12	...	...	...	...	
5		5 1		...	...		...	...		...	...	...		
5		7 2		37	...		185	...		...	...	...	...	
		8 1		...	...		...	...		...	...	...	...	
				37	46		193	193		31	23	261	262	
6	{	5 2	1 0	376	...	12	2,149	...	8	459	...	...	...	
6		8 2		1,396	...		9,510	...		3,070	...	...	...	
				1,772	1,772		11,659	8,744		3,523	1,764	16,960	12,280	
7	4	3	0 12	278	208	0 8	1,826	918	0 6	12	5	2,116	1,126	
8	{	3 3	0 8	...	...	6	...	...	5	...	...	...	...	
8		5 3		423	...		2,373	...		407	...	...	...	
				423	211		2,379	893		407	127	3,209	1,230	
9	{	7 3	0 6	38	...	4	388	...	4	131	...	...	...	
9		8 3		2,457	...		12,231	...		89	...	...	...	
				2,495	935		12,619	3,155		220	55	15,334	4,145	
Total ...				5,044	3,249		28,896	14,254		4,364	2,144	38,304	19,647	

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

LL.

Statement exhibiting the Area and Assessment of the Waste in Dry Land under each Taram and Group in the Oosoor talook.

Taram.	CLASSIFICATION.		2ND GROUP.			3RD GROUP.			4TH GROUP.			TOTAL.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	RS. A.	Acres.	RS.	Acres.	RS.
			3 8	...	...	2 8	...	...	2 0	...	...	...	...
2	2	2	2 8	31	77	2 0	15	31	1 8	1	1	47	109
3	4	1	2 0	...	...	1 8	...	...	1 4	...	...	...	...
4	3	1	1 8	...	...	1 4	...	...	1 0	...	...	...	...
	4	2		...	...		...	...		...	...		
	7	1		...	...		...	...		...	...		
				42	64		24	31		15	15	81	110
5	3	2	1 4	...	...	1 0	...	...	0 12	...	...	...	...
	5	1		...	...		...	...		...	...		
	7	2		382	...		423	...		...	...	...	
	8	1		...	...		...	...		...	...		
				382	478		423	423		89	67	894	968
6	5	2	1 0	286	...	0 12	545	...	0 8	355	...	...	...
	8	2		5,685	...		5,819	...		1,328	...	...	
				5,971	5,971		6,364	4,773		1,683	842	14,018	11,586
7	4	3	0 12	138	103	0 8	121	60	0 6	114	43	373	206
8	3	3	0 8	6	...	0 6	...	...	0 5	...	...	...	...
	5	3		255	...		567	...		590	...	...	
				261	130		567	213		590	184	1,418	527
9	7	3	0 6	1,541	...	0 4	2,119	...	0 4	1,268	...	...	...
	8	3		10,901	...		4,371	...		2,076	...	...	
				12,442	4,666		6,502	1,640		3,344	836	22,348	7,142
Total...				19,267	11,489		14,076	7,171		5,836	1,986	39,179	20,648

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

MM.

Statement exhibiting the Amount of estimated 2nd Crop Assessment for the 2nd, 3rd, and 4th Groups of Irrigated Land.

Talooks.	At 3rd.	At 4th.			Grand Total.
		75 per cent. of 2nd Group.	50 per cent. of 3rd Group.	50 per cent. of 4th Group.	
Darampuri ...	...	...	...	1,982	1,982
Tripatur ...	...	950	...	1,470	2,420
Uttangheri ...	...	...	656	290	946
Kristnagheri ...	...	...	714	849	1,563
Oossoor ...	...	...	...	3,263	3,263
Total ...	950	1,370	7,854	9,224	10,174

(Signed) R. K. PUCKLE,
Dy. Director of Revenue Settlement.

Letter from R. E. Master, Esq., Officiating Director of Revenue Settlement, to W. Hudleston, Esq., Secretary to the Board of Revenue, dated Madras, 29th August 1866, No. 1,211-40.

OPENING REMARKS.—In continuation of my letter of the 8th March last, No. 286, I have the honor to submit a further proposal for the Settlement of the five talooks of Salem enumerated in the margin, comprising the Baramahal and Balaghaut divisions of the District. Mr. Puckle's report and its Appendices accompany. I will in the first instance explain the proposals and show their probable results, and will then touch on the question whether the introduction of the revised Settlement should be immediately carried out, or be for the present deferred.

2. It was at first intended, as stated in para. 2 of my former letter above quoted, that a separate report should be submitted for each of the divisions, or three in all for the whole District, and accordingly, the first report was limited to the Talaghaut division. In preparing materials for the further reports, however, so much of the information collected has been found applicable to both the remaining divisions, that it has been deemed advisable, as avoiding useless repetition and effecting a saving in time, to report on both divisions together. It will be convenient to take up the several subjects of the present report in the order adopted in the previous one.

AREA.—3. Correct information regarding the Inam and poramboke land cannot be given for the reasons explained in para. 4 of my former letter. In the Government land, the increase of area by survey in the northern talooks is 68,840 acres, or 16 per cent.

CLASSIFICATION.—4. The annexed table gives, for the several talooks, the particulars of the classification, which was conducted in the usual manner. As in the Talaghaut division, so in the remainder of the District, the red soil largely preponderates, though the proportion, viz., 79 per cent., is slightly below that in the southern talooks. The figures for the latter are also given, and a total, from which it will be seen that, for the whole District, the proportion of the classified area consisting of red soil is 82 per cent., 16 per cent. being regar and 2 per cent. exceptional or permanently improved. In the northern talooks the regar amounts to 20 per cent.

TALOOKS.	NORTHERN TALOOKS.												Total of Southern talooks.		Grand Total.	
	Darampuri.		Tripatur.		Uttangheri.		Kristnagheri.		Oosoor.		Total.		Total of Southern talooks.		Grand Total.	
	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Exceptional	Acres. 1,678	A. 1	Acres. 427	A. 1	Acres. 637	A. ..	Acres. 878	A. 1	Acres. 737	A. 1	Acres. 4,357	A. 1	Acres. 16,255	A. 2	Acres. 20,612	A. 3
Regar ... { Clay ... Loamy ... Sandy ...	271	..	155	..	1,520	1	77	..	57	..	2,080	..	34,365	4	36,445	2
	36,662	20	5,476	..	14,762	7	17,448	12	9,926	8	84,274	12	53,911	7	1,38,185	9
	10,100	6	1,822	2	2,327	1	29,186	19	13,812	11	57,247	8	14,967	2	72,214	5
Total ...	47,033	26	7,453	10	18,609	9	46,711	31	23,795	19	1,43,601	20	1,03,243	13	2,46,844	16
Red ... { Loamy ... Sandy ...	15,091	9	10,163	14	19,175	10	6,017	4	24,594	19	75,039	10	1,72,853	22	2,47,897	16
	1,13,445	64	55,005	75	1,59,151	81	97,723	64	78,357	61	5,03,681	69	4,89,608	63	9,93,289	66
Total ...	1,28,536	73	65,167	89	1,78,326	91	1,03,740	68	1,02,951	80	5,78,720	79	6,02,466	85	12,41,186	82
Grand Total ...	1,77,247	100	73,047	100	1,97,572	100	1,51,329	100	1,27,483	100	7,26,678	100	7,81,964	100	15,08,642	100

5. The area falling under each class and sort of soil is shown in the next statement, which has been framed to give the particulars for the several classes or groups of villages to be alluded to in the sequel. The soil is described as being on the whole poorer than in the southern talooks.

SOILS.			AREA OF GOVERNMENT LAND.							Per-centage.
Main Series.	Sub-Divisions & number in the Standard Classification.	Sorts.	1st Group Villages.	2nd Group Villages.	3rd Group Villages.	4th Group Villages.	5th Group Villages.	Total.		
1	2	3	4	5	6	7	8	9	10	
Permanently improved.	2 ...	1	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	A.	
		2	...	...	8	239	167	444	...	
		Total.	...	1,187	1,608	1,018	80	3,893	...	
	Regar ... Pure 3 ...	1	...	42	101	131	96	370	...	
		2	...	81	56	866	57	1,060	...	
		3	...	116	51	449	34	650	...	
	Loamy 4	1	...	239	208	1,446	187	2,080	...	
		2	...	1,727	2,142	6,015	3,767	13,651	2	
		3	...	7,088	7,069	11,922	11,197	37,276	5	
	Sandy 5	1	...	9,858	7,435	9,053	7,001	33,347	5	
2		...	...	18,673	16,646	26,990	21,965	84,274	12	
3		...	...	7,380	9,028	5,943	915	23,266	3	
Red ...	Loamy 7	2	...	5,574	14,307	4,931	388	25,200	4	
		3	...	2,098	4,686	1,786	211	8,781	1	
		Total.	...	15,052	28,021	12,660	1,514	57,247	8	
	Sandy 8	1	...	33,964	44,875	41,096	23,666	1,43,601	20	
		2	...	4,082	6,041	6,466	927	17,516	2	
		3	...	8,242	13,283	12,229	960	34,714	5	
	Total of Series ...	1	...	5,743	7,900	8,653	513	22,809	3	
		2	...	18,067	27,224	27,348	2,400	75,039	10	
		3	...	23,084	28,870	30,512	333	82,799	11	
	Total of Northern talooks ...	2	...	40,349	1,20,293	86,566	222	2,47,430	34	
3		...	33,591	49,864	89,578	119	1,73,452	24		
Total.		...	97,024	1,99,027	2,06,956	674	5,03,681	69		
Total of Series ...			...	1,15,091	2,26,251	2,34,304	3,074	5,78,720	79	
Total of Southern talooks ...			...	1,50,242	2,72,742	2,76,707	26,987	7,26,678	100	
Grand Total ...			1,65,872	5,38,122	55,695	22,275	...	7,81,964	...	

Description of Soils.	Class and Sort.	RAGGY.										HORSE-GRASS.		WHITE PADDY.					
		Masulipatam.					Kurnool.					Godavery.		South Arcot.		Trichinopoly.		Salem.	
		Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Southern talooks.	Northern talooks.	As proposed by Mr. Thomas.	Godavery.	Northern talooks.	Godavery.	Northern talooks.	South Arcot.	Trichinopoly.	Southern talooks.	Northern talooks.	As proposed by Mr. Thomas.	M. M.
Permanently improved.	1	933	...	...	528	576	672	634	580	1,200	...	1,200	...	1,080	960	1,080	1,080	1,100	1,100
	2	800	...	...	432	480	552	504	480	1,000	...	1,000	...	960	960	960	960	900	900
	3	800	...	...	336	408	408	432	420	1,067	...	1,067	...	840	840	720	720	800	800
Regar Clay ...	1	800	...	...	268	288	336	408	340	800	...	800	...	720	720	600	600	700	700
	2	600	...	...	...	240	216	240	280	600	...	600	...	432	432	288	288	450	450
	3	334	...	...	...	...	...	...	...	600	...	600	...	432	432	288	288	450	450
Regar Loamy ...	1	600	...	...	260	528	456	480	510	1,200	...	1,200	...	960	960	960	960	1,000	1,000
	2	533	...	...	236	408	408	432	410	1,000	...	1,000	...	840	840	840	840	840	840
	3	300	...	...	...	240	264	312	250	800	...	800	...	672	576	860	360	550	550
Regar Sandy ...	1	533	...	...	288	288	336	408	350	933	...	933	...	720	720	720	720	650	650
	2	366	...	...	240	288	288	336	290	733	...	733	...	672	600	600	600	550	550
	3	267	...	...	...	240	216	240	200	533	...	533	...	432	432	360	360	400	400
Red Loam...	1	...	...	...	288	408	408	432	410	1,067	...	1,067	...	720	720	840	840	720	720
	2	...	...	...	...	288	336	408	290	800	...	800	...	600	552	720	720	560	560
	3	...	...	...	...	...	192	216	190	607	...	607	...	360	312	860	360	350	350
Red Gravelly ...	1	...	...	...	...	288	336	408	360	800	...	800	...	480	552	720	720	600	600
	2	...	...	...	...	240	288	336	240	607	...	607	...	432	432	480	480	450	450
	3	...	...	...	...	...	192	216	150	533	...	533	...	300	312	288	288	200	200

COMMUTATION RATES.—8. In the southern talooks the commutation rates proposed were 10 annas per Harris cullum, or Rupees 83-5-4 per garce for both wet and dry grains. Price lists for the same series of years, viz., from fusly 1231 to fusly 1274, are available for our present calculations. Mr. Puckle shows that, as the average for the whole District is 13 annas per Harris cullum for raggy and 12 annas for cumboo, according to the Collector's Jumabundy reports, and, as in the southern talooks, the average was much higher, viz., 14 and 15 annas for the two grains respectively, the prices in the north must have ranged very much lower. Separate calculations show that the average price of the two grains in the northern talooks has been only 11 annas per cullum, and the prices even now are stated to be lower in those talooks than in the rest of the District. Taking the talook selling prices in February and March, during the whole period, the average has been 11 annas for paddy, raggy, and cumboo, and 14 annas for gram, or 11 annas for wet, and, on an average, 12 annas for dry grain. The same rate of allowance has been made for cartage and merchant's profits as in the south, the average distance the grain has to be carried being taken at 20 miles. Deducting this allowance, the commutation rate proposed, as shown in the table given at para. 18 of Mr. Puckle's report, is 9 annas per Harris cullum for both wet and dry, which is equal to Rupees 75 per garce. This is 1 anna per cullum lower than the rate for the south. On reference to Mr. Thomas' report, it is seen that the commutation rate proposed by him was exactly the same for wet, viz., Rupees 75 per garce, though for dry he proposed Rupees 83, the rate adopted by Mr. Puckle in the south. It must be remembered, however, that Mr. Thomas' recommendations were for the whole District. On inquiry in the Board's Office, Returns of prices for the whole Salem District from fusly 1218 downwards have been discovered, and from these returns, the following abstract average statement has been compiled. Taking the average of all the years and calculating the commutation rates on the principle adopted by Mr. Puckle, the result as regards paddy tallies exactly with that at which he has arrived, viz., 9 annas per cullum, or Rupees 75 per garce. For dry grains it comes out 1 anna lower per cullum, viz., 8 annas, Mr. Puckle having taken 9 annas.

Prices.		Fuslies.		DRY.												WET.	
				CHOLUM.				CUMBOO.				RAGGY.				WHITE PADDY	
				Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.				
Average town selling prices.	{	1218—1262	RS. 99	RS. 0 11 11	P. 11	RS. 89	RS. 0 10 8	P. 8	RS. 94	RS. 0 11 3	P. 3	RS. 91	RS. 0 10 11	P. 11			
		1263—1274	170	1 4 5		151	1 2 1		154	1 2 6		146	1 1 6				
		1218—1274	114	0 13 8		102	0 12 3		104	0 12 6		103	0 12 4				
		1218—1262	98	0 11 9		90	0 10 10		90	0 10 10		91	0 10 11				
		1263—1274	176	1 5 1		157	1 2 10		158	1 2 11		147	1 1 8				
Do.	{	1218—1262	98	0 11 9		90	0 10 10		90	0 10 10		91	0 10 11				
1263—1274		176	1 5 1		157	1 2 10		158	1 2 11		147	1 1 8					
during Febru- ary & March.	{	1218—1274	115	0 13 10		104	0 12 6		104	0 12 6		103	0 12 4				
Commutation rate on the principle proposed by Mr. Puckle.		{	Annas 8 per Harris cullum, or Rupees 66 per garce.												Annas 9 per Harris cullum, or Rupees 75 per garce.		

9. The rates now adopted are compared with those taken for other Districts and with Mr. Thomas' estimates in the following statement:—

Names of Districts.	CHOLUM.		CUMBOO.		RAGGY.		HONEY-GRAM.		WHITE PADDY.	
	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
Godavery ...	RS. 84	RS. 0 10	RS. 160	RS. 0 0 0	RS. 7 2	RS. 0 0 0	RS. 0 0 0	RS. 0 0 0	RS. 0 11	RS. 0 0 0
Kistna (Masulipatam Division)	95	0 0 0	111	0 0 0	7 2	0 0 0	8 6	0 0 0	0 11	0 0 0
Kurnool ...	100	0 0 0	112	0 0 0	8 6	0 0 0	9 7	0 0 0	0 11	0 0 0
South Arcot ...	110	0 0 0	113	0 0 0	9 7	0 0 0	10 10	0 0 0	0 11	0 0 0
Trichinopoly ...	103	0 0 0	112	0 0 0	8 6	0 0 0	9 7	0 0 0	0 11	0 0 0
Salem ...	116	10 8	0 14	0 0 0	11 2	0 0 0	12 2	0 0 0	11 2	0 0 0
Do. as proposed by Mr. Thomas	83	0 0 0	10 0	0 0 0	0 10	0 0 0	0 10	0 0 0	75	0 0 0

CULTIVATION EXPENSES.—10. The subject of cultivation expenses was discussed in the former report, and there is no great difference of expenditure on this head between the north and south of the District. Mr. Puckle gives the particulars of the several items taken into account, the result obtained being an expenditure of Rupees 9 for irrigated and Rupees 3-12-0 for dry, on an acre of good black loam, these figures being of course proportionably reduced for the inferior soils.

MONEY RATES.—11. The money rates are formed as follows:—The cultivation expenses are deducted from the gross produce in the irrigated lands, and the cultivation expenses in addition to 20 per cent. (allowance for unfavourable seasons) from the gross produce of the dry land. The remainder, which represents the net produce, is then halved, and from the half, a deduction of 10 per cent. is made on account of

hedges, banks, rocks, and other unprofitable parts of fields. This deduction was made in the southern talooks, and is absolutely necessary. The proposed rates represent, as near as can be, half the net produce, minus the 10 per cent. deduction. The particulars are shown in the following statement, and the proportion of 30 per cent. of the gross is also given:—

Class.	Sort.	DRY.					IRRIGATED.				
		30 per cent. of the Gross.	Half Net.	Remainder after deducting 10 per cent. from half net.	Proposed Rates.	30 per cent. of the Gross.	Half net.	Remainder after deducting 10 per cent. from half net.	Proposed Rates.		
1	2	3	4	5	6	7	8	9			
2	1	RS. 3 8 1	RS. 3 13 7	RS. 3 7 5	RS. 3 8	RS. 7 9 6	RS. 7 10 6	RS. 6 14 3	RS. 7 0		
	2	2 13 1	2 12 7	2 8 1	2 8	6 12 0	6 0 0	6 1 2	6 0		
	3	1 2 0 5	1 10 0	1 7 5	1 8	5 1 0	4 7 0	3 15 11	4 0		
3	1	1 12 1	1 4 10	1 2 9	1 4	4 3 6	3 8 0	3 2 10	3 0		
	2	1 12 1	1 4 10	1 2 9	1 4	4 3 6	3 8 0	3 2 10	3 0		
	3	1 1 4	0 8 10	0 7 11	0 8	2 0 5	1 10 0	1 7 5	1 8		
4	1	2 6 11	2 2 10	1 15 2	2 0	6 12 0	6 0 0	6 1 2	6 0		
	2	2 0 5	1 10 0	1 7 5	1 8	5 14 6	5 5 6	4 12 11	5 0		
	3	1 5 7	0 14 0	0 12 7	0 12	2 8 6	2 8 6	1 15 11	2 0		
5	1	1 12 1	1 4 10	1 2 9	1 4	5 1 0	4 7 0	3 15 11	4 0		
	2	1 7 8	0 15 7	0 14 9	1 0	4 3 6	3 8 0	3 2 10	3 0		
	3	1 1 4	0 8 10	0 7 11	0 8	2 8 6	2 3 6	1 15 11	2 0		
7	1	2 0 5	1 10 0	1 7 5	1 8	5 14 6	5 5 6	4 12 11	5 0		
	2	1 12 1	1 4 10	1 2 9	1 4	5 1 0	4 7 0	3 15 11	4 0		
	3	0 15 1	0 6 3	0 5 7	0 6	2 8 6	2 3 6	1 15 11	2 0		
8	1	1 12 1	1 4 10	1 2 9	1 4	5 1 0	4 7 0	3 15 11	4 0		
	2	1 7 8	0 15 7	0 14 0	1 0	3 12 0	2 12 0	2 7 7	2 8		
	3	0 15 1	0 6 3	0 5 7	0 6	2 0 5	1 10 0	1 7 5	1 8		

GROUPING OF VILLAGES.—12. It is proposed to divide the irrigated lands into four groups with reference to their circumstances, nature, and source of supply, &c. The same number of groups was adopted in the Talaghaut division; but, as the second group there answers to the first group in the north, Mr. Puckle has, in order to prevent confusion when the District is dealt with as a whole, styled the four northern groups 2nd, 3rd, 4th, and 5th. The irrigation from the Palar river forms the 2nd group, that from the Poniyar and Vanaiyar the 3rd, minor streams and large tanks the 4th, and small tanks the 5th group.

13. The 4th and 5th groups are found in all the five talooks, the 3rd in the two talooks of Uttangheri and Kristnagheri, and the 2nd in Tripatur only. The area of Government land occupied and unoccupied, coming under the several groups in each talook, are shown in the following statement. The rates arrived at in the statement attached to para. 11 have been applied to the 3rd group, which thus becomes the standard, one group lower than in the south, the rates for the 2nd group being raised, and those for the 4th and 5th lowered proportionately. The arrangement of groups now proposed differs little from that formerly advocated to by Mr. Thomas.

Source of Irrigation.	Groups.	Talooks.	Government Occupied Land.	Government Unoccupied Land.	Total Govern- ment Land.
1	2	3	4	5	6
			Acres.	Acres.	Acres.
Palar river ...	2	Tripatur ...	684	233	887
Poniyar and Vanaiyar rivers.	3	Uttangheri ...	1,110	272	1,382
		Kristnagheri ...	1,325	245	1,570
		Total ...	2,435	517	2,952
Minor rivers and large tanks ...	4	Darampuri ...	8,905	965	4,870
		Tripatur ...	2,863	642	3,505
		Uttangheri ...	599	303	902
		Kristnagheri ...	1,649	623	2,272
		Oosoor ...	5,832	1,584	7,416
		Total ...	14,848	4,117	18,965
Small tanks ...	5	Darampuri ...	7,347	1,753	9,100
		Tripatur ...	2,036	562	2,598
		Uttangheri ...	2,689	1,508	4,197
		Kristnagheri ...	6,133	1,839	7,972
		Oosoor ...	2,543	577	3,120
		Total ...	20,748	6,239	26,987
		Grand Total ...	38,715	11,076	49,791
Total for the Talooks.					
		Darampuri ...	11,252	2,718	13,970
		Tripatur ...	5,583	1,407	6,990
		Uttangheri ...	4,398	2,083	6,481
		Kristnagheri ...	9,107	2,707	11,814
		Oosoor ...	8,375	2,161	10,536
		Total ...	38,715	11,076	49,791

14. The annexed brief statement gives the particulars for the whole District:—

Groups.	Southern talooks.	Northern talooks.	Total.	Per-cent- age.
1	2	3	4	5
	Acres.	Acres.	Acres.	Acres.
First ...	4,794	...	4,794	5
Second ...	9,042	887	9,929	10
Third ...	17,148	2,952	20,100	19
Fourth ...	22,275	18,965	41,240	40
Fifth ...	...	26,987	26,987	26
Total ...	53,259	49,791	1,03,050	100
Cultivated ...	45,364	38,715	84,079	82
Waste ...	7,895	11,076	18,971	18

15. For dry lands three groups have been assigned; but for the reasons given in the last para., they are styled 2nd, 3rd, and 4th. These groups have been very carefully arranged by Mr. Puckle after personal visits to the several localities, and are further illustrated by the map appended to his report.

16. The rates proposed for the several groups, both wet and dry, are shown in the annexed table, which, for the sake of convenience, has been made out for the whole District, though, as above stated, the 1st group rates do not apply to the northern talooks either in wet or dry land. In the northern talooks the rates, and when merged, are 11 in number both for wet and dry, and range from Rupees 8 to Rupee 1 for the former, and from Rupees 3-8-0 to 4 annas for the latter. As, however, there is no land in the northern talooks under either of the rates Rupees 8 or Rupees 3-8-0, practically, the rates are in each case reduced to 10.

SOILS.			DRY RATES PER ACRE.				WET RATES PER ACRE.				
Main Series.	Sub-Divisions	Sorts.	1st Group.	2nd Group.	3rd Group.	4th Group.	1st Group.	2nd Group.	3rd Group.	4th Group.	5th Group.
1			2	3	4	5	6	7	8	9	10
Permanently improved.	2	1	4	8	3	8	2	0	9	0	8
		2	3	8	2	0	1	8	8	0	7
Regar ...	Pure.	3	1	2	0	1	8	1	4	1	0
		2	1	8	1	4	1	0	0	12	5
		3	0	12	0	8	0	6	0	5	2
			8	2	0	6	0	5	0	4	0
			0	8	2	0	0	9	0	8	0
			0	8	2	0	0	7	0	6	0
			0	8	2	0	0	6	0	5	0
			0	8	2	0	0	5	0	4	0
			0	8	2	0	0	4	0	3	0
			0	8	2	0	0	3	0	2	0
			0	8	2	0	0	2	0	1	0
			0	8	2	0	0	1	0	0	0

COMPARISON OF PROPOSED RATES WITH THOSE ADOPTED IN OTHER DISTRICTS.—18. The standard dry and wet rates now proposed are compared in the following table with those adopted in other Districts:—

Class.	Sort.	DRY RATES.						WET RATES.					
		Godavery.	Kistna.	Kurnool.	Trichinopoly.	Salem.		Godavery.	Kistna.	Kurnool.	Trichinopoly.	Salem.	
						Southern talooks.	Northern talooks.					Southern talooks.	Northern talooks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
2	1	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.	R. A. R.
	2	5 03 83	83 84 83	87 06 08	08 12 8 0	7 0	0	0	0	0	0	0	0
3	1	4 02 82	82 02 01	81 81 81	44 03 85	85 0	7 8	7 0	0	0	0	0	0
	2	3 02 01	81 81 81	44 03 85	85 0	4 0	2 0	0	0	0	0	0	0
	3	1 81 41	00 80 120	82 82 84	82 12 2 0	1 0	1 0	0	0	0	0	0	0
4	1	3 02 01	82 122 82	06 85 07	07 0 7 0	6 0	0	0	0	0	0	0	0
	2	2 41 81	01 122 01	85 84 06	06 0 6 0	5 0	0	0	0	0	0	0	0
	3	1 01 00	80 101 00	124 03 05	03 4 2 8	2 0	0	0	0	0	0	0	0
5	1	2 41 81	01 81 81	45 03 86	05 0 5 0	4 0	0	0	0	0	0	0	0
	2	1 121 00	81 01 41	03 82 84	84 0 4 0	3 0	0	0	0	0	0	0	0
	3	1 00 100	40 80 120	82 02 03	02 12 2 8	2 0	0	0	0	0	0	0	0
7	1	2 40 120	121 122 01	86 04 04	86 0 6 0	5 0	0	0	0	0	0	0	0
	2	1 40 80	81 01 81	44 83 03	84 0 5 0	4 0	0	0	0	0	0	0	0
	3	0 12 ...	0 60 80	63 8 ...	2 4 2 8	2 0	0	0	0	0	0	0	0
8	1	1 00 80	81 01 81	44 83 03	84 0 5 0	4 0	0	0	0	0	0	0	0
	2	0 120 40	40 81 41	03 82 82	82 12 3 0	2 8	0	0	0	0	0	0	0
	3	0 8 ...	0 60 80	62 8 ...	2 4 2 0	1 8	0	0	0	0	0	0	0

FINANCIAL RESULTS.—19. The next table shows the result of applying the proposed rates to the Government land, occupied and waste, in the several talooks, with the average rate per acre. In both dry and wet, the highest average is in Oossoor, viz., 15 annas 10 pies and Rupees 4-2-9 respectively in the occupied land, and 13 annas 2 pies and Rupees 3-12-3 on the occupied and waste together. The average for the five talooks, taking occupied and waste together, is 10 annas 9 pies and Rupees 3-2-10 for dry and wet respectively. In the southern talooks the average was Rupees 1-0-6 and Rupees 4-4-9, and for the whole District 13 annas 1 pie and Rupees 3-12-0 for dry and wet respectively.

Talooks.	OCCUPIED.			WASTE.			TOTAL.		
	Extent.	Assessment.	Average per Acre.	Extent.	Assessment.	Average per Acre.	Extent.	Assessment.	Average per Acre.
1	2	3	4	5	6	7	8	9	10
	Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.	Acres.	RS.	RS. A. P.
DRY.									
Darampuri ...	1,34,799	1,05,623	0 12 6	28,478	13,618	0 7 7	1,63,277	1,19,241	0 11 8
Tripatur ...	52,148	41,031	0 13 6	13,909	5,963	0 6 10	66,057	49,994	0 12 1
Uttangheri ...	92,367	57,875	0 10 9	98,724	34,435	0 5 7	1,91,091	92,310	0 7 9
Kristnagheri ...	1,01,211	75,517	0 11 11	38,304	19,647	0 8 2	1,39,515	95,164	0 11 10
Oossoor ...	77,768	75,949	0 15 10	39,179	20,648	0 8 5	1,16,947	96,597	0 13 2
Total ...	458,293	3,58,995	0 12 6	2,18,594	94,311	0 6 11	6,76,887	4,53,306	0 10 9
IRRIGATED.									
Darampuri ...	11,252	39,438	3 8 1	2,718	4,681	1 11 7	13,970	44,119	3 2 6
Tripatur ...	5,583	20,548	3 10 11	1,407	3,412	2 6 10	6,990	23,960	3 6 10
Uttangheri ...	4,398	14,471	3 4 8	2,083	3,848	1 13 7	6,481	18,319	2 13 4
Kristnagheri ...	9,107	27,293	2 15 11	2,707	4,903	1 13 0	11,814	32,196	2 11 7
Oossoor ...	8,375	34,946	4 2 9	2,161	4,748	2 3 2	10,536	39,694	3 12 3
Total ...	38,715	1,36,696	3 8 6	11,076	21,592	1 15 2	49,791	1,58,288	3 2 10

For the whole District.

Particulars.	Whether Dry or Irrigated.	Occupied.	Waste.	Total.
1	2	3	4	5
Southern talooks...	Dry ...	RS. A. P. 1 3 0	RS. A. P. 0 11 3	RS. A. P. 1 0 6
	Irrigated ...	4 9 3	2 11 2	4 4 9
Northern talooks...	Dry ...	0 12 6	0 6 11	0 10 9
	Irrigated ...	3 8 6	1 15 2	3 2 10
Total ...	Dry ...	0 15 11	0 9 1	0 13 1
	Irrigated ...	4 1 6	2 4 2	3 12 0

20. The area falling under each money rate in each talook is next shown. In the dry, only 15 per cent. is assessed higher than one rupee, while 10 per cent. pays only 4 annas, and 54 per cent. from 6 annas to 12 annas per acre. In the wet, 79 per cent. is assessed at Rupees 5, Rupees 4, or Rupees 3, and only 3 per cent. pays more than Rupees 5 per acre. Columns have been added showing the figures for the southern talooks and a grand total for the whole.

Money Rate.	DARAMPURI.		TRIPATUR.		UTTANGHERI.		KRISTNACHEERI.		OOSKOR.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	1	2	3	4	5	6	7	8	9	10	11
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
DRY.										
4 8	...	...	...	...	...	...	...	...	...	...
3 8	...	...	...	...	...	...	...	...	...	...
2 8	590	1,474	91	229	...	...	108	270	270	674
2 0	1,466	2,932	184	367	128	256	763	1,524	339	678
1 8	6,884	10,326	869	1,303	258	397	1,699	2,549	2,965	4,448
1 4	10,759	13,448	4,477	5,595	976	1,220	7,218	9,022	27,252	34,067
1 0	24,556	24,556	25,445	25,446	8,936	8,936	15,027	15,027	22,077	22,076
0 12	51,172	38,378	6,755	5,067	37,327	27,995	50,564	37,923	13,630	10,223
0 8	13,158	6,579	8,811	4,406	30,587	15,293	8,662	4,331	1,101	551
0 6	11,005	4,128	1,916	718	2,000	750	4,525	1,697	5,599	2,099
0 5	...	...	...	...	...	...	200	63	...	...
0 4	15,209	3,802	3,600	900	12,155	3,038	12,445	3,111	4,535	1,133
	1,34,799	1,05,623	52,148	44,031	92,367	57,875	1,01,210	75,517	77,768	75,949
WET.										
9 0	...	...	...	...	...	...	...	...	...	...
8 0	...	...	...	...	...	...	...	...	...	...
7 0	...	...	198	1,382	...	...	8	57	...	...
6 0	30	179	289	1,727	304	1,822	235	1,412	250	1,501
5 0	397	1,985	1,107	5,535	646	3,231	1,397	6,988	3,000	15,000
4 0	4,984	19,938	1,509	6,033	954	3,815	916	3,666	3,241	12,964
3 0	5,555	10,666	936	2,810	1,203	3,611	3,343	10,025	1,612	4,880
2 8	232	597	839	2,096	221	552	637	1,594	244	609
2 0	30	59	68	136	113	226	409	818	6	12
1 8	6	9	91	137	75	111	123	184	2	3
1 4	18	23	543	679	882	1,102	2,039	2,549	7	9
1 0	...	...	3	3	...	...	...	...	13	13
	11,252	89,438	5,583	20,548	4,398	14,470	9,107	27,293	8,375	34,947

Money Rate.	TOTAL NORTHERN TALOOKS.			TOTAL SOUTHERN TALOOKS.			GRAND TOTAL.		
	Extent.	Assessment.	Per-centage.	Extent.	Assessment.	Per-centage.	Extent.	Assessment.	Per-centage.
	1	2	3	4	5	6	7	8	9
	Acres.	RS.		Acres.	RS.		Acres.	RS.	
DRY.									
4 8	...	...	...	1,811	8,150	...	1,811	8,150	...
3 8	...	...	...	6,247	21,863	1	6,247	21,863	1
2 8	1,059	2,647	...	8,600	21,500	2	9,659	24,147	1
2 0	2,880	5,757	1	20,005	40,011	4	22,885	45,768	3
1 8	12,675	19,013	3	80,561	1,20,842	16	92,236	1,39,855	10
1 4	50,682	63,352	11	1,43,820	1,79,775	29	1,94,502	2,43,127	20
1 0	96,041	96,041	21	1,64,160	1,64,160	33	2,60,201	2,60,201	27
0 12	1,59,448	1,19,586	35	14,593	10,944	3	1,74,041	1,30,530	18
0 8	62,319	31,160	14	17,878	8,939	4	80,197	40,999	8
0 6	25,045	9,392	5	40,104	15,039	8	65,149	24,431	7
0 5	200	63	...	...	...	...	200	63	...
0 4	47,944	11,984	10	716	179	...	48,660	12,163	5
	4,58,293	3,58,995	100	4,98,495	5,91,402	100	9,56,788	9,50,397	100
WET.									
9 0	...	...	...	336	3,024	1	336	3,024	...
8 0	...	...	...	652	5,216	1	652	5,216	1
7 0	206	1,439	...	2,391	16,737	5	2,597	18,176	3
6 0	1,108	6,651	3	6,584	39,504	15	7,692	46,155	9
5 0	6,547	32,739	17	11,240	56,200	25	17,787	88,939	21
4 0	11,604	46,416	29	15,781	63,124	35	27,385	1,09,540	33
3 0	12,649	37,948	33	6,564	19,692	14	19,213	57,640	23
2 8	2,173	5,430	6	1,187	2,967	3	3,360	8,397	4
2 0	626	1,251	2	370	740	1	996	1,991	1
1 8	297	444	1	214	321	...	511	765	1
1 4	3,489	4,362	9	...	...	...	3,489	4,362	4
1 0	16	16	...	45	45	...	61	61	...
	38,715	1,36,696	100	45,364	2,07,570	100	84,079	3,44,266	100

21. As remarked in para. 17 of the former report, it is important to remember, in comparing the financial result of the New Settlement with the present Revenue demand, that the former is calculated on the cultivated area of some five years back, and is also exclusive of second crop charge. In para. 29 of his report, Mr. Puckle compares the Settlement assessment, viz., Rupees 4,95,691, with the Land Revenue of the surveyed villages for fusly 1270, viz., Rupees 5,60,211, the result being a decrease of Rupees 64,520, or 12 per cent., but he explains that if the estimated charge for second crop, viz., Rupees 10,174, and the village service cess at 6½ per cent. on the assessment, viz., Rupees 31,617, be added, the net decrease is reduced to Rupees 22,729, or 4 per cent. The village fees now paid by Government amount to Rupees 42,758.

22. But, as in the former report, the comparison must be made with the demand for fusly 1274, and this is done in the following statement. It will be seen therefrom that the new assessment is Rupees 4,95,691, against Rupees 6,15,697, the Jamabundy Beriz of fusly 1274. The decrease is at first sight Rupees 1,20,006, or 20 per cent., but in reality it will be very much less. Adding to the Settlement assessment the second crop charge as estimated by Mr. Puckle, viz., Rupees 10,174, the assessment on the estimated increase of cultivation since fusly 1270, viz., Rupees 28,975, the village service cess calculated at 6½ per cent. on Rupees 5,34,840, viz., Rupees 33,427, the whole amounts to Rupees 5,68,267, and the decrease is reduced to Rupees 47,430, or less than 8 per cent. —

Talooks.	Wet or Dry.	Groups.	AS PER JAMA-BUNDY ACCOUNT OF FUSLY 1274.		AS PER NEW SETTLEMENT ACCOUNTS.		COMPARISON.		
			Extent.	Assess-ment.	Extent.	Assess-ment.	Extent Columns 4 and 5.	Assess-ment Columns 6 and 7.	Per-centage.
1	2	3	4	5	6	7	8	9	10
Darampuri.	Dry...	2	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
		3	38,061	32,398	40,509	38,060	+ 2,448	+ 6,262	19
		4	46,816	38,120	53,016	41,553	+ 6,200	+ 3,433	9
		5	45,453	37,143	41,274	25,410	- 4,181	- 11,733	32
		Total.	1,30,332	1,07,661	1,34,799	1,05,623	+ 4,467	- 2,038	22
	Wet...	4	3,537	16,501	3,905	15,898	+ 368	- 643	4
		5	6,333	29,035	7,347	23,580	+ 959	- 4,455	16
		Total.	9,925	44,536	11,252	39,438	+ 1,327	- 5,098	11
		Total.	...	1,40,257	1,52,197	1,46,051	1,45,061	+ 5,794	- 7,136	5
	Dry...	2	13,298	15,704	15,593	15,521	+ 2,294	- 180	1
		3	31,419	27,291	22,492	21,456	+ 1,073	- 5,835	21
		4	13,549	15,727	14,064	7,061	+ 515	- 8,676	35
		Total.	48,266	58,722	52,148	44,031	+ 3,882	- 14,691	25
T. or ...			11,252						

Talooks.	Wet or Dry.	Groups.	AS PER JAMA-BUNDY ACCOUNT OF FUSLY 1274.		AS PER NEW SETTLEMENT ACCOUNTS.		COMPARISON.		
			Extent.	Assessment.	Extent.	Assessment.	Extent Columns 2 and 4.	Assessment Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9	10
Tripatur ... (Continued.)	Wet...	2	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.
		4	747	6,545	684	3,798	+ 63	- 2,747	42
		5	2,278	14,756	2,863	11,763	+ 585	- 2,994	20
		5	1,677	7,897	2,056	4,988	+ 359	- 2,909	37
		Total.	4,702	29,198	5,583	20,548	+ 881	- 8,650	30
	Total.	...	62,968	87,920	57,731	64,579	+ 4,763	- 23,341	26
		3	26,923	24,326	28,357	21,571	+ 1,334	- 2,755	11
		4	64,032	66,978	64,110	36,304	+ 78	- 30,674	45
		Total.	90,955	91,304	92,467	57,875	+ 1,412	- 33,429	36
	Uttangheri.	3	1,080	3,869	1,110	5,247	+ 30	+ 1,378	36
		4	550	1,923	509	2,318	+ 49	+ 395	20
		5	2,291	9,082	2,689	6,906	+ 398	- 2,176	24
		Total.	3,921	14,874	4,308	14,471	+ 477	- 403	3
Kristnagheri.	Wet...	2	11,671	10,893	12,742	11,896	+ 1,068	+ 1,003	9
		3	73,395	61,122	74,602	55,470	+ 1,207	- 5,652	9
		4	12,178	12,710	13,867	8,151	+ 1,689	- 4,559	36
		Total.	97,247	84,725	1,01,211	75,517	+ 3,964	- 9,208	18
	Dry...	2	1,057	6,917	1,325	5,712	+ 268	- 1,205	17
		4	1,431	7,473	1,649	6,795	+ 218	- 576	8
		5	4,319	19,694	6,133	14,780	+ 1,814	- 4,908	25
		Total.	6,807	33,984	9,107	27,293	+ 2,300	- 6,691	20
	Total.	...	1,04,054	1,18,709	1,10,318	1,02,810	+ 6,264	- 15,899	13
		2	56,851	71,365	46,989	52,189	- 9,362	- 22,177	30
		3	25,173	33,595	25,167	19,895	- 6	- 13,700	41
		4	5,933	7,891	5,612	3,866	- 321	- 4,025	51
Oosoor ...	Wet...	2	87,957	1,15,851	77,768	75,949	- 10,189	- 32,902	34
		4	4,117	22,284	5,832	26,104	+ 1,715	+ 3,820	17
		5	2,593	12,558	2,543	8,842	- 50	- 3,716	30
		Total.	6,710	34,912	8,375	34,946	+ 1,663	+ 104	...
	Dry...	...	91,667	1,50,693	86,143	1,10,895	- 8,524	- 32,798	26
		2	4,54,757	4,58,263	4,58,293	3,58,995	+ 3,536	- 99,268	22
		3	32,065	1,57,434	38,715	1,36,696	+ 6,650	- 20,788	13
		4	4,86,822	6,15,697	4,97,008	4,95,091	+ 10,186	- 1,20,006	20
		Total.	...	...	...	...	...	...	...
		Total.	...	...	...	...	...	...	...

23. On further examining the above statement it will be seen that in the Darampuri talook the decrease of assessment, subject to the modifications above referred to, is in the dry land 22 per cent., and in the wet 11 per cent., averaging for the whole 5 per cent. In Tripatur the decrease is 25 per cent. in the dry, and 30 per cent. in the wet, the average being 26 per cent. In Uttangheri the decrease in the dry is 36 per cent., but only 3 per cent. in the wet, the average being 32 per cent. In Kristnagheri the decrease in the dry and wet is 18 and 20 per cent., respectively, average 13 per cent. In Oossoor there is a decrease of 34 per cent. in the dry, and an inappreciable increase in the wet.

24. The Board will remember that in para. 18 of my former report, I regretted the absence of villagewar statements for the southern talooks, showing the incidence of the new assessment on individual villages, and stated that I had requested Mr. Puckle to prepare such statements. The reasons why he was unable to comply with my requisition were detailed in his letter of the 23rd April last, No. 30, forwarded to the Board with mine of the 9th May, No. 606. He therein explained that the calculations of assessment had been prepared on the Survey areas of each taram, groupwar, and not villagewar; that the Classification Registers abounded in errors, such as the entry of all lands near a village as garden, the indiscriminate application of different sorts to neighbouring fields included in the same class of soil, &c., the rectification of which could only be effected by the Settlement Officer on the spot, at the time of introducing the Settlement. He admitted that there would doubtless be found many cases, such as the third group nunjai villages of Attur, in which the lower sort had been needlessly applied to lands, that would well bear a higher. Such errors, however, could only be corrected on the spot, by the aid of the detailed fieldwar accounts. The estimates given in the reports could only be taken as approximate, admitting afterwards of considerable modifications in detail, to suit the circumstances and resources of the villages. With a subsequent letter of the 18th May, No. 47, Mr. Puckle forwarded comparative statements exhibiting the assessment of each village as per classification, and also as per Curnums' accounts for fusly 1270, but as these statements do not distinguish between nunjai and punjai in the comparison, and the classification in numerous instances cannot be relied on, they do not throw much light on the subject, and I have, therefore, not considered it worth while to print them with this report.

SECOND CROP.—25. The second crop may be conveniently dealt with in the manner proposed for the southern talooks and as previously sanctioned for Trichinopoly. See para. 19 of the former report.

ROAD FUND.—26. The subject of the road fund is again left unnoticed by Mr. Puckle. The cess should be added, as stated in para. 20 of my first report, to the land assessment at the rate of 2 per cent. Calculated on Rupees 5,34,840, it will amount to Rupees 10,696.

AVAILABLE SOURCES FOR EVENTUAL INCREASE OF REVENUE.—27. The annexed table shows the area of waste land both dry and wet, classified and assessed in the several talooks. The total for the northern talooks is 2,29,670 acres, assessed at Rupees 1,15,903, but from this must be deducted 57,417 acres assessed at Rupees 28,975, estimated to have been brought under cultivation since fusly 1270, leaving 1,72,258 acres bearing an assessment of Rupees 86,928, as future assets. The village service fees on this sum, at 6½ per cent., will amount to Rupees 5,432, and the road fund, at 2 per cent., to Rupees 1,738.

Talooks.	Dry.		Wet.		TOTAL.	
	Extent.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.
1	2	3	4	5	6	7
	Acres.	RS.	Acres.	RS.	Acres.	RS.
Darampuri ...	28,478	13,618	2,718	4,681	31,196	18,299
Tripatur ...	13,909	5,963	1,407	3,412	15,316	9,375
Uttangheri...	98,724	34,435	2,083	3,848	1,00,807	38,283
Kristnagheri ...	38,304	19,647	2,707	4,903	41,011	21,550
Oossoor ...	39,179	20,648	2,161	4,748	41,340	25,396
Total ...	2,18,594	94,311	11,076	21,592	2,29,670	1,15,903
Total of Southern talooks ...	2,30,210	1,61,274	7,895	21,291	2,38,105	1,82,565
Total of District ...	4,48,804	2,55,585	18,971	42,883	4,67,775	2,98,468

COMPARISON OF PROPOSED SETTLEMENT WITH PRESENT AND FORMER REVENUE.—28. Taking the whole District, the proposed assessment on a single crop, and exclusive of village service fees, amounts to Rupees 12,94,663, against Rupees 17,64,462, the Jamabundy Beriz of fusly 1274, a decrease of Rupees 4,11,799, or 24 per cent., but to the first named sum must be added the following items, viz., estimated charge for second crop, Rupees 45,449; assessment on increase of cultivation since fusly 1270, Rupees 80,449; village service cess, Rupees 84,230. The total amounts to Rupees 15,04,791, and the decrease is reduced to Rupees 2,01,671, or 12 per cent. The particulars are shown in the annexed brief statement:—

Particulars.	Wet or Dry.	AS PER JAMARUNDY ACCOUNTS FOR FUSLY 1274.		AS PER NEW SETTLEMENT ACCOUNTS.		COMPARISON.		
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Percentage.
1	2	3	4	5	6	7	8	9
Southern talooks	{ Dry	Acres. 4,98,209	Rs. 7,89,022	Acres. 4,98,495	Rs. 5,91,402	+286	-1,97,620	25
	{ Wet	40,065	3,01,742	45,364	2,07,570	+5,299	-9,4,173	31
	Total.	5,38,274	10,90,765	5,43,859	7,98,972	+5,585	-2,91,793	27
Northern talooks	{ Dry	4,54,757	4,58,263	4,58,293	3,58,995	+3,536	-99,268	22
	{ Wet	32,065	1,57,434	38,715	1,36,696	+6,650	-20,738	13
	Total.	4,86,822	6,15,697	4,97,008	4,95,691	+10,186	+1,20,006	20
Total ...	{ Dry	9,52,966	12,47,285	9,56,788	9,50,397	+3,822	-2,96,888	24
	{ Wet	72,130	4,59,177	84,079	3,44,266	+11,949	-1,14,911	25
	Total.	10,25,096	17,06,462	10,40,867	12,94,663	+15,771	-1,11,799	24

29. In the report on the southern talooks, the proposed Settlement was compared with the average demand for seven years from fusly 1268 to 1274. Mr. Puckle has furnished a statement for the northern talooks, which I give below, showing the Revenue demand for twenty years, viz., from fusly 1255 to 1274. An exact comparison cannot, however, be made, since the figures in the Revenue accounts are inclusive of the assessment of the villages excluded from Survey and Settlement, the particulars for the latter not being distinguishable in the Collector's accounts. The Revenue of the excluded villages for fusly 1274 was Rupees 57,503. It was probably smaller in the earlier years.

Fuslies.	DRY INCLUDING GARDEN.		IRRIGATED.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1255 ...	1,96,875	3,14,294	22,412	1,24,078	3,19,287	4,38,372
1256 ...	3,03,237	3,18,630	27,897	1,52,768	3,31,134	4,71,398
1257 ...	3,18,699	3,34,095	29,455	1,60,516	3,48,064	4,94,611
1258 ...	3,33,353	3,48,184	28,128	1,54,285	3,61,481	5,02,469
1259 ...	3,20,046	3,36,460	22,329	1,23,235	3,42,875	4,64,695
1260 ...	3,22,359	3,38,182	28,544	1,56,889	3,50,903	4,94,071
1261 ...	3,42,070	3,53,385	29,003	1,55,994	3,71,073	5,09,379
1262 ...	3,37,329	3,54,845	33,369	1,51,039	3,70,698	5,05,884
1263 ...	3,15,890	3,32,631	31,241	1,44,212	3,47,131	4,76,843
1264 ...	3,23,377	3,53,314	24,394	1,34,694	3,57,771	4,88,008
1265 ...	3,65,310	4,23,697	25,734	1,11,999	3,91,044	5,35,695
1266 ...	4,00,067	4,25,609	29,300	1,63,205	4,29,367	5,88,814
1267 ...	3,98,122	4,24,632	26,879	1,51,501	4,25,001	5,76,133
1268 ...	4,16,111	4,43,242	30,962	1,72,520	4,47,073	6,15,762
1269 ...	4,33,852	4,65,439	31,883	1,55,533	4,65,735	6,20,972
1270 ...	4,41,240	4,66,362	35,058	1,82,172	4,76,258	6,48,534
1271 ...	4,52,346	4,77,170	32,841	1,72,137	4,85,187	6,49,307
1272 ...	4,74,591	4,97,728	37,721	1,96,394	5,12,312	6,94,122
1273 ...	4,98,050	5,06,943	32,635	1,67,884	5,30,685	6,74,827
1274 ...	5,00,677	5,08,349	32,785	1,64,851	5,33,462	6,73,200

30. I have procured an account showing the Revenue demand on the whole District for forty-fuslies, viz., from fusly 1230 to fusly 1274

which is annexed. The figures in this statement also include the Beriz of the villages excluded from survey in both the north and south of the District, the separate particulars of which are known only for fusly 1274, when they amounted to Rupees 75,929.

Fuslies.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
1230 ...	3,82,591	6,17,442	35,679	2,76,495	4,18,270	8,93,937
1231 ...	4,49,358	6,86,237	36,122	2,65,186	4,85,480	9,51,423
1232 ...	5,02,159	7,35,393	42,209	3,03,704	5,44,368	10,39,097
1233 ...	5,14,862	7,63,008	37,870	2,82,434	5,52,732	10,45,442
1234 ...	5,20,286	7,83,712	46,309	3,29,629	5,66,595	11,13,341
1235 ...	5,55,281	8,03,426	50,284	3,58,873	6,05,565	11,62,299
1236 ...	5,72,610	8,14,558	49,249	3,52,931	6,21,859	11,67,489
1237 ...	5,59,077	8,05,733	45,245	3,28,595	6,04,322	11,34,328
1238 ...	5,25,716	7,62,306	43,951	3,14,957	5,69,667	10,77,263
1239 ...	5,08,042	7,35,243	42,513	3,08,114	5,50,555	10,43,357
1240 ...	5,55,303	7,75,001	46,590	3,26,577	6,01,893	11,01,578
1241 ...	5,34,627	7,50,670	46,896	3,27,747	5,81,523	10,78,417
1242 ...	4,89,920	6,86,580	40,085	2,92,575	5,30,005	9,79,155
1243 ...	4,67,849	6,52,614	47,074	3,22,206	5,14,923	9,74,820
1244 ...	5,57,014	7,42,482	47,973	3,29,015	6,04,987	10,71,497
1245 ...	6,02,962	8,05,024	46,457	3,24,230	6,49,419	11,29,254
1246 ...	5,71,910	7,93,092	44,896	3,09,808	6,16,806	11,02,900
1247 ...	5,61,851	7,97,491	47,867	3,33,078	6,09,718	11,30,569
1248 ...	5,90,346	8,35,515	49,359	3,42,768	6,39,705	11,78,283
1249 ...	6,42,506	8,88,171	53,804	3,67,237	6,96,310	12,55,408
1250 ...	6,54,347	9,03,471	53,049	3,64,494	7,07,396	12,67,965
1251 ...	6,73,639	9,35,644	55,766	3,80,177	7,29,405	13,15,821
1252 ...	6,45,807	9,12,506	52,942	3,64,382	6,98,749	12,76,888
1253 ...	6,38,391	9,04,112	54,234	3,70,625	6,92,625	12,74,737
1254 ...	6,14,144	8,74,941	52,194	3,64,283	6,66,338	12,39,224
1255 ...	5,97,857	8,61,034	48,818	3,49,673	6,46,675	12,10,706
1256 ...	6,03,602	8,64,274	55,174	3,88,125	6,58,776	12,52,999
1257 ...	6,23,607	8,86,426	58,063	4,06,967	6,81,670	12,93,393
1258 ...	6,56,736	9,28,016	57,546	4,06,591	7,14,282	13,34,607
1259 ...	6,24,705	8,86,059	49,753	3,62,800	6,74,458	12,48,859
1260 ...	6,33,175	8,861	56,969	4,00,749	6,90,144	13,23,110
1261 ...	6,54,742	9,38,13	57,145	3,98,612	7,11,827	13,37,785
1262 ...	6,49,107	9,60,990	68,654	4,04,995	7,17,761	13,65,985
1263 ...	6,20,038	9,31,503	69,427	4,08,560	6,89,465	13,40,063
1264 ...	6,58,296	10,05,595	49,925	3,63,830	7,08,221	13,69,425
1265 ...	7,20,940	10,14,573	53,204	3,92,882	7,83,144	14,07,455
1266 ...	8,19,574	11,53,284	58,575	4,06,918	8,78,149	15,60,202
1267 ...	8,22,774	11,58,396	55,025	3,89,447	8,77,799	15,47,843
1268 ...	8,63,777	12,41,173	60,822	4,42,502	9,24,599	16,83,675
1269 ...	9,03,076	12,42,259	64,572	4,04,544	9,67,648	16,46,803
1270 ...	9,20,781	12,63,645	62,668	4,16,897	9,83,449	16,80,542
1271 ...	9,32,219	12,72,175	61,078	4,07,963	9,93,297	16,80,188
1272 ...	9,68,086	13,12,307	65,583	4,32,882	10,33,669	17,45,189
1273 ...	10,23,773	13,74,126	62,187	4,17,288	10,85,960	17,91,414
1274 ...	10,25,371	13,73,304	61,154	4,09,631	10,86,525	17,82,935

QUESTION OF POSTPONING THE INTRODUCTION OF THE NEW SETTLEMENT CONSIDERED.—31. I have now submitted the proposals for the revision of the assessment of the whole District, and have shown their financial results, which, in round numbers, may be said to be a reduction in the present revenue of 12 per cent., or 2 lakhs of rupees. The important question remains, whether this revision shall be carried out at once, or whether under existing circumstances, and especially with reference to the prices of agricultural produce, it will not be wise for the present to defer the introduction of the new Settlement. In speaking of prices, however, I do not allude to, or wish to take into consideration at all, the extraordinary high rates of the moment, which are of course exceptional and temporary, being attributable to the existing general scarcity in so many Districts. I refer to the prices which have prevailed for a length of time, and which, though they may not be permanent, show no signs of diminishing to any appreciable extent.

32. It will be remembered that the commutation rates on which the foregoing proposals are based are Rupees 75 per garce for both wet and dry grains in the northern talooks, and Rupees 83-5-4 for both wet and dry grains in the southern talooks, it not being considered advisable to adopt higher rates, in framing an assessment intended to last a great many years. In writing in 1862, Mr. Thomas observed that the then existing prices were really cent. per cent. higher than those which

	RS.
* Paddy per garce...	185
Cholum ...	246
Cumboo ...	220
Raggy ...	221
Horse gram ...	248

Price in
Salem.

Average
of Dis-
tricts.

	RS.	RS.
† Paddy 2nd Sort...	246	234
Cumboo ...	353	313
Cholum ...	397	339
Raggy ...	400	323
Horse gram ...	403	344

he proposed to adopt, and which are very much the same as those now adopted as the commutation rates. The prices were therefore in 1862 about Rupees 166 per garce for wet, and Rupees 150, per garce for dry produce. These rates, however, are low when compared with the average prices* prevailing in the last fusly up to May, or before the advance, caused by the anticipation of the present scarcity, took place. The prices for June of the current year are shown in the margin,† but as

above said, I would put these on one side altogether.

33. There can, I think, be no doubt that the present assessment does not bear hardly upon the people. This was the opinion of good authorities long ago, when prices were very far below those which have now prevailed for some years, and if so, it is not surprising that it should also be the opinion of those whose investigations are of more recent date. I may perhaps be permitted to quote the late Collector of Salem, who, in writing to my predecessor in 1861, observed:—

From Collector of Salem,
11th Nov. 1861, No. 85.

“The reduction recently made in this District in the land assessment has brought down the heavier rates on both irrigated and dry lands to

a moderate standard. This reduction, combined with the present high prices of agricultural produce, has so lowered the Government tax on all the better descriptions of land, that, in my opinion, no further general reduction is now necessary.”

“From the statement referred to in the above para. you will see that the land revenue in this District has, since the reductions were first made, been steadily increasing. I do not anticipate any future decrease in the cultivation, provided no great fall should take place in the price of agricultural produce. I do not think that the new Survey and Settlement will of itself produce any great increase in the cultivation. Changes made in the Settlement with the view of equalizing the demand on fields that are now disproportionately assessed, though they will benefit individuals, will not have any great effect in favor of the land revenue generally. With regard to other effects, the new Survey unsettles the minds of the people in respect to the tenure on which they hold their lands; for, from the date of the old Survey at the beginning of the century, till the operations of the new Survey were commenced, the people had been taught to think that the Settlement made by Colonel Read had been fixed for ever. If, therefore, the assessment should be raised on any land, on the ground that such land was not assessed at Colonel Read's Survey, at its proper productive value, the confidence of the people in the permanency of the land tax, as then fixed, will be shaken. The circumstances of the people generally have improved of late years, and are still improving. We have, therefore, good reason to expect that, with their improving means, a great deal of land that is still waste will be brought under cultivation, whether the new Settlement be made or not.”

34. The effect of the reductions alluded to by the Collector was immediately seen, for, whereas the average area under cultivation for the five years prior to any reduction being made was 7,03,495 acres and the average assessment Rupees 13,47,281 in the four following years in which the first instalment of the reductions were granted, the average area under cultivation was 8,65,922 acres and the average assessment Rupees 15,49,794. In fusly 1269, in which the full reduction first took effect, the cultivated area rose to 9,67,648 acres and the assessment to Rupees 16,46,803. The anticipations then expressed, that both cultivation and assessment would go on steadily increasing, have been fully realized, as will be seen from the following statement, the figures for the earlier years of which have been taken from the accounts which accompanied Mr. Brett's letter above quoted, and those for the latter have been procured from the Board's Office. In fusly 1273 the cultivated area had reached 10,85,960 acres and the assess-

ment Rupees 17,91,414. In the following fusly there was again an increase in the aggregate area under cultivation, but the demand fell slightly, owing chiefly to certain garden lands having been, under the orders of the Board and Government, transferred to the head of dry, and assessed accordingly :—

Fuslies.			Extent.	Assessment.	Deduct Remission.	Remainder.
1			2	3	4	5
Fuslies prior to the reduction of assessment.	1	1260	Acres. 6,90,143	RS. 13,23,110	RS. ...	RS. 13,23,110
	2	1261	7,11,888	13,37,785	...	13,37,785
	3	1262	7,17,761	13,65,985	...	13,65,985
	4	1263	6,89,464	13,40,063	...	13,40,063
	5	1264	7,08,221	13,69,425	...	13,69,425
Average ...			7,03,495	13,47,273	...	13,47,273
Fuslies in which slight reductions were made.	6	1265	7,83,144	14,81,803	74,348	14,07,455
	7	1266	8,78,149	16,63,361	1,03,159	15,60,202
	8	1267	8,77,799	16,53,782	1,05,939	15,47,843
	9	1268	9,24,599	17,94,680	1,11,005	16,83,675
Average ...			8,65,923	16,48,406	...	15,49,794
Fuslies in which full reductions were made.	10	1269	9,67,648	18,43,181	1,96,378	16,46,803
	11	1270	9,83,449	18,69,835	1,89,293	16,80,542
	12	1271	9,93,297	18,70,632	1,90,494	16,80,138
	13	1272	10,33,669	19,39,034	1,93,845	17,45,189
	14	1273	10,85,960	17,91,414	...	17,91,414
	15	1274	10,86,525	17,82,935	...	17,82,935
Average ...			10,25,091	18,49,505	...	17,21,170

35. The opinion of the late Deputy Director Mr. Puckle, which is deserving of great weight, is given, as far as the northern talooks are concerned, in paras. 40 and 41 of his report now submitted. He states it more fully in his letter of the 16th December 1865, No. 115, which has been already communicated to the Board with mine of the 25th January 1866, No. 81, but from which, for convenience of reference, I will here again quote—"I have the honor to bring to your notice the excellence of the existing revenue system of Salem, as compared with that of other Districts, and to suggest that when a scheme for the Settlement of all the Salem talooks has been submitted, the special department

might be advantageously transferred to some other District more immediately requiring Settlement.

"The Government have ordered this District to be settled, and the Settlement party to be then broken up. This order was not issued because Salem required immediate revision, but because the classification was completed and survey areas were then available. The District is very well settled already, and I have not discovered any anomalies in the existing revenue system. The irrigated, garden, and dry lands of the Curnums' accounts are actually so on the ground; lands irrigated by private wells are properly assessed as dry; the pymash classification is accurate; the assessment is fixed on the soil, and is not affected by the description of crop produced; the rates are low and fairly imposed; the second crop charge is already consolidated; and the Curnums' areas are almost identical with those of the Revenue Survey."

"In the villages I have visited the present assessment ranges from 8½ to 2½ rupees an acre for tank-irrigated land; from 7 rupees to 2½ rupees for garden; and from 4 rupees (exceptional) to 12 annas for dry land; and, while current prices continue, these rates can be paid with ease."

36. In his subsequent letter of the 13th January 1866, No. 4, Mr. Puckle again observed, "Salem is the only southern District remaining incomplete, and it is questionable whether it is worth while to revise a District so very well settled already."

37. Mr. Puckle's suggestion in the concluding para. of his second report is, that the scheme for the Settlement of the northern talooks should be sanctioned now, to save further reference, but that the rates sanctioned should not be introduced until the southern talooks and other Districts, more immediately in need of Settlement, have been attended to, or until prices fall so as to render relief necessary. The arguments advanced apply, however, with equal force to the southern talooks, which, moreover, in the event of the Settlement being introduced, will benefit by three-fourths of the lakhs of rupees to be foregone, the prospective reduction in the northern talooks being only Rupees 47,430. The District, in its present condition, certainly does not press for a reduction of assessment, and, as a revision, if made now, cannot be based on existing, or even on lately prevailing prices, and must consequently involve a reduction which is not called for, the expediency of unnecessarily giving up revenue at a time when the State is urgently in need of funds for the prosecution of so many useful undertakings appears questionable, and the propriety of for the present "letting well alone" worthy of consideration.

I have the honor to be, &c.,

(Signed) R. E. MASTER,

Offg. Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 4th October 1867, No. 6,334.

Read letters from the Director of Revenue Settlement, dated 8th March and 29th August 1866, Nos. 2⁸⁶ and 1²¹.

(Printed in pages 42 & 109.)

1. The Board much regret that the disposal of these letters has been so long delayed from a variety of causes. They relate to the assessment of the Salem District.

2. The Survey of the District was commenced in August 1859, and will probably be completed during the present year; the work having been greatly retarded by various causes, the chief being that the demarcation was originally defective, or had been lost, owing to the long interval between its completion and the commencement of the Survey.

3. The Settlement operations began with the demarcation in 1859, and their results are comprised in the above reports. They were carried out by Messrs. Puckle and E. C. G. Thomas. The latter gentleman was obliged to go home in 1862, and no trace can be found of any final report from him, but a draft of one containing much valuable information, though unfortunately without some of the statements which would have added greatly to its practical value, is forthcoming.

4. The District comprises nine talooks which constitute three well-marked divisions, known as the Talaghaut, Balaghaut, and Baramahal; and it was originally intended that each of these tracts should be separately reported on. The first accordingly forms the subject of Mr. Master's and Mr. Puckle's first report; but ultimately the two last were blended together in the second report, which also embraces the general results of the other division.

5. In the Talaghaut or Southern division, the survey areas show an increase of 81,594 acres, or twelve per cent. over the reputed area as entered in the Revenue accounts. The increase is only four and eight per cent. in the Salem and Attur talooks, while it is twenty-six in Namcul, and seventeen in Trichengode. In the other two divisions the increase is 68,840 acres, or sixteen per cent.; but details are not given. This is in both cases the area of Government land only. At the date of the report, correct information could not be given of Inam or Poramboke land; but the Director of Revenue Settlement will supply this information as soon as available.

6. The classified area amounts for the whole District to 15,08,642 acres. The classification was conducted on the established principles of the department. Of the entire area sixty-six per cent. is "sandy

red" soil, sixteen per cent. "loamy red," sixteen per cent. "regar" (chiefly loamy), and two per cent. "permanently improved." It will hence be seen, that by far the largest portion of the District is composed of "red" soil, the talook per-centage of this ranging from sixty-eight in Kistnagherry to ninety-one in Uttengherry.

7. The standard crops selected are white paddy, throughout the District, for nunjah; and cholum, cumboo, and raggy in the southern, and cumboo, raggy, and horse-gram in the other divisions, for punjah.

8. The gross produce of the different soils is given in the tables appended to paragraphs 8 and 7 of Mr. Master's two reports, in juxtaposition with those of the like land of the five Districts already Settled by the department. The actual experiments made by the department have been few in number, and the results given have been deduced partly from these, and partly from estimates of punchayets of intelligent ryots, and general inquiry. From the gross produce of dry lands a deduction of fifteen per cent. in the southern, and twenty per cent. in the northern divisions, has been made for contingencies of season. No allowance has been made on this account in the case of nunjah lands; but Mr. Master believes that the grouping system is supposed to provide for this.

9. The price lists of years prior to fusly 1231, (A.D. 1821-22,) having been destroyed by fire in that year, the commutation rate is based on those of the series of years from fusly 1231 to fusly 1274. The Collector's price lists are averages of the prices in different fairs and market-towns throughout the District, and from these, deductions have been made to meet the expense of conveying the grain to market, and the merchants' profit. Mr. Puckle states as regards rice, that the ryots "sell their grain to merchants and bandymen, who visit the village at stated seasons and cart away the surplus produce. A certain margin of profit and an abatement, according to the distance to be travelled, is allowed to a purchaser on the spot; and, as far as can be ascertained, this is about 1½ annas a cullum, or twelve per cent. for profit, and 1 anna a mile for cartage." The average distance, which, in the Southern division, paddy has to be carried to market, is thirty miles. The same system prevails throughout the District in respect to all grains; but the average distance to markets varies in the different divisions. The average price of paddy during the ryots' selling months (February and March) from fusly 1231 to fusly 1274, in the Southern division, is shown by Mr. Puckle to have been 13 annas per Harris cullum, and that of the dry grains, 14 annas for raggy, 15 for cumboo, and one rupee for cholum. In the Northern talooks the corresponding averages are 11 annas for paddy, 11 for raggy, 11 for cumboo, and 14 for gram. A complete series of price lists from fusly 1218 to fusly 1274, extant in the Board's Office, gives the average town prices in

February and March as $12\frac{1}{2}$ annas for paddy, $12\frac{1}{2}$ for raggy and cumboo, and $13\frac{1}{2}$ for cholum. The deduction of the allowance for cartage and brokerage reduces the commutation rates to 10 annas per Harris cullum in the Southern, and 9 annas in the Northern division for all grains. Mr. Thomas proposed 10 annas for the dry grains, and 9 annas for paddy throughout the District. The grant of these deductions on the ryots' whole crop and not merely on the saleable surplus is so much in his favor. The cultivation expenses have been calculated in the usual manner, except that the straw covers the expense of ploughing.

X 10. From the net produce a deduction of ten per cent. is made on account of unprofitable areas included in the Survey. The money rates deduced from these calculations approximate as closely as possible to a moiety of the net produce, and range for nunjah from $1\frac{1}{2}$ to 8 rupees per acre, and for punjah from 6 annas to $4\frac{1}{2}$ rupees. These rates, however, are varied by the grouping of the villages, and finally resolve themselves into twelve rates from 1 rupee to 9 rupees for paddy, and twelve rates from 4 annas to $4\frac{1}{2}$ rupees for punjah per acre. The nunjah villages in the Southern division have been thrown into four groups, according as they draw their irrigation from the Cauvery, from the Vellaur and Vasistanady, from minor rivers, or from small tanks. The same principle has been adopted in the Northern division; and for the District there are thus five distinct groups of nunjah villages. Similarly, the dry lands have been divided into four groups for the District. As regards nunjah land, the system of grouping according to the nature and quality of the irrigation is obviously sound; but the Board do not quite understand the principle on which the dry lands of Salem have been grouped. In Trichinopoly and Kurnool, it was mainly the general character of the soil which guided the grouping; but in Salem, except in the third group, the chief distinction seems to lie in proximity to roads and markets, for which a liberal allowance has already been made in fixing the commutation price. The financial result of the proposed assessment, calculating on the basis of the Settlement of fusly 1274, is a reduction for the whole District of Rupees 4,11,799, or twenty-four per cent.

11. On the other hand an addition of Rupees 45,450 has to be made to the revised Settlement on account of second crop irrigation; and it is proposed to introduce the village service cess, which at 6 $\frac{1}{4}$ per cent. will make a further addition of Rupees 80,925. The Settlement of fusly 1274 was Rupees 17,06,462, out of which Rupees 1,04,834 was paid to village officers, the net Settlement being thus only Rupees 16,01,628. The revised Settlement, including second crop and village fees, would have been Rupees 14,21,474, out of which Rupees 23,909 would have gone to village officers, leaving the net Settlement Rupees

76
13,97,565, the difference being Rupees 2,04,063, or slightly under thirteen per cent.

12. The assessed waste in fusly 1274 was 4,67,775 acres, bearing an assessment of Rupees 2,98,468. The village cess on this area would amount to Rupees 18,654.

13. The proposed assessment is exclusive of road cess.

14. Regarding the revised assessment as a whole, and comparing it in its incidence on the cultivation and waste, with the rates introduced in other Districts, the Board see no reason to question its fairness and moderation. Owing to the length of time which has elapsed since the classification was made its application will need care and judgment; but on the assumption that it is so applied—and there is nothing to preclude this—the Board believe it will be found to be consonant with the intentions of Government and the Secretary of State in regard to revised assessments.

15. It is proposed, both by Mr. Puckle and Mr. Master, that the introduction of the new assessment should be postponed. The grounds of this recommendation are, that the existing Settlement is very good, and with present prices, well within the means of the people, and that it is inexpedient to incur so great a loss of revenue paid with ease.

16. These, it seems to the Board, would have been good grounds for leaving the District untouched in the first instance, until other Districts, more in need of reform, had been dealt with; but now that so much time and money have been expended on the framing of the new Settlement, these objections have, in the Board's opinion, lost their original force, and if the Settlement be not now introduced the labor which has been given to collecting information, &c., will be practically lost.

17. The circumstance that the new assessment involves a loss of revenue is not surprising. In point of fact every new Settlement has involved a reduction of the land-tax. In Trichinopoly, this amounted to twenty-five per cent.; in the Manargoody and Chellumbrum talooks of South Arcot, to about eighteen per cent., and the Settlements of these Districts included a road cess of two per cent.; and in the case of the South Arcot talooks the fees of village servants also, both of which are excluded from the Salem Settlement. When the revision of the assessment throughout the Presidency was undertaken in 1855, the avowed expectation was that there would be a large sacrifice of existing revenue. The assessments then were, as a rule, too high for the ryots to pay and prosper, and there were anomalies and inequalities in almost every District, repressive of agricultural enterprise and prosperity. It was then determined, after all due consideration, that the demand of the State should be limited to a share of the produce,

calculated on certain established principles. This determination of the share of the State was not influenced by any consideration of gain or loss of revenue, but by the conviction of its necessity in order to stimulate extension and improvement of cultivation; to admit of the accumulation of capital in the hands of ryots; to lead to the creation gradually of a class of landlords between the Government and the actual cultivators of the soil; and to give stability to the land revenue and contentment to the people. In those Districts in which Settlements based on these principles have been introduced, there can be no doubt that both the State and the people have largely gained; cultivation has rapidly increased; the revenue is paid with ease and regularity; the circumstances of the agricultural community have manifestly improved; and the State has also indirectly benefited, not merely by the greater production and consumption of taxed articles, but also by being enabled to throw on the people burdens which hitherto devolved exclusively on itself. The road cess alone is expected to yield about Rupees 19,00,000 per annum, and *pro tanto* relieves the drain on the public taxes. The rapid rise in prices of late years happily renders it no longer needful to contemplate a reduction of assessment as an imperative necessity; but the other great objects of the revision, the limitation of the land-tax to the prescribed standard, the equalization of its incidence, and the correction of anomalies, have still to be attained; and another object of the highest importance has now been superadded, viz., its Settlement in perpetuity. The question now is not whether the revision will involve gain or loss of revenue, but whether the present Settlement accords with the principles laid down. The present reports show that it does not, and that the State is really taking from the people more than its determined share, as calculated on the prices of a series of years. The Board are not, therefore, of opinion that the introduction of the new Settlement should be postponed. It is doubtless true that in Salem, those anomalies which existed in Trichinopoly do not prevail, but neither are they to be found in other Districts, and the correction of such defects is but one of the objects of the revision of assessment. The Board are, however, inclined to doubt whether the present assessment is so even, and the present classification so correct as Mr. Puckle believes. The Talaghaut and Balaghaut came into our possession in 1792, and the Baramahal in 1799. A careful field survey and assessment on the Ryotwary principle were then carried out by Colonel Reid and his Assistants Messrs. McLeod and Graham. Had this Settlement remained undisturbed, all that Mr. Puckle advances might be accepted; but unfortunately, on the completion of the survey and assessment quinquennial leases were introduced, and when these ran out, the District was parcelled out into Zemindary estates and sold to the highest bidders. The great majority of these

estates ultimately reverted to Government, but intermediately, rack-rents and every means of exaction were resorted to by their owners, and it is hardly to be credited that Reid's classification and assessments can have survived such vicissitudes. More recently the cowle system was very largely resorted to, and in many cases the holders of these cowles got their lands permanently, at rates below those fixed assessments. On this subject Mr. E. C. G. Thomas writes as follows:—

“The circumstance of discretionary increased impositions on certain fields have taken place in the Talaghaut and Baramahal under Colonel Reid, and in the Balaghaut under Mr. Cockburn, while in the latter case at least, these increased cesses were only partially levied, as the will and cunning of the various village Curnums permitted of it; the incessant resumptions of Moottahs and the reductions of assessment, either temporary or permanent, almost always found necessary in those half-ruined estates; the loss of accounts connected with Colonel Reid's Settlement, and above all, the extensive introduction of the cowle system, and the effect which this had under liberal Collectors, in permanently reducing the assessment over the District to a degree and in a way which none but the local Curnums could trace; these various changes have resulted in an assessment, in which the marks of Colonel Reid's Settlement have, in the course of sixty years, been virtually effaced.” ***
“The present assessment can but be considered the gradual fortuitous result of many varying circumstances, and being still most unequal in its incidence, and without any fixed principles as a basis, offers both the opportunity and the occasion for the introduction of a well-considered new Settlement on sound principles.”

Again he writes:—“With the headlong ruin, however, depicted year after year in the Collector's report, the Government could no longer remain passive, and accepting with reluctance the conclusion that the rates were excessive, they gradually ordered remissions in a variety of ways to such an extent that Colonel Reid's Settlement has been quite obliterated, his very accounts have been lost, and the whole of the present assessment is the growth of various measures applied not a little according to the inclination of every village accountant.”

18. The reductions recently made by Government in 1855 and 1859 were of the nature of per-centage reductions, and of course left inequalities of assessment in a great measure untouched. No doubt the high range of prices at present renders the ryots comparatively indifferent to inequalities, but that such do exist can scarcely be doubted, considering the past history of the District.

19. The Board observe that when Mr. Brett, as Collector of the District, deprecated the new Survey and Settlement, he expressly ascribed the satisfactory state of the District to the reductions which

had then been made, and the high price agricultural of produce. He wrote, "I do not anticipate any future decrease in the cultivation, provided no great fall should take place in the price of agricultural produce." It is impossible, however, to guarantee the continuance of these high prices, nor is it desirable or expedient that the revenues of

Fusly 1271.				a large province, and the welfare of	
Ryots paying	rs.		Nos.	its population, should be left depend-	ent on such a contingency. The
500 to 1,000	...	...	1	rent-roll of the District shows that	
250 " 500	...	...	14	the number of substantial ryots is	
100 " 250	...	...	248	still small, and that as yet there is	
50 " 100	...	...	1,294	only a body of comparatively well-	
30 " 50	...	...	4,035	to-do tenants, instead of the class	
10 " 30	...	...	32,868	of landlords with capital and intelli-	
Under 10	...	...	98,567	gence, whose existence is so neces-	
Total ...				7,37,027	
Average assessment ...				9½ Rupees.	

sary to give stability to the revenue.

20. While, therefore, the Board cannot but regret that some District more in need of immediate relief was not originally taken up, they think it would be a great pity to throw away what has cost so much time and money.

21. The objection that seems to the Board of greatest weight is that adduced by Mr. Brett, viz., that the ryots were assured, when Colonel Reid's Settlement was introduced, that it was to be "for ever." This objection would not apply to the new Settlement in its entirety, as it is for the most part a reduction of the land-tax. The table appended to paragraph 22 of Mr. Master's second report shows that the cases of increase will be very few; the Board would fain hope also that the fact of this large reduction would rather satisfy the people generally, that Government entertain no desire to enhance their burdens and would beget security rather than mistrust; and practically, the same thing has been understood of Ryotwar Settlements generally.

22. Another argument in favor of immediate action is that the longer a change of the nature of a re-assessment is delayed, the more it unsettles and interferes with rights and interests, which are yearly springing up and altering. If the Presidency is to be assessed on the principle that the State is to be satisfied with a certain share of the net produce, the sooner the operation is carried out the better.

23. Seeing how very moderate the new assessment will be on nunjah, and the yearly increasing difficulty of enforcing Coody Maramut, the Board would strongly urge that the present opportunity should be taken of commuting it into money by an addition of from five to ten per cent. to the nunjah assessment, or perhaps at a fixed rate per acre of 2 annas per annum for single-crop land, and 3 annas per acre for double-crop land. The land can very well pay this sum, and such

a cess laid out on the repair and maintenance of their irrigation works would be an immense advantage. When the assessment is being so materially lightened, the Board think that a measure of this nature may very fairly be adopted. The proceeds would be expended in each village by the Collector in communication with the Engineer.

24. The Board would deal with the second-crop cultivation on the same principles as were adopted in Trichinopoly.

25. They would introduce the Village Cess Act simultaneously with the new assessment. Under Section V. of the Act, it will be necessary, if the proceeds of the cess in any village are insufficient, to supplement the same so far as may be really necessary.

26. The jungle villages, excluded from the Survey, may, the Board think, be dealt with as proposed by Mr. Puckle. As regards Inams, which have been Settled by the Commissioner, the Board see no reason for now classifying or assessing them. Their correct area should of course be registered, and whether they are wet or dry—any proved excess being dealt with under the rules—but no more seems requisite.

(A true Extract.)

(Signed) R. A. DALYELL,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 20th May 1868, No. 1,427.

Read the following papers :—

No. 502. Proceedings of the Board of Revenue, dated 4th October 1867, No. 6,334.

(Printed in page 136.)

No. 503. Minute by Honorable H. D. Phillips.

(Here enter 21st October 1867.)

No. 504. Do. by Honorable Sir T. Pycroft, K.C.S.I.

(" 28th " ")

No. 505. Do. by His Excellency the President.

No. 506. Do. by Honorable A. J. Arbuthnot.

(" 30th Nov. " ")

No. 507. Do. by Honorable the President.

(" 20th Dec. " ")

No. 508. Do. by Honorable H. D. Phillips.

No. 509. ORDER THEREON, 20th May 1868, No. 1,427.

1. The Government proceed to pass orders on the proposals for the revision of the Salem Land Assessment, which are submitted in the above Proceedings of the Board of Revenue and in the papers that accompany them.

2. The Government deem it unnecessary to analyse minutely the principles on which the re-assessment has been conducted, as these are in conformity with the general instructions prescribed by Government. They will, however, briefly notice the main points of the process followed in this particular District.

3. The first report relates to the Southern talooks or Talaghaut division.

The second to the Baramahal or intermediate tract, and the Balaghaut or most northern and elevated tract.

4. In the former the increase in the area discovered by Survey averages 12 per cent., and in the latter 16 per cent.; the actual increase in the former being 81,594 acres, and in the latter 68,840 acres.

These areas do not include Inam or Poramboke lands.

5. The classified area is 15,08,642 acres, and of this—

82 per cent. is Red soil.

16 do. Regar.

2 do. Exceptional or permanently improved.

6. The standard crops are—

White paddy throughout the District. For wet lands.

Cholum, cumboo, and raggy in

Southern division.

Cumboo, raggy, and horse-gram in

Northern division.

} For dry lands.

7. The grain values for the different sorts of soil have been determined partly by experiment, but mainly by general inquiry, and by the aid of intelligent ryots and experienced Revenue Officers.

At paragraphs 7 and 8 of Mr. Master's two reports, there are given tables to show these values for Salem, in contrast with those adopted for other Districts by the department.

8. To cover risk of season, an allowance of 15 per cent. in the Southern and 20 per cent. in the Northern divisions (this last rate corresponding with that allowed in Trichinopoly) has been made from the estimated gross produce of dry lands.

No similar allowance is proposed for wet lands, the grouping of villages with reference to the character of the irrigation, and their consequent rating at, or above, or below the standard rates of assessment, being held to be sufficient to cover this risk.

9. The commutation rates are deduced from the whole series of available price lists, ranging from fusly 1231 (A.D. 1821-22) to fusly 1274 (A.D. 1864-65) a period of forty-three years.

Per "Harris Cullum."

In ryots' selling months, February and March.	Paddy.	Raggy.	Cumboo.	Cholum.	Gram.
Southern talooks, Annas.	13	14	15	16	0
Northern do. "	11	11	11	0	14
According to Lists in Board's records, dated fusly 1218 to fusly 1274 ...	12½	12½	12½	13½	0

Mr. Puckle's rate for all grains after deducting allowance for cartage and brokerage.

For all grains. Annas.

Southern talooks ...

10

Northern do. ...

9

Paddy. Dry Grains.

Mr. Thomas's rate for the whole District ...

9

10

Rates adopted in Trichinopoly ...	8	10	10	12	0
-----------------------------------	---	----	----	----	---

The averages are shown in the margin according to the District records, the Board's records, and the proposals of Messrs. Puckle and Thomas (who commenced the revision).

The rates that were adopted in the case of the adjoining District of Trichinopoly are also noted.

10. The cultivation expenses calculated in the usual manner come out—

	RS.	A.
Southern talooks ...	Wet land	9 4
	Dry land	4 12
Northern talooks ...	Wet land	9 0
	Dry land	3 12

per acre of good soil, well cultivated, the expenditure being proportionately reduced on the inferior soils.

11. The straw is said to pay all the cost of ploughing, instead of only the cattle's keep, as generally allowed.

12. An allowance of 10 per cent. is made out of the money value of half the net produce on account of "unprofitable areas" included in the Survey fields, as hedges, banks, rocks, &c.

This allowance is usual, and Mr. Puckle says it is specially necessary in Salem District, and is no more than the actual necessities of the case require.

13. The standard money rates of assessment arrived at by the above detailed process approximate as nearly as possible to a moiety of the net produce.

14. They are modified by the grouping of the villages with reference to the character of the irrigation in the wet lands, and to the relative advantages of climate, situation, proximity to markets, &c., in the case of the dry lands.

15. Four groups have been formed for wet lands in the Southern talooks, and the same number for the Northern, the first of the latter corresponding with the second of the former, which second group is assessed at the standard rates, which are raised for the first group and lowered for the third, fourth, and fifth.

16. Three groups have been formed for the dry lands, of which the first bears the standard rates.

17. The ultimately resulting merged money rates per acre are shown below :—

SOUTHERN TALOOKS.			NORTHERN TALOOKS.		
Taram.	Dry.	Wet.	Taram.	Dry.	Wet.
No.	RS. A. P.	RS. A. P.	No.	RS. A. P.	RS. A. P.
1	4 8 0	9 0 0	1	3 8 0	8 0 0
2	3 8 0	8 0 0	2	2 8 0	7 0 0
3	2 8 0	7 0 0	3	2 0 0	6 0 0
4	2 0 0	6 0 0	4	1 8 0	5 0 0
5	1 8 0	5 0 0	5	1 4 0	4 0 0
6	1 4 0	4 0 0	6	1 0 0	3 0 0
7	1 0 0	3 0 0	7	0 12 0	2 8 0
8	0 12 0	2 8 0	8	0 8 0	2 0 0
9	0 8 0	2 0 0	9	0 6 0	1 8 0
10	0 6 0	1 8 0	10	0 4 0	1 4 0
11	0 4 0	1 0 0	11	0 2 0	1 0 0

Occupied Area under each Rate in Fusly 1274.

DRY LAND.				WET LAND.			
Rate.	Extent.	Assess-ment.	Per-cent-age.	Rate.	Extent.	Assess-ment.	Per-cent-age.
RS. A. P.	Acres.	RS.		RS. A. P.	Acres.	RS.	
4 8 0	1,811	8,150	...	9 0 0	336	3,024	...
3 8 0	6,247	21,863	1	8 0 0	652	5,216	1
2 8 0	9,659	24,147	1	7 0 0	2,597	18,176	3
2 0 0	22,885	45,768	3	6 0 0	7,692	46,155	9
1 8 0	93,236	1,39,855	10	5 0 0	17,787	88,939	21
1 4 0	1,94,502	2,43,127	20	4 0 0	27,385	1,09,540	33
1 0 0	2,60,201	2,60,201	27	3 0 0	19,213	57,640	23
0 12 0	1,74,041	1,30,530	18	2 8 0	3,360	8,397	4
0 8 0	80,197	40,999	8	2 0 0	996	1,991	1
0 6 0	65,149	24,431	7	1 8 0	511	765	1
0 5 0	200	63	...	1 4 0	3,489	4,862	4
0 4 0	48,660	12,163	5	1 0 0	61	61	...
Total ...	9,56,788	9,50,397	100	Total ...	84,079	3,44,266	100

	Extent. Acres.	Assessment. RS.
Dry land ...	9,56,788	9,50,397
Wet do. ...	84,079	3,44,266
	10,40,867	12,94,663

18. The *unoccupied* but classified and rated area measures 4,67,775 acres, assessed at Rupees 2,98,468, which may be considered the margin for future extension of revenue.

19. The ultimate results of Mr. Puckle's proposals are differently stated by himself at paragraph 40 of his letter, dated 13th April 1866 by Mr. Master at paragraph 28 of his letter, dated 29th August 1866, and by the Board at paragraph 11 of their Proceedings above recorded, and none of the calculations appear to be quite accurate according to the data used.

20. The following appears to Government to represent the effect of the proposals as compared with the Settlement of Fusly 1274 :—

Mr. Puckle's proposals.

Single crop assessment on area classified in	RS.
fusly 1270 ...	12,94,663
Do. on extension of cultivation to fusly	
1274...	80,449
Total ...	13,75,112

	RS.
Add—Village cess on above, at 6½ per cent.	85,944
Second crop assessment, estimated ...	45,449
Grand Total ...	15,06,505
Deduct deficiency in village cess ...	18,890
Net Result ...	14,87,615
Net settlement of fusly 1274 ...	16,01,628
Mr. Puckle's net results ...	14,87,615
Difference ...	1,14,013
Actual settlement of fusly 1274 ...	17,06,462
Deduct payments out of collections to village servants ...	1,04,834
Net settlement ...	16,01,628
Mr. Puckle's do. ...	15,06,505
Difference ...	95,123
Add deficiency of village cess to meet village charges ...	18,890
	1,14,013

21. Thus had Mr. Puckle's proposals been applied at the ordinary Settlement of fusly 1274, there would have been a reduction of Rs. 1,14,013 out of the net Settlement actually made, viz., Rupees 16,01,628, or 7 per cent.

22. The deficiency, as calculated above, is considerably less than what is shown by Messrs. Puckle or Master or by the Board, but it still appears to Government to be an unnecessary sacrifice out of a revenue demand which is avowedly paid with ease, although it may include many inequalities.

23. It may safely be assumed that the per-centage of loss represents sufficiently accurately what would be the effect at the present time of carrying out the revision of the assessment on the proposed rates, and Messrs. Puckle and Master, recognizing the fact that the existing demand is met with ease in ordinary seasons, and that on a general view relief cannot be said to be needed, recommend that the revision be left in abeyance.

24. The Board are opposed to any postponement, and the Government agree with them in thinking that it would be most unwise to abandon the results of the labor and inquiry that have been devoted to the survey and revision of the assessment, and so to lose the oppor-

tunity for settling the Government demand on a more discriminating and equitable basis than it at present occupies.

25. But while resolving to avail themselves of the full and valuable information that has been collected to ensure a more fair distribution of the Government demand on the land, the Government see no reason why they should accept the whole of Mr. Puckle's proposals, involving, as they do, a considerable sacrifice of public revenue which at present is paid with perfect ease.

26. The demands on the Government for the improvements of the public establishments, for State education, for sanitary and social improvements, for reproductive public works, and generally for aid to the development of the country and its advance on the path of progress, preclude the Government in the interest of the community from relinquishing any portion of the existing revenues which can fairly be retained.

27. The key to the financial results of the proposed revision is of course the commutation rate adopted for the conversion of the Government share of the produce into money, and this, as above pointed out, has been deduced from the Price Lists for a period of forty-three years, from A.D. 1821-22 to 1864-65, the effect being to lower the average materially by the inclusion of the prices prevailing in the earlier years of the series at rates far below those to which they are at all likely again to fall. The great development of trade, and the impetus given to prices by the extensive gold discoveries of the last twenty years, have produced effects, which there is no reason to suppose will be other than permanent, and under these circumstances it appears to Government unreasonable to base the commutation of the public demand on the land in any degree on facts deduced from a state of things which it is not at all probable will ever recur.

28. Holding these views, the Government called on the Officiating Director of Revenue Settlement for certain information to enable them to test the effect of basing the commutation rate on the returns for a shorter and more recent series of years, and an inspection of the statements furnished by him have confirmed them in their opinion that, in the proposals submitted to them, the commutation rate for the Government demand has been unduly lowered.

29. Mr. Puckle has adopted two scales for the Northern and Southern talooks respectively, and taking the higher of these rates and comparing it with the Price List for February and March (the Ryots' selling months) from fusly 1245 to 1276, it is found that, as regards the four kinds of dry grain for which details are given, viz., cholum, cumboo, raggy, and horse-gram, the price has only in two instances out of ninety-six (viz., cumboo in February, and raggy in March, fusly

1266) receded to a level with the proposed rate during the twelve years from fusly 1265 to fusly 1276, and that, as regards paddy, there are also only two cases out of forty-eight (viz., second sort paddy in February and March, fusly 1266) in which it similarly receded, while the average of the twenty years, from fusly 1255 to 1274, which excludes the two years 1865-66 and 1866-67, in which prices may be said to have risen to famine rates, gives the following result:—

Mr. Puckle's average price per Garce. For 44 years from Fusly 1231 to 1274.		Average for 20 years from Fusly 1255 to 1274.	
		RS.	RS.
South talooks ...	{ Dry...	...120	Dry 137
	{ Wet...	...111	
North talooks ...	{ Dry...	...100	Wet 123
	{ Wet...	... 93	

30. Applying in detail the rates adjusted at the twenty years' average of prices, the following result is obtained:—

	RS.
Actual Settlement of fusly 1274	17,06,462
Deduct payment by Government to village servants	1,04,834
Net Settlement ...	16,01,628 A
Assessment on area classed in fusly 1270 at rates based on 20 years' average for first crop	14,24,116
Village service cess at 6½ per cent. on do ...	89,007
Assessment on estimated extension of culti- vation to fusly 1274 at rates as above ...	93,049
Village service cess on do.	5,815
Second crop charge as calculated by Mr. Puckle	45,450
Total ...	16,57,437
Deduct payment to village servants... ..	1,04,834
Net Settlement ...	15,52,603 B
Difference between A and B	49,025

31. Thus by adopting the average of twenty years from A.D. 1845-46 to 1864-65, inclusive, the results of the Survey and revision of Settlement might be secured with a sacrifice of less than half a lakh of rupees instead of Rupees 1,14,013 out of former revenue, or more exactly Rupees 49,025 out of Rupees 16,01,628, being about three instead of seven per cent.

32. The Government are willing to accept this loss of three per cent. of existing land revenue as the price of securing for the District the benefit of the expensive operations which have been carried out there, and the Board of Revenue will be requested to report, after communication with the Director of Revenue Settlement, whether they see any objection to the proposed modification, and to the adoption of the same series of years in fixing the commutation rate for the purposes of the revision in any other District which may be taken in hand. They will also submit their opinion as to the practicability of applying the proposal to any District in which the revision has been already carried out, as it is evident that the use of different series of years in different Districts is fatal to the attainment of that relative equality of taxation which it was one of the main objects of the revision to secure as nearly as possible.

33. The Government concur in opinion with the Board of Revenue that it is eminently desirable to commute the liability to perform customary labor on irrigation works into a money payment throughout the Presidency. The arrangement has been suggested on more than one occasion, and every year adds strength to the arguments in favor of it. The works are deteriorating, the difficulty of enforcing the customary liability is increasing, and the improved and improving state of the market for produce renders a money cess a far lighter burden on the holder of irrigated land than the demand for labor imposes.

34. It appears to the Government desirable to take powers by an Act to impose a cess for this purpose on all holders of land irrigated from a Government source at a rate not exceeding a fixed per-centage on the assessment on the land, and they desire that the Board will take the matter in hand at once, and, after communication with the several Collectors and with the Director of Revenue Settlement, submit a draft of an Act to attain the object in view, with their remarks as to the rate to be adopted and the probable financial result of the measure.

35. In connexion with the question of the Salem revision, the Government have had under consideration the advisability of restoring the Department of Revenue Settlement to the position in regard to the general revision of the land assessment which it occupied prior to the passing of the orders of 12th December 1864, No. 2,243, resolving to entrust the duty to the Collectors of the Districts concerned, except in a few specified cases.

36. The experience which the Government have had of the working of this altered system has been very unsatisfactory, and convinces them that the retention of the special department for the performance of this special duty is the only method by which to ensure celerity and effi-

NOTE.—Paragraph 2 of Board's Proceedings, No. 4,540, dated 18th July 1867, shows that the subject has already engaged their attention.

ency in its discharge, consistency and uniformity in the details of the re-assessment, and a fair measure of relative equality in the resulting taxation, as well as to save the country from the neglect which must occur if the Collector and Subordinate Revenue Officers are withdrawn from their ordinary duties, and employed on this intricate, laborious, and absorbing task.

37. In accordance with these views, the Government have resolved to re-assign to the Director of Revenue Settlement the supervision of the re-assessment of the land revenue in all those Districts which have yet to be undertaken, except Tinnevely, the revision of which District has already been for sometime in hand under a specially qualified officer in the Collector, Mr. Pucklo.

38. The Government have already gazetted Mr. Master to the confirmed post of Director of Revenue Settlement, and they now authorize him to draw pay at the rate of Rupees 2,750 monthly, from the date on which he was so gazetted.

39. The full rate of pay (Rupees 3,016-10-8) sanctioned by the Supreme Government for the appointment was fixed with reference to the probability of securing for the duty the services of one of the then members of the Board of Revenue, and the Government consider that the reduced rate now adopted affords sufficient remuneration for the duties, onerous and responsible though they be, and will enable the Government at all times to select a duly qualified officer for the post from the higher ranks of the service.

40. The Government desire that Mr. Master will consider and report what arrangements it is desirable to make for re-establishing the Department on an effective footing for the performance of the duty now delegated to it. It is observed that it at present includes no member of the Covenanted Service, except the Director.

41. One important point connected with the revision of the assessment is the duration of the money Settlement imposed in accordance with it, and on this subject there appears to be considerable uncertainty and difference of opinion.

42. It is a matter on which there ought to be no room for doubt, and the Government accordingly resolve to bring the point under the consideration of the Secretary of State in view to its early and final decision.

(True Extract.)

(Signed)

W. HUDLESTON,
Secretary to Government.

Price List of the Salem District per Garce.

Fushies.			CHOLAM.		CUMBOO.		RAGGY.	
			Feb.	March	Feb.	March.	Feb.	March.
1			2	3	4	5	6	7
			RS.	RS.	RS.	RS.	RS.	RS.
1835-36	...	1245	83	87	83	88	77	75
1836-37	...	1246	116	121	102	100	101	103
1837-38	...	1247	130	133	117	116	120	116
1838-39	...	1248	118	115	104	107	106	102
1839-40	...	1249	97	99	84	87	85	84
1840-41	...	1250	79	81	72	73	73	70
1841-42	...	1251	68	65	62	60	62	60
1842-43	...	1252	63	65	58	60	58	69
1843-44	...	1253	61	62	57	57	54	54
1844-45	...	1254	87	87	81	81	80	82
1845-46	...	1255	156	162	132	142	145	137
1846-47	...	1256	164	170	138	149	158	149
1847-48	...	1257	114	111	101	96	102	95
1848-49	...	1258	76	73	70	70	71	69
1849-50	...	1259	96	93	85	86	85	81
1850-51	...	1260	71	72	61	65	64	64
1851-52	...	1261	70	71	61	61	59	57
1852-53	...	1262	79	83	68	70	66	66
1853-54	...	1263	112	113	106	111	100	106
1854-55	...	1264	129	128	117	120	113	115
1855-56	...	1265	149	141	129	130	133	124
1856-57	...	1266	134	140	120	123	121	120
1857-58	...	1267	235	235	195	190	194	188
1858-59	...	1268	236	235	204	204	221	207
1859-60	...	1269	173	185	169	170	175	166
1860-61	...	1270	210	214	191	193	198	193
1861-62	...	1271	193	192	176	178	183	179
1862-63	...	1272	166	162	148	139	156	147
1863-64	...	1273	163	163	142	139	141	151
1864-65	...	1274	210	216	187	193	181	184
1865-66	...	1275	276	294	243	271	261	266
1866-67	...	1276	317	267	248	249	293	274
20 years from Fusly { 1255 to 1274.			Total ...	2,936	2,959	2,620	2,629	2,666
			Average...	147	148	131	131	133
25 years from 1250 to { 1274.			Total ...	3,294	3,319	2,950	2,960	2,993
			Average...	132	132	114	114	120
30 years from 1245 to { 1274.			Total ...	3,838	3,874	3,440	3,458	3,482
			Average...	128	129	115	115	116
20 years from 1257 to { 1276.			Total ...	3,209	3,188	2,827	2,858	2,917
			Average...	160	159	141	143	146
25 years from 1252 to { 1276.			Total ...	3,740	3,734	3,313	3,347	3,413
			Average...	150	149	133	134	137
30 years from 1247 to { 1276.			Total ...	4,232	4,227	3,752	3,790	3,855
			Average...	141	141	125	125	129

Price List of the Salem District per Garce.—(Concluded.)

Fuslies.	1	HORSE-GRAM.		WHITE PADDY.			
		Feb.	March.	1st Sort.		2nd Sort.	
				Feb.	March.	Feb.	March.
		8	9	10	11	12	13
1835-36	1245	RS. 65	RS. 62	RS. 85	RS. 85	RS. 77	RS. 82
1836-37	1246	107	104	105	107	98	101
1837-38	1247	110	108	105	107	102	100
1838-39	1248	127	117	103	99	96	93
1839-40	1249	109	108	92	89	85	83
1840-41	1250	81	73	77	76	69	70
1841-42	1251	71	75	72	69	64	63
1842-43	1252	76	75	65	66	58	60
1843-44	1253	74	65	64	64	57	59
1844-45	1254	90	87	79	78	72	72
1845-46	1255	142	48	129	131	121	120
1846-47	1256	175	170	135	130	126	124
1847-48	1257	97	86	94	91	88	86
1848-49	1258	70	66	75	74	68	69
1849-50	1259	94	91	91	87	84	81
1850-51	1260	70	70	71	69	63	63
1851-52	1261	68	64	66	65	60	60
1852-53	1262	72	71	66	69	59	62
1853-54	1263	125	155	94	99	87	93
1854-55	1264	134	126	112	112	103	105
1855-56	1265	147	144	130	129	120	120
1856-57	1266	128	133	114	118	105	109
1857-58	1267	178	181	180	173	163	157
1858-59	1268	211	196	192	185	173	165
1859-60	1269	173	166	153	154	139	143
1860-61	1270	197	194	171	177	162	163
1861-62	1271	170	162	173	171	153	157
1862-63	1272	140	134	145	146	133	134
1863-64	1273	146	161	168	188	154	172
1864-65	1274	188	207	194	194	182	182
1865-66	1275	274	288	218	226	208	212
1866-67	1276	266	245	243	218	219	210
20 years from Fusly 1255 to 1274. {	Total ...	2,725	2,725	2,553	2,562	2,343	2,363
	Average...	136	136	128	128	117	118
25 years from 1250 to 1274. {	Total ...	3,117	3,100	2,910	2,915	2,663	2,687
	Average...	125	120	116	116	106	107
30 years from 1245 to 1274. {	Total ...	3,635	3,599	3,403	3,402	3,121	3,148
	Average...	121	120	113	113	104	105
20 years from 1257 to 1276. {	Total ...	2,948	2,940	2,743	2,745	2,581	2,544
	Average...	147	147	137	137	129	127
25 years from 1252 to 1276. {	Total ...	3,505	3,485	3,220	3,214	2,963	2,978
	Average...	140	140	129	129	118	119
30 years from 1247 to 1276. {	Total ...	4,013	3,966	3,672	3,654	3,368	3,389
	Average...	133	132	122	122	112	113

MADRAS, 11th November 1867.

1868.]

PROCEEDINGS OF GOVERNMENT.

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SALEM.

Detailed Calculation of Dry rates, based on twenty years, Average of Prices down to Fusly 1274.

CLASSIFICATION.			Classifi- cation Taram.	Gross Produce	Value at 12 Annas per Harris Cul- lum.	Deduct 15 per cent.	Remain- der.	Deduct Cultivation Expenses.	Net Pro- duce.	Half of Net Produce.	Deduct 10 per cent. for unproductive Area.	Remain- der.	Rates now proposed, based on average of 20 years down to Fusly 1274.	Rates pro- posed by Mr.Puckle.
Class.	Sort.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
16	17	18	19	20	21	22	23	24	25	26	27	28	29	30
17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
19	20	21	22	23	24	25	26	27	28	29	30	31	32	33
20	21	22	23	24	25	26	27	28	29	30	31	32	33	34
21	22	23	24	25	26	27	28	29	30	31	32	33	34	35
22	23	24	25	26	27	28	29	30	31	32	33	34	35	36
23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
24	25	26	27	28	29	30	31	32	33	34	35	36	37	38
25	26	27	28	29	30	31	32	33	34	35	36	37	38	39
26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
27	28	29	30	31	32	33	34	35	36	37	38	39	40	41
28	29	30	31	32	33	34	35	36	37	38	39	40	41	42
29	30	31	32	33	34	35	36	37	38	39	40	41	42	43
30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
32	33	34	35	36	37	38	39	40	41	42	43	44	45	46
33	34	35	36	37	38	39	40	41	42	43	44	45	46	47
34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
35	36	37	38	39	40	41	42	43	44	45	46	47	48	49
36	37	38	39	40	41	42	43	44	45	46	47	48	49	50
37	38	39	40	41	42	43	44	45	46	47	48	49	50	51
38	39	40	41	42	43	44	45	46	47	48	49	50	51	52
39	40	41	42	43	44	45	46	47	48	49	50	51	52	53
40	41	42	43	44	45	46	47	48	49	50	51	52	53	54
41	42	43	44	45	46	47	48	49	50	51	52	53	54	55
42	43	44	45	46	47	48	49	50	51	52	53	54	55	56
43	44	45	46	47	48	49	50	51	52	53	54	55	56	57
44	45	46	47	48	49	50	51	52	53	54	55	56	57	58
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
47	48	49	50	51	52	53	54	55	56	57	58	59	60	61
48	49	50	51	52	53	54	55	56	57	58	59	60	61	62
49	50	51	52	53	54	55	56	57	58	59	60	61	62	63
50	51	52	53	54	55	56	57	58	59	60	61	62	63	64
51	52	53	54	55	56	57	58	59	60	61	62	63	64	65
52	53	54	55	56	57	58	59	60	61	62	63	64	65	66
53	54	55	56	57	58	59	60	61	62	63	64	65	66	67
54	55	56	57	58	59	60	61	62	63	64	65	66	67	68
55	56	57	58	59	60	61	62	63	64	65	66	67	68	69
56	57	58	59	60	61	62	63	64	65	66	67	68	69	70
57	58	59	60	61	62	63	64	65	66	67	68	69	70	71
58	59	60	61	62	63	64	65	66	67	68	69	70	71	72
59	60	61	62	63	64	65	66	67	68	69	70	71	72	73
60	61	62	63	64	65	66	67	68	69	70	71	72	73	74
61	62	63	64	65	66	67	68	69	70	71	72	73	74	75
62	63	64	65	66	67	68	69	70	71	72	73	74	75	76
63	64	65	66	67	68	69	70	71	72	73	74	75	76	77
64	65	66	67	68	69	70	71	72	73	74	75	76	77	78
65	66	67	68	69	70	71	72	73	74	75	76	77	78	79
66	67	68	69	70	71	72	73	74	75	76	77	78	79	80
67	68	69	70	71	72	73	74	75	76	77	78	79	80	81
68	69	70	71	72	73	74	75	76	77	78	79	80	81	82
69	70	71	72	73	74	75	76	77	78	79	80	81	82	83
70	71	72	73	74	75	76	77	78	79	80	81	82	83	84
71	72	73	74	75	76	77	78	79	80	81	82	83	84	85
72	73	74	75	76	77	78	79	80	81	82	83	84	85	86
73	74	75	76	77	78	79	80	81	82	83	84	85	86	87
74	75	76	77	78	79	80	81	82	83	84	85	86	87	88
75	76	77	78	79	80	81	82	83	84	85	86	87	88	89
76	77	78	79	80	81	82	83	84	85	86	87	88	89	90
77	78	79	80	81	82	83	84	85	86	87	88	89	90	91
78	79	80	81	82	83	84	85	86	87	88	89	90	91	92
79	80	81	82	83	84	85	86	87	88	89	90	91	92	93
80	81	82	83	84	85	86	87	88	89	90	91	92	93	94
81	82	83	84	85	86	87	88	89	90	91	92	93	94	95
82	83	84	85	86	87	88	89	90	91	92	93	94	95	96
83	84	85	86	87	88	89	90	91	92	93	94	95	96	97
84	85	86	87	88	89	90	91	92	93	94	95	96	97	98
85	86	87	88	89	90	91	92	93	94	95	96	97	98	99
86	87	88	89	90	91	92	93	94	95	96	97	98	99	100

SALEM.
Statement contrasting Mr. Puckle's proposals with Rates based on average of twenty years down to Fusly 1274.
DRY.

Money Rates.	1st Group.		2nd Group.		3rd Group.		4th Group.		5th Group.	
	Proposed Rates.	As per Report.	Proposed Rates.	As per Report.	Proposed Rates.	As per Report.	Proposed Rates.	As per Report.	Proposed Rates.	As per Report.
1	RS. A. 5 0 0	RS. A. 4 8 8	RS. A. 4 0 0	RS. A. 3 8 8	RS. A. 2 0 8	RS. A. 2 0 8	RS. A. 3 8 8	RS. A. 2 0 8	RS. A. 5 5 0	RS. A. 5 4 0
2	4 0 0	3 8 8	3 0 0	2 8 8	2 0 8	2 0 8	1 12 3	1 8 8	4 0 0	3 8 8
3	3 0 0	2 8 8	2 3 3	2 0 0	1 12 3	1 12 3	1 4 0	1 4 0	3 0 0	2 8 8
4	2 3 3	2 0 0	1 12 3	1 8 8	1 4 0	1 4 0	0 12 3	0 12 3	2 3 3	2 0 0
5	1 12 3	1 8 8	1 4 0	1 4 0	0 12 3	0 12 3	0 8 8	0 8 8	1 12 3	1 8 8
6	1 4 0	1 4 0	0 12 3	0 12 3	0 8 8	0 8 8	0 5 5	0 5 5	1 12 3	1 8 8
7	1 0 0	1 0 0	0 8 8	0 8 8	0 6 4	0 6 4	0 4 4	0 4 4	1 12 3	1 8 8
8	0 12 3	0 12 3	0 6 4	0 6 4	0 4 4	0 4 4	0 4 4	0 4 4	1 12 3	1 8 8
9	0 8 8	0 8 8	0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	0 4 4	1 12 3	1 8 8
1	10 8 8	9 0 0	9 8 8	8 0 0	8 8 8	7 0 0	7 8 8	6 0 0	6 8 8	5 0 0
2	9 8 8	8 0 0	8 0 0	7 0 0	7 8 8	6 0 0	6 8 8	5 0 0	5 8 8	4 0 0
3	8 0 0	7 0 0	7 0 0	6 0 0	6 8 8	5 0 0	5 8 8	4 0 0	4 8 8	3 0 0
4	7 0 0	6 0 0	6 0 0	5 0 0	5 8 8	4 0 0	4 8 8	3 0 0	3 8 8	2 0 0
5	6 0 0	5 0 0	5 0 0	4 0 0	4 8 8	3 0 0	3 8 8	2 0 0	2 8 8	1 8 8
6	5 0 0	4 0 0	4 0 0	3 0 0	3 8 8	2 0 0	2 8 8	1 8 8	1 8 8	1 4 0
7	4 0 0	3 0 0	3 0 0	2 0 0	2 8 8	1 8 8	1 8 8	1 8 8	1 8 8	1 4 0
8	3 0 0	2 0 0	2 0 0	1 8 8	1 8 8	1 8 8	1 8 8	1 8 8	1 8 8	1 4 0

MADRAS, 11th November 1867.

Statement comparing Mr. Puckle's proposed Commutation rates for the Salem District, with Rates based on the Price Lists of the last 20, 25, and 30 years down to Fusly 1274, inclusive.

Talooks.	Dry or Wet.	AS PER MR. PUCKLE'S REPORT.		AS PER CALCULATION.			
		Average for 44 years from Fusly 1231 to 1274.		Average for 20 years from Fusly 1255 to 1274.	Average for 25 years from Fusly 1250 to 1274.	Average for 30 years from Fusly 1245 to 1274.	
		Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
1	2	3	4	5	6		
Southern talooks	Dry.	RS. 120	RS. A. 0 15	RS. 137	RS. A. 1 1	RS. 123	RS. A. 0 15
	Wet.	111	0 13	123	0 15	111	0 13
Northern talooks	Dry.	100	0 12				
	Wet.	93	0 11				

Talooks.	Dry or Wet.	AS PER MR. PUCKLE'S REPORT.				AVERAGE OF 20 YEARS AS PER PER-CENT. CALCULATION.			
		Per Harris Cullum.	Deduct Merchant's Profit and Cartage.	Remainder.	Commutation Rate.	Per Harris Cullum.	Deduct Merchant's Profit and Cartage.	Remainder.	Commutation Rate.
1	2	3	4	5	6	7	8	9	10
Southern talooks.	Dry.	RS. A. 0 15	A. P. A. 4 9	P. 10 3	A. P. 10 0	RS. A. P. 1 1 0	A. P. 4 9	A. P. 12 3	A. P. 1
	Wet.	0 13	3 4	9 8	10 0	0 15 0	3 4	11 8	
Northern talooks.	Dry.	0 12	3 6	8 6	9 0	0 14 0	3 6	10 6	
	Wet.	0 11	2 4	8 8	9 0	0 13 0	2 4	10	

MADRAS,
11th November 1867.

SALEM.

Statement showing the Average Prices of the various Grains for the Salem District for 20, 25, and 30 years down to Fusly 1274 (1864-65) inclusive, in the Ryots' selling months.

Dry or Wet.	Grains.	Average for 20 years from Fusly 1255 to 1274.		Average for 25 years from Fusly 1250 to 1274.		Average for 30 years from Fusly 1245 to 1274.	
		Amount.	Average.	Amount.	Average.	Amount.	Average.
1	2	3		4		5	
Dry.	Cholum ...	Rs.	RS.	RS.	RS.	RS.	RS.
		February ...	147	132	128		
	Cnmboo ...	March ...	148	132	129		
		February ...	131	114	115		
	Raggy ...	March ...	131	114	115		
		February ...	133	120			
	Horse-gram.	March ...	136	117	113		
		February ...	136	125	121		
	Total ...	March ...	136	120	120		
			1,092	137	974	123	957 120
Wet...	Paddy: 1st Sort.	February ..	128	116	113		
		March ...	128	116	113		
	2nd Sort.	February ...	117	106	104		
		March ...	118	107	105		
	Total ...		491	123	445	111	435 109

MADRAS,
November 1867.

SALEM.

Detailed Calculation of Wet rates based on 20 years average of Prices down to Fusly 1274.

CLASSIFICATION.		Classification. Taram.	Gross Produce.	Value at 12 Annas per Hattas Cullum.	Deduct Cultivation Expenses.	Net Produce.	Half of Net Produce.	Deduct 10 per cent for Unproductive Area.	Remainder.	Rates now proposed, based on average of 20 years down to Fusly 1274.	Rates proposed by Mr. Puckle.
Class.	Sort.										
2	1	1	H.C.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
2	2	2	45	33 12	11 14	21 14	10 15	1 29	13	8 8	8 0
4	1	2	40	30 0	10 14	19 2	9 9	0 15	8 10	8 8	7 0
4	2	3	35	26 4	10 8	15 12	7 14	0 12	7 2	7 0	6 0
7	1	3	35	26 4	10 8	15 12	7 14	0 12	7 2	7 0	6 0
3	1	4	30	22 8	9 0	13 8	6 12	0 11	6 1	6 0	5 0
5	1	4	30	22 8	9 0	13 8	6 12	0 11	6 1	6 0	5 0
7	2	4	30	22 8	9 0	13 8	6 12	0 11	6 1	6 0	5 0
8	1	5	25	18 12	7 8	11 4	5 10	0 9	5 1	5 0	4 0
3	2	5	25	18 12	7 8	11 4	5 10	0 9	5 1	5 0	4 0
5	2	6	20	15 0	6 0	9 0	4 8	0 7	4 1	4 0	3 0
8	2	6	20	15 0	6 0	9 0	4 8	0 7	4 1	4 0	3 0
4	3	7	15	11 4	4 8	6 12	3 6	0 5	3 1	3 0	2 8
7	3	7	15	11 4	4 8	6 12	3 6	0 5	3 1	3 0	2 8
5	3	8	12	9 0	3 8	5 8	2 12	0 4	2 8	2 8	2 0
3	3	8	12	9 0	3 8	5 8	2 12	0 4	2 8	2 8	2 0
8	3	8	12	9 0	3 8	5 8	2 12	0 4	2 8	2 8	2 0

MADRAS,
11th November 1867.

SALEM.

Comparative Revenue Statement showing:—

1st.—Settlement of Fusly 1274.

2nd.—Do. at Mr. Puckle's proposed rates.

3rd.—Do. at rates based on average of 20 years down to Fusly 1274.

Talooks.	Dry or Wet.	Jumabundy of Fusly 1274.	As per New Settle- ment.	Difference on lums 3 and 4.	Per-centage.	Beriz as per pro- posed Rates.	Difference on lums 3 and 6.	Per-centage.
1	2	3	4	5	6	7	8	9
Southern Talooks.	Dry	Rs. 7,89,022	Rs. 5,91,402	Rs. 1,97,620	25	Rs. 6,29,876	Rs. 1,59,146	20
	Wet	3,01,743	2,70,570	31,173	31	2,53,762	47,981	16
		10,90,765	7,98,972	2,91,793	27	8,83,638	2,07,127	19
Northern Talooks.	Dry	4,58,268	3,58,995	99,268	22	3,64,134	94,129	21
	Wet	1,57,434	1,36,696	20,738	13	1,76,344	18,910	12
		6,15,697	4,95,691	1,20,006	20	5,40,478	75,219	12
Total ...	Dry	12,47,285	9,50,397	2,96,888	24	9,94,010	2,53,275	20
	Wet	4,59,177	3,44,266	1,14,911	25	4,30,106	29,071	6
		17,06,462	12,94,663	4,11,799	24	14,24,116	2,82,346	17

MADRAS,
11th November 1867.Proceedings of the Board of Revenue, dated 20th July 1868,
No. 5,270.

1. In their Order of the 20th May, No. 1,427, (paragraph 32,) Government called upon the Board to report, after communication with the Director of Revenue Settlement, whether they saw any objection—

- (1.) To fixing the commutation rate for the Salem District on the mean of the prices of the twenty years, from fusly 1255 to fusly 1274;
- (2.) To adopting the same series of years in fixing the commutation prices of the Districts, the assessments of which are now being or hereafter may be revised; and
- (3.) To applying the same principle to the Districts, the assessments of which have already been revised.

2. The Board will state their views on these questions in the above sequence.

The commutation rates for Salem, proposed by Mr. Puckle and approved by the Director of Revenue Settlement and the Board, were deduced from the price lists of the series of years from fusly 1231 (A.D. 1821-22) to fusly 1274 (A.D. 1864-65), and were 10 annas per Harris cullum in the Southern talooks, and 9 annas in the Northern, where prices have always been lower. The rates proposed by Government are 12 annas in the Southern and 11 annas in the Northern talooks, the enhancement being 20 per cent.

It cannot, the Board think, be disputed that so long as prices maintain their present high range, and the harvests are fairly good, the ryots will experience no difficulty in paying the assessment proposed by Government; and it may also be argued that if prices should fall, there can be no difficulty in making a corresponding reduction in the commutation rates.

3. While freely admitting the weight of both these propositions, the Board would still earnestly deprecate the modification proposed by Government for the following reasons:—

4. In a Settlement which is to last for at least thirty years, and may be declared perpetual, it is a matter of the highest consequence that the Government demand should be moderate, capable of being paid in all ordinary seasons, without trenching on the capital of the landholders, or forcing them into the grasp of money-lenders. This is the more necessary when the poverty of the great bulk of the landholders of this Presidency is taken into consideration, as well as the absence, in the present circumstances of the country, of any means, save simple hoarding, of investing the surplus profits of a good year as a reserve for future contingencies. For these reasons it has always hitherto been deemed essential to adopt an easy commutation rate. The price lists which are available are not absolutely reliable like those of England,

and are usually the *town* prices, realized by merchants who are able to hold their stocks for favorable prices; while the great body of ryots must realize in order to pay their assessment, as the instalments fall

Memorandum of years on which commutation rates were based in recent revision of assessment.

South Arcot... 50 years, Fusly 1218 to Fusly 1267.
Godavery ... 40 do. do. 1230 to do. 1269.
Trichinopoly ... 52 do. do. 1211 to do. 1262.
Masulipatam Division of Kistna ... 30 do. do. 1239 to do. 1268.
Kurnool* ... 23 do. do. 1249 to do. 1271.

(* From date of acquisition.)

† NOTE.—In some instances exceptionally bad years were altogether left out of account.

due. For the sake of safety, therefore, the commutation rates have always been fixed on the prices of the longest series of years available, so as to ensure that the advantages of good and the losses of bad years

may be balanced,† and to preclude all risk of the Government share of the produce being sold to the ryot at a price which he cannot always command. The landholders are especially sensitive on this point of the commutation rate. The Board would regret if, for the sake of a small addition to the revenue, this safe and prudent course be now departed from.

5. The series of twenty years proposed by Government comprises five of low, ten of high, and five of exceptionally high prices. A careful examination of the Annual Settlement reports of the Districts shows beyond question, that this series of years represents an abnormal condition of the local grain market. Appended is an abstract of these reports, from which it will be seen that, except in three out of thirty years, every year of high price has also been one of scanty produce. For instance, in fusly 1254 (A.D. 1844-45,) the price of dry grains averaged 76 rupees, and that of paddy was 80 rupees per garce. It was a bad year; fusly 1255 was worse; the dry crops yielded from one-sixteenth to six-sixteenths; the tank nunjah from one-eighth to half. *Prices at once doubled.* Fusly 1256 was also unfavorable. Fusly 1257 was a fair year, and fusly 1258 a still better one. Prices began to fall as the harvest of fusly 1257 came in, and in fusly 1258 *prices fell again below the rates of fusly 1254.*

Fuslies 1260, 1261, and 1262 were good years, and prices ruled very low. The exceptionally high years, fuslies 1267, 1268, 1270, 1271, and 1274 were all bad seasons. The first (1267) is described as remarkably adverse, "the crops having failed to an extent that has not been equalled during the last twenty-four years; * * * there was great scarcity throughout the year; * * * *the out-turn of both the wet and the dry crops was not more than one-fourth the average yield.*"

* * * The Collector adds—"The continued rise in prices would have been a great benefit to the agricultural classes, *if their crops had not failed.*" In fusly 1268, "the out-turn of both wet and dry crops was but *one-half the average yield.*" Fusly 1270 was "of a very unfavorable character, * * * the dry crops were very scanty, and the wet

in many places perished for want of water. *The out-turn of the wet crops was only about one-third, and of the dry crops about one-half the average yield.*" In fusly 1271, "the out-turn of the crops was about one-half the average yield," and the loss of cattle was great. In fusly 1274, "the crops could scarcely be said to have yielded half the average out-turn." It is thus evident that the series of years proposed by Government is too short and too exceptional to admit of the commutation prices being based on it with safety. As a rule, the advantage of high prices has been neutralized by the deficiency of the harvests, while a good harvest has caused an immediate decline of prices.

6. The annexed statement gives the *ryots* prices in each of the twenty years proposed by Government. It will be seen that the commutation price suggested by Government is 1 rupee below the exact mean for dry, and 1 rupee above that mean for wet crops. This would be too close an approximation under any circumstances. Considering the causes which have influenced the rise of price in Salem, it is, the Board would submit, manifestly too high:—

		Dry.					Wet.
		Cholum.	Cumboo.	Raggy.	Horsegram.	Average	White Paddy.
A.D.	Fusly.	RS.	RS.	RS.	RS.	RS.	RS.
1845-46	...	124	102	106	110	111	101
1846-47	...	132	118	118	137	126	105
1847-48	...	77	64	63	56	65	66
1848-49	...	39	35	35	33	35	48
1849-50	...	60	50	48	57	54	62
1850-51	...	37	28	29	35	32	42
1851-52	...	36	26	23	31	29	39
1852-53	...	46	34	31	36	37	40
1853-54	...	77	74	68	106	81	69
1854-55	...	93	84	79	95	88	84
1855-56	...	110	94	93	110	102	101
1856-57	...	102	86	85	95	92	88
1857-58	...	200	157	156	145	165	144
1858-59	...	200	169	179	168	179	155
1859-60	...	144	135	135	135	137	123
1860-61	...	177	157	160	160	164	144
1861-62	...	157	142	146	131	144	139
1862-63	...	129	108	117	102	114	115
1863-64	...	128	106	111	118	116	146
1864-65	...	178	155	147	163	161	164
Average of 20 years ...		112	96	96	101	101	99

* Commutation rate proposed { 100 rupees in Southern talooks.
by Government. { 92 do. in Northern do.

7. It is impossible yet to say with any confidence how long prices will maintain their present high range.

The large importations of bullion and specie, in consequence of the cotton famine, have ceased, as the following statement shows, and such a succession of adverse seasons is not likely to recur. These, no doubt, were the two main causes of the rise in prices:—

—	Imports.	Exports.	Surplus of Imports.	Surplus of Exports.
A.D.	£	£	£	£
1858-59 ...	1,429,620	572,853	856,767	...
1859-60 ...	1,743,968	454,754	1,289,214	...
1860-61 ...	2,072,588	628,863	1,443,725	...
1861-62 ...	2,228,590	395,848	1,832,742	...
1862-63 ...	3,038,689	619,055	2,419,634	...
1863-64 ...	3,607,598	2,233,928	1,373,670	...
1864-65 ...	3,031,395	1,815,094	1,216,301	...
1865-66 ...	3,664,249	1,261,022	2,403,227	...
1866-67 ...	1,368,660	1,752,988	...	384,328
1867-68 ...	1,129,352	1,015,563	113,789	...

The scarcity of the last three years has extended over so large a portion of the Presidency, that it is difficult to say which District affords the best data for judging how far the absence of these disturbing causes will affect prices. Probably the Godavery District is the one which is the least affected, as it did not suffer from drought, and the adjacent Districts were equally fortunate. Here the fall in prices has been marked, and is significant of what may, in the course of a few years, be expected elsewhere. The subjoined abstract gives these details:—

—	Average per Garce, Fuslies 1265 to 1274.	Fusly 1275.	Fusly 1276.	Fusly 1277.	Commutation Rate.
	RS.	RS.	RS.	RS.	RS.
Dry grains (Cumboo, Cholum, and Raggy) ...	112	168	154	88	70
White Paddy ...	109	139	143	82	72

Considering how largely prices in Salem have been enhanced by bad harvests in it and the surrounding Districts, a considerable decline must be apprehended in the course of a few years, and it must be remembered that, owing to the manner in which the District is traversed by the rail, it is only when drought and scarcity are *general*, as they have been of late, that prices will rise so high as to compensate for short produce. The District is now connected by rail with the sea on the east and west, with Mysore and Tanjore, and from these sources

grain will pour in whenever the harvest in Salem is materially deficient. The District is to a very great extent dependent on the falling rains, and improved communications have the effect of keeping down prices by opening its markets to Districts like Tanjore, where, owing to the certainty of irrigation, a failure of the crops may be said to be unknown.

8. The District of Salem, from its central position and the large proportion of its area which is "dry," and dependent entirely on the monsoons (which the abstract of the Settlement reports attached to these Proceedings proved to be very variable and uncertain), is one that pre-eminently requires a moderate assessment. The quinquennial rent roll of fusly 1276 shows that there were then 1,50,000 landholders (exclusive of joint Puttahdars), of whom no less than 1,10,000 paid less than £1 yearly. The subjoined abstract gives the rent rolls of the adjacent Districts, and it will be seen from it that the proportion of petty landholders is very large in Salem. The average rental of each ryot is under 17 shillings per annum. It may fairly be inferred from this that, notwithstanding the high prices of late years, the profits of cultivation have not been so large as to induce the growth of a body of substantial farmers or the formation of large estates. It can hardly be supposed that a ryot paying less than £3 per annum has capital beyond his labor stock and implements, or the means of contending against several successive bad seasons; and it may readily be supposed in what condition, as to any resources beyond the current yearly produce of the lands they till, the great bulk of the ryots of Salem must now be after the occurrence of several successive years of scarcity, and serious losses of cattle from drought and disease. The high prices of fuslies 1275 and 1276 are excluded by Government, but the enormous loss of crops and cattle in those years should not be ignored; an idea of the condition of the people may be gathered from the Honorable Mr. Ellis' report of his tour in 1866-67.

Districts.	Ryots paying 1,000 Rs. and upwards.	Ryots paying from Rs. 500 to 1,000.	Ryots paying from Rs. 250 to 500.	Ryots paying from Rs. 100 to 250.	Ryots paying from Rs. 50 to 100.	Ryots paying from Rs. 30 to 50.	Ryots paying from Rs. 10 to 30.	Ryots paying under 10 Rs.	Total.	Average Assessment per head.
North Arcot ...	1	2	24	506	2,191	4,932	24,878	89,205	1,21,739	94
Coimbatore ...	1	18	72	590	2,290	4,731	26,196	83,087	1,16,988	10½
Trichinopoly ...	26	65	216	1,353	2,312	4,229	21,066	92,010	1,21,277	10
South Arcot ...	6	51	217	2,170	7,388	12,488	54,251	1,53,938	2,30,509	10½
Tanjore ...	187	658	1,770	6,230	9,343	10,981	28,666	59,294	1,17,124	34½
Salem ...	none	4	12	250	1,225	3,988	34,531	1,10,331	1,50,342	8½

9. It must be borne in mind that the allowance made by the Settlement Department "to cover risks of season" is designed only to meet *ordinary* risks, and that with the introduction of the new Settlement, the grant of remissions for dry land will cease.

10. The enhanced assessment proposed by Government will raise the difficulty pointed out in paragraph 21 of the Board's Proceedings and in the letter of the late Collector Mr. Brett, printed in paragraph 33 of Mr. Master's Report to the Board, dated 29th August 1866,

"Proclamation in the name of the agriculturist, merchants, and other inhabitants of the District of Tripatore.

* * *

Rule 3. The "Putkutnellum" being measured and valued, the assessment of every individual field in it, when at the full rate, is fixed for ever; that is to say, the Government is never to require more or receive less, nor you to pay less or more, than the present rate," except for fresh irrigation effected at the expense of Government.

Dykes, Salem, p. 90.

No. 1211. The part of Colonel Read's proclamation, which relates to this, is given in the margin. It was issued in A.D. 1796, and from that day to this, though there have been reductions, there has never been any increase of assessment. A notification, so clear and confirmed by the

practice of seventy years, must be deeply rooted in the minds of the people; and it is quite possible that, if consulted, they would prefer the present settlement with all its imperfections and its fixedness to a settlement reduced by 3 per cent. without the security against future enhancement.

11. For these reasons the Board would earnestly deprecate the adoption of a higher commutation rate involving a higher assessment than that proposed by Mr. Puckle, Mr. Master, and the Board. The

About £15,000* per annum.

sum at issue, for a province larger than the counties of Devon and Somerset combined, is small, while the risk is great. The experience of every reduction of assessment has been an increased revenue, directly from the reclamation of waste, indirectly from the greater consumption of taxed articles, and this result will as surely follow in Salem as elsewhere, while the prosperity and contentment of the people will be assured. Proof of this has indeed been afforded in Salem itself. The reductions begun in fusly 1265, but not fully carried out till fusly 1269, led to a large increase of revenue. The average cultivation of the five years preceding the reduction was Acres 7,03,495, assessed at Rupees 13,47,273, while that of the six years succeeding it was Acres 10,25,091, assessed at Rupees 17,21,170, the increase in the latter being 3,21,596 acres and 3,73,897 rupees.

12. An additional argument is presented by the impossibility of

* The cause of difference between this sum and that given in the Government Order is explained in paragraph 3 of Mr. Master's Memorandum subjoined.

raising in a corresponding degree the assessments of the Districts already revised, to which the Board will presently allude.

13. There is another important consideration which must not be overlooked, viz., the effect of the additional cesses in existence and contemplated. These all have to be paid out of the profits of the land, and of course, *pro tanto*, reduce the ryot's share of the produce. If these are added to the assessment proposed by Government, there will not only be no reduction, but a slight enhancement of the payments which have to be made by the ryot out of the surplus or net produce of his land.

14. Taking the proposed Settlement as a whole (and this, the Board

	RS.
Assessment proposed by Government	15,17,165
Second crop do.	45,450
Village Cess at 6½ per cent. on above	97,663
Road Cess at 3½ do. do.	48,821
	17,09,099
Tank Cess at (say) 3½ per cent. on nunjah one and two crop, viz., Rupees 4,75,515	14,861
	Total ... 17,23,960
Actual Settlement of Fusly 1274	17,06,463
Excess of proposed Settlement	17,498

would submit, is the right way of regarding the Settlement of the Province,) it is, they are confident, quite as heavy as is

consistent with the interests alike of the State and the people.

15. In the recommendation they now make the Board are not insensible to the considerations mentioned in paragraph 26 of the Government Order. The Salem Settlement provides for a separate road cess. The people already maintain their own schools in a great measure, while reproductive Public Works themselves provide the funds they require, and yield a profit. Improvements of a general nature, by which all classes benefit, should not be thrown on the landholders alone. They should be defrayed from the general taxes which, as the marginal abstract shows, have increased very largely,

and will continue to do so, as the means of the people improve.

16. As to the second question put by Government, viz., adopting the series of years from fusly 1255 to fusly 1275 in Districts hereafter revised, the Board consider a perusal of the appended abstract will show that it is not advisable, without careful examination of the history of past seasons, to depart from the rule hitherto followed, of taking as

Years.	Salt.	Stamps.	Abkarry.	Customs.	Total.
	RS.	RS.	RS.	RS.	RS.
1267					
1857-58	57,00,000	7,56,000	27,40,000	14,04,000	106,00,000
1271					
1861-62	87,00,000	27,40,000	34,20,000	22,50,000	171,10,000
1276					
1866-67	115,80,000	30,50,000	47,90,000	21,91,000	216,14,000

long a series of years as may be available. This seems the only safe rule for general adoption; any departure from it should be allowed only as the result of a careful investigation of the circumstances which have influenced prices. Under any circumstances, twenty years seems too brief a period for safety. The past history of the Presidency is replete with painful evidence of the ruinous consequences of over-assessment, and the lesson has been too dearly bought to be disregarded.

17. As to the third point, it seems impossible now to enhance the assessments of the Districts already revised. In 1858, the Government desired that "it should be distinctly notified" that "the assessment would be revised after fifty years, if then deemed expedient." The Secretary of State considered that "the term of Settlement should be, as in Bombay, thirty years." Since then a perpetual Settlement under certain conditions has been ordered to be introduced. None of the

South Arcot ...	...	Fusly 1271.	revised Settlements have been
Godavery ...	...	{ Fusly 1272.	in force for more than seven
	...	{ Fusly 1276.	years, and any enhancement of
Trichinopoly ...	...	Fusly 1276.	them would undoubtedly lead to
Kistna ...	...	Fusly 1276.	<u>universal discontent</u> , and would
Kurnool ...	...	Fuslies 1275 to 1277.	

destroy the confidence of the people in the stability of these Settlements.

18. As to the argument that the evils of a high commutation can always be corrected, the Board would urge that this power should be regarded merely as a reserve, and that a Settlement, affecting, as it intimately does, the interests of two-thirds of the population and the stability of six-tenths of the Revenue of the country, ought not to be passed on doubtful data. Experience has shown that the application of such remedies, however easy in theory, involves delay, and meanwhile the interests of the people suffer. There might be reluctance to believe that any fall in prices was more than ephemeral; inquiries would be suggested to ascertain whether the profits of previous years had not been sufficient to meet the decline, and the result probably would be that the remedy would be applied only after serious injury had been suffered.

19. The Board have, as desired by Government, communicated with the Director of Revenue Settlement, on the questions above discussed. It will be seen from his Memorandum, annexed to these Proceedings, that he fully concurs in the Board's views.

20. Adverting to paragraphs 33 and 34 of the Order of Government now under reply, in which the Government direct the preparation of an Act taking power to impose a cess on the holders of irrigated land, in commutation of what is termed Kudi Maramut or customary labor, the majority of the Board are desirous of qualifying the recommendation contained in their Proceedings of the 4th October, being of opinion

that the cess so levied should form an item in the reduced assessment, and should not be in excess of the rates framed on the instructions of the Secretary of State, with the express design of securing to the ryot a definite and liberal margin. The Board will again address the Government on this subject, after receiving the replies of District Officers to their reference.

21. The Board will also address Government shortly on the subject of the duration of the assessment, with reference to the Despatch of the Secretary of State, dated 9th July 1862.

(A true Extract.)

(Signed) A. MACGREGOR,

Acting Secretary.

Abstract showing the State of the Seasons and Prices from Fusly 1245 to Fusly 1274, taken from Settlement Reports of Collectors.

Fusly 1245 (A.D. 1835-36.)		Season somewhat more favor-
Average price of dry grains ...	82	able than the preceding one. Prices
Do. white paddy 82		fell 34 per cent., but this was
Fusly 1246 (A.D. 1836-37.)		scarcely felt owing to the "abund-
Dry grains ...	106	ant produce."
White paddy ...	106	

Fusly 1246 (A.D. 1836-37).—The season opened well, but the later rains failed. "The crops, especially in the lower talooks, suffered severely, and not only the quantity, but the quality of all was deteriorated, and the cultivation of the second nunjai crop in general presented from the inadequate supply of water which the tanks received. * * * The total produce of the District is estimated to have been about one-fourth below that of the preceding year. Prices began to rise in May, and continued pretty steady till September; but, owing to the failure of rain, they rose very considerably afterwards, especially in the southern part of the District, where the unfavorableness of the season was more severely felt.

Fusly 1247 (A.D. 1837-38).—The season opened unfavorably, but subsequently improved greatly. "The produce of the dry lands was everywhere much below an average crop; in the two upper talooks not much above one-half. The wet lands yielded fairly. In consequence of a great demand for grain to export to Coimbatore and the Southern Districts, prices rose 17 per cent. above those of the former fusly, and enabled the ryots with facility to meet the Government demand.

Fusly 1248 (A.D. 1838-39).—The season was more favorable, and the yield "over all may be estimated at three-quarters of a full crop."

Fusly 1249 (A.D. 1838-39).—"The season may be considered somewhat more favorable than the last. * * * The out-turn of the crops was very similar to that of fusly 1246, and estimated at a three-quarter

crop; and, although the prices were somewhat lower in this than in the former year, in consequence of the more favorable state of the season in the Mysore and northward presenting the same demand which existed in fusly 1248, yet the people have been able to pay up the revenue without much difficulty either to themselves or the Government servants."

Fusly 1250 (A.D. 1840-41).—Season favorable, prices fell considerably, and "some of the people found difficulty in meeting the Government demand."

Fusly 1251 (A.D. 1841-42).—More favorable for nunjai, and less favorable for punjai than the preceding year. Prices continued to fall, and "the difficulty of disposing of their grain, except at an unremunerating price and of procuring silver, has been considerably felt" by the ryots.

Fusly 1252 (A.D. 1842-43).—Season somewhat less favorable than the preceding. Prices rather lower.

Fusly 1253 (A.D. 1843-44).—Season still less favorable, and prices falling. "With a scanty produce, and the present prevailing prices, the punjai cultivation must have been seriously inconvenienced."

Fusly 1254 (A.D. 1844-45).—"The season was altogether unfavorable." Prices rose in consequence.

Fusly 1255 (A.D. 1845-46).—"The season under review was very unfavorable, and worse than that of the previous fusly. * * The failure of rain which continued throughout the year * * put a stop to the progress of cultivation both punjai and nunjai; and the crops on the ground suffered so much from drought as to compel "the Collector" to solicit the Board's sanction to grant remission on shavy and waste. The produce of the lands cultivated was in punjai from one-sixteenth to six-sixteenths, and in nunjai under tanks from one-eighth to one-half. * * The nunjai lands irrigated by river-channels alone yielded from three-fourths to a full crop. The loss of cattle from sickness and from want of pasture and water was very great. * * The increase in the prices of grain of every description is great, and caused by a failure of the crops. This in itself has been the cause of great depression and distress throughout the District."

Fusly 1256 (A.D. 1846-47).—Season unfavorable, but "not so severe as that of the past." The produce of nunjai averaged thirteen-sixteenths; that of punjai one-half. The increase in the prices of grain of every description is great, and caused by a failure of crop."

Fusly 1257 (A.D. 1847-48).—"The season was decidedly more favorable than either of the preceding." The fall of rain was not very regular, and in some tracts there was still a deficiency. * * But, on the whole, the punjai crops must have returned a fair crop, and this was indicated by a decided fall in prices as the season advanced. Had the season followed a course of average years, it would * * have

been considered a fair one, but one more decidedly favorable is required after a series of years so unfavorable as those we have experienced, before the country can fully recover from their effects. To show the effects of these seasons more distinctly, I continue to separate the average prices of the years 1255-56 and that under review (fusly 1257) from the average of the previous ten years, and it will be seen that, although the average was lower than that of last year, it only fell back to that of 1255, a year of great scarcity, and was still far above that of the previous ten years—

	Average of 10 years.	Fusly 1255.	Fusly 1256.	Fusly 1257.
	RS.	RS.	RS.	RS.
Cumboo per garce ...	84	122	168	125
Cholum do. ...	96	149	187	141

On the other hand the monthly returns * * prove that the chief pressure was felt during the earlier months, and was the result of the scanty crops of former years and the apprehension of a further rise in prices, and that, as soon as the harvest was commenced, a rapid fall took place."

Fusly 1258 (A.D. 1848-49).—"The season was more favorable than in the preceding year. * * The decrease in the prices of grain of every description is great, which is principally attributed to the favorableness of the season."

Fusly 1259 (A.D. 1849-50).—"The season was very unfavorable," the average yield of the District being half in punjai and three-eighths in nunjai. "The results of the season may, to a considerable extent, have been expected to create an enhancement in the price of produce."

Fusly 1260 (A.D. 1850-51).—"On the whole, the fusly was far more favorable than the preceding one, and left but little to desire. * * * The general market rate of most of the grains grown in the District fell below the selling price of the previous year."

Fusly 1261 (A.D. 1851-52).—"The dry crops "supplied a satisfactory yield. * * Generally the wet cultivation did not afford so favorable a return as could have been wished. * * * On the whole, the outturn of the season may * * be taken as a moderately good one. * * The average sale prices of the grains which constitute the standard produce of the District fell without exception below the rates which prevailed in the preceding fusly, and doubtless much inconvenience would, under such circumstances, have been experienced by the cultivating classes, but not the dry crop, and, in several localities, the wet crop also yielded a more than usually abundant harvest."

Fusly 1262 (A.D. 1852-53).—"The rain generally at the commencement of the cultivating season was scanty, but this unfavorable state did not last long, as the falls from the month of July were sufficient to supply most of the tanks and other sources of irrigation, and to produce,

on the whole, an abundant harvest. The average sale prices * * * have, on the whole, been favorable to the cultivating classes. Although the price of paddy fell below the rate of the preceding year, owing to an abundant harvest of that description of crop, this fall would appear to have been more than counter-balanced by the rise in the several species of dry produce."

Fusly 1263 (A.D. 1853-54).—"The season of fusly 1263 was not very favorable. * * * It was only in a few places that the wet crop altogether failed in coming to maturity. The out-turn of the dry crops, which are entirely dependent on the rains, was below average quantity." Prices rose owing to "unusually large exportations of grain."

Fusly 1264 (A.D. 1854-55).—"The out-turn of both descriptions of crops was below the average yield." Prices rose owing to the demand for exportation.

Fusly 1265 (A.D. 1855-56).—"On the whole, the season was a favorable one; this circumstance, with the prospect of a general reduction in the rates of assessment, encouraged the ryots to take up for cultivation a large extent of fresh land. In the Talaghaut talook, the partial failure in the punjai crops was counter-balanced by the temporary reduction of $12\frac{1}{2}$ per cent. on all punjai lands assessed at Rupees 1-5-3 per acre and upwards, accompanied by a large permanent reduction in the well garden lands. Also the high prices which continued throughout the year were advantageous to the agricultural class."

Fusly 1266 (A.D. 1856-57).—"The season for the year under report was a favorable one. The tanks received a sufficient supply of water for the wet crops. The out-turn from the dry crops was a fair one, excepting in a very few places. * * * On the whole, the entire out-turn of the crops, both wet and dry, was much more than enough for local consumption; but, owing to the demand for grain in other Districts, there was no material fall in the high prices which commenced in June of fusly 1265. * * A large extent of waste land was brought under cultivation in the year. * * * This may be ascribed to three causes: to the reduction in the assessment; to the large sums expended by the Railway Company among the laboring classes; and, lastly, to the favorable character of the season. * * * In the two talooks of Tengaracottah and Salem, the cattle suffered from murrain, and a large number was carried off."

Fusly 1267 (A.D. 1857-58).—"The year under report was remarkable for an unusually bad season, the crops, both wet and dry, having failed to an extent that has not been equalled during the last twenty-four years. Owing to the failure of the crops, there was a great scarcity through the year. The out-turn of both the wet and the dry crops was not more than a fourth the average yield; and was, therefore, not enough for local consumption. * * * The high prices which

commenced in fusly 1265 considerably increased during the year. * * * This continued rise in prices would have been a great benefit to the agricultural classes, if their crops had not failed. As it was, the poorer classes were much distressed, though happily the Railway, through the employment it gave to many, was a great relief. Under such unfavorable circumstances, there has been unusual difficulty in collecting the revenue, particularly from the owners of small holdings."

Fusly 1268 (A.D. 1858-59).—"The year under report may be pronounced somewhat better than the last, and yet the out-turn of both wet and dry crops was but one-half the average yield, for the District suffered from drought during June, July, and August. * * * Notwithstanding the favorable character of the season, in comparison with that of the past year, the prices of grain have risen, probably owing to the scarcity experienced in the past year, and the increase in the demand from other Districts."

Fusly 1269 (A.D. 1859-60).—"The season, on the whole, proved less favorable than that of the past year. * * * The out-turn of the wet crops was somewhat below one-half the average yield, owing to the insufficiency of the later rains. The out-turn of the dry crops was above one-half of the average yield. * * * There was a partial fall in prices compared with the past year. This is ascribed to some decrease in the demand from neighbouring Districts, and to a large importation of grain from other Districts."

Fusly 1270 (A.D. 1860-61).—"The season during the year was of a very unfavorable character. * * * The dry crops were very scanty, and the wet in many places perished for want of water. The out-turn of the wet crops was only about one-third, and of the dry crops about one-half the average yield. * * * Prices have considerably risen during the year under report. * * * The shortness of the crops consequent on the adverse character of the season, and an increasing demand from places beyond the District, are the main causes to which the continued rise is ascribed. * * * Cattle suffered considerably from the want of water and pasture. A large number perished mainly from these causes during the year."

Fusly 1271 (A.D. 1861-62).—"The season, though unfavorable, was tolerably good, compared with the preceding year. * * * The out-turn of the crops was about one-half the average yield. * * * Cattle suffered during the year considerably from disease and for want of pasture. * * * Notwithstanding the somewhat favorable character of the season, compared with the preceding year, the prices have risen. * * * The shortness of the crop and the growing demand for grain from the neighbouring Districts (chiefly Coimbatore) are the principal causes to which this continued rise is to be ascribed."

Fusly 1272 (A.D. 1862-63).—"The season opened pretty well, and has been decidedly more favorable than the preceding year. * * * Had

the rains, which fell in November and December, been a little more general, there would have been no failure at all in the crops. * * * Prices have somewhat fallen during the year, owing chiefly to the favorable character of the season."

Fusly 1273 (A. D. 1863-64).—"The season, though less favorable than the previous one, was, on the whole, good. It was more favorable for dry cultivation than wet. * * * In the Oossoor and Attur talooks, Kumari and other diseases made considerable havoc among cattle. * * * Prices of some products have fallen, while the prices of others have risen, a fact showing the varied character of the season. The fall is chiefly in the punjai grains. The rise in paddy is not much, when the shortness of the yield, and the large demand which there was for grain from neighbouring Districts is taken into consideration."

Fusly 1274 (A.D. 1864-65).—"The season was very unfavorable for cultivation, especially for punjai. * * * The crops could scarcely be said to have yielded half the average out-turn. * * * Prices of all grains have risen considerably. * * * The unfavorable character of the season, and the consequent diminution in the out-turn of crops, coupled with demand from other Districts, account for the rise in prices. * * * Wages of labor have, as a matter of course, risen with prices of grain, though not in the same proportion."

(Signed) A. MACGREGOR,
Acting Secretary.

Memorandum on Price List compiled in the Revenue Settlement Office, showing the Sources from which the information has been obtained.

Godavery ... Fuslies 1219 to 1273. From statement D. of the Central Delta report.

Fuslies 1274 to 1277. From the *District Gazette*, the average of two months (February and March). Figures for black paddy are wanting both in statement D. and in the *Gazettes*, and are not in the Board's Office either. It is noted that the price of 2nd sort white paddy has been entered, as there were no data to show that an average of 1st and 2nd sort was taken for previous years.

Kistna, Masulipatam Division. } Fuslies 1218 to 1225.

From the average price list for the whole year for the *Masulipatam* District obtained from the Board's Office. Figures for black paddy are wanting in that list.

Fuslies 1226 to 1268.

From statement I. of the Settlement report, excepting for fuslies 1228 and 1229, the figures for which were extracted from the Board's list for the District of Masulipatam.

Fuslies 1269 to 1277.

From the *Kistna District Gazette* which gives the prices for the three talooks of Bandar, Bezwada, and Juggiapett. The prices of cumboo, however, for fuslies 1269 to 1277 were taken from the Board's list.

Kistna, Gunttoor Division. } Fuslies 1218 to 1275.

From Appendix I. to Mr. Wilson's report.

Fuslies 1276 to 1277.

From the *District Gazettes* for February and March for the two talooks of Gunttoor and Vinucondah.

Kurnool ... Fuslies 1249 to 1271.

From Appendix P. to Mr. Morris' report.

Fuslies 1272 to 1277.

From the *District Gazettes* for February and March.

Salem ... Fuslies 1218 to 1250.

From an account formerly prepared in the Revenue Settlement Office.

Fuslies 1251 to 1274.

From a statement prepared in the Revenue Settlement Office for Government.

Fuslies 1275 to 1277.

From the *District Gazettes* for February and March.

It may be added that the average for this District is based on the selling prices in February and March.

- South Arcot ... Fuslies 1218 to 1267. From price list No. 3, which accompanied Mr. Banbury's report on Chelumburum and Manargudi.
- Fuslies 1268 & 1269. From the price lists for February and March in the Board's Office.
- Fuslies 1270 to 1277. From the *District Gazettes* for the months of February and March.
- Trichinopoly ... Fuslies 1219 to 1257. From the average price list of the whole year in the Board's Office.
- Fuslies 1258 to 1267. From the Board's monthly price list, and from a statement received from the Collector of Trichinopoly, dated 26th February 1859. Both embrace the average for the months of February and March.
- Fuslies 1270 to 1277. From the *District Gazettes* average for February and March.
- The price of varaga, excepting for fuslies 1248 and 1269, is not forthcoming in the Board's statements. Those from fusly 1270 have been obtained from the *Gazettes*.

Memorandum by R. E. Master, Esq., Director of Revenue Settlement, dated 22nd June 1868.

1. For the reasons detailed in my report, I concurred in and supported Mr. Puckle's recommendation, that under the existing circumstances of the Salem District, and having regard to the prevailing prices of agricultural produce, which showed no signs of diminishing below those ruling in fusly 1274, and were at that time (1866) very far above them, as well as to the ease with which the present assessment is paid, the introduction of the new Settlement, involving a sacrifice of upwards of two lakhs of rupees, might well be deferred for a time. When, however, the Board and Government declared themselves in favor of carrying out the Settlement, and the latter proposed to modify the commutation rate by basing the calculations on the prices of a shorter series of years than that taken in the report, viz., those for twenty years, from fusly 1255 to fusly 1274, instead of for forty-three years, from fusly 1231 to fusly 1274; the effect of the modification being to raise the commutation rate 20 per cent., and, on a rough estimate, the assessment in the same proportion; I was at first disposed to prefer the adoption of this plan to the simple application of the rates proposed in the reports, inasmuch, as under it, the reduction of assessment, which I felt sure the ryots did not now need, would be lessened by 75 per cent., viz., from above two lakhs to half a lakh.

2. Having since carefully considered the arguments brought forward during a conference with the Members of the Board, I am unable to gainsay them. Their analysis of the seasons comprising the twenty years, from fusly 1255 to fusly 1274, shows clearly that it would not be safe to adopt the prices for that series of years only, as the basis for calculating the commutation rate. The remarkable fall in prices which has occurred this year in the Northern Districts, in spite of the large exports to supply the deficiency in the south, is a very significant indication of what may be expected, should the country generally be favored with a series of years of plenty. During my late visit to the north, the ryots frequently lamented to me the great fall that had lately taken place in the price of their produce, and I had to explain to them that they owed the prices (low as they thought them) that they were then able to obtain, to the scarcity in Madras, Cuddapah, North Arcot, and Salem, and that, but for that scarcity, prices would have been much lower still. I am convinced that had the harvests of the last season in the Madras and neighbouring Districts been ordinarily good, prices in the Godavery would have fallen to the limit fixed as the commutation rate, or even gone below it. As it was,

the return which has just been compiled shows that paddy fell to Rupees 78 per garce, *i.e.*, within Rupees 6 of the commutation rate, and I have reason to know that in some parts of the District, for short periods, the price was even lower. Yet more than 28,000 tons of food-grains have, since June 1867, been shipped from the District to *Indian Ports*. At the time the Godavery Settlements were discussed, there were not wanting those who maintained, that to adopt so low a commutation rate for paddy as Rupees 72 per garce was unduly to favor the ryots and to deprive the State of its just share, as, they said, however, prices might go down, by no possibility could they ever again fall to the rate proposed. Experience now justifies the moderate counsels which then prevailed. It is worthy of remark that in none of the Districts hitherto settled has so short a series as twenty years been taken. The shortest series adopted was in Kurnool, *viz.*, twenty-three years, from fusly 1249 to fusly 1271, but that was because no earlier accounts were forthcoming, the country having been only conquered in the fusly first named. I hardly think objection can be taken to the circumstance that the commutation rates proposed by Government are above the mean of the prices for the twenty years adopted, after deducting cartage and merchants' profits, *i.e.*, the mean of the ryots' prices. Similarly, the rates taken in the Settlement reports were the mean of the prices for the forty-three years, after deducting cartage and merchants' profits only; the deduction was made from the average, and not from the prices of each year.

3. There is an error in the calculation given at paragraph 20 of the Government Order, the revenue, according to Mr. Puckle's proposals, being credited with Rupees 85,944, the estimated proceeds of the village cess at 6½ per cent., and debited with Rupees 18,896 only, or the difference between the first-named sum, and the Rupees 1,04,834, payable by the Government to the village servants instead of with the latter amount in full. Correcting this error, the real difference, as

	Rs.
Net Settlement, Fusly 1274...	16,01,628
Mr. Puckle's net results ...	14,01,671
Difference ...	1,99,957

shown in the margin between the net Settlement of fusly 1274 and Mr. Puckle's net results, is Rupees 1,99,957 and not Rs. 1,14,013, and the per-centage of difference

is 11½ and not 7, as stated in paragraph 21 of the Government Order.

4. In paragraph 28 of my report, the difference is given at Rupees 2,01,671, and the per-centage at 12, the discrepancy arising from the Village Service cess being estimated by me at Rupees 84,230 only, instead of Rupees 85,944 as entered by Government.

5. On a re-consideration of the whole subject, I feel that, if the Salem Settlement is to be introduced, it will be safer to apply the rates

derived from the commutation prices already approved by the Settlement Officers and by the Board, than to run the risk that would be involved in raising the latter 20 per cent. The fact that the extra cesses for irrigation repairs and other purposes, shortly to be imposed, will in all probability reduce the relief to be afforded to the ryots by the revised assessment to a minimum, if indeed they do not absorb it altogether, is an important one, and though I have no doubt whatever that with existing prices, the ryots can easily pay the present assessment even with the addition of the extra cesses, it by no means follows that they will continue to be able to do so should the years of plenty, the possibility of which I have alluded to above, occur. Had Mr. Puckle's and my proposal to defer the introduction of the Settlement been adopted, we should still have had it in reserve, ready at our hand and capable of instant application so soon as a permanent decrease in prices might render the measure desirable; but the case will be quite different if the enhanced rates are now ordered to be applied.

6. As regards the second question put by Government in paragraph 32, I think, with the Board, that the circumstances of each District, the price lists, and the seasons which have affected those price lists, must be very carefully considered and investigated before it can be determined whether the prices of so short a series as twenty years can safely be taken as the basis on which to calculate the commutation rate. It is possible that in some Districts the plan may be adopted. In the Guntoor division of the Kistna District, for instance, I find that there is no great difference between the average prices of the grains which it is proposed to adopt as the staples, during the twenty years, from fusly 1255 to fusly 1274, and those for the whole series of years available,

Grain.	Average Price for 20 years, Fusly 1255 to Fusly 1274.	Average Price for 60 years, Fusly 1218 to Fusly 1277.
	Rs.	Rs.
Cholum ...	140	138
Varagu ...	105	104
Paddy ...	124	126

viz., from fusly 1218 downwards, or sixty years. The marginal statement shows the average price per garce of the three grains for the twenty and for the sixty years, and it will be seen that it is immaterial which average is adopted

in fixing the commutation rate, the variation being inappreciable. In other Districts the result of such a comparison might be very different.

7. On the third question put by Government, I have no hesitation whatever in expressing my most decided opinion that to attempt now to alter the commutation rates, an alteration which would necessarily involve revised, and doubtless increased money rates, in those Districts in which the new Settlement, as approved by Government, has been already carried out, would be a most impolitic measure. The

people have been taught to believe that the rates which have been introduced, if not indeed fixed in perpetuity, will at all events be left unchanged for very many years, and any little increase of revenue which might result from changing those rates a year or two after their introduction would be dearly bought, as the prices would be, want of confidence in their Revenue Rulers, engendered in the hearts of the whole body of ryots—a check to the extension of cultivation and to the improvement of the ryots' holdings, and ultimately, I firmly believe, a loss in place of a gain in revenue.

(Signed)

R. E. MASTER.

Price List of the Staple Crops in the Godavery, Kistna, Kurnool, Salem, South Arcot, and Trichinopoly Districts per Madras Garce.

Fuslies.	GODAVERY DISTRICT.					KISTNA DISTRICT—MASULIPATAM DIVISION.			
	Cholam.	Cumboo.	Reggy.	Black Paddy.	White Paddy.	Cholam.	Cumboo.	Black Paddy.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1808-9 ... 1218 ...	...	...	...	...	...	104	85	...	92
1809-10 ... 1219 ...	102	7	123	78	82	122	93	...	104
1810-11 ... 1220 ...	83	6	77	78	78	135	107	...	123
1811-12 ... 1221 ...	96	5	120	98	105	143	122	...	144
1812-13 ... 1222 ...	114	7	110	100	107	163	131	...	121
1813-14 ... 1223 ...	165	112	132	137	146	173	129	...	146
1814-15 ... 1224 ...	137	120	119	109	117	170	116	...	120
Average ...	116	84	114	100	106	145	112	...	121
1815-16 ... 1225 ...	122	101	94	84	100	145	97	...	106
1816-17 ... 1226 ...	108	90	94	87	90	131	94	96	124
1817-18 ... 1227 ...	113	82	94	82	91	200	157	120	143
1818-19 ... 1228 ...	116	87	107	96	107	203	171	...	148
1819-20 ... 1229 ...	144	87	104	84	92	172	145	...	114
1820-21 ... 1230 ...	103	80	100	77	85	151	89	100	113
1821-22 ... 1231 ...	117	84	111	89	98	155	106	106	119
1822-23 ... 1232 ...	124	103	106	91	101	160	108	104	118
1823-24 ... 1233 ...	212	161	204	172	180	207	150	144	153
1824-25 ... 1234 ...	160	154	150	143	160	192	124	146	163
Average ...	132	103	116	100	110	171	124	116	130
1825-26 ... 1235 ...	133	134	119	117	133	157	95	106	120
1826-27 ... 1236 ...	73	72	71	65	71	112	91	81	89
1827-28 ... 1237 ...	74	72	74	69	76	93	71	66	76
1828-29 ... 1238 ...	84	57	68	62	72	113	71	74	84
1829-30 ... 1239 ...	92	70	85	76	81	107	92	79	90
1830-31 ... 1240 ...	87	66	74	68	78	111	84	74	84
1831-32 ... 1241 ...	78	54	66	58	64	98	78	56	66
1832-33 ... 1242 ...	150	135	142	102	110	267	231	130	165
1833-34 ... 1243 ...	210	196	200	158	168	204	165	150	170
1834-35 ... 1244 ...	115	95	99	87	88	151	140	77	89
Average ...	110	95	100	86	94	141	112	89	103
1835-36 ... 1245 ...	71	52	62	57	63	97	70	59	72
1836-37 ... 1246 ...	90	63	78	74	81	101	75	77	90
1837-38 ... 1247 ...	81	62	81	70	90	95	74	75	94
1838-39 ... 1248 ...	164	135	155	125	139	181	146	144	162
1839-40 ... 1249 ...	119	89	105	91	110	89	61	77	94
1840-41 ... 1250 ...	127	123	115	91	103	94	64	85	94
1841-42 ... 1251 ...	64	48	60	55	63	65	51	60	72
1842-43 ... 1252 ...	54	39	52	50	53	53	34	46	68
1843-44 ... 1253 ...	46	38	45	46	54	42	26	46	64
1844-45 ... 1254 ...	59	40	50	52	58	58	38	49	71
Average ...	88	69	80	72	82	88	64	72	88

Price List of the Staple Crops, &c.—(Continued.)

Fuslies.	KISTNA DISTRICT—GUNTOOR DIVISION.					KURNOOL DISTRICT.		
	Cholum.	Cumboo.	Varagu.	Black Paddy.	White Paddy.	Cholum (White.)	Arega.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1808-9 ... 1218 ...	103	83	80	...	125	...	...	...
1809-10 ... 1219 ...	94	80	73	...	111	...	...	...
1810-11 ... 1220 ...	107	90	89	118	122	...	...	...
1811-12 ... 1221 ...	105	91	89	116	139	...	...	...
1812-13 ... 1222 ...	150	135	128	113	153	...	...	...
1813-14 ... 1223 ...	165	124	114	133	151	...	...	...
1814-15 ... 1224 ...	173	136	119	120	131	...	...	...
Average ...	128	105	99	128	133	...	...	...
1815-16 ... 1225 ...	126	103	100	104	120	...	...	...
1816-17 ... 1226 ...	112	92	105	124	139	...	...	...
1817-18 ... 1227 ...	198	136	136	129	133	...	...	...
1818-19 ... 1228 ...	213	186	144	131	150	...	...	...
1819-20 ... 1229 ...	156	116	110	102	119	...	...	...
1820-21 ... 1230 ...	171	123	119	118	134	...	...	...
1821-22 ... 1231 ...	147	132	111	114	136	...	...	...
1822-23 ... 1232 ...	173	146	123	119	139	...	...	...
1823-24 ... 1233 ...	170	176	176	143	143	...	...	...
1824-25 ... 1234 ...	178	195	176	...	179	...	...	...
Average ...	164	141	130	120	140	...	...	...
1825-26 ... 1235 ...	147	141	124	111	154	...	...	...
1826-27 ... 1236 ...	117	94	92	88	127	...	...	...
1827-28 ... 1237 ...	83	114	64	63	87	...	...	...
1828-29 ... 1238 ...	155	112	133	94	115	...	...	...
1829-30 ... 1239 ...	110	120	88	81	127	...	...	...
1830-31 ... 1240 ...	136	100	97	83	110	...	...	...
1831-32 ... 1241 ...	114	91	85	73	83	...	...	...
1832-33 ... 1242 ...	114	91	85	73	88	...	...	...
1833-34 ... 1243 ...	272	229	176	...	212	...	...	...
1834-35 ... 1244 ...	157	164	105	93	107	...	...	...
Average ...	140	126	105	84	121	...	...	...
1835-36 ... 1245 ...	103	82	72	81	93	...	...	...
1836-37 ... 1246 ...	111	91	64	...	108	...	...	...
1837-38 ... 1247 ...	100	80	57	...	107	...	...	...
1838-39 ... 1248 ...	160	135	119	149	136	...	...	...
1839-40 ... 1249 ...	99	76	72	84	100	...	40	...
1840-41 ... 1250 ...	90	74	69	84	95	...	25	78
1841-42 ... 1251 ...	72	73	44	...	78	69	31	88
1842-43 ... 1252 ...	52	40	36	59	74	58	30	66
1843-44 ... 1253 ...	44	33	32	58	75	48	35	83
1844-45 ... 1254 ...	67	53	46	69	86	63	43	115
Average ...	90	74	61	84	95	59	34	86

Price List of the Staple Crops, &c.—(Continued.)

Fuslies.	GODAVERY DISTRICT.					KISTNA DISTRICT—MASULIPATAM DIVISION.			
	Cholum.	Cumboo.	Baggy.	Black Paddy.	White Paddy.	Cholum.	Cumboo.	Black Paddy.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1845-46 ... 1255 ...	92	78	77	74	85	138	94	96	106
1846-47 ... 1256 ...	82	71	82	78	86	94	80	77	92
1847-48 ... 1257 ...	81	59	74	70	79	98	67	67	84
1848-49 ... 1258 ...	69	54	64	65	71	82	56	64	84
1849-50 ... 1259 ...	64	51	59	62	67	90	62	65	80
1850-51 ... 1260 ...	76	52	59	58	63	124	89	78	96
1851-52 ... 1261 ...	69	42	54	52	59	95	72	55	75
1852-53 ... 1262 ...	68	45	53	52	57	98	63	51	70
1853-54 ... 1263 ...	121	89	106	88	92	155	130	106	116
1854-55 ... 1264 ...	114	78	98	81	92	177	103	109	122
Average ...	84	62	73	68	75	115	82	77	92
1855-56 ... 1265 ...	116	84	96	82	93	136	126	95	113
1856-57 ... 1266 ...	94	71	89	78	88	88	79	64	80
1857-58 ... 1267 ...	109	83	94	78	87	119	68	81	92
1858-59 ... 1268 ...	106	89	102	85	94	123	81	97	107
1859-60 ... 1269 ...	97	86	97	...	93	128	127	...	118
1860-61 ... 1270 ...	101	90	100	...	101	123	123	...	120
1861-62 ... 1271 ...	147	108	126	...	130	154	150	...	153
1862-63 ... 1272 ...	164	130	149	...	141	242	187	...	159
1863-64 ... 1273 ...	166	123	139	...	139	197	235	...	172
1864-65 ... 1274 ...	156	153	160	...	130	191	168	...	158
Average ...	126	102	115	...	109	150	135	84	127
1865-66 ... 1275 ...	175	160	170	...	139	156	202	...	156
1866-67 ... 1276 ...	166	142	155	...	131	240	204	...	227
1867-68 ... 1277 ...	100	75	90	...	78	154	180	...	121
Average ...	147	126	138	...	116	183	195	...	168
Average 20 years, 1255 to 1274 ...	105	82	94	72	92	133	108	79	110
Average 20 years, 1258 to 1277 ...	114	90	103	71	97	144	125	79	121
Average of the whole series ...	111	87	101	84	97	137	109	86	113
Commutation rate ...	84	60	66	60	72	{ 95 100 110	70	{ 65 75	{ 80 90 95

Price List of the Staple Crops, &c.—(Continued.)

Fuslies.	KISTNA DISTRICT—GUNTOOR DIVISION.					KURNOOL DISTRICT.		
	Cholum.	Cumboo.	Varagu.	Black Paddy.	White Paddy.	Cholum (White.)	Arega.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1845-46 ... 1255 ...	147	126	107	113	125	113	78	144
1846-47 ... 1256 ...	111	102	82	95	115	110	54	119
1847-48 ... 1257 ...	112	87	79	86	101	99	43	112
1848-49 ... 1258 ...	87	78	67	91	96	74	45	96
1849-50 ... 1259 ...	90	63	56	83	88	73	42	86
1850-51 ... 1260 ...	129	104	89	87	92	87	46	76
1851-52 ... 1261 ...	109	92	78	80	87	82	46	78
1852-53 ... 1262 ...	104	83	67	69	76	95	44	76
1853-54 ... 1263 ...	170	149	123	...	134	192	101	128
1854-55 ... 1264 ...	187	167	135	131	138	144	96	138
Average ...	125	105	88	93	105	107	59	105
1855-56 ... 1265 ...	149	135	95	105	138	134	108	152
1856-57 ... 1266 ...	96	88	65	80	99	86	53	97
1857-58 ... 1267 ...	127	114	99	88	113	107	59	136
1858-59 ... 1268 ...	144	105	108	...	132	112	57	154
1859-60 ... 1269 ...	121	127	112	101	110	178	98	159
1860-61 ... 1270 ...	128	128	115	117	128	170	110	164
1861-62 ... 1271 ...	161	138	119	110	152	162	110	152
1862-63 ... 1272 ...	221	188	151	129	175	214	112	184
1863-64 ... 1273 ...	217	223	210	136	202	366	186	254
1864-65 ... 1274 ...	190	159	151	123	187	273	184	249
Average ...	155	140	122	110	144	180	108	170
1865-66 ... 1275 ...	190	182	142	135	176	326	188	244
1866-67 ... 1276 ...	254	232	180	...	230	264	155	260
1867-68 ... 1277 ...	193	180	160	...	152	191	133	202
Average ...	212	198	161	135	186	260	159	235
Average 20 years, 1255 to 1274 ...	140	123	105	101	124	144	84	138
Average 20 years, 1258 to 1277 ...	153	137	116	104	135	166	99	154
Average of the whole series ...	133	120	104	103	126	144	81	139
Commutation rate ...	112	...	86	...	100	105	60	110

Price List of the Staple Crops, &c.—Continued.

Fuslies.	SALEM DISTRICT.					SOUTH ARCOT DISTRICT.		
	Cho-lam.	Cumboo.	Raggy.	Horse-gram.	White Paddy.	Cho-lam.	Cumboo.	Raggy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1808-9 ... 1218 ...	84	69	92	99	93	118	98	92
1809-10 ... 1219 ...	84	80	73	77	79	117	92	98
1810-11 ... 1220 ...	89	89	78	87	85	101	89	80
1811-12 ... 1221 ...	106	103	90	112	93	176	159	151
1812-13 ... 1222 ...	123	116	114	128	134	177	161	162
1813-14 ... 1223 ...	110	103	99	126	94	114	154	95
1814-15 ... 1224 ...	116	104	107	118	101	128	89	90
Average ...	102	95	93	106	98	133	120	109
1815-16 ... 1225 ...	90	81	86	112	90	90	80	76
1816-17 ... 1226 ...	89	83	77	98	86	106	96	97
1817-18 ... 1227 ...	83	76	76	124	92	116	97	94
1818-19 ... 1228 ...	90	74	71	95	71	100	84	88
1819-20 ... 1229 ...	53	48	74	108	69	91	77	85
1820-21 ... 1230 ...	91	90	77	115	103	88	78	77
1821-22 ... 1231 ...	86	84	73	115	94	129	116	120
1822-23 ... 1232 ...	80	79	68	119	91	140	137	122
1823-24 ... 1233 ...	126	113	147	166	136	195	236	235
1824-25 ... 1234 ...	127	110	151	154	121	231	221	217
Average ...	91	83	90	121	95	128	122	121
1825-26 ... 1235 ...	121	98	104	119	96	186	163	162
1826-27 ... 1236 ...	81	76	68	84	77	127	109	119
1827-28 ... 1237 ...	67	63	62	64	72	102	77	71
1828-29 ... 1238 ...	99	89	87	87	90	95	101	104
1829-30 ... 1239 ...	102	93	90	92	93	139	129	150
1830-31 ... 1240 ...	75	69	67	70	74	109	78	79
1831-32 ... 1241 ...	68	58	57	56	65	83	81	77
1832-33 ... 1242 ...	205	185	185	205	147	199	179	174
1833-34 ... 1243 ...	143	153	138	166	140	187	166	169
1834-35 ... 1244 ...	118	108	98	110	113	116	98	103
Average ...	107	99	96	105	97	133	119	120
1835-36 ... 1245 ...	85	85	76	64	82	89	74	80
1836-37 ... 1246 ...	118	101	101	106	102	117	120	113
1837-38 ... 1247 ...	132	116	118	109	105	124	115	112
1838-39 ... 1248 ...	116	105	104	122	98	127	119	110
1839-40 ... 1249 ...	98	86	85	109	82	121	116	116
1840-41 ... 1250 ...	80	72	72	77	74	95	74	77
1841-42 ... 1251 ...	66	61	61	73	67	76	68	67
1842-43 ... 1252 ...	64	59	59	76	62	85	99	92
1843-44 ... 1253 ...	62	57	54	69	61	70	78	83
1844-45 ... 1254 ...	87	81	81	89	75	125	113	103
Average ...	91	82	81	89	81	103	98	95

Price List of the Staple Crops, &c.—Continued.

Fuslies.	SOUTH ARCOT DISTRICT.—Concluded.		TRICHINOPOLY DISTRICT.				
	Varaga.	White Paddy.	Cholum.	Cumboo.	Raggy.	Varaga.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1808-9 ... 1218 ...	53	79	...	...	...	...	...
1809-10 ... 1219 ...	52	79	102	93	90	...	78
1810-11 ... 1220 ...	49	79	104	93	92	...	76
1811-12 ... 1221 ...	89	116	109	114	112	...	88
1812-13 ... 1222 ...	99	124	163	153	150	...	108
1813-14 ... 1223 ...	64	96	117	121	124	...	96
1814-15 ... 1224 ...	61	73	131	105	104	...	85
Average ...	66	92	121	113	112	...	88
1815-16 ... 1225 ...	62	73	...	65	67	...	60
1816-17 ... 1226 ...	69	92	95	79	72	...	66
1817-18 ... 1227 ...	55	70	80	74	72	...	64
1818-19 ... 1228 ...	69	67	89	82	92	...	71
1819-20 ... 1229 ...	53	67	88	78	80	...	71
1820-21 ... 1230 ...	79	63	100	87	92	...	74
1821-22 ... 1231 ...	74	103	125	110	109	...	84
1822-23 ... 1232 ...	100	88	123	111	112	...	85
1823-24 ... 1233 ...	221	161	151	156	141	...	107
1824-25 ... 1234 ...	64	135	179	143	146	...	126
Average ...	84	92	114	98	98	...	81
1825-26 ... 1235 ...	89	113	157	113	118	...	113
1826-27 ... 1236 ...	74	84	87	81	83	...	84
1827-28 ... 1237 ...	65	66	75	66	68	...	69
1828-29 ... 1238 ...	80	92	97	91	92	...	89
1829-30 ... 1239 ...	125	102	125	95	91	...	87
1830-31 ... 1240 ...	66	66	...	75	70	...	72
1831-32 ... 1241 ...	120	66	87	73	68	...	73
1832-33 ... 1242 ...	131	123	137	104	107	...	92
1833-34 ... 1243 ...	177	113	193	155	162	...	130
1834-35 ... 1244 ...	64	83	163	118	120	...	109
Average ...	99	90	125	97	98	...	91
1835-36 ... 1245 ...	67	73	103	84	85	...	71
1836-37 ... 1246 ...	99	103	154	125	121	...	110
1837-38 ... 1247 ...	96	88	175	124	131	...	110
1838-39 ... 1248 ...	94	97	161	116	114	89	93
1839-40 ... 1249 ...	88	91	115	93	89	...	81
1840-41 ... 1250 ...	59	62	89	77	70	...	65
1841-42 ... 1251 ...	49	53	84	73	68	...	64
1842-43 ... 1252 ...	86	69	83	73	73	...	65
1843-44 ... 1253 ...	70	65	83	90	87	...	76
1844-45 ... 1254 ...	70	77	109	107	102	...	85
Average ...	78	78	116	96	94	89	82

Price List of the Staple Crops, &c.—Continued.

Fuslies.	SALEM DISTRICT.					SOUTH ARCOT.	
	Cholum.	Cumboo.	Raggy.	Horsegram.	White Paddy.	Cholum.	Cumboo.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1845-46 ... 1255 ...	159	137	141	145	125	149	161
1846-47 ... 1256 ...	167	153	153	172	129	175	146
1847-48 ... 1257 ...	112	99	98	91	90	125	101
1848-49 ... 1258 ...	7	70	70	68	72	63	64
1849-50 ... 1259 ...	95	85	83	92	86	94	112
1850-51 ... 1260 ...	72	63	64	70	66	97	88
1851-52 ... 1261 ...	71	61	58	66	63	85	69
1852-53 ... 1262 ...	81	69	66	71	64	61	81
1853-54 ... 1263 ...	112	109	103	141	93	188	173
1854-55 ... 1264 ...	128	119	114	130	103	156	159
Average ...	107	96	95	104	90	120	115
1855-56 ... 1265 ...	145	129	128	145	125	143	170
1856-57 ... 1266 ...	137	121	120	130	112	120	106
1857-58 ... 1267 ...	235	192	191	180	168	226	221
1858-59 ... 1268 ...	235	204	214	203	179	175	191
1859-60 ... 1269 ...	179	170	170	170	147	154	138
1860-61 ... 1270 ...	212	192	195	195	168	180	179
1861-62 ... 1271 ...	192	177	181	166	163	140	187
1862-63 ... 1272 ...	164	143	152	137	139	146	146
1863-64 ... 1273 ...	163	141	146	153	170	138	150
1864-65 ... 1274 ...	213	190	182	198	188	178	177
Average ...	187	165	167	167	156	160	166
1865-66 ... 1275 ...	285	260	263	281	214	232	238
1866-67 ... 1276 ...	292	249	284	255	223	211	233
1867-68 ... 1277 ...	265	227	230	243	197	266	214
Average ...	281	245	259	260	211	216	228
Average 20 years, 1255 to 1274 ...	147	131	131	136	123	140	141
Average 20 years, 1258 to 1277 ...	167	149	151	155	137	150	155
Average of the whole series ...	123	111	112	123	108	134	129
Commutation rate...	83-5-4	83-5-4 75	83-5-4 75	75	83-5-4 75	116-10-8	93-5-4

Price List of the Staple Crops, &c.—Concluded.

Fuslies.	SOUTH ARCOT.—Concl'd.			TRICHINOPOLY DISTRICT.				
	Raggy.	Vara-ga.	White Paddy.	Cho-lum.	Cumboo.	Raggy.	Vara-ga.	White Paddy.
A.D.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1845-46 ... 1255...	150	96	112	135	135	128	...	102
1846-47 ... 1256...	135	100	101	176	154	151	...	125
1847-48 ... 1257...	94	43	70	178	187	124	...	93
1848-49 ... 1258...	65	42	53	101	87	77	...	62
1849-50 ... 1259...	101	45	79	85	89	74	...	77
1850-51 ... 1260...	86	51	70	83	71	68	...	71
1851-52 ... 1261...	71	37	59	76	78	62	...	67
1852-53 ... 1262...	77	36	61	...	87	75	...	68
1853-54 ... 1263...	163	82	121	116	114	112	...	99
1854-55 ... 1264...	148	78	123	101	109	142	...	105
Average ...	109	61	85	116	106	101	...	87
1855-56 ... 1265...	116	83	119	145	139	137	...	107
1856-57 ... 1266...	105	66	90	89	105	111	...	105
1857-58 ... 1267...	210	96	166	167	191	161	...	162
1858-59 ... 1268...	171	79	139	267	236	228	...	177
1859-60 ... 1269...	133	79	105	155	145	147	80	128
1860-61 ... 1270...	181	151	134	200	185	177	100	153
1861-62 ... 1271...	188	166	154	218	192	192	134	172
1862-63 ... 1272...	149	181	129	186	149	154	81	137
1863-64 ... 1273...	144	89	143	182	153	145	88	158
1864-65 ... 1274...	176	109	160	203	203	184	119	212
Average ...	157	110	134	181	170	164	100	151
1865-66 ... 1275...	230	138	189	227	248	235	136	225
1866-67 ... 1276...	231	163	150	168	216	226	117	205
1867-68 ... 1277...	222	142	173	171	195	201	173	208
Average ...	228	147	171	189	220	221	142	213
Average 20 years, 1255 to 1274 ...	133	85	110	151	138	132	100	119
Average 20 years, 1258 to 1277 ...	148	86	121	155	150	145	114	135
Average of the whole series ...	125	87	99	133	119	117	112	103
Commutation rate.	93-5-4	...	71-12-8	100	83-5-4	83-5-4	50	66-10-8

(Signed) R. E. MASTER,
Director of Revenue Settlement.

Proceedings of the Madras Government, Revenue Department, 28th September 1869, No. 2,689.

Read the following Proceedings of the Board of Revenue:—Submitting report on certain questions raised by Government on the subject of commutation rate to be fixed for the Salem District.

(Here enter 20th July 1868, No. 5,270.)

ORDER THEREON, 28th September 1869, No. 2,681.

The Right Honorable the Governor in Council has given his most careful consideration to the objections urged by the Board of Revenue in the foregoing Proceedings,

against the proposal made in the Order of Government, under date 20th May 1868, to the effect that the commutation rate for the revised Settlement of the Salem District should be based upon the prices of the twenty years ending in 1864-65, instead of on those of forty-two years as proposed by Mr. Puckle.

2. Some of the objections taken by the Board are equally applicable to the commutation rate proposed by Mr. Puckle, and others are based upon an apparent misconception of the facts; but the bulk of the arguments brought forward are founded upon the supposition, that the high rates of prices of agricultural produce, which have ruled during the last ten years, are not likely to be permanent.

3. The commutation rate proposed by Mr. Puckle, which the Board would wish to see adopted, is founded equally with the rate proposed by Government upon the *town* price lists; but Mr. Puckle has made specific deductions to allow for the cost of carriage from the village, &c., in order that his calculations may be really based on the village prices; and the same course has been followed in arriving at the rate proposed by Government. In like manner, the objection urged in paragraph 10 of the Board's Proceedings, that the proclamation made in 1796 precludes any increase of the present rates of assessment, would apply, in principle, to the adoption of Mr. Puckle's Settlement which the Board are urging upon Government, and under which an increase of existing rates is contemplated in several cases; for instance, it appears from the statement in paragraph 22 of Mr. Master's second report, that 1,110 acres of wet land in the Uttengherry talook, at present assessed at Rupees 3,869, would, under Mr. Puckle's proposals, be rated at Rupees 5,247, and there are several similar cases entered in the same statement.

4. The objection raised by the Board in paragraph 8 of their Proceedings is hardly consistent with the facts placed on record in the reports now before Government. The Board state that the Salem District specially requires a low assessment, because it is so entirely dependent upon the monsoons which are especially uncertain, and consisting as it does of such a large proportion of unirrigated land. In his first report, however, Mr. Puckle, after a careful inquiry on the spot, states (paragraph 19,) that the southern talooks of the Salem District are more favorably situated in regard to season than Trichinopoly; and in his second report (paragraph 23), he proposes to make the same allowance for variations of season in the northern talooks of Salem as was adopted in Trichinopoly, thereby showing that he is of opinion that this part of the District is as favorably situated as Trichinopoly. It also appears from the statement appended to paragraph 7 of Mr. Master's second report that the produce of red soil in the Salem District is higher than in Masulipatam, Kurnool, South Arcot, or Trichinopoly, and in paragraph 4 of Mr. Master's second report, it is shown that eighty-two per cent. of the assessed land in the Salem District is of this description. Again the Board appear to have fallen into an error in their observation in paragraph 9 of their Proceedings, to the effect that the allowance made by the Settlement Department to cover risks of season is designed only to meet ordinary risks, and that, with the introduction of the new Settlement, *the grant of remissions for dry land will altogether cease*. The Remission Rules, as at present approved by Government, (Board's Standing Order, No. 137,) do not, under ordinary circumstances, permit of a remission on dry land at all in any District, but Rule VII. provides that in very exceptional years, or under very exceptional circumstances, such remissions may be granted with the previous sanction of the Board of Revenue; and this Rule applies to all Districts alike. The only disadvantage in which newly assessed Districts are placed under the Rules is in regard to irrigated land in which the produce has been partially lost. In this case no remission is allowed in the newly assessed District, as in revising the assessment the Settlement Department makes a special allowance for such partial loss of crop as would be caused by occasional bad seasons. The Board will thus perceive that the introduction of the revised assessment into the Salem District will make no change as regards remissions on dry land.

5. As already observed, however, the bulk of the arguments brought forward by the Board against the Government proposal are founded upon their belief that the high prices of late years are not likely to be permanent, and the fall which took place in the Godavery District during the first six months of the past year, on which Mr. Master lays so much stress in his memorandum, is adduced as confirming this view.

The price lists of the last-named District for the last twelve months, and the general prices ruling throughout the Presidency during the whole of 1868, show, however, that the heavy fall in the price of grain, during the months in question, in the Godavery District, was due to exceptional causes; and the Government see no reason to change the opinion already expressed in their Order, under date the 20th May 1868, No. 1,427, paragraph 27, that the impetus given to prices by the extensive gold discoveries of the last twenty years and other causes have produced effects which are likely to be permanent.

6. The Government cannot admit that the advance in price is merely or chiefly based on scarcity and bad seasons, or that it is an evidence of distress or impoverishment. They believe that it has been caused by an increase of exports, an increase of domestic demand, and an increasing abundance of the precious metals. With the maintenance of peace the Government see every reason to hope that foreign commerce and internal consumption will be maintained at their present level; and it must be remembered that though, as pointed out by the Board, the importation of the precious metals has diminished, a vast quantity has already been secured in the country, and is not likely to be relaxed by a people most tenacious of that sort of property.

7. The Board of Revenue and Mr. Master have also apparently lost sight of the fact that the commutation rate is supposed to represent a fair average for the commutation into money of the Government share of the crop, and not a rate which is to be fixed at such a low figure as will ensure the ruling prices of every year being far in excess of it. The Government very much question whether the prices in the Salem District, during the next thirty years which will be the period of the present Settlement, will ever fall to the rates adopted by them for commutation; but they have, as they believe, a well-founded expectation that the average prices of this series of years will be in excess of those rates.

8. It appears, too, from the statements annexed to the G. O., under date 20th May 1868, that the result of the change recommended by Government, while effecting a saving of revenue of about a lakh-and-a-half of rupees, as now pointed by Mr. Master (paragraph 3 of his Memorandum), will only be that Mr. Puckle's rates on seventy-four per cent. of the occupied irrigated land will be raised by one rupee an acre; on sixteen per cent. by Rupees 1-8-0; and on ten per cent. by from four annas to eight annas; and that, while the rates on eighty-six per cent. of the dry occupied area will remain unchanged, those on ten per cent. of it will be raised by four annas per acre, and on four per cent. by eight annas per acre.

9. The Government confidently believe that the irrigated lands of the District can easily bear these additions to Mr. Puckle's rates, and

that the rates of the superior classes of the unirrigated land may also, without hardship, be increased as proposed. The Right Honorable the Secretary of State for India has also in a recent despatch, which has been disposed of in a G. O. of this day's date, No. 2,678, approved of Mr. Puckle's settlement with the modification suggested by Government.

10. The Director of Revenue Settlement will accordingly be directed to submit proposals, at his earliest convenience, for the introduction of the Settlement, during the present fiscal year, on the scheme proposed by Mr. Puckle and approved by the Board of Revenue, with the single exception that the commutation rate will be based on the series of years proposed by Government.

11. Under this arrangement, the gross amount of land revenue levied in the Salem District will still, it is estimated, fall short of that which has been paid of late years, without difficulty, by about half a lakh of rupees.

12. For the reasons set forth in the earlier paragraphs of these Proceedings, the Government are unable to concur with the Board in considering it inadvisable to fix the commutation rate, for future Settlements, on the prices of the same series of years as has been adopted for the Salem District; but, on due consideration of the views enunciated by the Board, they concur in deeming it inexpedient to make any change in the assessment of those Districts, the Settlements of which have been already revised, until the expiration of thirty years from the date at which the new Settlements ~~were introduced into those~~ Districts respectively.

(Signed) R. A. DALVELL,
Acting Secretary to Government.

Despatch from the Right Honorable the Secretary of State for India, (Revenue,) to His Excellency the Right Honorable the Governor in Council, Fort Saint Gorege, dated India Office, London, 8th April 1869, No. 7.

I have had under my consideration in Council the despatch from your Excellency in Council, dated the 8th of July in last year, in which you forwarded your Proceedings on the proposals of the Director of Revenue Settlement and the Board of Revenue for the revision of the assessment of the Salem District. You state that, although you have decided some of the main points of the Settlement, you have referred it back to the Board on a point of detail, and take the opportunity of applying for instructions on two points connected with the duration of the Settlement.

2. I have perused these important papers with interest, and have to signify my approval of the view which you have adopted of the fairness of commuting the grain rates into money on the average prices of the last twenty years, instead of those of the larger period of forty-four years, as proposed by Mr. Puckle.

3. I concur with the opinion of your Government, that it is "eminently desirable" to commute the liability to perform customary labor on works of irrigation into a money-payment throughout the Presidency; and I admit the necessity of restoring the organization of the establishments for the Revenue Settlement as a separate department.

4. The questions which you have referred for decision are:—

I. Whether the rule in Secretary Sir Stafford Northcote's despatch to the Government of India, of the 22nd of March 1867, "that no permanent Settlement shall be concluded for any Estate to which canal irrigation is, in the opinion of the Governor-General in Council, likely to be extended within the next twenty years, and the existing assets of which would thereby be increased in the proportion of twenty per cent.," is to be deemed applicable to your Presidency? And,

II. Whether, with respect to the despatch of Secretary Sir Charles Wood, of the 9th of July 1862, to the Government of India, the grain-assessments under the revision of the land-tax now in progress may not be declared to be permanent, and the money rates changed, if thought advisable by the Government of the day, every thirty years?

5. I will consider this last proposal first. I find that since 1856 the question of declaring the grain assessments permanent has frequently been referred for the decision of the authorities in this country, and it has been decided, both by the Court of Directors and by the Secretaries of State, that the Settlement should be a money assessment, founded

upon due consideration of all the circumstances of the District, and revised after a term of years, and that your Government, so far back as 1858, directed the issue of a Notification to this effect. Her Majesty's Government must adhere to that decision, nor do they see, as your Excellency in Council seems to do, in the despatches addressed to the Government of India in and from 1862 to the present time on the general question of permanent Settlement throughout India, anything inconsistent with this view. It seems to me impossible to read paragraphs 66, 67, 69, and 70 of the despatch of the 9th of July 1862, some of which are quoted by your Government, without being impressed with the conviction that it was thought highly improbable that either your Presidency or that of Bombay, but particularly the former, should be brought, or at all events not for many years to come, within the terms under which alone it was permissible to confer a permanent Settlement upon the land-owners. Your Excellency in Council distinctly states, in the despatch now before me, that "the time is probably still very distant when any measure limiting the maximum amount of the Government revenue," under the conditions laid down, "could be adopted without serious injury to the interests of the community, and of the State as representing the community, or with any real benefit to small sections of the community or to individuals," and it certainly is not the desire of Her Majesty's Government to force on any immature concession of this nature. They concur with you in the expediency, and, indeed, the necessity, of keeping in the hands of the Government such a legitimate source from which to supply the increasing wants of the State for the benefit of the people, as the extension of cultivation among waste lands. They are also happy to agree with your Government in opinion that, under the principles of the revised Settlement now in progress for adjusting the assessment and fixing it for a term of years, the share taken by the Government is kept within limits which are perfectly equitable to the cultivator. But they are unable to see that it is, therefore, necessary to make a declaration to the landholders that the grain assessments are to be permanent. On the contrary, they feel themselves precluded, for the same reasons which your Excellency in Council has urged in your 18th paragraph for retaining the waste lands, from sanctioning the surrender of such a legitimate source of revenue as the Government share of the increased value which has been conferred on the land by improved administration, the construction of public works, especially works of irrigation and railways, together with the improved price of agricultural produce.

6. On the same principles, there will be no objection to your applying to your Presidency the rule laid down in Sir Stafford Northcote's despatch of the 23rd of March 1867, to which you refer, should the conditions be found fulfilled at any of the stated periods for revising

the Settlement. Her Majesty's Government do not intend by this to depart from the instruction repeatedly issued by former Secretaries of State, that the assessment should be kept (whenever it can be so kept) wholly distinct from the sum paid for the use of water supplied for irrigation. But this again is not inconsistent with the Government, on the revision of the assessment at the expiration of the term for which it was made, receiving their due share of the improvement in the value of the land which has arisen from water having been brought within reach of it for irrigational purposes, a circumstance which is quite distinct from the sum paid by the cultivator for the use of the water.

7. I have, therefore, to inform you that, if the conditions are fulfilled, the rule laid down by my predecessor may be applied to the Madras Presidency, and to direct that the previous decisions of the Home authorities, by which the assessments were to be revised after a period of thirty years, be adhered to. And, with reference to the observation at the close of the 6th paragraph of your despatch, no time should be lost in making known this determination to the people.

**Proceedings of the Madras Government, Revenue Department,
dated 28th September 1869, No. 2,678.**

Read the following papers:—

Despatch from the Right Honorable the Secretary of State for
India (Revenue.)

(Here enter 8th April 1869, No. 7.)

Minute by the Honorable A. J. Arbuthnot.

(Here enter 4th June 1869.)

Minute by the Honorable H. D. Phillips.

(Here enter 21st June 1869.)

ORDER THEREON, 28th September 1869, No. 2,678.

RESOLVED that the foregoing despatch be communicated to the Board of Revenue and the Director of Revenue Settlement, in view to the occupiers of land being generally informed that the recent assessments made by the Settlement Department will be revised after thirty years' duration.

2. Resolved also that the expediency of making permanent the grain values arrived at by the Settlement Department, be again brought under the consideration of His Grace the Secretary of State.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secretary to Government.

Proceedings of the Board of Revenue, dated 8th September 1868, No. 6,369 —

Read Government Order, dated 24th September 1862, No. 2,080, communicating despatch of the Secretary of State, dated 9th July 1862, regarding sale of waste land and the redemption of the land revenue, and directing the Board to report, after careful and deliberate consideration, on the applicability of the Permanent Settlement to the territories under the Madras Presidency.

The interval, which has elapsed since the Secretary of State's despatch was communicated to the Board of Revenue, has been characterised by peculiarities which rendered it advisable to defer a consideration of the very important subject to which it relates.

2. The American war and the series of more or less unfavorable seasons with which the Presidency has been afflicted, render it difficult to form an accurate judgment of the suitability of the revised assessments, which, moreover, have, except in two partial instances, been but recently introduced in three Districts.

3. As yet, therefore, the Board's report must be of a general character.

4. The question of the duration of the assessment in this Presidency had, prior to the receipt of the despatch, received a certain degree of consideration in connexion with the settlement in progress, and it will be convenient briefly to notice what turn the discussion took.

5. In the Minute originating the survey of the Presidency and the revision of the assessment, the Government proposed that the assessment of each field should be fixed in terms of grain, commutable into money at prices fixed septennially or decennially on the principle of the English tithe-commutation. The grain assessment was to be unalterable for fifty years.

6. The Home Government entertained "great doubts of the expediency" of this arrangement, and preferred a moderate assessment, unalterable for a term of thirty years, and then subject to re-adjustment, both as to the grain assessment and the rate of its conversion into money.

7. The question was discussed with the Board of Revenue and the Director of Settlement, and the Government finally directed that "it should be distinctly notified that the assessment would be revised after fifty years, if then deemed expedient."

8. The Secretary of State (Lord Stanley), in reviewing the correspondence, reiterated his preference for a moderate assessment for thirty years.

9. Nothing further passed on the subject until 1861, when the Supreme Government forwarded to the Government Colonel Baird Smith's report on the famine in Bengal, and requested their opinion on the expediency of introducing the Permanent Settlement in Madras.

10. The Government were unanimous in opposing the introduction of the Permanent *Zemindary* Settlement. His Excellency the Governor (Sir W. T. Denison) advocated the imposition of a permanent grain-rent, reserving to the Government the power of periodically determining its money-value, if circumstances should render it expedient to do so.

11. The Members of Council (the Honorable E. Maltby and Sir T. Pycroft) advocated the "Ryotwary" principle of a money-assessment, based on a certain portion of the surplus produce, commuted into money at a fair rate, and fixed in perpetuity.

12. These papers were sent home with Minutes recorded by Lord Canning, Sir B. Frere, Mr. Laing, and Mr. Beadon, in favor of a Permanent Settlement.

13. Mr. Beadon proposed that, in all cases where the waste land of a village or District did not exceed one-third of the culturable area, a Permanent Settlement should at once be introduced.

14. Mr. Laing, went fully into the subject in its various bearings, and came to the same conclusion. He began "by setting aside any idea of a grain-settlement as a general measure. There is no grain," he said, "which, like wheat in England, affords a tolerably uniform and accurate measure of the value of 'money' as measured in 'commodities.' Wheat does so in England very imperfectly, for a thousand different causes affect the range of price over a long period, as well as the mere supply of the precious metals. But in India one District consumes wheat, another rice, another dholl or some of the many forms of pulse, of which we hardly know the names; and the accidents of a wet or dry season, the want of communications throughout such a vast country, and other circumstances, cause enormous fluctuations, often of hundreds per cent. in the market-price of grain between one year or District and another." Rejecting, therefore, a grain-settlement as utterly failing in any form "to give that security which is the great object of having a settlement at all," Mr. Laing proceeded to discuss the relative advantages of a fixed money-assessment for a long term or in perpetuity. He believed that the tendency of rent in India is towards rapid rise, "and that, if our dominion lasts for twenty years, the value of land, the efficiency of labor, the saleable produce per acre, everything, in short, that constitutes the natural rate of rent, will have more than doubled, while, on the other hand, the money-rate of wages and of

money-commodities will have risen, so that the necessary expenditure of the State "will have increased." He further pointed out that in Bengal the Permanent Settlement had not yet made up by the increase of indirect taxation for the loss of land-revenue, the taxation per head in Bengal being only 4s. 9d., while in Madras it is 5s. 4d. Moreover, the revenue of Madras is increasing more rapidly than that of Bengal; its land revenue having in five years risen from £3,380,000 to £4,105,000 from extension of cultivation; while in Bengal there has been no corresponding advance, although the extension of cultivation and improvement in the value of land has been probably quite as great. "As a mere money question, therefore," Mr. Laing thought "it almost certain that by retaining the position of landlords of a rapidly improving estate, we should find ourselves richer twenty or thirty years hence than if we give up 'rent' for 'free duty.'" Mr. Laing further considered that, in a good many cases, the position of the actual cultivator might be better under a liberal landlord like the Government, giving long leases on moderate terms, than under an intermediate landlord; and he admitted that a Permanent Settlement is attended with difficulties as to the relative position of the Zemindar and ryot. But, notwithstanding all these objections, Mr. Laing was "favorable to the general principle of permanent assessment."

15. He expressed himself thus:—"We do not exist as a Government merely to get the largest revenue we can out of the country, or even to keep the mass of the people in a state of uniform dead level, though it should be a tolerably happy and contented one, as a peasant tenantry under a paternal Government.

"If we give a Permanent Settlement as Mr. Beadon proposes, we lay the foundation for a state of society, not perhaps so easily managed, but far more varied and richer in elements of civilization and progress. We shall have gradations of society from the Native nobleman of large territorial possessions down through the country gentleman of landed estate to the independent yeoman, the small peasant proprietor, the large tenant with skill and capital on a long lease, the small tenant on a lease, the tenant-at-will, and the day laborer.

"In some Districts one class will preponderate; in others a different one; and, on the whole, I do not doubt that, although there may be more hardships, inequalities, and collisions, there will be more life, activity, and progress, than there ever could be where the Government was all in all.

"If the Crown in England had kept the fee-simple of all lands forfeited by successive Civil wars, or seized from the Church, there might

have been a revenue which would have gone far to carry on the Government without taxes, but would England ever have been the country it is?

"If we have any business at all in the East, it is to try and found something better than the old approved pattern of Oriental despotisms, and to give India the chance at least of becoming a great, independent, and intelligent community.

"Now do I see any reason to fear the effect on revenue.

"It may be true that we shall not get so much revenue as if we had kept the increase of rent in our own hands, at any rate, for the next twenty or thirty years, while it is almost certain to be rapidly increasing.

"But I have no fear of our being able to get revenue enough, provided certain conditions are observed in regard to our land settlement, and I am by no means sure that it is desirable that a Government should appropriate a large share of the income of a country, or get money more easily than is really essential to meet the proper objects of a Government.

"The conditions I look to as essential in a Permanent Settlement are—

"First,—That we should not throw away the culturable, but uncultivated lands.

"Second,—That we should provide for the land bearing its fair share of local burdens."

16. The subject of a Permanent Settlement was next fully discussed in the despatch of the Home Government under consideration, paragraphs 41 to 47.

17. It is there said that "Her Majesty's Government entertain no doubt of the political advantages which would attend a Permanent Settlement. The security, and, it may almost be said, the absolute creation of property in the soil, which will flow from the limitation in perpetuity of the demands of the State on the owners of land, cannot fail to stimulate or confirm their sentiments of attachment and loyalty to the Government, by whom so great a boon has been conceded, and on whose existence its permanency will depend." It is also most desirable that facilities should be given for the gradual growth of a middle class connected with the land, without dispossessing the present proprietors and occupiers. It is believed that among the latter may be found many men of great intelligence, public spirit, and social influence, although individually in comparative poverty. To give to the intelligent, the thrifty, and the enterprising, the means of improving their condition, by opening to them the opportunity of exercising these qualities, can be best accomplished by limiting the public demand on their lands. When such men acquire property, and find themselves in a thriving condition, they are certain to be well affected towards

the Government under which they live. It is on the contentment of the agricultural classes, who form the great bulk of the population, that the security of the Government mainly depends. If they are prosperous, any casual outbreak on the part of other classes or bodies of men is much less likely to become an element of danger, and the Military force and its consequent expense may be regulated accordingly.

18. The despatch then goes on to notice the main objections urged by the opponents of Permanent Settlements, namely, the loss of all future augmentation of income from land, wherewith to defray the increased cost of administration consequent on advancing civilization, and to meet any future depreciation of the value of the precious metals. As to the first objection, the Home Government point out that, when once the assessment has been carefully revised, "any increase consequent on the natural progress of society will, in all probability, take place but slowly, and reach no great amount until after a considerable interval;" and they further bring forward the fact that, "in all the revisions of settlement which have taken place of late years, the tendency has been towards a reduction in the rates of assessment," and that such revisions, although occurring at intervals of thirty years, involve the occupation of much valuable time, are harrassing, vexatious, and perhaps even oppressive to the people, and, as the time for them approaches, induce deterioration of cultivation with the view of evading a true estimate of the value of the land.

19. The second objection, namely, the apprehension of a possible fall in the relative value of money, "though deserving of consideration," was not considered by "Her Majesty's Government to be of sufficient moment to influence their judgment to any material extent in disposing of this important question."

20. Finally, the despatch says, "after the most careful review of all these considerations, Her Majesty's Government are of opinion that the advantages which may reasonably be expected to accrue, not only to those immediately connected with the land, but to the community generally, are sufficiently great to justify them in incurring the risk of some prospective loss of land-revenue, in order to attain them, and that a settlement in perpetuity in all Districts in which the conditions absolutely required as preliminary to such a measure are or may hereafter be fulfilled is a measure dictated by sound policy, and calculated to accelerate the development of the resources of India, and to ensure, in the highest degree, the welfare and contentment of all classes of Her Majesty's subjects in that country."

21. As regards the Ryotwary Districts of Madras, the Home Government referred to the revision of assessment now in progress, and decided that "as Districts are gradually brought under the revised

assessment, and when there is reason to believe that the land-revenue has not only reached its probable limit, but that it is equitably distributed over the lands affected by it," the Permanent Settlement should be carried out.

22. It is hence clear that the settled policy of Her Majesty's Government is to give Madras a Settlement in perpetuity as regards both grain-produce and money-values.

23. It is not absolutely certain from the terms of the despatch, whether this Settlement is to be a Zemindary one or not.

24. In the first place, therefore, the objections to a Zemindary Settlement, in the present circumstances of the Madras Presidency, must be considered. These are—

First.—The serious loss of revenue involved. The experience of this Presidency shows that, besides making over to the Zemindar all the culturable waste, a deduction of not less than 20 per cent. must be made from the actual revenue, or his ruin and that of his ryots become only a question of time. The loss which this system, as compared with "Ryotwary," (the most ancient and widely extended form of tenure in the Presidency), would entail, is best exemplified by supposing its introduction in (say) fusly 1270 (A.D. 1860-61). In that year the cultivated area was 14,670,000 acres, assessed at £2,990,000. In fusly 1271 (A.D. 1861-62) the cultivated area had increased to 15,420,000 acres, assessed at £3,114,400. Now, if in the first of these years the Zemindary system had been introduced, the land-revenue would have been fixed in perpetuity at £2,392,000, and this would have been the maximum revenue for ever, as the whole of the waste would have been relinquished to the Zemindar. Under the Ryotwary system, on the other hand, the revenue in the following year was £3,114,400, the occupied area having increased by 750,000 acres. Hence the loss to the State in this one year alone, by the introduction of the Zemindary system,

Fuslies.	Actual Ryotwary Collection.	Zemindary revenue at four-fifths of Fusly 1267.
1267 ...	3,695,000	2,956,000
1268 ...	4,105,000	2,956,000
1269 ...	4,081,000	2,956,000
1270 ...	4,002,000	2,956,000
1271 ...	4,121,000	2,956,000
1272 ...	4,284,000	2,956,000
1273 ...	4,338,000	2,956,000
1274 ...	4,232,000	2,956,000
1275 ...	4,205,000	2,956,000
1276 ...	4,363,000	2,956,000
	41,426,000	29,560,000
	Loss by Zemindary Settlement £11,866,000.	

would have been £722,400. The results of the Zemindary and Ryotwary systems is given in the margin for a series of ten years, and it will be seen that, if the former system had been introduced in the first year of the series, the aggregate loss to the State would have been £11,866,000. It may be said that this calculation makes no allowance for the possible reduction of establishments. Any material reduction of these is doubtful, but the charges on this account are only 10 per cent. on the revenue, and if it be

supposed that a reduction of one-half be practicable, which is certainly an extreme assumption, the loss in the ten years would still have exceeded nine millions sterling.

It cannot be gainsaid that the financial position of the Presidency is not such as to admit of so large a present sacrifice of revenue; and if it were, it would be matter for consideration, whether, in the present condition of the country and people, the revenue abandoned might not be otherwise applied with greater advantage. Even if a Zemindary

		£	
Income-tax,	1862-63 ...	215,695	the loss would have been £870,000.
Customs,	1859-60 ...	278,143	The marginal abstract gives the highest
Abkarry,	1866-67 ...	479,198	revenue in any of the last ten years
Salt,	1866-67 ...	1,158,678	from other sources of revenue, and it
Stamps,	1866-67 ...	305,664	

will be seen what an opportunity of relieving the country from taxation such a sum would have afforded. If applied to works for the improvement of the country, it would have doubled the amount at the disposal of the Government.

Second.—It would be matter of extreme difficulty to determine, with any pretension to justice, who should be the favored individuals to be raised to the position of Zemindars. There is no longer any class possessing claims to such pre-eminence over their fellow land-holders. The plan of selling the right has been tried in this Presidency and signally failed. The creation of a class like the landed aristocracy of England is the work of time and favoring circumstances. In a few instances in Madras, the descendants of the old proprietors of large estates might be found, who might fill the office of Zemindar with some credit; but even these would have to commence their career, with borrowed capital—a course that generally ends in the impoverishment of the ryots and the ruin of the Zemindar. But, in the great majority of cases, the Zemindars would be men to whom their privileges, duties, position, and obligations, would be novelties.

Third.—The measure would undoubtedly be most unpopular with the great body of the ryots. No doubt, in the ancient Zemindaries still in existence, there is much of feudal regard for the Zemindar, but throughout the country, generally this feeling has long since died out; it could not, indeed, survive its object. Now the ryots, and there are two-and-a-quarter millions of them, regard their tenure direct from the Government as a privilege of the highest value, and would assuredly view with aversion the intervention of a middleman. the recent arrangements for severing the State from its connection with the religious institutions of the people, it became necessary, in some cases, to make over to the custodians of the institutions lands occupied by ryots. The latter were secure in the possession of their lands at the rates of assessment which they paid to Government, and in fact, merely

exchanged the Government as their landlord for Pagoda and Mosque Trustees; yet the change was most unwelcome.

Fourth.—The political advantages pointed out in the despatch would not be attained here for many years to come, and, from the peaceful character of the people, are hardly of the same consequence as in the Northern Provinces. A mushroom Zemindar would have as much influence in his neighbourhood as a "cotton lord" among the feudal aristocracy of England. The quiet that reigned throughout the Presidency in the troubled times of 1857-58 shows how little cause for apprehension exists so long as just and efficient administration are afforded; and if safety is our object, would almost suggest that it is more prudent to leave the people as they are without leaders or the elements of cohesion. With a martial, turbulent population, the creation of a limited influential class, whose interests can be made identical with order and loyalty, is a source of security; but with a peaceable and industrious people, the wiser policy is to conciliate the masses.

Fifth.—The position of these Zemindars can only be that of farmers of the revenue. The ryot has an indefeasible right to the land he occupies, on the sole condition of regularly paying the fixed assessment. This assessment the Zemindar cannot raise, though he may require an additional payment for improvements effected with his own capital. Over the waste his rights are larger; but, as a general rule, this land is far inferior to that already occupied, and can only be reclaimed as population increases. The Zemindar, hence, has not much incentive to improve his estate, and cannot even let his land to the best tenant procurable, unless it be waste. This anomalous position, landlord in name, but in reality merely the collector or farmer of the Government land-tax, has no doubt contributed largely to our Zemindars, not being, as a rule, improving landlords, but no remedy can be applied without infringing the rights of the ryots.

25. Various other reasons, such as the impossibility of protecting the ryots from oppression, (for the tedious and costly process of a law-suit is practically no protection to the ryot,) difficulties and complications in respect to the preservations of forests, the extension and improvement of irrigation, might be adduced to show that the present condition of the country and people are adverse to the introduction of the Zemindary system generally.

26. The only District, which can at present be said to fulfil in any degree the requirements mentioned by the Secretary of State, as essential preliminaries to the introduction of the Permanent Settlement, is Tanjore. The uncultivated arable waste is only about 100,000 acres, assessed at about £16,000; and the assessment is, on the whole, fairly

apportioned. But while fulfilling these requirements, Tanjore presents peculiar obstacles to the introduction of a Zemindary Settlement. These are its Mirassy tenure and its great irrigation works. The Mirassidars are the owners of the waste, and, in fact, essentially the proprietors of the soil. The Zemindar, therefore, would be cut off from the exercise of every landlord's privilege in regard even to waste, and would be no more than the hereditary collector of the land-tax. His sole emoluments would be the per-centage on the revenue allowed to him by the Government. He would, in fact, simply occupy the place of the Tahsildar, and the Government would be collecting its revenue at a cost of 20 instead of 5 per cent. The "feeling of private property in the soil" to which the Secretary of State alludes as characteristic of Tanjore will only make the Mirassidars less tolerant of the elevation of a few of their body or of strangers, to the position of Zemindars or landlords over them. But the most cogent objection is derived from the irrigation works of the District. It is on these that the prosperity of Tanjore depends, and they are of a character in magnitude and number combined as yet unknown in any other District. It would be quite impossible for the Government to surrender anients on which the irrigation of a Province, possessing a population of 1,731,619, and paying an irrigation revenue of £352,459 to private keeping, or to entrust the care of the river-embankments to individuals. The irrigation of Tanjore is, moreover, dependent on rivers rising far beyond the District, and none but the Government can exercise any control over them, so as to ensure its proper share of water to Tanjore. The litigation regarding the supply of irrigation to the different villages would be endless, were the country parcelled out into Zemindaries. The District is now peaceful and prosperous; it yields a large and certain revenue, and the people seek no change. It would clearly be imprudent in the extreme to incur the risk inevitable from so radical a change of tenure and administration.

27. If then the "Permanent Settlement" alluded to be a Zemindary Settlement, similar to that prevailing in Bengal, the Board would, for the reasons above stated, earnestly deprecate its introduction into the Madras Presidency.

28. But there is another measure which is also a "Permanent Settlement," and may be the mode of Settlement contemplated by the Secretary of State, which can be introduced with greater advantages and fewer risks and difficulties than the Zemindary system. It is a Settlement in perpetuity on the basis of a peasant proprietorship. Such a Settlement would accord exactly with the existing and prescriptive tenure of the land, and would, in fact, be simply carrying out the Ryotwary system as originally introduced, and recognizing the ryot as Zemindar of his estate.

29. That this is the real position of the Madras ryot may be seen from the description of Ryotwary tenure given in the Administration report of 1855-56, and presented to Parliament in 1857. "Under the Ryotwary system every registered holder of land is recognized as it, proprietor, and pays direct to Government. He is at liberty to sub-let his property, or to transfer it by gift, sale, or mortgage. He cannot be ejected by Government so long as he pays the fixed assessment." On another occasion, in 1857, the Government described this feature of the tenure in the following terms:—"The proprietary right of a ryot is perfect; and, as long as he pays the fixed assessment on his land, he can be ousted by no one: there is no principle of Ryotwary management more fixed or better known than this, and Government deny that any right can be more strong." When to this it is added that a Ryotwary estate is heritable property, and that even when the ryot fails to pay his assessment, the Government have no power of ejecting him, or resuming his land, but are bound by law to sell it at public auction and hand over to him any surplus over and above the assessment; there can be no doubt that, subject to the one condition of paying the land-tax, the ryot is really now the proprietor of the soil, and not a mere tenant.

30. The Settlement of the land revenue in perpetuity on the Ryotwar principle would thus be strictly consistent with the actual position of the great mass of the land-holders, and would be free from the difficulties attendant on the creation of a new class of Zemindars.

31. The fact of proprietorship necessarily implies a limit to the assessment or the demands of Government in the shape of revenue or land-tax. In the earliest Code of Hindu Law (the Institutes of Menu) the King's right is asserted to *one-half* of buried treasure and precious minerals, because "he is the lord paramount of the soil," but he is declared to be entitled to only "an eighth part, a sixth or a twelfth" of grain "according to the difference of the soil and the labor necessary to cultivate it," a maximum of a fourth being fixed for times of urgent necessity, as war or invasion. Here it is seen that, from the earliest times, there was a limit to the demand of the State. Under the Mahomedan Government also, one-third of the produce is named in the Institutes of Timur as the share of the Crown, and a Firman of Aurungzeeb's declares that it shall never exceed one-half. Under our own Government, Colonel Reade and Sir Thomas Munro were the introducers of the Ryotwary Settlement, and that a limit to the assessment was an essential characteristic of it, is clearly shown by their writings and acts. When settling the Salem District on this principle in 1796, Colonel Reade issued a proclamation to the ryots, from which the following is an extract:—"The Patent Nellum" (or holding)

being measured and valued, the assessment of every individual field in it, when at the full rate, is *fixed for ever*, that is to say, the Government is *never* to require more or receive less, nor you to pay less or more than the present rate" save for new irrigation, * * * you may rent out lands which you may raise in value by tillage and manure, at rates greatly exceeding the Sircar rates, * * while you will continue to pay the fixed rates to the Sircar for ever." Sir Thomas Munro in his instructions to Collectors in 1802, writes: "When a country has been surveyed, the individual (ryotwary) supersedes both the village and District Settlement. The rent of every field being fixed, each cultivator takes or rejects what he pleases." In 1806 he says of the ryot that "he cannot be called upon for more * * * he knows the utmost limit of his rent, not only for the present, but for every succeeding year, for it cannot be raised." In 1818 the Board of Revenue defined ryotwary as "a permanent maximum rent fixed on each field." As a matter of fact, no assessment has been generally raised, and, indeed, it may be said that until the question was raised on the institution of the Survey and Settlement now in progress, the general and unhesitating belief was that the assessment represented the maximum demand of the State.

32. The Settlement in perpetuity on the ryotwary principle involves far less risk of loss to the State than the Zemindary or any other system. Practically, it may be said to involve no risk, because the waste as reclaimed pays assessment, and because of the increased revenue which must result from the greater security of tenure. The following table gives quinquennial averages of the land-revenue of Madras for the last thirty years from fusly 1247 (A.D. 1837-38) to fusly 1276 (A.D. 1866-67) both inclusive:—

	£
First period	3,240,000
Second „	3,336,000
Third „	3,570,000
Fourth „	4,000,000
Fifth „	4,001,000
Sixth „	4,300,000

33. It will be seen from this that in thirty years the land-revenue has increased by more than a million sterling, and the gross revenue for the same period from Land, Excise, Salt, Customs, &c., has been equally satisfactory, as the following averages show:—

	£
First period	4,530,000
Second „	4,540,000
Third „	4,650,000
Fourth „	4,650,000
Fifth „	5,520,000
Sixth „	6,302,000

Thus, in thirty years, the revenue has increased by nearly two millions sterling.

34. But the Presidency has other resources. Under the Zemindary tenure of Bengal, the whole country has been made over to Zemindars on a rental unchangeable for ever. Under the village system of the North-West Provinces, the whole waste is made over to the village proprietors for a term of thirty years, thus precluding any increase of assessment until that period expires. In Bombay the assessments have been very greatly reduced, for a term of thirty years, in the expectation that they may then be raised, though whether such a measure will be politically safe or practicable remains to be seen. In Madras, on the other hand, the State takes 50 per cent. of the net produce of the land now; the whole waste is reserved, and every acre as reclaimed pays its assessment, and, as there are about a million acres of waste, there is an ample reserve against future contingencies.

35. The last census shows that about three-fourths of the population of the Presidency are agricultural, and a measure which, like a Settlement in perpetuity, directly and materially improves the condition of this large section of the community, and increases their ability to consume taxable commodities, has a proportionate influence on the revenue from all sources. The degree in which reliance may be placed on the increase of the indirect taxes, consequent on the improving condition of the people, is best evidenced by the experience of past years. The following table gives the revenue from the three chief sources other than land during the last ten years:—

	Salt.	Stamps.	Abkarry.
	£	£	£
Fusly 1267 (A.D. 1857-58)	570,000	75,600	274,000
„ 1268	600,000	81,300	282,000
„ 1269	654,000	85,960	297,000
„ 1270	730,000	179,000	308,000
„ 1271	870,000	274,000	342,000
„ 1272	920,000	211,000	353,000
„ 1273	947,000	240,000	405,000
„ 1274	991,000	276,000	399,000
„ 1275	1,029,000	315,000	417,000
„ 1276	1,158,000	305,000	479,000

36. It will be seen from this that in the ten years from 1857-58 to 1866-67, the revenue from Salt and Excise has doubled, and that from Stamps has quadrupled.

37. There still remains the means of recruiting the finances suggested by the Honorable Mr. Laing, namely, throwing on the people

charges of a municipal and local character hitherto devolving on the State. Municipal rates are levied in all the large towns; schools are supported in many cases by rates; the maintenance of Civil Dispensaries is thrown on the people.

38. These considerations show that a Ryotwary Settlement in perpetuity is financially safe, as the revenue is largely and steadily increasing, and there are further large resources available to the State for future exigencies.

39. A Ryotwary Settlement, moreover, is free from the difficulties attending a Zemindary Settlement, in respect to works of irrigation. Under the Ryotwary system the Government are perfectly free, either directly or by the agency of public companies, to carry out improvements and extensions of irrigation works, and to realize a revenue from them. In every District, additional revenue is now being realized as irrigation is extended. The most notable instances of the perfect compatibility of a Ryotwary Settlement in perpetuity, with this most essential condition, are afforded in the Godavery and Kurnool Districts. In the former, the Government are now levying a water-rate of eight shillings per acre on every acre irrigated year by year from the ancient works, and as the irrigated area extends, so does the water-rate increase. In Kurnool, while the Government levy the land-tax, a private company realizes a water-rate of twelve shillings per acre irrigated from their works. Hence no apprehension need be entertained of any impediment to the improvement of the country being offered by a Ryotwary Settlement. Under a Zemindary Settlement the case is otherwise.

40. There are other considerations which merit attention. Foremost among these is the equity of placing the people of India, as much as possible, in an equal condition. The Madras assessments have been admitted by the highest authority to be heavier than in other parts of India. The financial position of the Empire will not admit of their being materially reduced, but the boon of a real and full proprietorship in their land may reasonably be conceded as some equivalent. A large portion of the Madras Presidency is already under a perpetual Settlement. The area under Zemindary tenure is considerable, the Inam lands now being settled in perpetuity exceed six million acres. The coffee lands of Wynaad, the Neilgherries, Shervaroys, &c., are assessed in perpetuity, and unassessed waste is being sold in freehold at very moderate prices. It is inequitable that to the ryot alone, paying half the net produce of his land as land-tax, security of tenure should be denied. The great value attached by the people to fixity of the Government demand on their land is evidenced by the high prices which Inam lands bear in the market, thirty and even forty years' purchase

being not unfrequent, while assessed land generally realizes from eight to ten years. The reason of this is obvious; the ryot is owner of his land in a very qualified and uncertain sense, so long as Government retains the right of raising his assessment without his concurrence. It may, and doubtless will be, that the Government will exercise this right with prudence and forbearance, but the uncertainty necessarily lessens the value of the land and affects the ryot's relations with his sub-tenants. The ryot will naturally be debarred from freely investing his capital in the improvement of his estate, because its value is liable to deterioration whenever Government may order, or the public may apprehend, an enhancement of the assessment, and while deprived himself of a secure title, the ryot can give his sub-tenants no more than leases which must terminate or vary with his own, and must reserve the power of raising his rents, if and when Government raise their assessment. The growth of large estates and the creation of a class like the tenant farmers of England cannot but be impeded by such a policy.

41. And it must be remembered that the reservation of the right to raise the assessment, while thus mischievous in its tendency, may prove of little practical value. It is well known how tenaciously the people cling to their land, and how sensitive they are of interference with it. The agricultural population of the Presidency numbers 18½ millions out of a total of 26½ millions, and the registered ryots alone number about 3 millions. Any material fall in the value of money will be experienced all over the Presidency, and an enhancement of the land-tax on this account will have to be carried out simultaneously throughout the country. It is matter for grave consideration whether such a measure affecting the interests of so large a class, altering the relations of property and disturbing rights which have sprung up in the interval, would be prudent or even practicable. And if, as must be admitted, the exercise of the power be attended with risk, it is surely impolitic to retain it when its retention necessarily lessens the value of land, from which six-tenths of the revenue of the Presidency is derived. Judging from the spirit of independence which the increasing intelligence and wealth of the people have already produced, it would be wise to remove this source of future disquietude, and concede what we may never be able to exercise.

42. Lastly, a Ryotwary Settlement is the necessary prelude to a Zemindary Settlement, should the future circumstances of the country render that tenure expedient. Should Government hereafter decide on setting up a class of farmers and collectors of the revenue, the protection of the ryot land-holders can only be ensured by fixing their payments. And, if circumstances do not indicate the expediency of creating a class of middlemen hereafter, the Government can foster the

growth of a substantial body of ryot proprietors by reducing the land-tax as circumstances permit. Thus a Ryotwary Settlement in perpetuity will in no way embarrass the Government, in adopting such measures as the progress of time might render necessary or advantageous.

43. For these reasons the Board would advocate a Ryotwary Settlement in perpetuity as most profitable for the State, and most advantageous for the people in their present condition; and think the step might be taken, as the assessment of each District is revised. The revision of the Settlement is a most elaborate and careful operation; it occupies a special department for two and three years; it then undergoes close scrutiny from the Board of Revenue and Government; and finally receives what is practically a close revision when it is being introduced and applied. With such precautions it seems unnecessary, as well as undesirable, to withhold the pledge of perpetuity, especially as the Government has the power at any time of correcting any errors that may be brought to light. The apprehended existence of a few errors should not be permitted to deprive the people for years of the great advantage of a permanent Settlement of the land-tax. The fact that the revised Settlement will be for ever, the maximum demand on the land will add to its value, will encourage the ryots to invest their capital in improving it, and give stability to the most important source of our revenue. In the portion of the South Arcot District, where the assessment was revised in 1861-62, the area of land occupied has risen steadily from 1,02,000 to 1,30,000 acres. In Trichinopoly, where the new Settlement was introduced in 1864-65, the occupied area has increased from 7,17,000 to 9,31,000 acres. In the Godavery there was a falling off in 1866-67 as compared with 1865-66, owing to the enhancement of the water-rate. The same was the case in the Kistna District from the same cause. In Kurnool there was an increase. There is nothing in the circumstances attending the slight decrease in the Godavery and Kistna to throw doubts on the general accuracy of the land assessment. The enhancement of the water-rate had the effect of inducing the ryots to contract their holdings, and concentrate their means on a smaller extent of land. The settlement in perpetuity will be no more than determining that land now taxed at 3 and 4 rupees per acre, or whatever the rate may be, will never be taxed higher. The water is distinct, and can be varied at the pleasure of Government without in any way affecting the land-tax.

(A true Extract.)

(Signed) J. GROSE,
Acting Secretary.

Proceedings of the Madras Government, dated 11th November 1870, No. 1,759.

Read Proceedings of the Board of Revenue.

(Here enter 8th September 1868, No. 6,369.)

(Printed on page 196.)

ORDER THEREON, 11th November 1870, No. 1,759.

G. O., 20th May 1868, No. 1,427.

" 8th July " " 1,895-A.
To Home Government, dated 8th July 1868, No. 6.
G. O., 28th September 1869, No. 2,678.
To Home Government, dated 30th Sept. 1869, No. 7.
From Home Government, " 17th March 1870, " 6.

RECORDED with reference
to the papers noted in the
margin.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Letter from R. E. Master, Esq., Director of Revenue Settlement, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 30th October 1869, No. 1,528-39.

Referring to paragraph 10 of the Order of Government, dated 28th ultimo, No. 2,681, directing me to submit proposals for the introduction of the new Settlement in Salem on the scheme proposed by Mr. Puckle, modified by the adoption of the higher commutation-rate fixed by Government, I have the honor to state that Mr. H. St. A. Goodrich having been appointed a Deputy Director of Revenue Settlement, I have requested him to proceed, without delay, to Sooramungalum to assume charge of the Settlement Office there. He will be accompanied by Native Uncovenanted Assistant T. Vencatacharry, who has been of late doing duty in the Office of the Public Works Commission, but has now rejoined this department. This officer having had long experience under Mr. Puckle, and being intimately acquainted with every process of the Settlement both in Trichinopoly and Salem, will be of the greatest assistance to Mr. Goodrich in the execution of the duty entrusted to him.

2. In their Order of the 17th March last, No. 717, the Government authorized me to place a portion of the establishment of the Salem Settlement Party temporarily at the disposal of the Collector of Trichi-

nopoly, for the purpose of making certain inquiries in that District. As these servants can now be no longer spared, I have written to request Mr. Banbury to send them back to Salem at the end of this month. A few Classifiers of the Salem Party have been for some months employed in the Central Office. These men also will now be directed to rejoin their head-quarters.

3. I have furnished Mr. Goodrich with instructions for his guidance, and have authorized him to make such additions to the sanctioned strength of the Office Establishment, which has, for some time past, been much reduced, as may be necessary, within the Budget provision. I will, under the authority granted to me by Government in their Order of the 25th May 1859, No. 706, sanction the entertainment of such number of extra Goomastahs as may be required for the preparation in Office of the detailed accounts connected with the Settlement. I estimate that the existing strength of the field establishment will suffice, for the present, to carry out such examination and revision, as may, from time to time, be found necessary in the field.

4. As regards the time required for the introduction of the Settlement, I fear it will be impossible to effect it within the present fiscal year, in accordance with the wish expressed by Government in paragraph 10 of their Order. It will be observed, on reference to paragraph 4 of Mr. Puckle's first report, dated 26th October 1865, No. 90, that he estimated a year as the time necessary for the Settlement of the southern talooks alone, containing 666 Ryotwary villages, and having an area of 1,724 square-miles. I am not prepared to say that the Settlement of the northern talooks will take as long, and perhaps Mr. Puckle may have over-estimated the time required for the south. The experience to be gained by the Settlement of a talook will serve to test the accuracy of the estimate. Meanwhile, I would observe that, though every effort will be made to push on the work, it is very undesirable that it should be hurried. I am anxious that it should be performed thoroughly and completely once for all, and that the necessity for the further inquiries, now being made by Mr. Banbury in Trichinopoly, should be avoided in Salem. Monthly reports of the progress of the work will be submitted to me, and, as each talook is completed, comparative statements of the estimated and final results will be prepared, and the progress made will be noticed in my quarterly reports to Government.

5. In connexion with this subject I beg to annex copy of a letter 20th July 1869, addressed to me by Mr. Puckle on the eve of his departure to England, bringing to notice the valuable services rendered by Uncovenanted Assistant T. Vencatacharry, and suggesting that they should be acknowledged by the grant of promotion. Vencatacharry at present draws the full salary of his office, (viz., Rupees 250

per mensem,) and his position is, therefore, equal to that of a Deputy Collector of the 4th class. As the full sanctioned salary is drawn, there is of course no direct Budget provision for an increase, but should the Government approve of this officer being placed on the footing of a 3rd-class Deputy-Collector, the additional charge could probably be met from savings.

6. I avail myself of this opportunity to submit, for the favorable consideration of Government, the cases of Messrs. J. H. M. Cox and C. Rundani, in charge of the Cuddapah and Nellore Settlement Parties, respectively. Both these gentlemen, as the Government are aware, have served many years in the department with the greatest credit, but their appointments are "Officiating" only—a circumstance, which, it is apprehended, might injuriously affect their position in the event of their absence on sick or private leave. They are the only officiating officers in the department, and, as the Government have now determined, with the approval of the Secretary of State, that the special department shall be maintained, there seems no reason why the above two officers should not, with the approval of Government, be confirmed in their appointments.

I have, &c.,

(Signed) R. E. MASTER,

Director of Revenue Settlement.

Proceedings of the Madras Government, dated 30th November 1869, No. 3,073.

Read letter from the Director of Revenue Settlement.

(Here enter 30th October 1869, No. 1,528-39.)

(Printed on page 211.)

ORDER THEREON, 30th November 1869, No. 3,073.

The Right Honorable the Governor in Council approves of the proceedings of the Director of Revenue Settlement, as reported in paragraphs 1 to 3 of the foregoing letter, and concurs with him in deeming it in every way desirable that the new Settlement should be introduced into the Salem District with all due care and deliberation.

2. With advertence to paragraph 5 of Mr. Master's letter, His Lordship in Council regrets that, in the present state of the imperial finances, he does not feel at liberty to accede to Mr. Puckle's recommendation in favor of T. Vencatacharry. He is further of opinion that the adop-

tion of special or personal rates of salary is objectionable on other grounds.

3. Messrs. Cox and Rundall will be confirmed in their appointments as Uncovenanted Deputy Directors of Settlement from the dates of their nominations to act in that grade, as recommended in the concluding paragraph of the Director's letter.

(True Extract.)

(Signed) R. A. DALYELL,

Acting Secy. to Govt.

Letter from C. N. Pochin, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 16th December 1869, No. 283.

I have the honor to acknowledge the receipt of the Board's Proceedings under date the 9th instant, No. 9,025, forwarding, for my remarks, a letter from the Director of Revenue Settlement, recommending the introduction into this District, simultaneously with the new Settlement, of the Village Cess Act.

2. I would strongly advocate the levy of a cess for the payment of village servants, simultaneously with the new Revenue Settlement; but this cannot be done in this District under Act IV. of 1864. That Act, as it at present stands, authorizes the imposition of a money cess, in lieu of fees, contributions, and allowances, which have hitherto been customarily collected or demandable by village officers employed on Revenue and Police duties for their support or remuneration. In this District, *contributions for village servants are made only by those ryots who hold lands under the Cauvery channels*. In all other parts of the District, the village servants receive their remuneration from a deduction in the gross revenue. In other words, the village servants receive their pay from Government Treasury, in the same manner as other public servants. It is, therefore, necessary that the Act should either be modified or another enactment passed, so as to extend the Act (IV. of 1864) to Districts, where it may not be customary to levy any contributions, for the payment of village servants.

3. Though there is nothing on record to show if the rates of assessment at the old Pymaish included any amount for the payment of village servants, I have no doubt that the assessment was fixed, taking such into account. It is now very necessary that either a distinct cess should be introduced, or the new rates be so enhanced as to include a certain per-centage for the payment of village servants. I am in favor of the former, and this could easily be made by a supplementary Act extending IV. of 1864.

4. The amount now deducted from the gross beriz, for the remuneration of village servants, amounts, according to the accounts of the last fusly, to Rupees 1,10,958-0-8. I would take this opportunity of suggesting that an additional clause be inserted in the proposed Act, legalizing the commutation of the grain fees, at present contributed by the ryots holding lands under Cauvery channels, for the remuneration of establishments and coolies employed for the protection and regulation of the Cauvery channels and Coorumboos. I beg to refer you on this subject to the correspondence named in the margin.

I have, &c.,

(Signed) C. N. POCHIN,

Collector.

Proceedings of the Board of Revenue, dated 20th April 1870, No. 2,560.

Read letter from C. N. Pochin, Esq., Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 16th December 1869, No. 283.

(Printed on page 214.)

In this letter the Collector replies to the Proceedings of the Board, under date the 9th December 1869, No. 9,025, forwarding, for his remarks, a letter from the Director of Revenue Settlement, recommending that the Village Cess Act should be introduced simultaneously with the new Settlement, talook by talook, in the District of Salem.

2. Mr. Pochin strongly advocates the levy of a cess for the payment of village servants simultaneously with the new Revenue Settlement; but considers that Act IV. of 1864, in its present form, is inapplicable to his District, since no fees, contributions, and allowances are now collected or demandable by village officers from the people, except in the case of those ryots who hold lands under the Cauvery channels.

3. Throughout the District, the village servants are remunerated by deductions from the gross revenue, the only exception being the lands under the Cauvery channels, the holders of which pay grain fees for the support of the establishments and coolies employed on the conservancy of the channels and Coorumboos.

4. Though the reasons for passing the Act may be less applicable to some Districts than to others, there is no doubt but what the Act may be put in force in any District whatever by an order of Government. Moreover, there can be no doubt that the custom of levying fees in Salem, existed prior to their consolidation with the revenue demand at the Pymaish, and if they were so incorporated with the revenue, they form part of the Revenue Settlement now being superseded, and should be raised under the new assessment by the addition thereto of 6½ per cent. as contemplated by law. The proceeds will be carried to the credit of Local Funds and distributed to the village servants, as is done at present.

5. With regard to the fees levied on the lands under the Cauvery channels, it may be necessary to introduce the Act in so far as they are concerned; if any portion of those fees is appropriated to the remuneration of *bond fide* village servants. But if no portion of the fees is so appropriated, the subject cannot be dealt with under the Act. The Collector will report on this matter at his earliest convenience.

(A true Copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

**Letter from the Acting Director of Revenue Settlement,
Madras, to the Acting Secretary to the Board of Revenue,
dated 16th May 1870, No. 690-15.**

With reference to the Board's Proceedings, dated 20th April last, No. 2,560, I have the honor to inform the Board that I am about proceeding to Ahtoor to introduce the new Settlement for the ensuing fusly now very near at hand. As the Board are of opinion that "there is no doubt but what the Act may be put in force in any District whatever by an order of Government," and as the Collector "strongly advocates the levy of a cess for the payment of village servants simultaneously with the new Revenue Settlement," I would suggest that Government be addressed with a view to the enactment being declared to be in force concurrently with the introduction of the new Settlement. I may add that the Ahtoor talook is not affected by the Cauvery channels referred to in Mr. Pochia's letter to the Board.

I have, &c.,
(Signed) G. BANBURY,
Ag. Director of Revenue Settlement.

**Proceedings of the Board of Revenue, dated 20th May 1870,
No. 3,465.**

Read again Proceedings of the Board of Revenue, dated 20th April 1870, No. 2,560.

(Printed on page 215.)

Read letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated 16th May 1870, No. 690-15.

(Printed on page 216.)

The Board resolve to request Government to issue a Notification under Madras Act IV. of 1864, directing that the Act shall take effect in the District of Salem from the commencement of fusly 1280.

(A true Copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

**Letter from the Collector of Salem, to the Acting Secretary to
the Board of Revenue, dated 30th May 1870, No. 87.**

I am in receipt of a copy of the Board's Proceedings, dated the 20th instant, in which the Board forward to Government a copy of a communication from the Acting Director of Revenue Settlement, with a request that the Government will issue a Notification under Madras Act IV. of 1864 (Village Cess Act), directing that the Act shall take effect in the Salem District from the commencement of fusly 1280.

2. In my letter, No. 283, of the 16th December last, I pointed out to the Board that the Act (IV. of 1864) as it stood was not applicable to this District, and that before it could be introduced it should either be amended, or a Supplementary Act be passed, so as to make its provisions applicable to Districts where it may not be customary to levy any contributions for the payment of village servants.

3. In paragraph 4 of their Proceedings of the 20th April last, No. 2,560, the Board state that "there can be no doubt that the custom of levying fees in Salem existed prior to their consolidation with the Revenue demand at the Pymaish; and if they were so incorporated with the revenue, they form a part of the Revenue Settlement now being superseded, and should be raised under the new assessment, &c." As I mentioned in paragraph 3 of my letter, No. 283, I have no doubt that the original assessment was fixed, taking the amount of salary

payable to village servants into account; but, as I therein stated, there was nothing on record to show that such *was* the case. Unless, therefore, there is anything to support the fact that the fees "were so incorporated with the revenue," I would submit that the levy of the cess under the Act, as it stands at present, would be illegal.

4. I take this opportunity to reply to paragraph 5 of the Board's Proceedings of the 20th April, No. 2,560. The fees levied on the lands under the Cauvery channels are of twofold description—Coorumbboo fees and Southunthum fees: the former is raised for the support entirely of the channel establishments, and the latter is collected partly on account of the channel establishments, and partly on account of the village servants. On referring to paragraph 4 of my letter, No. 283, the Board will see that I did not propose that Act IV. of 1864 should be made applicable to these fees. I can on no account advocate any such measure without Government being prepared to suffer loss by extra expenditure, or by their foregoing a portion of the revenue for the up-keep of the channel establishments. In the previous portion of my letter above referred to, I suggested the passing of a Supplementary Act for extending Act IV. of 1864 to this District; and, when speaking of the fees under the Cauvery channels, I recommended that an additional clause be inserted in the proposed Supplementary Act for legalizing the commutation of these fees, the commutation rate being taken at the average selling prices of the last ten years. If Act IV. of 1864 is introduced, the fees collected under its provisions will be altogether inadequate for the maintenance of even the existing establishment, which *even now* is considered insufficient for the thoroughly efficient yearly repairs for maintenance. I may mention one instance: take the Paramatty Rajavoikal. The cultivation under this channel is acres 3,362, assessed at Rupees 41,834. The Coorumbboo fees fixed at the Pymaish amount to 711 Pothies 5 Mudas and 8 Vallams. At 6½ per cent. under Act IV. of 1864 the cess will amount to Rupees 2,614-10-0; whereas at the average selling rate of the last ten years, the amount would be Rupees 7,991. It is for the Board, therefore, to decide whether Government, especially at such a time as the present, should, by a stroke of the pen, throw away what is so easily collected and has been from the first acquisition of the District. If, as I proposed, no Supplementary Act can be passed to which a clause might be added legalizing the commutation of the fees in the manner I suggested, I would earnestly put the question whether it would not be better to adhere to the present system under which the grain is collected, rather than place these fees under the operation of Act IV. of 1864.

I have, &c.,

(Signed) C. N. POCHIN,
Collector.

Proceedings of the Board of Revenue, dated 27th June 1870, No. 4,427.

Read letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 30th May 1870, No. 87.

(Printed on page 217.)

The Board have already pointed out to Mr. Pochin that all that is needed to make Madras Act IV. of 1864 binding in any District is a Notification of the Local Government under Section 11.

2. No alteration need be made at present with regard to the fees levied on lands under the Cauvery channels.

3. These Proceedings will be submitted to Government in continuation of Board's Proceedings, 20th May 1870, No. 3,465.

(A true Copy and Extract.)

(Signed) J. GROSE,

Acting Secretary.

Proceedings of the Madras Government, Revenue Department, 8th August 1870.

Read Proceedings of the Board of Revenue, dated 20th May 1870, No. 3,465.

(Printed on page 216.)

Do. do. dated 27th June 1870 No. 4,427.

(Printed on page 219.)

ORDER THEREON, 8th August 1870, No. 1,188.

The Board of Revenue and the Acting Director of Revenue Settlement recommend the introduction of the Village Cess Act (IV. of 1864, Madras,) into the Salem District; but the terms of that enactment preclude its extension to that District. The preamble of the Act, its general drift, and its second section in particular, show clearly that it was designed solely for Districts in which Village Service Fees were paid or payable. In Salem such fees were abolished many years ago when the Service Inams also were resumed.

2. Under these circumstances the only course open for adoption is to add one anna in the rupee to each of the newly fixed rates of assessment, to collect the whole as Government revenue, and annually to credit the "Village Service Fund" of the District with the gross proceeds of the additional impost. The new settlement was calculated

and fixed on the understanding that a Service Cess of 6½ per cent. would be levied, so that there is no breach of faith and no enhancement of taxation not originally intended by Government. The Salem Village Service Fund will consist of this cess and the cash payments hitherto made from the Treasury in lieu of resumed Inams and emoluments, viz., Rupees 1,10,958.

3. The Director of Revenue Settlement will accordingly be directed to issue the necessary instructions for the incorporation of the cess with the land assessment in the manner indicated, and the Board of Revenue will be good enough to submit proposals for the revision of the Village Establishments without delay.

4. The Coorumboo Establishment does not come within the scope of the Act, and must continue to be conducted under the existing arrangements.

(True Extract.)

(Signed) H. E. STOKES,

Under Secretary to Government.

Letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 7th September 1870, No. 1,434-40.

I have the honor to inform the Board that the introduction of the new arrangement regarding the charge for village cess in the Salem District, as laid down in the Proceedings of the Madras Government, dated 8th August 1870, No. 1,188, will delay the Settlement of the Ahtoor talook, and retard the issue of the new puttahs, which were ready for distribution.

2. The addition of the one anna in the rupee to the newly fixed rates will, in the case of the Ahtoor talook, necessitate the re-writing and re-calculation of numerous items contained in the chittahs, puttahs, and registers; and, as there are 1,10,000 fields, including those known as interstitial, the task is one that must cause serious delay. Again, Settlement operations that were in progress in the Salem and Trichengode talooks will likewise be retarded. In order to try and avoid the abandonment of the work hitherto completed, it was at first contemplated to alter the puttahs and registers by entering in columns, to be newly added, the amount of this additional impost appertaining to each field, thereby retaining unaltered the symmetry and regular gradation of the present sanctioned rates. It was also at first thought that, as this additional item was to be credited in the puttahs merely for the purpose of being subsequently deducted as village cess, the road cess need not be levied thereon, thereby maintaining the present

road cess calculations, and, in a word, suiting the present registers and puttahs to the altered arrangements.

3. But a brief consideration showed that the newly added cess is a *bond fide* item of land revenue, and that it must consequently not only be incorporated in the present rates regardless of all symmetrical considerations, but that road cess must be levied on this enhanced Government demand, notwithstanding the alterations in the puttahs thereby caused.

4. It has consequently become necessary to frame a new table of rates which include the new impost, and which will have to be entered in the puttahs, registers, and chittahs about to be re-written. I annex a statement (Appendix A.) showing the rates as formerly sanctioned, and as they now stand after the recent augmentation has been comprehended therein. Appendix B. shows how the classification is affected by the application of the revised rates.

5. It will be noted that the lower rates under eight annas remain unaltered, as the addition of 6½ per cent. would give results under six pies, which, in accordance with the Order of Government,* are not to

be taken as integers. It is, therefore, proposed only to affix this impost upon lands assessed from eight annas, which return a per-centage of half anna and upwards.

6. The accompanying comparative statement (Appendix C.) shows the rates and assessment under the recent arrangement, and it will be observed that, without dealing with the lower rates under eight annas, there is an excess of Rupees 840 above what is required by the State for Village Service purposes if strictly calculated at one anna in the rupee.

7. In order to show the quantity of land that will escape the additional per-centage, I give the following statement:—

Rates already sanctioned by Government.	AREA.			Assessment.	Rate of assessment per acre including Village Service Cess.	Assessment.	Difference of columns 5 and 7.
	Occupied.	Unoccupied.	Total.				
1	2	3	4	5	6	7	8
RS. A.	ACRES.	ACRES.	ACRES.	RS.	RS. A. P.	RS.	RS.
0 6 ...	65,150	1,15,551	1,80,701	67,763	0 6 4½	71,998	4,235
0 5 ...	200	1,909	2,109	659	0 5 3¼	700	41
0 4 ...	48,662	1,15,911	1,64,573	41,143	0 4 3	43,414	2,571
Total...	1,14,012	2,33,371	3,47,383	1,09,565	...	1,16,412	6,847

From this it will be noticed that the sum of Rupees 6,847, foregone in the shape of village cess upon these poor soils, is more than compensated* by the unavoidable enhancement which takes place in applying the new rates to the more favored tracts.

8. I request the Board will inform me, as soon as possible, whether these measures appear correct and in accordance with the views of Government.

I have, &c.,
(Signed) G. BANBURY,
Actg. Director of Rev. Settlement.

* Realization by new arrangements on rs.
soils above eight annas, (Vide Appendix C.). 1,11,798
Actual demand at 6½ per cent. ... 1,10,958
Surplus... 840

APPENDIX A.
Abstract of the Money Rates, including Village Service Cess of Salem District.

1870.]

ENCLO. TO LETTER FROM THE AG. DIR. OF REV. SETTLEMENT.

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DRY RATES PER ACRE.																WET.																
1st Group.				2nd Group.				3rd Group.				4th Group.				1st Group.																
Present Rates.		Rates including Vil- lage Service Cess.		Rates now fixed.		Present Rates.		Rates including Vil- lage Service Cess.		Rates now fixed.		Present Rates.		Rates including Vil- lage Service Cess.		Rates now fixed.		Present Rates.		Rates including Vil- lage Service Cess.		Rates now fixed.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24									
RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.	RS. A. P.	RS. A.	RS. A.									
1 5 0	5 5 0	5 5 5	4 0 4	4 0 4	4 4 0	4 4 4	3 0 3	3 3 0	3 3 3	2 8 2	2 10 6	2 11 1	10 8 11	2 6 11	11 3 3	2 4 0	4 4 0	4 4 4	3 0 3	2 8 2	2 10 6	2 11 1	9 8 10	1 6 10	2 2 2	8 8 8	7 7 7	6 6 6	5 5 5	4 4 4	3 3 3	...
2 4 0	4 4 0	4 4 4	3 0 3	3 0 3	3 3 0	3 3 3	2 8 2	2 10 6	2 11 1	1 12 1	1 13 9	1 14 1	9 8 10	1 6 10	2 2 2	3 3 0	3 3 0	3 3 3	2 8 2	2 10 6	2 11 1	1 13 9	1 14 1	8 0 8	7 0 7	6 0 6	5 0 5	4 0 4	3 0 3	...		
3 3 0	3 3 0	3 3 3	2 8 2	2 8 2	2 10 6	2 11 1	1 12 1	1 13 9	1 14 1	1 4 1	1 5 3	1 5 3	8 0 8	7 0 7	6 0 6	5 1 12	5 1 12	5 1 14	1 4 1	1 12 1	1 13 9	1 14 1	8 0 8	7 0 7	6 0 6	5 0 5	4 0 4	3 0 3	...			
4 2 8	4 2 8	4 2 11	1 12 1	1 12 1	1 13 9	1 14 1	1 4 1	1 5 3	1 5 3	1 0 1	0 12 9	0 13 0	6 0 6	5 0 5	4 0 4	5 1 12	5 1 12	5 1 14	1 4 1	1 12 1	1 13 9	1 14 1	8 0 8	7 0 7	6 0 6	5 0 5	4 0 4	3 0 3	...			
5 1 12	5 1 12	5 1 14	1 4 1	1 4 1	1 5 3	1 5 3	1 0 1	1 1 0	1 1 0	0 12 9	0 12 9	0 13 0	6 0 6	5 0 5	4 0 4	6 1 4	6 1 4	6 1 5	1 0 1	0 12 9	0 12 9	0 13 0	6 0 6	5 0 5	4 0 4	3 0 3	...					
6 1 4	6 1 4	6 1 5	1 0 1	1 0 1	1 1 0	1 1 1	0 12 9	0 12 9	0 13 0	0 8 0	0 8 6	0 9 0	4 0 4	3 0 3	2 4 0	7 1 0	7 1 0	7 1 1	0 12 9	0 12 9	0 13 0	6 0 6	5 0 5	4 0 4	3 0 3	...						
7 1 0	7 1 0	7 1 1	0 12 9	0 12 9	0 12 9	0 13 0	0 8 0	0 8 6	0 9 0	0 6 0	0 6 4½	0 6 4½	3 0 3	3 0 3	2 4 0	8 0 12	8 0 12	8 0 13	0 8 0	0 8 6	0 9 0	4 0 4	3 0 3	...								
8 0 12	8 0 12	8 0 13	0 13 0	0 13 0	0 8 6	0 9 0	0 6 0	0 6 4½	0 6 4½	0 4 0	0 4 3	0 4 3	...	...	...	9 0 0	9 0 0	9 0 9	0 6 0	0 6 4½	0 6 4½	3 0 3	3 0 3	...								
9 0 0	9 0 0	9 0 9	0 6 0	0 6 0	0 6 4½	0 6 4½	0 4 0	0 4 3	0 4 3	0 4 0	0 4 3	0 4 3	...	...	...	...	...	...	...	...	...	...	...	...	...							

APPENDIX A.—(Continued.)
Abstract of the Money Rates, including Village Service Cess of Salem District.

WET.—(Concluded.)												
No. of Rates.	2nd Group.			3rd Group.			4th Group.			5th Group.		
	Present Rates.	Rates including Village Service Cess.	Rates now fixed.	Present Rates.	Rates including Village Service Cess.	Rates now fixed.	Present Rates.	Rates including Village Service Cess.	Rates now fixed.	Present Rates.	Rates including Village Service Cess.	Rates now fixed.
1	17	18	19	20	21	22	23	24	25	26	27	28
1	RS. A. 9 8	RS. A. P. 10 1 6	RS. A. 10 2	RS. A. 8 8	RS. A. P. 9 0 6	RS. A. 9 1	RS. A. 7 8	RS. A. P. 7 15 6	RS. A. 8 0	RS. A. 6 8	RS. A. P. 6 14 6	RS. A. 6 15
2	8 8	9 0 6	9 1	7 8	7 15 6	8 0	6 8	6 14 6	6 15	5 8	5 13 6	5 14
3	7 0	7 7 0	7 7	6 0	6 6 0	6 6	5 0	5 5 0	5 5	4 0	4 4 0	4 4
4	6 0	6 6 0	6 6	5 0	5 5 0	5 5	4 0	4 4 0	4 4	3 0	3 3 0	3 3
5	5 0	5 5 0	5 5	4 0	4 4 0	4 4	3 0	3 3 0	3 3	2 8	2 10 0	2 11
6	4 0	4 4 0	4 4	3 0	3 3 0	3 3	2 8	2 10 6	2 11	2 0	2 2 0	2 2
7	3 0	3 3 0	3 3	2 8	2 10 6	2 11	2 0	2 2 0	2 2	1 8	1 9 6	1 10
8	2 8	2 10 6	2 11	2 0	2 2 0	2 2	1 8	1 9 6	1 10	1 4	1 5 3	1 5
9	...	...	...	...	...	...	...	...	...	...	...	...

MADRAS,
7th September 1870.

(Signed) G. PANBURY,
Actg. Director of Rev. Settlement.

APPENDIX B.

Table of Money Rates, including Village Service Cess sanctioned by Government, for the Salem District.

Description of Soils.	Class.	Sort.	RATES PER ACRE.											
			DRY.						WET.					
			1st Group.	2nd Group.	3rd Group.	4th Group.	1st Group.	2nd Group.	3rd Group.	4th Group.	5th Group.	1st Group.	2nd Group.	3rd Group.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
2. Permanently improved land	2	1	RS. A. 5 4	RS. A. 4 4	RS. A. 3 3	RS. A. 2 11	RS. A. 1 14	RS. A. 10 2	RS. A. 9 1	RS. A. 8 0	RS. A. 6 15	RS. A. 6 15	RS. A. 6 15	RS. A. 6 15
3. Black Clay...	3	2	2 11	1 14	1 5	1 1	1 1	6 6	5 5	5 5	4 4	4 4	4 4	3 3
4. Black Loam	4	1	3 3	2 11	1 14	1 5	1 1	10 2	9 1	8 0	6 15	6 15	6 15	6 15
5. Black Sand	5	2	2 11	1 14	1 5	1 1	1 1	6 6	5 5	5 5	4 4	4 4	4 4	3 3
7. Red Loam	7	3	1 14	1 5	1 1	1 1	1 1	6 6	5 5	5 5	4 4	4 4	4 4	3 3
8. Red Sand	8	1	1 14	1 5	1 1	1 1	1 1	6 6	5 5	5 5	4 4	4 4	4 4	3 3

MADRAS,
7th September 1870.

(Signed) G. PANBURY,
Actg. Director of Rev. Settlement.

APPENDIX C.

Comparative Statement showing the Area and Assessment in the Salem District as per sanctioned rates and the same rates plus Village Service Cess.

Groups.	Extent.	ASSESSMENT.		Difference.	Remarks.
		Assessment as per sanctioned Rates.	Assessment including Village Service Cess.		
1	2	3	4	5	6
Dry.	1st Group...	ACRES. 1,61,073	RS. 2,38,546	RS. 2,56,021	17,475
	2nd do. ...	6,78,435	6,70,532	7,07,068	36,536
	3rd do. ...	3,08,337	2,22,797	2,39,747	16,950
	4th do. ...	2,57,742	1,21,975	1,31,392	9,417
	Total...	14,05,592	12,53,850	13,34,228	80,373
Wet.	1st Group...	4,794	36,932	39,272	2,340
	2nd do. ...	9,929	62,759	66,989	4,230
	3rd do. ...	20,100	1,05,061	1,11,733	6,669
	4th do. ...	41,240	1,88,515	2,00,630	12,115
	5th do. ...	26,987	90,937	97,053	6,066
	Total..	1,03,050	4,84,257	5,15,677	31,420
Grand Total.		15,08,642	17,38,107	18,49,905	1,11,798*
Difference...		...	...	...	840

MADRAS,
7th September 1870.

(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

Proceedings of the Board of Revenue, dated 28th October 1870, No. 6,378.

Read letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated 7th September 1870, No. 1,434-40.

(Printed on page 220.)

In their Order of the 8th August 1870, No. 1,188, Government decided that the Village Cess (Act IV. of 1864, Madras) was inapplicable to the District of Salem, and Directed that one Anna in the Rupee should be added to the sanctioned Settlement rates, that the whole demand should then be collected as Government revenue, and that

the proceeds of the additional impost should be credited annually to a Village Service Fund.

2. The Board are so thoroughly convinced that the levy of a cess like this, by a simple order of the executive, is inconsistent with the traditional policy and principles of the British Government in India, and is sure to prove a dangerous precedent, that they feel it their duty to submit for consideration the grounds of this belief.

3. Hitherto, although the State has claimed the right to raise or lower the assessment of land held on Ryotwary tenure, the exercise of that right has been regulated by agricultural conditions alone, and it has been a recognized and established principle that the Settlements now in progress shall depend solely on the quality and position of the land. When it was decided that it was expedient to abolish the payment of customary fees to Village Servants, and to substitute a cess, it was considered obvious that the decision must be carried into effect by a new enactment, and Act IV. of 1864 was passed. When it was resolved that funds for the construction, repair, and maintenance of District roads should be raised by local cesses payable by the owners and occupants of land, it was admitted that it could not be done without the help of the Legislature, and this was accorded by Act III. of 1866.

4. It is true that there have been cases in which, by an order of the executive, part of the imperial revenue has been reserved and set aside for local purposes, but in none of these has any addition been made to the assessment proper or estimated "half net." Government dealt only with their own revenues, and imposed no new burden on their subjects.

5. The Board think it can hardly be doubted that, if an enactment is necessary to impose a Village Service Cess in Districts in which the payment of fees to Village Servants is an established usage, it is still more necessary to have such an enactment in the case of Districts where no such usage exists.

6. If Government can impose a cess by a simple order, the Road Cess and Village Service Acts must be admitted to be unnecessary pieces of legislation, and the liabilities of the ryot are *theoretically* as precarious as they were when "the assessment of the land revenue fluctuated without any fixed principles for the determination of the amount."

7. The Board admit that, in the present instance, the accidental and extraneous fact that a new Settlement is being introduced contemporaneously may make the application of the new principle comparatively innocuous, and may prevent the ryots from recognizing its significance so promptly as they otherwise would. If the principle could be annihilated and forgotten directly this Salem Cess is imposed, there would perhaps be little cause for apprehension; but experience shows that this is impossible. The Government have assumed the power of levy-

ing a tax at will; and if they have this power, it can be exercised whenever, wherever, and for what purpose soever they please.

8. The Board have expressed an opinion that Madras Act IV. of 1864 can be made applicable to Salem, and they still think the Law Officers might be consulted on this point; but, if it is inapplicable, the Board believe it would be far better to get it legislatively extended to meet the case than to levy the cess without the authority and safeguards of law.

9. The Board will now record their views with regard to the manner in which the directions of Government, as they stand at present, should be carried out.

10. Mr. Banbury is clearly right in calculating the Road Cess on the increased revenue demand. No other course would be in accordance with the provisions of Act III. of 1866 (Madras).

11. The principal question for consideration is, whether 116,412 acres of the most inferior soils, which are assessed at less than 8 Annas an acre, should be free from the Village Service *addendum*. The application of the rule that fractions equal to or above half an Anna shall be taken as integers, and fractions below half an Anna omitted, produces a fund, Rupees 840, in excess of the exact amount of 6½ per cent. on the assessment, but it exempts a great deal of land from making any contribution at all. It is quite possible that a puttahdar may possess fifty acres of land or more, and yet pay nothing for the Village Service; and the general principle that each village shall provide for its own servants must be violated wholesale. The Board are of opinion that the corresponding fraction including Pies should be added to each sanctioned rate.

(True Copies and Extract.)

(Signed) J. GROSE,
Acting Secretary.

Proceedings of the Madras Government, Revenue Department, dated 13th December 1870, No. 2,011.

Read the following papers:—

Proceedings of the Board of Revenue, dated 28th October 1870,
No. 6,378.

(Printed on page 226.)

Letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated 7th September 1870,
No. 1,434-40.

(Printed on page 220.)

ORDER THEREON, 13th December 1870, No. 2,011.

The Government, on re-consideration, see cause to modify their formerly expressed view as to the applicability of the Village Service Cess Act (IV. of 1864, Madras) to the Salem District in conjunction with the revision of the Land Assessment.

2. It does not admit of question that the customary fees were paid to the Village Servants in Salem under the former Governments, and until the Settlement of the District was revised by Colonel Read, after Salem became British Territory. In that revision, this item of charge on the land was not deducted from the gross produce prior to its apportionment between Government and the ryot, as was done in some Districts at the earlier Settlements; but it was, in fact, collected by Government from the ryots, and paid over to the Village Servants in the form of money salaries, which have continued down to the present time.

3. In the recent revision of the Salem land-tax, the Settling officers expressly contemplated the levy of a Village Service Cess under the Act, in addition to their proposed rates of land-tax, and this was also contemplated by the Board and by Government in their orders on the proposals. The principles of the present assessment are, moreover, so distinct from those of the earlier settlements that it cannot be argued that the rates include what the ryot is liable to pay for Village Service; and, in fact, the financial result of the revision, *after including the calculated proceeds of the Service Cess*, is a decrease below the existing demand on the ryot, while the estimated income from the cess will still have to be supplemented by a contribution from the Government revenues to meet the cost of the Village Establishments. Under these circumstances, it appears to Government, on re-consideration, that the customary fees having, in fact, hitherto been practically paid by the ryot to the Village Servants, they would again become legally demandable by those officers from the ryot, were Government not to introduce the cess, and to withhold the cash payment, in whole or in part, on the ground that these dues are not included in the revised rates of land-tax as they clearly are not. The spirit and the letter of the law as well as the equity of the case thus appear to warrant the introduction of the cess under the Act, and the Government accordingly resolve, in modification of their former orders, to direct that it be so introduced *pari passu* with the revised rates on the land. The difficulty anticipated by Mr. Banbury in regard to the road cess and the fractional rates will disappear under this decision.

4. The Board will submit a draft of the Notification to be published in the Gazette under Section 11. of the Act.

5. It has already been pointed out that the Cauvery Channel Establishments, which are remunerated by grain-fees, do not come within the scope of the enactment.

(True Extract.)

(Signed)

W. HUDLESTON,

Secretary to Government.

Letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 10th August 1870, No. 1,221-34.

The Board doubtless remember that, when Mr. Goodrich took up the introduction of the Salem Settlement in November last, under Government Orders, dated 30th November 1869, No. 3,073, it was

* Vide paragraph 1 of Mr. Puckle's letter to Mr. Master, dated 23rd April 1866.

contemplated that some changes and modifications would have to be made in Mr. Puckle's original scheme, and, in fact, Mr. Puckle himself remarks on the necessity of the Settling officer* revising

the classification. One of these contemplated modifications has now been brought forward by Mr. Goodrich, as regards the red sandy† soils, and which I have now the

honor to lay before the Board for their orders.

2. It must be stated at the outset that the goodness and fertility of these red soils are admitted distinctly by those well acquainted with the Salem District. Thus Mr. Goodrich writes: "The excellence of this red sandy soil has been specially noticed by Mr. Puckle and others, and the crops, especially of Cumboo, which it produces, are heavy and of good quality." The Uncovenanted Assistant, Venkatachary, who has had much experience with Mr. Puckle in Salem, states: "The raising of raggy by the assistance of falling rains without necessity for regular irrigation, which the crop generally requires in the east (South Arcot), is a point which establishes the fact of the red soil being of a superior kind here."

3. Should the present rates as approved of be maintained without the modification now about to be suggested, there will be a reduction in the present dry assessment of 7 per cent., and although there is an increase in area by survey, there would be a decrease in the actual punjah revenue of more than 1 lakh. This is attributable to what Mr. Goodrich deems the undue and unnecessary alleviation of assessment upon these dry, sandy, ferruginous soils, which would, he states, result in the relinquishment of about half of what they now pay to the State.

4. The question then naturally arises, whether the present assessment is unduly heavy. It may certainly be answered in the negative.

Not only does the present assessment appear to be paid with ease and readiness, but also there is no available waste, which is a pretty correct test that the lands are not over-burdened. Mr. Goodrich, when speaking on this point, states, "I find it impossible to believe that cultivation can be much further extended; almost every inch of 'cultivable

*** Dry Acreage and Assessment.**

Fuslies.	DRY.	
	Extent of Acres in lakhs.	Assessment of Rupees in lakhs.
1262	6½	9½
1266	8½	11½
1269	9	13½
1270	9½	13½
1278	10½	13½

land is now taken up." In another paragraph Mr. Goodrich thus succinctly narrates the reasons of this extension of cultivation: "The large reductions of rates carried out in 1859, contemporaneous with the great general rise of prices and the opening of the railway, have stimulated production to such a degree* that of waste worth cultivating, but little remains in the southern portions of the District, and the Government could not expect any very large additions to the Land revenue from this source."

5. Whilst introducing the modifications now proposed, Mr. Goodrich purposes making use of five sorts instead of three, as heretofore. These sandy red soils fall into Class 8, and it is now proposed to divide the sorts thus:—

					Class.	Sort.
Class VIII.	Best	...	...	...	8	1
	Good	...	...	...	8	2
	Ordinary	...	...	...	8	3
	Bad	...	...	...	8	4
	Worst	...	...	...	8	5

By this means the classification is conducted far more easily and far more satisfactorily, and, at the same time, with less loss to Government; as under the former system, with only three sorts, it has always been found that so much land falls into the last sort, No. 3, there being nothing as it were intermediate, and thus the revenue suffers. Both Mr. Puckle and myself practically experienced this difficulty, and thus the arrangement of five instead of three sorts was introduced both into Tinnevely and Madras.

6. The annexed table shows the rates proposed by Mr. Goodrich for the soil in question, and the steps by which he arrives at these results:—

Description of Soil.	Estimat- ed Yield per Acro.	Value at 12 Annas per Harris Cullum.	Deduction of 15 per cent. for adversity of Seasons.	Remain- der.	Deduction of Cultiva- tion Ex- penses.	Remain- der.	Half Net.	Deduction of 10 per cent.	Remaining Net.	Proposed Rate.	30 per cent. of the Gross Value.
1	2	3	4	5	6	7	8	9	10	11	12
Best Red Sand 8-1	17	RS. A. P. 12 12 0	RS. A. P. 1 14 7	RS. A. P. 10 13 5	RS. A. P. 5 4 0	RS. A. P. 5 9 5	RS. A. P. 2 12 8	RS. A. P. 0 4 6	RS. A. P. 2 8 2	RS. A. P. 2 8 0	RS. A. P. 3 4 0
Good do. 8-2	14	10 8 0	1 9 2	8 14 10	5 0 0	3 14 10	1 15 5	0 3 2	1 12 3	1 12 0	2 10 10
Ordinary do. 8-3	12	9 0 0	1 5 7	7 10 5	4 12 0	2 14 5	1 7 3	0 2 4	1 4 11	1 4 0	2 4 9
Bad do. 8-4	10	7 8 0	1 2 0	6 6 0	4 4 0	2 2 0	1 1 0	0 1 8	0 15 4	1 0 0	1 14 10
Worst do. 8-5	8	6 0 0	0 14 5	5 1 7	3 12 0	1 5 7	0 10 10	0 1 1	0 9 9	0 8 0	1 8 6

The Board will note that 15 per cent. is deducted for season contingencies, and 10 per cent. for unprofitable areas; this latter concession is well nigh as pure an indulgence as the former, owing to nearly all the actually unprofitable areas having been deducted and entered as separate letters in the survey fields. Mr. Goodrich also brings to notice that "the commutation rate, 12 Annas per Cullum, is now but two-thirds of the actual ryots' selling-prices, though good seasons and dull trade for two years have brought down prices slightly. The present price, Rupees 1-2-0 per Cullum, is about the average of the last fifteen years, 150 Rupees per garce."

7. I must explain to the Board that the grain-values assigned by Mr. Puckle for these red soils have been slightly raised by Mr. Goodrich, thus giving higher money rates. I was unwilling at first to recommend this enhancement without further actual experiments on the field, but, taking into consideration the circumstances already detailed, I think that in this instance it may be concluded that the opinions of the present local officers are correct, and that this is just one of the changes Mr. Puckle himself may have contemplated. I append a comparative Statement, showing the rates resulting from Mr. Puckle's Settlement after the application of the amended commutation rate, and an approximate estimate of the results of Mr. Goodrich's proposal which will have to be thoroughly worked out and correctly applied at the time of re-classification. Too much land is doubtless tentatively entered under the 1st group, 1st sort, at Rupees 2-8-0 per acre.

8. As regards the probable monetary result of these changes, Mr. Goodrich estimates that the excess over the rates sanctioned by Government, would be about Rupees 1,48,000. This would at first appear a large sum, but it must be remembered that these sandy red soils comprise no less than 6,61,362 acres, or as Mr. Goodrich remarks "very nearly two-thirds of the whole soil of Salem is included in the red sandy variety." Again, when we look at the estimated incidence of the rates now proposed, we find that these soils bear an assessment fully equal to what is now recommended. In fact, as far as can be gathered, the average dry rate under the contemplated modification will certainly not be more than Rupees 1-1-5 per acre; whereas the present dry assessment average is for the whole District Rupees 1-4-4. But a strong argument in favor of Mr. Goodrich's proposal yet remains in the shape of the various assurances made by officers of great local experience of the inexpediency of making any further reductions in the assessment. Thus Mr. Brett in his letter to Mr. Newill, dated the 11th November 1861, No. 83, states as follows:—"The reduction recently made has so lowered the Government tax on all the better descriptions of land, that in my opinion no further

general reduction is now necessary." Again I find that "Mr. Master and Mr. Puckle, both advocated that the new settlement should be postponed, as the existing assessment was well within the means of the people, and, with present prices, gladly paid, and that it is inexpedient to incur so great a loss of revenue paid with ease."

9. In thus supporting the adoption of Mr. Goodrich's rates with the proviso that he must be most careful in subjecting only the very best soils in red sandy to the payment of Rupees 2-8-0, the rate allotted to those that fall under Sort 1, I may mention that these modifications can be made without any new taram or any new money rate being introduced.

10. I may finally add, that this modification is intended to apply to all the dry sandy red soils throughout the Salem District, except as regards Ahtoor, where, for the following reasons, as detailed by Mr. Goodrich, it is proposed to let the new Settlement rates just introduced remain intact:—

"1st.—The red soil of Ahtoor more nearly resembles the soils of South Arcot and Trichinopoly, which districts it borders.

"2nd.—It is much the most heavily assessed taluq.

"3rd.—The Vellar and Vasinhanadhi which water it, deposit for the most part silt impregnated with lime, magnesia, &c., and the soil is of different character from that characterizing the water sheds of the auvery and the other streams of the rest of the district.

"4th.—The red sandy soils in Ahtoor are but 42 per cent. of the whole; elsewhere they are half as much again."

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) G. BUNBURY,

Ag. Director of Rev. Settlement.

A.

Comparative Statement showing the Modifications proposed by the Deputy Director, Salem, on Mr. Puckle's proposals as amended by Government in the Red Soils of Salem District, falling under Class VIII.

MR. PUCKLE'S PROPOSALS AMENDED BY GOVERNMENT.					MR. GOODRICH'S PROPOSALS.					
Class.	Group.	Sort.	Rate per Acre.	Assess- ment.	Class.	Group.	Sort.	Rate per Acre.	Assess- ment.	
VIII.	1	1	RS. A. P. 1 12 0	36,050	63,086	1	1	RS. A. P. 2 8 0	36,050	90,125
	1	2	4 0	{ 10,831 78,644		1	2	1 12 0	{ 5,431 78,644	
	2	1								
				89,475	1,11,844				84,075	1,47,131
	2	2	1 0 0	{ 187,053 34,526		1	3	1 4 0	{ 5,400 93,553 34,526	
	3	1								
				221,579	2,21,579				133,479	1,66,849
	3	2	0 12 0	{ 111,694 30,177		1	4	1 0 0	{ 8,562 93,500 55,894 30,177	
	4	1								
				141,871	1,06,402	2	3			
	1	3	0 8 0	{ 17,062 55,162		3	2	0 12 0	{ 28,901 55,800 27,581	
	4	2								
				72,224	36,112				112,282	84,211
2	3	0 6 0	57,801	21,675	2	4	0 8 0	{ 8,500 10,645 27,581		
3	3	0 4 0	{ 21,345 21,117		3	3				
4	3					42,362	10,590	4	3	
		Total...	661,362	5,71,288				46,726	23,363	
Average Assessment per Acre...Rs. 0 13 10										

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

Proceedings of the Board of Revenue, dated 15th September 1870, No. 5,748.

Read letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 10th August 1870, No. 1,221-34.

(Printed on page 230.)

In this letter the Director of Revenue Settlement recommends that the rates which have been sanctioned for red sandy soils in the Salem District should be raised. He speaks of the alteration as one of those revisions which Mr. Puckle himself contemplated, but inasmuch as it affects 70 per cent. of the whole cultivable area of dry land, and makes a difference of a lakh and-a-half in the demand, it seems to the Board to be of a much more serious character than any change which could have been contemplated by the framers and revisers of the sanctioned Settlement. Again, Mr. Banbury quotes opinions (including those of Mr. Puckle) as to the fruitfulness of the red soils, but Mr. Puckle was in full possession of this knowledge when he calculated the outturn given in his reports.

2. Three reasons are given for the proposed enhancement of rates—

(1). That the present demand is easily paid and readily collected. This the Board believe to be true, but it was well known when the Settlement was sanctioned, and the same thing might be and has been said of the whole District.

(2). That the sanctioned rates will cause a loss of revenue. This also is true both of wet land and dry land and was contemplated when the settlement was fixed. The Board wish, however, to have details before them as to the figures given in paragraph 3. It was estimated that only 20 per cent. of the punjah revenue would be given up by the Settlement, but Mr. Goodrich now says that 50 per cent. of the demand on the red soils will be relinquished. If so, the sanctioned Settlement must increase the demand on the other dry lands by one half.

(3). That all the waste in the District has been taken up. This, if true, shows that the existing rates are not too high, but it is hardly consistent with figures before the Board, which show that in Fusly 1270 the cultivable dry waste was calculated by the Settlement Officers at acres 4,48,804, and that only about 35 per cent. of it has since been brought under the plough. The assertion may be true, but it requires proof.

3. The Board have every confidence in Mr. Goodrich's zeal and ability, and they consider that he has done good service to the State by bringing into prominent notice what he considered an unnecessary sacrifice of revenue. Nevertheless, in a matter like this, where a whole Settlement is questioned, the Board do not consider it safe to rely solely on his observations.

4. The opinions of the local officers (which are only incidentally mentioned by Mr. Banbury as being in favor of his proposal,) including those of Tahsildars of experience, must be obtained in writing, and detailed calculations showing (either by the occupation of waste or in any other way) whether the present rates are burdensome or not, must be submitted for each talook in the District.

5. The Board have not noticed Mr. Goodrich's calculation of outturn, &c., because his data do not claim to be the result of observation or even of inquiry.

6. There are four other points on which the Board desire to have information—

(1). The Director speaks of the deduction made in the calculation of rates on account of unprofitable areas as being almost a *pure indulgence*. The Board wish to know as precisely as possible what proportion of the areas entered in the new puttahs will really be unprofitable.

(2). In the two reports on the Settlement of the Salem District a great difference was shown as existing between the northern and southern talooks with regard to outturn, commutation rate, deduction on account of unfavorable seasons and cultivation expenses. The general result was that the northern rates were all one degree or "group" below the southern, but this relation would necessarily be altered if the relation between the commutation rates of the northern and southern talooks was disturbed. This was done when Government, by taking a 20 years' average, raised the commutation rate in the south from 10 to 12 Annas a Cullum and in the north from 9 to 11 Annas. Government appear to have calculated the new rates corresponding to Mr. Puckle's rates for the southern talooks, and to have assumed without any further calculation that the rates corresponding to Mr. Puckle's would be the same in the north as in the south. The Board doubt whether this assumption is well founded. Calculated as in paragraph 25 of Mr. Puckle's second report the rates modified in accordance with the new commutation rate are certainly not the same. Again, in the proposals now submitted to the Board, the Director assumes the same uniformity for the northern and southern talooks, and gives a calculation of rates as applying to the whole District framed on data which have been recognized for the southern part of it only. Mr. Banbury will be good enough to explain how this matter stands, and what are his views with regard to the Settlement of the northern taluqs as distinguished from the Settlement of the southern talooks.

(3). The arguments used in the Director's letter are given as affecting no less than 70 per cent. of the dry lands of the District and some of the strongest of them are susceptible of even a wider application. The Board wish to know whether Mr. Banbury expects to have to submit any further revision of similar importance, and if so, in what direction.

(4). The Director makes an important exception in favor of the red soils of Attur. He is requested to consider whether there are not still stronger reasons for making the same exception in favor of Uttengheri.

7. These Proceedings will be submitted to Government.

(True Copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

**Proceedings of the Madras Government, Revenue Department,
dated 14th December 1870, No. 2,022.**

Read the following papers :—

Proceedings of the Board of Revenue, dated 15th September 1870,
No. 5,748.

Letter from the Acting Director of Revenue Settlement, to the Acting
Secretary to the Board of Revenue, dated 10th August 1870,
No. 1,221-34.

(Printed on page 230.)

ORDRE THEREON, 14th December 1870, No. 2,022.

The Right Honorable the Governor in Council will defer taking into consideration the proposals made by the Acting
Land Revenue. Director of Revenue Settlement, until his reply to the Board's Proceedings, with the Board's remarks thereon, is submitted to Government.

2. Mr. Banbury cannot fail to recognize that such material alterations of the assessment, projected by Mr. Puckle, and sanctioned by Government, could only be accepted on the most deliberate consideration. "It does not appear that the increase of assessment now contemplated has been prompted by personal investigation on the part of the Acting Director, nor can the Government place implicit confidence in the opinion of Mr. Goodrich who, with much zeal and intelligence, has had but a limited experience in the business of the Settlement Department.

3. The Government is of opinion that Mr. Banbury should proceed to the District as soon as he can do so with justice to other business in which he may be engaged, and frame his definite report to the Board with the benefit of local information which, if necessary, should be supplemented by experiments and measurements conducted by himself.

4. The attention of Mr. Banbury is particularly directed, in connexion with this question, to the large allowance suggested by Mr. Puckle for unproductive areas commented upon by Mr. Goodrich.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

**Letter from G. BANBURY, Esq., Acting Director of Revenue
Settlement, to the Acting Secretary to the Board of
Revenue, dated Madras, 20th January 1871, No. 82-4.**

In forwarding the accompanying letter* from Mr. Goodrich, regarding the red sandy soils in the Salem District, I have the honor to reply to the Board's Proceedings, dated 15th September 1870, which, similarly with the Proceedings of Government, dated December 14th, 1870, relate to the question of modifying Mr. Puckle's classification of the soils above mentioned.

2. It is necessary for me to explain to the Board and Government that, since my letter was written in August last, I have had the advantages of thrice visiting the Salem District, and talking over the matter with Mr. Goodrich and the local officers, and likewise of communicating with Mr. Puckle, who had in the meanwhile returned to India, and was able to explain to me the course he had intended adopting regarding these extensive red sandy tracts; the contemplated assessment on portions of which appeared, both to Mr. Goodrich and myself, to be unduly moderate.

3. The reason for this apparent leniency is as follows :—The classification was carried out by Mr. Thomas when Mr. Puckle's attention was fully occupied with the Settlement of Trichinopoly; and when, in 1865, he moved into Salem and submitted the report, he was under the impression that Mr. Thomas' classification had been too highly fixed, and thus Mr. Puckle, wishing apparently to be on the safe side, largely reduced the "sorts" as fixed by Mr. Thomas, and as fully explained in paragraph 1 of Mr. Goodrich's letter herewith enclosed. From what Mr. Puckle now tells me, it is clear that he was obliged to submit the scheme before absolutely determining the sorts, and that some lands were necessarily unduly lowered. Mr. Puckle, when writing upon this subject, says, "The 'class,' black or red clay, loam, or sand, had been finally fixed, but the 'sort' of each class was only fixed approximately. There was, therefore, still much to improve upon, and I had hoped to have inspected the work while introducing the Settlement in each particular village." The Board may, no doubt, remember that, in his reports upon Salem, Mr. Puckle speaks of subsequent changes and modifications being rendered necessary when introducing the Settlement.

4. A glance at the figures given in the margin will show how largely

	By classification.	By Mr. Puckle's scheme.
	Acres.	Acres.
VIII. 1 ...	5,20,393	1,79,397
VIII. 2 ...	1,30,238	3,61,740
VIII. 3 ...	726	1,17,225
Total ...	6,61,362	6,61,362

The alterations in the original classification give a decrease of Rupees 1,47,500.

Mr. Thomas' "sorts" had been thus tentatively altered in the scheme submitted to Government, and how the consequent extensive reduction on these red sandy soils naturally attracted Mr. Goodrich's attention. Now that we have ascertained that

it was Mr. Puckle's intention to re-arrange these sorts wherever necessary; this re-arrangement is being carried out, and the result will be that the heavy loss in revenue, apparent in Mr. Puckle's tentative scheme, will not only be greatly obviated, but that every step will be taken in strict conformity with the established rules of the department. Had I had the advantage of communicating with Mr. Puckle previous to the submission of my first letter, I could have placed the matter before the Board and Government with greater clearness and confidence.

5. Although the same reasons for going into details do not exist, now that Mr. Puckle's arrangements and intended procedure as regards alterations in the sorts have been explained, it is, nevertheless, doubtless necessary to answer the Board's questions, and I accordingly proceed to touch upon each point, concerning which information has been sought. As regards the averment of Mr. Goodrich that half the assessment on the red sandy soils would be given up if Mr. Puckle's proposed rates were adopted, the Board will see from Mr. Goodrich's letter, that, when he spoke of the remission of one-half, he referred to the highly-assessed red sandy soils which he had then been inspecting in the Salem talook. The Board give the estimated loss on the Dry Land Revenue by the Settlement proposals at twenty per cent., as shown by the return appended to the Government Order, dated 20th May 1868, No. 1,427; but this per-centage was obtained upon tentative data, and not upon comparison with any given revenue year. The subjoined statement, including the correct increase by survey area, and giving the comparison with the revenue of fusly 1278, shows that the real decrease by Mr. Puckle's arrangements was seven per cent. on the dry cultivation as stated in paragraph 3 of my letter:—

Talooks.	Dry or Wet.	Jumma bundy Beriz of Fusly 1278.	Beriz as per new Settlement.	Difference.	Percentage.
1	2	3	4	5	6
Southern talooks ... {	Dry.	Rs. 8,10,768	Rs. 7,30,677	Rs. —80,091	10
	Wet.	3,10,469	3,50,593	+40,124	13
	Total ...	11,21,237	10,81,270	—39,967	4
Northern talooks ... {	Dry.	4,70,257	4,58,096	—12,161	3
	Wet.	1,85,979	2,13,282	+27,303	33
	Total ...	6,56,236	7,06,378	+50,142	8
Total ... {	Dry.	12,81,025	11,88,773	—92,252	7
	Wet.	4,96,448	5,63,875	+67,427	21
	Total ...	17,77,473	17,52,648	—24,825	1

It will be noted that, when we tentatively apply the sanctioned Settlement rates, plus increase by area to the cultivation of fusly 1278, we find that this process gives an increase over the Jumma bundy beriz of that revenue year, and not a decrease as contemplated when the correct areas were as yet unknown. No doubt the large estimated increase of thirty-three per cent. in the wet lands of the Northern Division of the District will have to be carefully looked into by Mr. Goodrich when finally settling these talooks.

6. When speaking of the small extent of available waste, it must be understood that Mr. Goodrich referred particularly to the talooks of Salem and Trichengode, in which he was then working; and thus he states, "that of waste worth cultivating but little remains in the southern portions of the District. Statement C., appended to Mr. Goodrich's report, shows the present available dry waste, and, in paragraph 4 of his letter, Mr. Goodrich explains that, from the Tahsildars' returns, only four per cent. of the existing waste area remains uncultivated from over-assessment, and that seventy per cent. was situated at long-distance from villages. This latter area, too, comprises rocky tracts and lands in thinly-populated localities, where, owing to the natural unhealthiness of the climate, there are not resident cultivators sufficient to take up the lands available, nor are there to be found ryots willing to settle newly in these fever-stricken villages.

7. In paragraph 7, Mr. Goodrich explains how the ten per cent. deduction for unprofitable areas may be considered as very favorable to the ryots. It is true that roads, paths, rocks, and water-courses are all deducted by measurement and entered as "poramboke," and that where bare rocks crop up here and there in a field, its rate is lowered one gradation for these disadvantages. I do not mean to say that all rocky portions of fields have been deducted, as, in many cases, the ryots altogether object to these little plots being taken from their puttahs. This is natural enough, as the deduction would convert into common property these little portions of waste which are now private, and which, although unprofitable as regards grain produce, are very profitable as furnishing fuel, grass, twigs, and other small agricultural requirements. It is, likewise, true that the "varapoos" or field ridges in wet lands do not occupy anything like so large a proportion as ten per cent.; but still, although viewing this concession in the light of an "indulgence," I am not at all prepared to agree that it is "totally unnecessary." In the Northern Settlements no alleviation was made for these uncultivable areas, but one-fourth has been generally the deduction allowed for "vicissitudes of season" in the case of dry lands; and such was the course adopted with regard to the Madras District; but in the case of Salem only fifteen per cent. was conceded for variations of season, and the diminution under this head is, therefore, compensated by the item of "unprofitable areas" unknown in the Districts

above mentioned. To alter the arrangements made and sanctioned regarding this item would be to unhinge the whole Settlement.

8. It is not practicable to say what proportion of the areas entered in the new puttahs will be really unprofitable, and, as the existing per-centage was fixed by the Home Government in the case of Trichinopoly (*vide* paragraph 8 of Government Proceedings, dated 5th April 1864, No. 577), it is presumed that the same concession should hold good in this instance. It may be noted that the deduction for this item is made from the half net due to Government, and not, as one would anticipate, from the gross produce. This method of making the deduction is, of course, favorable to the State.

9. With reference to Mr. Puckle's scheme of two commutation rates of 9 and 10 annas for the Northern and Southern talooks respectively, I must explain that this process practically resulted in the assessment for the north being one rate lower in its gradations than that of the south. This Distinction is still preserved by placing the northern villages one group lower in the scale, although the rates have been obtained for the District at large by Government taking the higher commutation rate of 12 annas. The annexed statement shows that, by strictly calculating the half net for the north at 11 annas, and deducting the authorized 10 per cent. for uncultivable areas, we arrive at results so nearly approximating the rates adopted for the corresponding group in the south that I would not advocate any re-opening of the question:—

WET.

Taluk.	Class.	Sort.	Gross Produce.	Value at 11 Annas per Harris Cultum.	Deduct Cultivation Expenses.	Net Produce.	Half of Net Produce.	Deduct 10 per cent. for Unproductive Area.	Remainder.	Rates now proposed.	Rates sanctioned by Government for the corresponding Group 3 of the Southern talooks.
1	2	1	H. C. 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.
1	2	1	45 30 15	0 11 6	0 19 9	0 9 12	0 15 8	8 12 10	8 8 0	8 8 0	8 8 0
2	2	2	40 27 8	0 10 6	0 17 2	0 8 9	0 0 13	8 7 11	4 7 8	7 8 0	7 8 0
3	4	1	35 24 1	0 10 6	0 13 11	0 6 13	0 0 10	11 6 2	7 6 0	6 0 0	6 0 0
4	3	1	30 20 10	0 9 6	0 11 4	0 5 10	0 0 9	0 5 1	0 5 0	5 0 0	5 0 0
5	3	2	25 17 3	0 8 6	0 8 13	0 4 6	0 0 7	1 3 15	7 4 0	4 0 0	4 0 0
6	8	2	20 13 12	0 7 2	0 6 10	0 3 5	0 0 5	4 2 15	8 3 0	3 0 0	3 0 0
7	4	3	15 10 5	0 5 6	0 4 15	0 2 7	0 0 4	0 2 3	8 3 8	2 8 0	2 8 0
8	3	3	12 8 4	0 4 14	0 3 6	0 1 11	0 0 2	8 1 8	4 2 0	2 0 0	2 0 0

* No wet rates to be less than 2 rupees as ordered by Government.

DRY.

Taluk.	Class.	Sort.	Average Gross Produce.	Value at 11 Annas per Harris Cultum.	Deduct 30 per cent. on account of Unfavorable Seasons.	Remainder.	Deduct Cultivation Expenses.	Net Produce.	Half of the Net.	Deduct 10 per cent. for Unprofitable Areas measured into Fields.	Remainder.	Rates now proposed.	Rates sanctioned by Government for the corresponding Group 2 of the Southern talooks.
1	2	1	H. C. 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.
1	2	1	26 17 14	0 9 2	14 4 10	8 0 9	12 10 4	14 5 0	7 10 4	6 7 4	0 0 0	4 0 0	4 0 0
2	2	2	21 14 7	0 9 12	11 10 14	6 0 7	4 13 10	0 0 5	10 3 4	2 3 0	0 0 0	3 0 0	3 0 0
3	4	1	18 12 6	0 7 7	9 14 5	4 0 5	10 5 2	13 3 0	4 6 2	8 2 8	0 0 0	2 8 0	2 8 0
4	3	1	15 10 5	0 2 1	0 8 4	0 0 4	4 0 2	2 0 0	3 5 1	14 7 1	12 0 1	1 12 0	1 12 0
5	3	2	13 8 15	0 1 12	7 7 2	5 3 12	0 3 6	5 1 11	2 0 2	8 1 8	6 1 4	0 1 4	0 1 4
6	5	2	11 7 9	0 1 8	2 6 0	10 3 8	0 2 8	10 1 4	5 0 2	1 1 2	4 1 0	0 1 0	0 1 0
7	4	3	10 6 14	0 1 6	0 5 8	0 3 4	0 2 4	0 1 2	0 0 1	10 1 0	2 0 12	0 0 12	0 0 12
8	3	3	8 5 8	0 1 1	7 4 6	5 3 0	0 1 6	5 0 11	3 0 1	2 0 10	1 0 8	0 0 8	0 0 8
9	7	3	7 4 13	0 0 15	5 3 13	7 2 14	0 0 15	7 0 7	10 0 0	9 0 7	1 0 6	0 0 6	0 0 6

There must always be some latitude allowed in fitting the fractional results of the half net into an integral money rate, or there would be too large a number of gradations and much complication. It is this necessity for expunging fractional portions of the half net which causes the dry rates under Rupees 1-12-0 to remain unaltered, notwithstanding the increase made by Government in Mr. Puckle's commutation rate.—*Vide* paragraph 3 of Mr. Goodrich's letter.

10. There is no other measure of modification or revision which I anticipate having to bring forward in the case of the Southern talooks, neither does there appear, at present, any likelihood of any further alteration being suggested with regard to the authorized procedure in the northern portion of the District not yet taken up; but, should local experience show the necessity for any such proposition being made, the matter will be duly reported.

11. Mr. Goodrich points out, in paragraph 8 of his letter, that the Settlement of the Uttengeri talook will result in an estimated deduction of 20 per cent. The proverbial poverty of this talook and of its fever-stricken cultivators necessitates considerable leniency being shown to this particular locality; and from what I gather, this reduction in the assessment is not likely to be counterbalanced by a corresponding increase in cultivation.

12. Having now further explained how the changes advocated in my letter of the 10th August last were necessitated, it only remains for me

to offer some additional remarks upon the recommendations originally made. I have shown that Mr. Puckle purposed altering in the field the "sorts" he had tentatively submitted in his report; and I learn from him that he quite approves of the introduction of the five distinctions as advocated in paragraph 5 of my letter already mentioned. When writing upon this point, Mr. Puckle says:—"Our table then had but three sorts, and did not admit of the nice distinctions in the relative value of tracts that has since been attained by the introduction of five sorts, so that some lands were, no doubt, unduly, though unavoidably, lowered by the application of the second and third sorts. The establishment was quite out of work at that time, so I had no alternative but to submit my schemes before absolutely determining the 'sort' that would be most applicable to each individual field; and I had hoped to have inspected the work while introducing the Settlement in each particular village. Mr. Goodrich is now doing what I left undone, and is applying the 'sort,' or inner grouping, finally to each cluster of fields; and being on the spot while introducing the Settlement village by village, he will, no doubt, be able to determine the sort applicable to each individual field better than I could possibly have done five years ago." This task of re-adjustment by five sorts

* Present 1st group.			Proposed 1st group.		
	RS.	A. P.		RS.	A. P.
Good	1	12 0	Best	1	12 0
Ordinary	1	4 0	Good	1	4 0
Inferior	0	8 0	Ordinary	1	0 0
			Bad	0	12 0
			Worst	0	8 0

can be at once proceeded with if Government approve of the proposition of having these extra* distinctions; and this re-adjustment by the Settling officer, as contemplated by Mr. Puckle, will result in the classification being, as it were, a mean between the high estimates of Mr. Thomas and the low ones of Mr. Puckle. It is evident, from all I could learn, that Mr. Thomas was under the impression that the rates finally determined on would be even lower than those proposed by Mr. Puckle.

13. The next point to be considered is that of maintaining the assessment of these avowedly superior sandy reds classed as class 8, sort 1. It is necessary to explain that, according to the rules of the department, as framed by Mr. Newill, the soil in question falls into the classification rate of class 8, sort 1, as it contains more than two-thirds sand; and thus, although, in this instance, the capabilities of the better class of these soils in Salem are proverbial, we must, nevertheless, rank them according to the classification table as if they possessed no particular advantages. I find that the same difficulty presented itself with regard to similar superior soils in parts of Tinnevely and also in

* Vide paragraph 9 of Mr. Puckle's letter embodied in Board's Proceedings, dated 17th September 1866, No. 6,643.

the Ongole talook of Nellore. In the former case, Mr. Puckle† lowered the proportion of clay to one-fourth as the standard for class 8, sort 1, instead of one-third, and thus brought this excep-

tional tract to "red loamy" or class 7, sort 1. Mr. Rundall, in Nellore, finding these soils in a portion of the Ongole talook equal in quality to loam, similarly classed them at class 7, sort 1. The Board and Government will see from Dr. Hunter's analysis, herewith enclosed, that portion of the land, which composes more than two-thirds of the ingredients, consists of particles so fine and minute as to render the soil more than ordinarily fertile, and indeed equal to loam. In fact, Dr. Hunter terms the specimens I forwarded "sandy loams." These specimens were ordinary samples selected at random. I apprehend that these soils are composed, to a considerable extent, of the detritus of the neighbouring hills, and thus possess the fine comminuted particles which characterize them. When irrigated, these lands soon assume the appearance and qualities of loam, and thus fall under the superior grade of class 7, sort 1.

14. As pointed out by Mr. Goodrich, the practical and skilful Settlement Officers of former days—Munro, Read, and McLeod—deemed portions of these lands equal in quality to loamy red, and loamy black, by assessing them at similar rates. Taking into consideration the foregoing points regarding the ingredients of this particular soil, and also what I have to say hereafter regarding its productive powers I would advocate that authority be given to Mr. Goodrich to class as class 7, sort 1, those sandy red soils which, by strict adherence to the formula, would fall into class 8, sort 1, but which are found equal in productive power to the higher grade of "red sandy loams" into which it is proposed to class them—pursuing, in fact, the same course as has been followed in Nellore and Tinnevely. This arrangement will not alter the series to which the soil naturally belongs, but only Mr. Newill's sub-divisions of this series, the former being changed on account of the remarkable characteristics of this locality.

15. The crops usually raised on these red sandy lands are cumboo, raggy, dholl, and gram. The cumboo or raggy is sown in May and June, and brought to maturity by the south-west monsoon, of which this province receives a fair share. This first crop is reaped in August and September; then the gram is put down towards the termination of the north-east monsoon. No cessation of cultivation, nor rotation of crops takes place. Cumboo or raggy followed by the wonted gram goes on, as a rule, year after year. "Thoveray" or dholl is sown simultaneously with cumboo, but is not raised with raggy. There is, as a rule, no time for gram being put down when "thoveray" is grown, as it occupies the land until late in the season. The dholl raised upon these lands, more particularly in the Salem talook, has, I learn, a wide local reputation, and is deemed to be of superior quality.

16. Next comes the question of out-turn. During my late visit to Salem, there was no dry crop upon the ground to test except gram, and

even that was not quite ready. Again, to be of real value, the tests should extend over a series of years as has been the case in Nellore. Gram is, moreover, the second or minor crop, and not that which we take as the representative grain. From my inquiries, and from my own experience, I entertain no doubts as to the fairness of Mr. Puckle's estimate of 14 cullums for the "sandy reds" usually classed as class 8, sort 1; but if we admit, as it appears to me just, that the inherent productive capabilities of these extraordinary class 8, sort 1, soils in this District are equal to the loamy reds, then it follows that the same out-turn, viz., 17 cullums, must be allotted to each. If we took the second crop into consideration the result would necessarily be enhanced; but as this has never been the practice, and as it would be deemed a harsh measure to exact a share of this extra crop, I would not advocate the question being mooted. From what I can ascertain, I think we may safely say that the out-turn of the soils we should select to be placed into class 7, sort 1, from the present classification, comes up to that of lands already falling under that class; and that, in a good monsoon, much of that land we shall leave as class 8, sort 1, "sandy red," bears crops as heavy as those raised on lands classed as "sandy loam," class 7, sort 1. Moreover, the sandy lands are, doubtless, far easier to work than the loams, and in this case, as will be hereafter seen, the usual counterbalancing disadvantage observable in the former, in not retaining moisture, does not altogether apply.

17. It is important to consider the present incidence of the assessment on these soils; how it is borne and what opinions are held regarding them by the local revenue officers and others acquainted with the subject. Enclosure B. to Mr. Goodrich's letter shows that, in the talooks of Salem and Trichengode, where the superior sandy reds are mainly found, there are no less than 53,819 acres of this soil assessed at rates varying from 2 to 4 rupees; and I have already shown that, according to the estimates of the Revenue authorities, only four per cent., or 8,000 acres comprising all the various soils were waste from over-assessment throughout the whole province. The highest assessed lands of this description are, as before stated, cultivated year after year, and I cannot discover that relinquishment is ever thought of.

18. It will be observed that Dr. Hunter, after his careful analysis, speaks of one specimen of the soil in question as "of good quality, as the iron and sand are in a fine state of division, and the lime and soluble silicates will render it fertile." Regarding the other sample forwarded, Dr. Hunter pronounces it to be "a fine quality of soil, and ought to be very fertile from the variety of its ingredients and their fine state of division."

19. Mr. Robertson, of the Government Farm, speaks of the soil being "in a good healthy state," and explains how soils of this kind

retain moisture to a greater degree than those of much higher chemical value. This exceptional character for retaining moisture now scientifically explained by Mr. Robertson is, it will be observed, practically noticed by Paul Pillay and Vencata Charry in their remarks subsequently recorded.

20. Mr. Randall states that the sample sent is similar to that known in Nellore as "Yerra Tuvvanela," or "fine powdery red earth;" that it is slightly adhesive and partakes somewhat of the nature of loam; that, although the tests show it belongs to class 8, sort 1, the presence of "Tuvva" in abundance alters the nature of the soil and renders it of a higher value than soil having a corresponding proportion of ordinary sand. The classification should consequently be conducted on other considerations, and, as the productive power may fairly be deemed equal to class 7, sort 1, this soil might be thus classed.

21. As regards the opinions expressed by the local officers, it will be seen from the enclosures to Mr. Goodrich's letter that the Collector is opposed to a reduction on these particular lands, and mentions that "magnificent raggy and cumboo crops" are raised thereon. Mr. Price, the Sub-Collector, goes further and thinks that the rates on red soils should be raised. The Huzur Sheristadar, Paul Pillay, explains how this soil is of admitted excellence; that "raggy, usually a crop under garden culture, can be raised upon these particular lands without any irrigation whatever," and that Mr. Pochin, the late Collector, was of opinion that no reduction whatever was called for. The present Sheristadar of the Settlement Office, Vencata Charry, who has had many years' experience in Salem, and accompanied the Deputy Directors in their field inspections, writes thus:—"The raising of raggy by the assistance of the falling rains, without necessity for regular irrigation

* i. e., South Arcot and Trichinopoly. which the crop generally requires in the east,* is a point that establishes the fact of the red soil being of a superior kind here. The land that thus produces raggy in

† This is, in other words, "the fine state of division" of the ingredients referred to by Dr. Hunter.—Vide enclosure. this manner is not ordinary sandy soil; but generally consists of thin powder sand† partaking of the qualities of loam. Under water it becomes loam." The former Settlement Sheristadar, Rajagopaul Iyengar, now pensioned, speaks of the sandy soils "in Salem as being in general superior in quality to those of the neighbouring Districts," and that the Salem people coincide in this opinion.

22. There is not very much to be gathered from the opinions of the Tahsildars, which may be thus summarized:—

Salem Tahsildar's opinion.—Tahsildar says that, should there be cases in which the new Settlement rates are higher than those now prevailing, the out-turn would be insufficient to meet this enhancement,

more especially in the case of those who cultivate for "varam," or share of the produce in lands belonging to others.

Trichengode Tahsildar's opinion.—The present assessment on these soils is, the Tahsildar writes, acknowledged to be fair; that there is but little waste; and that the dry lands are, in some instances, let on half "varam," or a moiety of produce, the landowner paying the Government assessment.

It is in Salem and Trichengode, as previously shown, that the superior sandy reds now under discussion are to be found; but, as hereafter explained, the modifications now proposed will not prevent the present assessment on these soils from being lowered.

Tripatur Tahsildar's opinion.—Ryots are not flourishing; much waste, and much of it uncultivable; assessment should be reduced, and but little profit is to be made by cultivation.

Oosoor and Namakul Tahsildar's opinions.—Think that the present assessment should be equally adjusted, and thus no loss result to the State by the new Settlement.

Kistnagheri and Darampuri Tahsildars' opinions.—Affirm that the ryots cultivate to little or no purpose, and both talk about the உபத்திரவம், or suffering, undergone by the cultivators under present rates.

This latter view of the case is quite opposed to the opinion of Mr. Puckle, Mr. Arbuthnott, and other revenue officers. Thus Mr. Puckle, when speaking of the new Settlement in a memorandum to this office, says, "The dry lands are already notably fairly assessed."

23. A reference to Appendix E. in Mr. Goodrich's report shows that, by taking the five sorts commencing with Rupees 2-8-0, as previously proposed, the result comes to Rupees 7,19,968, and is, as hereafter explained, somewhat excessive. This course would give an increase of Rupees 1,48,680 over the approximate estimate as given in Mr. Puckle's reports. Again, if we add the increase by cultivation and survey, as ascertained subsequently to Mr. Puckle's reports, we similarly obtain an enhancement by Mr. Goodrich's proposals of Rupees 1,66,543, as shown by the following brief statement:—

	RS.
Increase by survey and cultivation added to Mr.	
Goodrich's original proposals	8,29,343
Do. do. added to Mr. Puckle's	
proposals as submitted to Government	6,62,800
Difference ...	1,66,543

It will be observed that Mr. Goodrich, in Appendix E., maintains the same distribution of soils into five sorts, commencing with Rs. 2-8-0, as was submitted with his original letter, and which I then characterized as containing "too much land under the first group, first sort, at

Rupees 2-8-0 per acre;" and the result is, as before mentioned, more than I feel justified in advocating.

24. A consideration of all the above facts, and further personal consultation with Mr. Goodrich, has resulted in my making the following recommendations in which he coincides:—That there should be five sorts for class 8 as previously advocated, but commencing with Rupees 1-12-0 as the highest rate sanctioned by Government for the ordinary sandy red, and that the extraordinary sandy reds, the ingredients of which render them equal to loam, should be classed as class 7, sort 1, as in Nellore and Tinnevely, and thus pay from Rupees 2-8-0 per acre. I must not omit to mention that the higher rate of Rupees 2-8-0, which it is proposed to place upon these sandy reds of avowed superiority, will, I apprehend, only embrace a comparatively small portion of the lands of this description now paying from 2 to 4 rupees, as the rate of Rupees 2-8-0 will only affect these soils in the first group villages, a. will not, therefore, in all probability, be applied to more than 9,000 acres throughout the entire province.

25. I must now show, as well as I am able, the financial results of these modifications as now recommended; but these results, given before the classification is completed, are necessarily only tentative, and unfortunately, I am not able to gather from the Deputy Director's records the present assessment actually paid on these particular soils. As far as I can judge, the introduction of the five distinctions, commencing with Rupees 1-12-0, together with the modifications in Mr. Puckle's sorts necessitated, as already explained, will fix the demand upon these red sandy soils at Rupees 6,85,777, to which must be added Rupees 12,308 for the alteration of the superior soils to loam, making a total of Rupees 6,98,085. Had Mr. Puckle's original arrangement of "sorts" been maintained in its entirety, and the increase by cultivation and survey added thereto, the estimated result would have been Rupees 6,62,800. It will thus be seen that modification in the sorts, and classifying some of the superior lands as class 7, sort 1, give an increase over the rates sanctioned on Mr. Puckle's recommendations of Rupees 35,285. These figures are, of course, exclusive of the village cess. No doubt there will still be a falling off in revenue in the Salem and Trichengode talooks, where there is a large breadth of red sandy soil now assessed at from Rupees 2 to 4 per acre; but, as mentioned in Mr. Master's letter to Government, dated 30th October 1869, paragraph 4, comparative statements of the estimated and final results will be prepared and submitted as each talook is completed. I may add that these modifications now advocated will introduce no new taram, nor any new money rate in addition to those already sanctioned by Government. I would ask for early orders upon these points, as the discussions upon the mode of levying the village cess, and upon these red sandy soils, have pre-

vented the introduction of the new Settlement from progressing as rapidly as the Government were led to anticipate.

26. I must finally bring to the notice of Government an important point regarding the Settlement of this District, which has arisen during the disposal of the village cess question; and I must request a refer-

* *Vide Proceedings of Madras Government of August 8th, 1870, No. 1,183. The amount now disbursed varies each year as the Carnums and Monigars receive their emoluments at a percentage of the village collections which necessarily fluctuate. The accounts in the Collector's office show that the value of the Inams and emoluments resumed amounted to Rupees 1,27,385, which is in excess of the sum now disbursed; thus the actual amount to be credited to the Fund must be hereafter settled by Government.*

ence to paragraph 30 of the Government Order, dated 20th May 1868, No. 1,427. It will there be seen that the contemplated realizations under the village service impost, amounting to Rupees 94,822, are calculated as an asset of revenue, and taken, in fact, as a set off against the sum of Rupees 1,04,834 now paid by the State to the village servants. But when subsequently passing orders upon the mode of levying the new cess it was recorded that "the Salem Village Service Fund will consist of this cess, and the cash payments hitherto made from the Treasury, in lieu of resumed Inams and emoluments, viz., Rupees 1,10,958."* Under this later ruling the realizations at 6½ per cent. would no longer be

an asset of revenue, but form part of the Village Service Fund which would then stand as follows:—

	RS.
Value of resumed Inams and emoluments	1,10,958
Collections at 6½ per cent on estimated new Settlement demand	1,11,728
Total amount available ...	2,22,686

If I remember rightly, the Revised Village Establishment in the small District of Trichinopoly was found to cost over Rupees 1,70,000, so that the sum now estimated for Salem, a far larger province, is by no means extravagant.

As the question of the Village Service remuneration falls rather within the Collector's province than mine, I will only mention that the total of Rupees 1,10,958, now paid from the treasury for the support of the village officials, includes the sum of Rupees 97,284, the Fysul assessment on the Inam lands of the village servants resumed in the years 1821 to 1823, the residue consisting of similarly resumed merahs. Although it might be deemed fair and just to deduct Mr. Brett's percentage remission on the Fysul beriz from the sum of Rupees 97,284 above mentioned, still as this relinquishment of revenue was an act of grace and good policy on the part of Government, and not intended to

lower the established emoluments of the village servants, I presume that the entire sum now paid from the treasury must be credited to the Village Service Fund, as contemplated under the Government Orders of August 8th, 1870, No. 1,188.

27. The orders hitherto recorded upon the subject of the village cess for Salem have been passed under the supposition that there would, by the new Settlement, be a falling off in the revenue now paid to Government, and that even with the addition of the 6½ per cent. for village service the total sum annually levied from the ryots would still be less than heretofore. But, as already explained in paragraph 5, the correct comparison between the present and proposed assessment, including increase by survey and cultivation, shows that there will be no falling off in the Land Revenue demand proper, and thus the 6½ per cent. will form an item of taxation in addition to what the ryots now pay. Not only has it been determined that the Act can be legally introduced into the Salem District, but the addition of this cess now forms part of the Settlement procedure in each District; so that, although the Salem ryots may be much disappointed when they find that their expectations as to alleviations are not likely to be fulfilled, still, when all the steps to arrive at the present conclusions have been taken with due regard to moderation and to the established principles of Settlement, I do not see how these more favorable results than were anticipated can be questioned. Thus, instead of there being by the new Settlement a loss of Rupees 49,025 after including the village cess as an asset of revenue as originally contemplated, there will, by the increased area and necessary modifications, finally be a slight excess over the amount now paid as land revenue, *plus* the realization of the 6½ per cent. under the Village Service Act.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

ENCLOSURE No. 1.

From H. ST. A. GOODRICH, Esq., Deputy Director, Revenue Settlement, to the Acting Director, Revenue Settlement, Madras, dated Sooramungalum, 21st December 1870, No. 167.

In answering the Proceedings of the Board of Revenue, No. 5,748, dated 15th September, I am obliged to make my discussion of the points at issue general. I think, however, that the particular questions put will be found to be sufficiently answered in the course of the letter. The Board express an opinion that the alteration proposed is of too sweeping a nature to have been contemplated by the framers of the scheme of Settlement. It is absolutely necessary to explain how far its framers considered the scheme complete, and the basis of the scheme—the classification—being examined, gives for the soil in question the following results tabulated in form A. :—

	Classification Acres.	Mr. Puckle's Acres.
VIII. 1...	5,20,398	1,79,397
VIII. 2...	1,40,288	3,64,740
VIII. 3...	726	1,17,225
Total...	6,61,362	6,61,362

This is certainly a sweeping change; the result being that of this land, constituting as it does two-thirds of the District, more than two-thirds is held to be wrongly classed. When entrusted with the introduction of a Settlement based on these data I concluded that great care would be necessary in inspecting the revision of classification, for the simple reason that the old classification being improved out of existence and the substituted one existing only on paper, actual new work was the only possible satisfactory solution of the difficulty. The changes in the VIII. red sandy soil being of the nature pointed out, it will be seen that my scheme tended to redress the balance, and to restore in part the classification as it was done in the field by bringing to somewhat lighter rates much of the land which had been at first rated as the best land

* VIII. (red sandy of the sort. Mr. Puckle's changes above described only). brought the assessment down Rupees 1,47,500.* The changes in other soils were much less significant.

2. The high assessment borne by these red soils is illustrated by Table B. for the talooks of Salem and Trichengode. In these talooks there were after Mr. Brett's revision 82,509 acres, assessed at or over 2 rupees and including waste. These figures should now be raised to

87,955, the increase of area† by survey in punjah in these talooks being 6.6 per cent. I find of the soil classed as red sand 53,819 acres are now paying 2 rupees and upwards, being 61 per cent. of the whole area; a proof that the red sand was looked upon by Munro and McLeod as very little inferior to the

loam and clay here, and that my proposition to assess half this area at Rupees 2-8-0 per acre would, if approved, have introduced as a maximum that which is now the ordinary rate. 25,578 acres, being the area of 8.1 in the first group in Salem and Trichengode talooks, I proposed to rate as equal with loam. I am very unwilling to argue on data based on the old classification or on the amended scheme which has the sanction of Government; but of these two talooks I have seen every corner and have in every village remarked the excellence of this soil, the high assessment, and the good crops it bears. Estimates of the ryots have confirmed my view, as shall be told in its place.

3. The greatly disproportionate influence exercised on the rates by the change of commutation rate early attracted my attention, and I rely much on this point in support of my view that, granting the advisability of the Government modification, the punjah must be further raised to make its burden proportionate to that of nunjah. The figures are as follow on the area given by Mr. Puckle in paragraph 35 of his report on the Northern, and in paragraph 48 of his report on the Southern talooks :—

Talook.	BY GOVERNMENT MODIFICATION.		PER REPORT.	
	Nunjah.	Punjah.	Nunjah.	Punjah.
Northern ...	1,76,344	3,64,131	1,36,696	3,58,995
Southern ...	2,53,762	6,29,874	2,07,570	5,91,402

The amount to be hereafter levied on account of village service cess is not included, the increase being nunjah 22 per cent. in the south, 28 per cent. in the north; and punjah 6½ per cent. in the south, and 1½ per cent. in the north. The reason for this difference of incidence, caused by the addition to the commutation rate, is that the money rate of all nunjah was raised, while the money rate of punjah below Rupees 1-8-0 per acre was untouched, and I have trusted to the complete inspection of the revision of classification to ensure me against unduly over-assessing this kind of soil, and enable me to preserve the present ratio between the assessment and that borne by other soils.

4. With respect to the present assessment, and its severity or the reverse, the best argument is that if, during the next nine years, the land is taken up at the same rate as it has been for the last nine years, no waste whatever will remain. By rate I intend ratio to cultivation.

In 1270, as the Board remark, the waste was 4,48,804; in 1279 it was 1,85,975;* and in 1272, and following years, the Tahsildars furnished returns to this

* Table C.

office from which it appeared that, of the waste then existing, four per cent. was over-assessed; 70 per cent. far from villages and waste from causes that will cease with the increase of agricultural prosperity, and 26 per cent. was uncultivable. From this it will be seen that the present assessment is not deterring the extension of cultivation, and we may also expect to see that there has been in the last decade a large increase of population. One fact which I have noticed is that very little land is thrown up in this District for the years during which it is fallow, a great deal of the worst land will not admit of cultivation without an occasional rest, but it is kept in the puttah and paid for in most cases. I should be disposed to believe that the ryots will gradually learn to escape this payment, and will as in South Arcot and Trichinopoly is, I am told usual, throw up their fallow land for the years it has rest, and this may hereafter cause an increase in the waste. That the land returned as uncultivable are rightly so returned, I see no reason to doubt, and in that case the area of cultivable waste is reduced to about three-fifths of the present total area.

5. The Board in paragraph 2 (2) remark that I have said that 50 per cent. of the demand on the red soils will be relinquished. I used language which certainly led to that being taken as my meaning. My intention, however, in speaking of land on which half the assessment would be remitted was to speak of the soils which I had been then lately inspecting in Salem talook, where the rates would necessitate a remission of half the assessment in those first-class red soils which are now assessed at and over 2 rupees. The average which I proposed for red soil, included in Mr. Puckle's area, was Rupees 1-1-5 in place of Annas 13-10 as it stood in the scheme, that for all other soils by the

* Table D.

Settlement scheme stands at Rupees 1-6-8.* The present average for the whole District was Rupees 1-4-4, Jumma-bund 1278. In introducing into the comparison the increase of the cultivation since 1270 fusly I estimate that 1,39,000 acres have been added in the interim, i.e., at 21 per cent., which is the rate over all soils. I should estimate that the average assessment of these lands, which ten years ago did not pay to cultivate, will not amount to more than three-fourths of the rate falling on the

† Appendix E.

older cultivated lands, and I accordingly introduce these Acres 1,39,000 into the table† as follows:—

Acres.	RS.	A.	P.
9,000	to	1	4 0
60,000	to	1	0 0
30,000	to	0	12 0
15,000	to	0	8 0
15,000	to	0	6 0
10,000	to	0	4 0

giving an average of about Annas 12-7 per acre for the newly taken-up lands, and for the whole of the red soil Rupees 1-0-7 as contrasted with the average of Rupees 1-6-8 for other soils, and with Rupees 1-4-4, the average of fusly 1278 of the Jumma-bund demand.

6. The opinion of the local officers, Messrs. Arbuthnott, Longley, Price, and the Huzur Serishtadar, are given in full in their letters enclosed. Tahsildars have reported to me their general opinion that the present assessment is borne with ease at present prices; they have submitted their estimates of the crops usually grown but very imper-

fectly, and I confess that I cannot rely on their statements.* I do not believe it possible that the

expenses of cultivation can approach some of their estimates, which would go to prove that the ryots in parts of the District were cultivating at a loss and paying for the privilege. The ryots of the Salem and Trichengode talooks have furnished me with estimates of their crops at many of my camps, and their evidence is to the effect that raggy and cumboo, the staple crops in these soils, produce 240 measures on an average; 320 measures is a very good crop; they grow a second crop which is usually of horse-gram, and averages 100 measures per acre; pulses tovaray (dholl) and oil-seed are also grown; throughout the Rasipoor Division I found this to be the course of husbandry and the expectation of the farmers as to crops in a good year. It must be remembered that the second crop is grown here under peculiarly favorable circumstances, the influence of both monsoons being felt heavily, and under the rains of either is grown one crop. Fifteen per cent. is deducted from the gross out-turn for bad seasons. In nunjah the second crop is to be separately paid for; second crop enabled the ryots to bear the heavy rates on well and other lands during the depression of agriculture which marked the years 1240 to 1254. My estimate of seventeen Kalams, or 408 Madras measures, is, I believe, not an excessive one for the best lands, and to these alone does it apply; it is considerably exceeded by Paul Pillay's estimate. I may mention that in the estimates of produce on which the Settlement scheme is based, second crop was taken into consideration as, I believe, in the produce estimates.

7. I am of opinion that the 10 per cent. allowed for unprofitable areas is totally unnecessary. The rocks are measured out where they exceed 10 per cent. of the area of a number, and deducted. All water-course channels and foreshores of rivers are measured out and registered as poramboke. Hedges are valuable in this timberless country, and are carefully tended in good soil, but they do not encroach on the fields excepting where little belts of wood are preserved for profit as in the Rasipoor talook. These are fairly subjected to taxation. If, as in parts of Trichengode, great quantities of rock crop out over the

surface, when a considerable area of a field is thus affected, it is lowered from its natural taram in accordance with your suggestion and Mr. Puckle's intention. In the case of nunjah in a level tak the varapoos, or embankment, take up a very insignificant proportion of the surface, the proportion is somewhat larger in terraced cultivation, but such cultivation is not common, and even there the proportion of 10 per cent. is not attained. All the unprofitable areas, such as foot-path, belts of timber, land occupied by minor roads, by rick-yards and buildings, which would be found included in an English Farm, are found to a very slight extent here. The cattle-stand, the common threshing-floor, all roads, paths, water-courses, brooks, and channels are measured out and not included in the puttah, and the village site is ample for the homestead and stock, &c. If not, an addition is applied for and given.

8. With reference to the paragraph of the Proceedings of the Board, I must add that I have visited Namakul, and after inquiry considered that sufficient will be realized on the basis of the sanctioned rates and classification to maintain the present high rates of assessment in those Cauvery villages which can afford them. In two villages the original assessment is in force, averaging over 21 rupees per acre; these will be reduced to the level of similarly situated villages. I see no reason to apprehend that I shall feel called on to make a recommendation of any change in the Uttengheri red soils. The present rate is 15 annas and 10 pies per acre. The Settlement, including village service cess, will be 10 annas and 8 pies per acre; and, the Survey excess being taken into account, the gross revenue will be decreased by 20 per cent.

9. To recapitulate the arguments for my scheme, I showed, in the 1st paragraph of this letter, that red sand must be raised to make its assessment equal to the classifier's estimates;

2nd.—That red soil must be raised to bring the assessment on it into relation with that which it now pays;

3rd.—That punjah must be raised, that the commutation rate enhancement may affect punjah as well as nunjah (practically the anna Government added does not fall on red sand at all);

4th.—Waste accounts show that the present assessment is not burdensome; and in the

5th.—That the Settlement rate for red sand is 1s. 8d., and for other soils 2s. 10d. per acre on an average; while, in the 6th paragraph, I cite all the local criticism available to bear testimony to the fact that this soil is fertile and capable of bearing a high assessment.

10. I submit that my case is a strong one. I am ready, however, to concede on one condition, that the great disadvantage of re-opening a controversy, which ought to have been long closed, is a paramount

consideration. The condition is the concession to me of the right of revising the classification with a tendency to restore the original classification. It will thus be practicable to restore to their original class lands which appear on inspection to be fit for it, and I am sure of my ground when I say that the present revenue can be thus re-imposed without pressing unduly on any class of land. If for the increase by Survey an increase of revenue is desired, it will be necessary to enhance the rates.

I have, &c.,

(Signed) H. ST. A. GOODRICH,

Dy. Director of Revenue Settlement.

(True Copy.)

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

APPENDIX A.

Comparative Statement of the Classification of Soils as originally performed and as now revised in the Red Sandy Soils of the Salem District.

Talooks.	EXTENT OF LAND IN CLASS VIII.								
	Sort 1.			Sort 2.			Sort 3.		
	As per Original Classification.	As per Mr. Puckle's Revision.	As per Original Classification.	As per Mr. Puckle's Revision.	As per Original Classification.	As per Mr. Puckle's Revision.	As per Original Classification.	As per Mr. Puckle's Revision.	Total.
1	2	3	4	5	6	7	8	9	
1. Attur	19,640	10,085	11,855	9,652	9	7,304	31,501	27,041	
2. Salem	1,11,017	46,209	20,240	56,966	147	25,047	1,31,404	1,28,222	
3. Trichengode	79,993	26,577	40,663	86,265	34	9,571	1,20,693	1,22,413	
4. Namakul	36,659	14,437	14,399	27,278	...	15,268	51,058	56,983	
5. Darampuri	77,432	27,432	15,558	42,858	207	23,207	93,497	93,497	
6. Uttengheri	60,989	10,939	12,581	50,581	157	12,157	73,677	73,677	
7. Tripatur	36,294	15,294	3,552	23,032	2	4,502	42,848	42,848	
8. Kistnagheri	58,055	8,055	10,720	45,721	42	15,041	68,817	68,817	
9. Oosoor	40,369	20,369	7,367	22,367	128	5,128	47,864	47,864	
Total	5,20,398	1,79,397	1,40,238	3,64,740	726	1,17,225	6,61,362	6,61,362	

SOORAMUNGALUM,
21st January 1871.

(True Copy.)

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

(Signed) H. Sr. A. GOODRICH,

Dy. Director of Rev. Settlement.

APPENDIX B.

Statement showing the Total Extent of Red Sandy Soil in Salem and Trichengode talooks, according to List sent by Head Classifiers up to date.

Names of Talooks.		2 RUPEES.				2 TO 3 RUPEES.				3 TO 4 RUPEES.				TOTAL.			
		8-1	8-2	8-3	Total.	8-1	8-2	8-3	Total.	8-1	8-2	8-3	Total.	8-1	8-2	8-3	Total.
Salem	...	4,307	1,327	75	5,709	18,130	4,227	293	22,650	5,048	896	8	5,952	27,485	6,450	376	24,311
Trichengode	...	4,363	794	...	5,157	9,238	4,379	...	13,617	462	272	...	734	14,063	5,445	...	19,508
Total	...	8,670	2,121	75	10,866	27,368	8,606	293	36,267	5,510	1,168	8	6,686	41,548	11,895	376	53,819

1871.]

APPENDIX C.

Statement showing the Talookwar Punjah Waste.

Talooks.	AYACUT.		CULTIVATION.		WASTE.		Remarks.
	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Namakul	98,073	1,22,911	89,423	1,11,884	8,050	11,027	Punjah.
Salem	2,35,361	3,70,711	2,01,775	3,42,239	23,586	28,472	Do.
Attur	...	...	...	...	43,054	70,321	Do.
Trichengode	1,69,947	2,48,485	1,59,474	2,30,087	10,473	9,318	Do.
Oosoor	1,44,082	1,84,986	1,37,391	1,68,811	16,781	26,175	Do.
Tripatur	...	...	...	...	5,619	8,659	Do.
Uttengheri	...	...	...	...	44,908	44,110	Do.
Darampuri	...	...	...	...	19,453*	...	Do.
					1,72,524	9,412	
					10,275	...	
					1,82,799	...	

* This amount is for Fushes 1272 and 1273.

I can wait no longer for the newer returns, which have been repeatedly called for from these talooks. They shall be sent when received.

(True Copy.)

SOORAMUNGALUM,
21st December 1870.

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

(Signed) H. Sr. A. GOODRICH,

Dy. Director of Rev. Settlement.

APPENDIX D.

Statement showing a Comparison between Fusly 1270 and 1278 for Cultivation at Settlement rates on Red Sandy and other Soils.

Particulars.	For Fusly, or as per Classification:						For Fusly 1270, or with addition for increase of cultivation since the time of Classification:						With five sorts on Red Sandy soil, as proposed.					
	Average rate on Red Sandy soil per Acre.	Average rate on other soils.	Number of Acres.	Number of Acres.	Number of Acres.	Average rate on other soils.	Average rate on Red Sandy soil per Acre.	Average rate on other soils.	Number of Acres.	Number of Acres.	Number of Acres.	Average rate on other soils.	Average rate on Red Sandy soil per Acre.	Average rate on other soils.	Number of Acres.	Number of Acres.	Number of Acres.	Average rate on other soils.
Without Village Serv.	Rs. A. P. 0 13 10	Rs. 1 6 11	0 01,562	2,95,420	5,71,284	Rs. 1 6 11	Rs. A. P. 0 15 9	Rs. 1 6 11	0 01,562	2,95,420	5,71,284	Rs. 1 6 11	Rs. A. P. 0 15 9	Rs. 1 6 11	0 01,562	2,95,420	5,71,284	Rs. 1 6 11
Cera.																		

SOORAMUNGALUM,
23rd January 1871.

(Signed)

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.

APPENDIX E.

Mode of Estimating for the Area increased brought to Cultivation in Red Sand since Fusly 1270.

Class.	Groups.	Sort.	Fusly 1270.			ADD INCREASE OF CULTIVATION.		Fusly 1278.		Remarks.
			Extent.	Rate per Acre.	Assess-ment.	Extent.	Assess-ment.	Extent.	Assess-ment.	
VIII.	1	1	A.C. 36,050	Rs. A. P. 2 8 0	Rs. 90,125	...	...	Acs. 36,050	Rs. 90,125	The analysis now being made may not improbably bear out my opinion that much of this land would be more properly classed "loam" according to the principles of the department it is "sand" I estimate that 23,346 acres are of the best quality, and will be necessarily transferred to loam in course of revising the classification.
	1	2	5,431	1 12 0						
	1	1	78,644							
			84,075		1,47,131	...	...	84,075	1,47,131	
	1	3	5,400							
	1	2	93,553	1 4 0						
	3	1	34,526							
			1,33,479		1,66,849	9,000	11,250	1,42,479	1,78,099	
	1	4	8,562							
	1	3	93,500	1 0 0						
	3	2	55,894							
	4	1	30,177							
			1,88,133		1,88,133	60,000	6,000	2,48,133	2,48,133	
	2	4	28,901							
	3	3	55,800	0 12 0						
	4	2	27,581							
			1,12,282		84,211	30,000	22,500	1,42,282	1,06,711	
	1	5	8,500							
	3	4	10,645	0 8 0						
	4	3	27,581							
	2	5	46,726		23,363	15,000	7,500	61,726	30,863	
	4	4	28,900	0 6 0						
			11,117							
			40,017		15,000	15,000	5,625	55,017	20,631	
	3	5	10,600							
	4	5	10,000	0 4 0						
			20,600		5,150	10,000	2,500	30,600	7,650	
			6,61,362		7,19,968	1,39,000	1,09,375	8,00,362	8,29,343	

SOORAMUNGALUM,
23rd January 1871.

(Signed)

H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.

(True Copy.)

(Signed)

G. BANBURY,
Ag. Director of Rev. Settlement.

APPENDIX F.

Tahsildar's Estimate.

Talooks.	OUTTARU.		OTTADAM.*		Expense.	Remarks.
	Outtarn.	Price.	Outtarn.	Price.		
1	2	3	4	5	6	7
Namakul ...	M. M.	RS. A. P.	M. M.	RS. A. P.	RS. A. P.	These results are the averages of a number of specimen estimates of crops submitted by the Tahsildars for red sandy soil. They appear to me to be untrustworthy, and in their estimates of produce fall vastly below the opinions expressed by ryots. The average assessment is over 1 rupee, but cannot be exactly given; it is not included in the expenses, so that the Kistnagheri, Uttengheri, and Daranpuri ryots would be farming at a loss if their whole assessment were remitted.
Salem ...	196	8 3 7	320	8 15 4	4 7 0	
Attur†	208	10 12 3	216	7 8 0	5 10 0	
Trichengodo ...	187	...	304	...	5 0 0	
Oossoor ...	104	4 4 3	128	6 0 0	3 14 3	
Tripatur ...	112	4 1 7	133	5 9 7	3 3 6	
Kistnagheri ...	153	9 3 4	195	13 0 5	5 1 6	
Uttengheri ...	91	5 4 0	120	6 13 4	5 6 2	
Daranpuri ...	75	3 9 0	127	5 9 4	6 12 0	
Average ...	160	8 3 9	182	11 10 0	8 12 0	
	143	6 11 3	192	8 2 4	5 3 10	

* Under this head is included the other products, such as oil-seeds, dholl, &c., grown with the staple crop.—G. B.

† Prices not reported.

SOORAMUNGALUM,
21st December 1870.

(Signed) H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.
(True Copy.)
(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

APPENDIX G.

From C. T. LONGLEY, Esq., Collector of Salem, to the Deputy Director of Revenue Settlement, dated Salem, 8th December 1870, No. 48.

I have the honor to reply to your letter of the 22nd October, No. 176 in which you ask for my opinion, touching certain modifications of the Settlement rates lately tentatively proposed, and enclosing a correspondence on the subject for my perusal.

2. I will at once commence by saying that, from my experience of the District during the time I was Head Assistant in 1858, when Mr. Brett was Collector, and from careful inquiries since made from Tahsildars and other revenue officials of long experience in the District, I can see no possible reason for a general reduction of the present rates.

I find Mr. Brett, who was long Collector of the District, writing to the Director of Revenue Settlement in November 1861, as follows:—"The main object of any new Settlement should not be to lower the present rates, but rather to classify the fields and equalize the rates where they are now unequal;" no general reduction, he goes on to say, was necessary. The reductions made in 1859 lowered the heavier rates on both irrigated and dry lands to a very moderate standard.

Statement showing the average Highest and Lowest rates of assessment of Wet, Dry, and Garden Lands in the Salem District.

Number.	Name of the Talooks.	NUNJAR ASSESSMENT PER ACRE.			PUNJAR ASSESSMENT PER ACRE.			GARDEN ASSESSMENT PER ACRE.		
		Average Rate.	Highest Rate.	Lowest Rate.	Average Rate.	Highest Rate.	Lowest Rate.	Average Rate.	Highest Rate.	Lowest Rate.
1	Attur ...	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.
2	Namakul ...	8 12 3	14 6 0	1 4 2	1 9 4	4 0 1	0 3 4	4 4 7	7 0 0	1 4 0
3	Salem ...	10 2 0	16 14 0	1 12 0	1 4 10	4 0 0	1 2 0	5 1 4	7 0 0	1 0 0
4	Trichengodo ...	9 4 8	14 0 0	1 0 3	1 11 2	4 0 0	0 2 7	4 7 2	7 0 0	1 8 0
5	Daranpuri ...	6 11 9	14 0 0	1 0 8	1 7 5	4 0 0	0 2 11	3 5 8	7 0 0	1 1 0
6	Uttengheri ...	4 1 10	14 0 0	1 0 14	0 13 6	4 0 0	0 1 11	5 1 0	7 0 0	1 4 0
7	Kistnagheri ...	5 5 1	14 0 0	0 14 2	0 15 10	4 0 0	0 1 2	3 7 2	5 4 0	2 0 0
8	Tripatur ...	6 8 0	14 0 0	0 11 8	1 4 5	4 0 0	0 1 5	3 7 1	7 0 0	1 0 0
9	Oossoor ...	5 5 7	8 12 0	1 4 0	1 4 5	4 0 0	0 1 2	4 0 0	7 0 0	1 0 0

3. Looking at the returns of cultivation from fusly 1265 (A.D. 1854), the year in which a general reduction in the assessment commenced, I cannot help thinking that nearly all land which it is possible to cultivate, or which it is worth a man's while to cultivate, has already been brought under the plough. The fact that the cultivation returns have risen from 1½ lakhs of acres (dry) in fusly 1262 (A.D. 1852) to over 10½ lakhs in fusly 1279 (A.D. 1869) is, you will allow, a pretty sure sign that the existing rates of assessment are not considered burdensome, and that all land worth cultivating has been taken up. Since the general reductions took place in the assessment the revenue has been steadily increasing, and has risen from Rupees 13,23,982 in fusly 1264 to Rupees 18,22,856 in fusly 1279. It is possible that prices will fall a little with a return to better seasons, but not to an extent that would curtail the present area under cultivation. Looking at the fluctuations in prices during the last twenty years, and the effect the railway has had upon them, I do not think they will ever fall as low as in 1854. With, then, a fair prospect of continued good prices, a largely extended cultivation, and a steadily increasing land revenue, now easily and promptly paid, what necessity can there be for a further reduction of present rates of assessment? None I consider, and I must here record my entire dissent from the opinions of those would-be philanthropists, pioneers of a new Settlement of the tax on land, the legitimate source from which we should derive a revenue, which, if the opinions of the Settlement School are to prevail, will fast be alienated

from Government, and fresh taxes under the name of the hated "cess" will have to be introduced to make up the deficiency. In conclusion, I need hardly say that I am decidedly in favor of your modification of Mr. Puckle's proposals for the treatment of the red sandy soil. It is a change which, I am sure, all who know anything of the dry soils will advocate. I can quite endorse your opinion of the fertility of the red soil. Magnificent raggy and cumboo is raised on it, especially in Kistnaghieri and Tripatur.

4. In conclusion, I earnestly hope the Board and Government will adopt your proposals, which, as I said before, have my warm support as tending to save a large revenue now easily paid on these fertile punjah lands.

5. The enclosure received with your letter I return.

I have, &c.,

(Signed) C. T. LONGLEY,
Collector.

(True Copy.)

(Signed) H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.

(True Copy.)

(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

APPENDIX H.

Demi-Official from the Honorable D. Arbuthnott, Collector of Madura, to the Deputy Director of Salem, dated 16th October 1870.

DEAR SIR,—I have duly received your letter of the 5th October, asking my opinion regarding your proposed classification of the red soils of Salem.

From the tenor of your letter, I presume it is not the intention of the Settlement Department either to raise or lower the gross land-tax of the District, and, if this is the case, I can see no possible reason for interfering with it. If it is found that any class of land is left waste from the teerwah being too high, it would then be time to reduce it, but, as far as I am aware, this was not the case to any considerable extent in Salem.

If, however, alterations must be made, I think your five classes, at the rates you propose, are preferable to the three classes. There may be perhaps some loss of revenue sustained from some of the worst kinds of land being abandoned, but that will be trifling compared to the loss which would be sustained by adopting the three classes.

Believe me, yours truly,

(Signed) D. ARBUTHNOTT.

P.S.—Your Settlement laws and rules may be like those of the Medes and Persians unalterable. If so, it is possible to ask why three classes of red soil have been fixed on rather than five or any other number; 4 Rupees per acre for red soil appears very high, but I much doubt whether 8 Annas per acre for the worst kind is not higher. The latter can only be calculated for three years in succession, and has then to be left waste for two or three years to recover its strength. If a considerable area of the best red soil, at 4 Rupees per acre, is found to be waste that will be a good proof that the teerwah is too high, but if this is not the case, and the land is cultivated, then we may rest assured that the teerwah is not too high, for ryots cannot possibly go on cultivating land from which they cannot derive a livelihood.

(Signed) D. ARBUTHNOTT.

(True Copy.)

(Signed) H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.

(True Copy.)

(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

Memorandum from C. Randall, Esq., Deputy Director of Revenue Settlement, Nellore, to the Director of Revenue Settlement, dated 21st January 1871.

The sample of the Salem red soil is similar to that known in Nellore as Yerra Tuvvanela; but stone is seemingly rather more prevalent in the sample than is usual in this District. It appears slightly adhesive and to partake somewhat of the nature of a loamy soil, as the sample contains a few small clods. The result of test by washing has been as under:—

	First Test.			Second Test.		
	RS.	A.	P.	RS.	A.	P.
Small clods weighing ...	...	3	0	0	3	0
Weight of clay ...	...	0	14	0	1	1
Weight of sand ...	...	2	0	0	1	15
Loose soil weighing ...	...	3	0	0	3	0
Weight of clay ...	...	0	11	4	0	13
Weight of sand ...	...	2	2	8	2	3

The test, in the first instance, was not conducted with sufficient care, and the result shows a deficiency. According to the second test the soil appertains to Class VIII., only the smaller clods proving to be Class VII. But, inasmuch as it is by reason of the fine turva or pulverulent portion of the soil blending with the sand and coarse

sence of the *tuvva* so abundantly alters the nature of the soil and renders it of a higher value than soil having a corresponding proportion of ordinary sand, the classification should consequently be determined on other considerations than the mere actual result of the test adopted.

It is only by endeavouring to secure relative accuracy, and deeming it of the highest importance, that correct classification can be attained. The conclusion deducible from the ordinary test of the Salem red soil, viz., that it belongs to the sandy red soils forming Class VIII., is the reverse of the value which general experience attributes to the soil, and is opposed as well to the value in which held when formerly assessed. On all sides it is admitted to be a soil of very considerable productive power, and the only alternative, in order to secure the relative accuracy of the classification, is to render it under such red soil of the higher class, or VII., as in respect to productive power the land may fairly be regarded as on a par with. It is probably fully equal to VII—1.

(Signed) C. RUNDALL,
Dy. Director of Rev. Settlement.
(True Copy.)
(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

From A. HUNTER, Esq., M.D., Superintendent, School of Industrial Arts, to the Acting Director of Revenue Settlement, dated 10th January 1871.

I have the honor to forward a report upon the chemical examination of the two soils from Salem which you asked me to examine.

No. 1 is a pale yellowish brown ferruginous loam containing lime, iron, sand, and soluble silica.

It is a good quality of soil, as the iron and sand are in a fine state of division, and the lime and soluble silicates will render it fertile.

No. 2 is a dark brownish red ferruginous loam containing sand in a very fine state of division, alumina or clay, a good deal of iron, a trace of lime, &c.

This is a first quality of soil, and ought to be very fertile from the variety of its ingredients and their fine state of division.

I have, &c.,
(Signed) A. HUNTER,
Supt., School of Industrial Arts.

Analysis of two varieties of Loam from Salem, sent by G. Banbury, Esq.

No. 1a.—Yellowish red sandy ferruginous loam from Salem, formed by the decay of white granite—Residue after boiling one ounce for half an hour in dilute hydrochl.

No. 2c.—Salem sandy loam.
hydrochloric acid, 20 grains of yellowish grey insoluble si.

No. 1.

Brownish sandy loam from Salem.

Discolors water slightly red and brown; does not emit a smell of alumina when wet; contains very little clay; sediment, a fine brownish red sand; falls in about three minutes; the lower part consists of coarse white pebbles of quartz, fragments of lime and ferruginous sand. Hydrochloric acid and water cause effervescence with the pieces of lime which are visible to the naked eye.

One ounce when heated lost eight grains of moisture, when heated to redness it lost 22 grains more, total 30 grains.

One ounce when boiled with half ounce of hydrochloric acid and two ounces of water caused effervescence in spots; where the lime is visible the solution became greenish yellow; gave a deep blue solution with the ferrocyanuret of potassium, and lost 51 grains and 20 grains on the filter of insoluble silica, total 71 grains.

Residue decayed white granite and silicious grey and white sand.

Residue on filter 20 grains of yellowish grey insoluble silicates.

This brownish sandy ferruginous loam appears to be formed by the decay of a pale whitish granite. It contains about—

7	per cent.	of iron.
6	do.	of lime.
2	do.	of alumina.
80	do.	of silica.
5	do.	of carbonaceous matter.

It is a good soil, as it contains a considerable per-centage of lime and little clay with a fair proportion of iron.

No. 2.

Fine grained red loam from Salem one ounce.

When wet, emits a smell of alumina; becomes dark brownish red; feels fine grained and mixes readily with water; remains suspended for some time, leaving the water discolored after five minutes' suspension; considerable deposit of fine brown silt or fine sand, amounting to nearly one-third of the whole. Residue after washing contains pebbles of white quartz, a few scales of shining mica, and a good deal of fine black hornblende sand.

No. 2a.—One ounce when heated lost 11 grains of moisture, and 18 grains when heated to redness.

No. 2b.—One ounce when boiled with half ounce of hydrochloric acid did not effervesce, but became greenish yellow; after being boiled for

This red loam is probably formed by the decay of a dark granite more ferruginous than No. 1., and contains, probably,

13 per cent. of iron.
2 do. of lime.
4 do. of alumina.
76 do. of silica.
5 do. of carbonaceous matter.

It is an excellent loamy ferruginous soil.

(Signed) A. HUNTER.

(True Copy.)

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

W. R. ROBERTSON, Esq., Superintendent, Government Farm,
the Director of Revenue Settlement, dated Sydapet, 17th
January 1871, No. 239.

With reference to your letter of the 4th instant, which, I regret, has remained so long unanswered, I have the honor to state that, owing to the absence of all facilities for analyzing, I have been unable to test the soil as I would desire. However, I have been able to make some simple examinations, which, though made with rather primitive appliances, will nevertheless afford information sufficiently accurate for practical purposes.

2. The soil, I find, contains upwards of 80 per cent. of sand, gravel, and other silicious matters, and only about 5 per cent. of organic matter. It is sadly deficient in lime, and will not, I imagine, produce good crops of leguminous plants. It contains small nodules of decomposed felspar mixed with sulphate of iron, and with traces of phosphate of lime. These minerals are valuable, and probably their presence accounts for the productive character of this sand. However, I possess no means of determining the proportion in which they exist. There is also a considerable quantity of the red oxide of iron present. This, though of little value as plant food, is nevertheless useful in increasing the absorbent powers of the soil. Thus, this soil will, I find, contain as much as 35 per cent. of its weight of water; rather a large percentage for one containing so much sand. The presence of this oxide is also valuable in enabling the soil to retain moisture rather, an important quality in a dry climate like this.

It is, lies well for natural drainage from rocks and other detriments to cultivation.

4. The capillary action in such soils is very perfect, rendering them moist, while soils of a much higher chemical value are comparatively dry.

5. I regret that I am able so imperfectly to answer your queries. It is, I think, much to be regretted that Government have not yet seen the necessity for appointing an agricultural chemist for investigating these and other chemico-agricultural questions.

I have, &c.,

(Signed) W. R. ROBERTSON,

Supt., Government Farm.

(True Copy.)

(Signed) G. BANBURY,

Ag. Director of Rev. Settlement.

APPENDIX I.

From J. F. PRICE, Esq., Acting Sub-Collector of Salem, to the
Deputy Director of Revenue Settlement, dated Oosoor, 19th
December 1870, No. 704.

I have the honor to reply to your letter, No. 178, dated 22nd October last.

2. I most decidedly am of opinion that the rates upon red soils should be raised throughout the sub-division. They are almost all highly productive, and I have always considered them very much under-assessed.

3. I think that with caution in the application of the highest rate, viz., Rupees 1-12-0, the scale proposed by you can be justly imposed, and that with even all the liberal deductions made from the amount on which the assessment is fixed, it will not represent the fair share claimable by Government.

4. Whatever may be the state of things in the Southern talooks, the whole of the available waste in this division has not been taken up. That unoccupied, however, is land which generally speaking is jungly, or too far from the villages to be conveniently cultivated, or which the ryots wish to retain for grazing purposes, as they are allowed to do in the Oosoor talook, at one-fourth of the proper rate, and in the proportion of one-fourth of the total assessment payable by them. The lands relinquished are not by any means those which bear the heavier assessment. As far as my observation goes the reverse is the case, and few, if any, lands which are at all valuable are given up. Those now being

quantity, and
 remain ground on which they can grow 3 Kandag
 (Madras measures each) per acre, for which they pay from 8 to
 as or even less, and which being fertile gives them but little trou-
 cultivate it, to keeping land which yields them hardly one-third
 amount mentioned above, and which, though it bears perhaps
 assessment of only 6 Annas, requires to cultivate it double the lab-
 id manure expended on the other. I think that the facts that the
 rice of the red soil lands has, ever since I joined this District, materi-
 ally increased, and that the lands relinquished are not those bearing the
 higher rates of assessment, go strongly to support my view that the
 rates now imposed are not too high.

5. I must apologize for the delay which has occurred in making my
 reply, and which has arisen from my absence on leave and press of
 other business.

I have, &c.
 (Signed) J. F. PRICE,
 Acting Sub-Collector.

(True Copy.)
 (Signed) H. S. GOODRICH,
 Dy. Director of Rev. Settlement.

(True Copy.)
 (Signed) G. BANBURY,
 Ag. Director of Rev. Settlement.

APPENDIX J.

Memorandum from D. PAUL PILLAY, Sheristadar of Salem, to the Deputy
 Director of Revenue Settlement, dated 21st December 1870.

Since the question regarding the red sandy soils has been raised, I
 made it a point to consult with several experienced ryots and others,
 and there has been no second opinion in the matter. The excellence
 and superior description of the soil is admitted on all hands. The
 average yield of this sort of land is not only large, but the crop is
 also considered to be of good quality. It may certainly be surprising,
 but still it is a fact that raggy, which is more a garden produce than
 punjah, is taken off per acre of the red sandy soil without any irrigation
 whatever as follows:—

Best description of land	Medium.	Inferior.
Madras Measures.	M. M.	M. M.
576	384	288

Puckle, when submitting his
 by the department in the mos-
 at any inspection of fields simply to ma-
 results agree with what he thought it ought to
 would be. Thus whilst the classifier, Mr. E. C. G.
 divided the land in question thus:—

III.—1	...	...	...	...	78.6 per cent.
2	...	...	...	...	21.3 "
3	...	...	...	...	1 "

Puckle divided it on paper, thus:—

VIII.—1	...	...	...	...	27 per cent.
2	...	...	...	...	55 "
3	...	...	...	...	18 "

Hence the present proposals rather revert to the real classification than
 depart from it.

7. It is shown that the rates now proposed are moderate, compared
 with the existing demand which is paid with facility. Even if they are
 adopted, there will still be a sacrifice of revenue in Salem and
 Trichengode, but the reduction is in accordance with the fixed princi-
 ples of settlement, and all that can be said is that the red sandy soils
 in those talooks are now more highly assessed than they ought to be
 under principles which the Government have deliberately adopted.

8. The change in the commutation rate affected punjah to an extent
 of 22 per cent. in the Southern talooks and 28 per cent. in the Northern
 talooks; but, in consequence of the low rates charged for punjah, the
 change enhanced the demand on dry land only 6½ per cent. in the
 Southern talooks, and 1½ per cent. in the Northern talooks. It is
 obvious that the change ought to affect wet land more than dry land,
 but the difference is too great, and the present proposals tend to
 reduce it.

9. The waste amongst these soils has decreased from acres 4,48,804
 in Fusly 1270 to Acres 1,85,975 in Fusly 1279, and very little of this
 is over-assessed.

10. The local officers are strongly of opinion that the sacrifice of
 revenue contemplated by Mr. Puckle ought not to be made.

11. As regards the out-turn, it has not been possible to make new
 examinations, but there is a great deal of evidence to prove that
 Mr. Goodrich has not estimated it too high.

12. The Director adheres to the proposals submitted by him last
 August, except that he would style the highest sort of the red sandy
 soils rated (in the first group) at Rupees 2-8-0 "red loam" and call it
 VII.—1 instead of VIII.—1, as being more in accordance with prece-

VIII.—1-1 ...				RS. A.	
1-2	...	...	...	2 8 0	
2-1	...	...	...	1 12 0	
1-3	...	...	...	...	
2-2	...	...	...	1 4 0	1,33
3-1	...	...	...	...	
1-4	...	...	...	...	
2-3	...	...	...	1 0 0	1,88,133
3-2	...	...	...	...	
4-1	...	...	...	...	
2-4	...	...	...	...	
3-3	...	...	...	0 12 0	1,12,282
4-2	...	...	...	...	
1-5	...	...	...	...	
3-4	...	...	...	0 8 0	46,726
4-3	...	...	...	...	
3-5	...	...	...	0 4 0	20,600
4-5	...	...	...	...	
Total ...				6,61,362	

3. The Board did not consider it safe to adopt these proposals without fuller information, and they called for further details with regard to four points which had been incidentally suggested by the correspondence, viz. :—

(1.) The 10 per cent. deduction from the half net for unprofitable areas, which were said to be almost "a pure indulgence."

(2.) The Settlement of the Northern as contrasted with the Southern talooks.

(3.) Any further revisions of the sanctioned Settlement that might be contemplated by the Director.

(4.) The effect of the Director's proposals for red sandy soils in Uttengeri.

4. When these Proceedings came before Government they directed G. O., 14th December 1870, No. 2,022. the Director to proceed to Salem and make sufficient inquiries on the spot, and directed him to give particular attention to the question whether the allowance for unprofitable areas was right and proper.

5. In the full and careful reports now submitted, the expediency of revising the sanctioned rating for red sandy soils is clearly made out, and it removes much of the Board's hesitation about sanctioning so considerable a departure from the existing Settlement to find that Mr. Puckle is not at all surprised that it is found necessary, and approves of the principles on which it is made.

M M

Madras			
Cumboo	...	...	384
Horse-gram	...	...	160
			544
Deduct Cultivation Expenses ...			27 0
			5 10 0
Balance ...			21 6 0

The existing rates of assessment, viz., Rupees 8 and more per acre are not considered to be burdensome at all. I never heard it said that they were pressing. They are paid with no difficulty whatever, and they can more than well bear the proposed rates which average Rupees 1-1-0, while the existing rates average Rupees 1-4-0.

I know that the late Collector, Mr. Pochin, was of opinion that the existing rates were already light, and that no reduction whatever in them was called for.

(Signed) D. PAUL PILLAY,
Sheristadar.

(True Copy.)
(Signed) H. ST. A. GOODRICH,
Dy. Director of Rev. Settlement.

(True Copy.)
(Signed) G. BANBURY,
Ag. Director of Rev. Settlement.

Proceedings of the Board of Revenue, dated 3rd April 1871,
No. 1,460.

Read letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated 20th January 1871, No. 82-4.

(Printed on page 239.)

In G. O., 20th May 1868, No. 1,427, Government passed orders on the Salem Settlement. The financial result of the sanctioned scheme was estimated to be a loss of Rupees 49,025 if a Village Service Cess

being rated thus :—

	RS.	A.	P.
...	1	12	0
...	1	4	0
...	0	8	0

According to the data submitted by Mr. Puckle the rates and
acted by the grouping were as follows :—

	RS.	A.	P.	ACS.
VIII.—11 ...	1	12	0	26,050
1-2 }	1	4	0	89,475
2-2 }	1	0	0	2,21,579
3-1 }	0	12	0	1,41,871
3-2 }	0	8	0	72,224
4-1 }	0	6	0	57,801
4-2 }	0	4	0	42,362
4-3 }				
Total ...				6,61,362

2. When Mr. Goodrich began to introduce the sanctioned Settlement he noticed that it contemplated what he and all those with whom he consulted thought a most unnecessary sacrifice of revenue on Red sandy soils,* and the result was the letter from the Director of Revenue Settlement, recorded in Board's Proceedings, 15th September 1870, No. 5,748, in which he proposed to divide them into five instead of three sorts, those in the first group being rated as follows :—

	RS.	A.	P.
VIII.—1 ...	2	8	0
2 ...	1	12	0
3 ...	1	4	0
4 ...	1	0	0
5 ...	0	8	0

Mr. Goodrich proposed that the area should be distributed as shown below, but the Director thought it would be found that too much land was placed in the higher sorts :—

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BOARD OF REVENUE.

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dent. He would still retain five sorts of No. VIII., beginning with the rate Rupees 1-12-0.

13. The rates will remain as shown in paragraph 2, but the areas given there are, of course, only an estimate.

14. The Board resolve to recommend Government to adopt this modification of the sanctioned Settlement.

15. With regard to the 10 per cent. deduction from the half net for unprofitable areas, Mr. Puckle said in his report on the Southern talooks: "A per-centage deduction from the money rates or simpler still from the Government share of the produce before determining the money rates on account of minor irrigation channels, hedges, banks, paths, &c., unavoidably measured into cultivated fields is urgently needed for Salem, where occasionally the unproductive area, included within a ryot's boundary, amounts to 20 or 25 per cent. of his entire holding; heaps of rock and patches of soda soil may be scattered about his fields. For these he must pay, though they bring him in no return, and if a general deduction of 10 per cent. be made on account of unprofitable areas, it is literally no more than the necessities of the case require." Mr. Goodrich says that rock is left out of the surveyed extent when it occupies 10 per cent. of the holding, and that its presence is recognized by lowering the "taram; channels, paths, &c., are all excluded; even in terraced cultivation the proportion of 10 per cent. is not attained. The Director admits this, but does not think the deduction altogether unnecessary, and justly remarks that to refuse it now would be to unhinge the Settlement.

16. Mr. Goodrich's argument is that the unprofitable part of the area is never anything like 10 per cent. of it, but the deduction does not assume that it is. Ten per cent. on the half net is between 2 and 3 per cent. of the total produce, and even on Mr. Goodrich's showing this is not necessarily too great a proportion since there is some part of the area, though a very trifling part, which is unprofitable.

17. If the deduction is disallowed the change will affect all the nunjah (first group) rates, but only the two highest punjah rates, i.e., it will increase the nunjah demand much more than the punjah demand.

18. The Settlement, as it stands now, raises the nunjah demand 13 per cent. in the Northern talooks, and 33 per cent. in the Southern talooks, or 21 per cent. in all, and this is enough. If it had been decided at the first that 10 per cent. of the half net should not be allowed for unprofitable areas, a corresponding reduction would have been made for season, or in the out-turn, or in some other manner. The Board think it best to leave the rates as they are. The great advantage of a Settlement is not the determination of what is necessarily indeterminate, except in theory, the true State share, but the levelling of inequalities of assessment.

19. The same remark applies to the rates fixed for the Northern talooks. Mr. Puckle's calculations placed them one "taram" below those of the Southern talooks, and this was probably fair. When Government changed the commutation rate, it was applied in detail to the calculations of the Southern talooks, and it was summarily assumed that the new Northern rates would still be one taram below the new Southern rates. In paragraph 9, Mr. Banbury tries to show that this assumption is warranted by actual calculations. By adjusting the deductions for cultivation expenses, he makes out his case for punjah, except for 7-3, where a remainder of Rupees 2-3-8 is made to give a money rate of Rupees 2-8-0 instead of Rupees 2, but in punjah he is not so successful; a calculated remainder of Rupees 4-6-7 gives a money rate of Rupees 4 instead of Rupees 4-8-0, Rupees 1-8-6 gives Rupees 1-4-0 instead of Rupees 1-8-0, and Rupees 1-0-2 gives 12 Annas instead of 1 Rupee. Nevertheless, the general principle, that rates in the Northern talooks should be a taram lower than those in the Southern talooks, is just, and the Board would leave matters as they are.

20. Mr. Banbury does not anticipate that he will have to propose any further revisions of the sanctioned Settlement.

21. Great allowance has evidently been made for the poverty and barrenness of Uttengheri. In his August letter the Director suggested that Attur should be excepted from the new proposals, because the red soil was worse there than in other talooks. The Board suggested that Uttengheri was as badly off as Attur. It is now stated that the Uttengheri demand will be decreased by 20 per cent., including Village Service Cess, or, in other words, the real revenue demand will be diminished by nearly 25 per cent. As regards Attur, which is not mentioned in the letters now before the Board, it is not at all clear why it should have been excepted from the new scheme for red soils. Sufficient leniency might have been allowed by manipulating groups and sorts as has been done in Uttengheri. The Board understand, however, that the Settlement of this talook has been completed, and that the new puttahs are being issued.

22. It now remains to notice the financial aspect of the Settlement, which has changed in a most astonishing manner since it was dealt with by Government in 1868, the cause being chiefly the increase of area ascertained by survey, which amounts to 15 per cent.

23. Mr. Banbury very justly points out that it is a mistake to include the Village Service Cess amongst the assets produced by the Settlement, and this is really conceded in G. O., 13th December 1870, No. 2,011. The amount now paid out of the revenue to village servants, or the greater part of it, is in lieu of resumed Inams, and must still be paid when the new Settlement is introduced and the new cess

levied. The amount fluctuates with the revenue, and includes, according to Mr. Banbury, resumed *merahs*. The Board resolve to request the Collector to report fully on the history, origin, and component parts of the payment with the view of fixing it once and for all.

24. Leaving the Village Service Cess out of the calculation, the anticipated result of the Settlement, which Government sanctioned, was a loss of Rupees 1,43,847. The corrected calculation given by Mr. Banbury in paragraph 5 shows an estimated gain of Rupees 10,175. Mr. Goodrich expects that the modifications proposed by him will add Rupees 1,66,543 to this sum, but Mr. Banbury does not consider it safe to reckon on more than Rupees 35,285. It will probably be safe to state the probable gain as Rupees 50,000. This is satisfactory.

25. It is true that in all the discussions as to the legality and expediency of imposing the Village Service Cess in Salem, the belief that the Settlement would reduce the demand was kept in view, but the arguments derived therefrom were not essential to the case, and the Board think that the question should not be re-opened.

26. Taking the figures of Fusly 1278, the comparison between the present and future collections on land in Salem will stand as follows:—

	Rs.
Beriz of Fusly 1278	17,74,473
Road Cess, at 3½ per cent.	55,452
Present demand	18,29,925
Beriz of Fusly 1278	17,74,473
Settlement addition	50,000
	18,24,473
Road Cess, at 3½ per cent.	57,015
Village Service Cess, at 6½ per cent.	1,14,030
Total	19,95,518

27. The increase (without taking into account the increased rate of Road Cess which may be levied under the new Act) will be nine per cent. The increase in the Land Revenue demand will be 2·8 per cent.

(A true Copy and Extract.)

(Signed)

J. GROSE,
Acting Secretary.

**Proceedings of the Madras Government, Revenue Department,
dated 2nd June 1871, No. 978.**

Read the following papers :—

Proceedings of the Board of Revenue, dated 3rd April 1871, No. 1,460.

(Printed on page 271.)

Letter from the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated 20th January 1871, No. 82-4.

(Printed on page 239.)

ORDER THEREON, 2nd June 1871, No. 978.

The papers above recorded relate to the proposed revision of the classification of the red sandy soils in the Salem District.

These soils aggregate 6,61,362 acres, and constitute seventy per cent. of the "dry" land of this District. They are technically included under Class VIII., the rates for which, according to Mr. Puckle's proposals, ranged from Rs. 1-12-0 to Annas 4 per acre. A portion of this land, 36,050 acres, according to Mr. Goodrich, the Deputy Director—about 9,000 acres according to Mr. Banbury—is now considered equal in quality to "loamy soils," which are technically classed as VII., and have been assessed at Rupees 2½ per acre.

2. The proposal to raise the dry rates sanctioned for red sandy soils in the Salem District was made by the Acting Director of Revenue Settlement in August 1870, and was the result of very decided representations made to him by the Deputy Director of Settlement, who considered that the rates sanctioned were unduly low, involving an unnecessary sacrifice of revenue on the part of Government.

The Board of Revenue naturally hesitated to recommend the proposed changes, affecting as they did seventy per cent. of the whole cultivable area of dry land in the District, and raising the demand by a lakh and-a-half of rupees, and very properly called for detailed information from the Settlement Officers after personal investigation, in communication with the District Revenue Officers.

3. The Government in their Order of the 14th December 1870, No. 2,022, Revenue Department, decided to await Mr. Banbury's reply to the Board's Proceedings before definitively taking his proposals into consideration. At the same time the Government were of opinion that the result would show that they might, with safety on general grounds, adopt the suggestions made by the Settlement Department, supported as they were by the opinions of the local officers cognizant with the District.

4. First, then, with regard to the assessment on red sandy soils, which especially attracted Mr. Goodrich's attention as being unduly low, and entailing an uncalled-for loss of revenue, amounting to a decrease, according to Mr. Puckle's classification, of Rupees 1,47,500, the Government have the less hesitation in sanctioning the revision approved by the Board on the following grounds:—That the local officers are strongly of opinion that Mr. Puckle's reduction was too sweeping; that it is now known that Mr. Puckle's alteration in the original classification was tentative only, while the rates now proposed revert more closely to the original classification; and that the classification now proposed by the Settlement Officers, and adopted by the Board, is approved by Mr. Puckle himself.

It is clear also that the present assessment is not excessive as is shown by the fact that between faslies 1270 and 1279 no less than 2,62,829 acres of waste have been taken up for cultivation out of 4,48,804.

5. Next as to the allowance of ten per cent. for unprofitable areas, the Government adhere to their opinion expressed in 1863 that it is not excessive. Not only would it disarrange the whole Settlement to disallow it; but, as the Board justly remark, it would be necessary to allow a deduction in some other form, and, moreover, being made as it is, on the half net, it is, in fact, equal to only between two and three per cent.

6. Government proceed to estimate the financial result of the changes now sanctioned, which are as follow:—The distribution of red soils proposed by Mr. Banbury is accepted. Under class VIII., four sorts of red soils will be included commencing with extraordinary, assessed at 2½ rupees per acre, ordinary at 1½, and so on, to the bottom of the scale. The higher rate is not expected to affect more than 9,000 acres in the whole District. Mr. Banbury estimates that these changes will give a result of Rupees 6,98,085 on red soils, showing an increase over the rates recommended by Mr. Puckle of Rupees 35,285. Mr. Goodrich estimates the increase at what is evidently too great an amount. The great difference between these estimates cannot be regarded as very satisfactory; but the Government are content to accept the Board's estimate of Rupees 50,000, exclusive of the Village Service Cess; this may be taken as sufficiently approximate, pending the completion of the classification. Having sanctioned the proposed revision, Government cannot too strongly insist on the greatest care being observed in the subsequent classification.

7. The demand in the Uttengheri talook will be decreased by twenty per cent., including Village Service Cess, equal, in fact, to a decrease in real revenue of twenty-five per cent.; and it is evident no further allowance is required. It is not desirable to re-open the question

of revision of Settlement in the Attur talook, as it appears that puttals are now in course of issue there.

8. The increase of revenue, which will result from the changes now sanctioned, does not involve the re-opening of the question as to the levy of the Village Service Cess in the Salem District, which has been finally decided.

9. Government cannot conclude this Order without making some remarks, which a perusal of the papers recorded at the head of these Proceedings shows to be not uncalled for. The argument used by Mr. Goodrich in the 3rd paragraph of his letter of the 21st December last, namely, "that the punjah must be further raised to make its burden proportionate to that of nunjah" is opposed to the fundamental principles of the Settlement, and this the Acting Director ought not to have failed to remark. Whether the increase in the assessment of the wet lands (twenty-one per cent. in the northern and thirty-three per cent. in the southern) be right or wrong, it cannot influence the assessment on the dry land, which must be fixed according to the capabilities of dry land, not the capabilities of land enjoying the advantage of irrigation.

The same remark applies to the arguments used in paragraph 9; the present assessment is a valuable check on the operations of the new Settlement, but no more. The value of the land must be carefully ascertained on the principles approved by the Secretary of State in Council, and the assessment so arrived at is not to be raised or lowered, simply because it happens to be lower or higher than the existing assessment.

10. Mr. Baubury would do well to ascertain that his Assistants thoroughly understand the principles of the Settlement system, and to see that they adhere to those principles; to ascertain what is the half net value of the land in any District calculated according to the rules, irrespective of what it may be thought that a District can or cannot pay is one of the important duties of subordinate Settlement Officers. Modifications rendered necessary by local considerations may, if essentially requisite, be submitted to Government for final orders; but it is highly undesirable that uncertainty and variations should be imported into Settlements as the results of the varying opinions of the officers from time to time conducting the operations.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

From the Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 8th February 1871, No. 594.

With reference to paragraph 4 of Government Order, dated 13th December 1870, No. 2,011, I am directed to submit a Draft Notification, declaring that Act IV. of 1864 (Madras) shall take effect in the District of Salem from the commencement of the current fusly.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) J. GROSE,

Acting Secretary.

DRAFT NOTIFICATION.

Whereas it is necessary that the Village Service Cess Act, Act IV. of 1864 (Madras) should be extended to the District of Salem simultaneously with the introduction of the revised rates of land-tax, the Governor in Council hereby declares, for the information of those concerned, that all holders of land are liable to the demand and payment of one anna in every rupee of assessment and water-rate on account of that cess from the commencement of the current fusly or 1st July 1870.

Proceedings of the Madras Government, Revenue Department,
dated 6th March 1871, No. 404.

Read letter from the Acting Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George.

(Here enter 8th February 1871, No. 594.)

(Printed on page 281.)

ORDER THEREON, 6th March 1871, No. 404.

The Government sanction the publication of the Notification modified as noted below:—

NOTIFICATION.

Whereas it is necessary that the Village Service Cess Act, Act IV. of 1864 (Madras) should be extended to the District of Salem simultaneously with the introduction of the revised rates of land-tax, the Governor

in Council hereby declares, for the information of those concerned, that all holders of land are liable to the demand and payment of one-anna in every rupee of assessment and water-rate on account of that cess from the date on which the revised rates of assessment may be charged on their lands.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

From the Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 2nd May 1871, No. 1,142.

I have the honor to request the Board's attention to the Notification published at page 361 of the *Fort Saint George Gazette* for the current year, making the Village Cess Act IV. of 1864 (Madras) applicable to this District. The wording, "one anna in every rupee as assessment and water-rate" is likely to lead to a misconception, especially so when rendered into Tamil, as will be seen from the enclosed issue of the District Gazette, in which the notice, with its Tamil version, has been re-published.

2. The word *as* instead of *of* (the latter used by the Board in their Draft Notification) seems to indicate that the one anna is to be paid as assessment and water-rate.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) C. T. LONGLEY,
Collector.

Proceedings of the Board of Revenue, dated 6th May 1871, No. 1,905.

Read letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue.

(Here enter 2nd May 1871, No. 1,142.)

(Printed on page 282.)

The word "as" is evidently a misprint for "of."

2. Government will be requested to direct the Superintendent of the Government Press to publish an "erratum" to this effect in the *Fort Saint George Gazette*, and the Collector of Salem will do the same in his District Gazette.

(A true copy and Extract.)

(Signed) J. GROSE,
Acting Secretary.

Proceedings of the Madras Government, Revenue Department, dated 19th May 1871, No. 880.

Read Proceedings of the Board of Revenue.

(Here enter 6th May 1871, No. 1,905.)

(Printed on page 282.)

Read letter from the Collector of Salem, to the Acting Secretary to the Board of Revenue.

(Here enter 2nd May 1871, No. 1,142.)

(Printed on page 282.)

ORDER THEREON, 19th May 1871, No. 880.

The Superintendent of the Government Press will attend to the Board's request.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Acting Secretary to Government.

From the Acting Director of Revenue Settlement, to the Acting Secretary to the Board of Revenue, dated Madras, 19th October 1871, No. 2,025-60.

I have the honor to forward, for submission to Government, as promised by Mr. Master in paragraph 4 of his letter, dated 30th October 1869, the final result of the new Settlement in Attur talook of the Salem District.

Vide Government Proceedings, dated 30th November 1869, No. 3,973.

2. The accompanying statement shows that the result of Mr. Goodrich's Settlement for the past fasly 1280 exhibits falling off of Rupees 161, when compared with what the Jumma bundy beriz would have been at the old rates of assessment. There would, as anticipated, have been an increase of 6,000 rupees odd by the new Settlement, had it not been for the following circumstance:—After the issue of the rough puttahs the ryots took up a considerable area of waste land, which had hitherto remained uncultivated owing to its assessment being so high as to be prohibitory, but which would now be worth holding under the lightened demand thereon. When the comparison is, therefore, made between the old and new Settlements, the fictitious enhancement to the old rates by the inclusion of these newly occupied, but hitherto unprofitable lands, cancels the gain which would otherwise have been observable in the new rates, had this one item been left out of the question.

occupying them. In reply to my question upon this point, Mr. Goodrich says, "Further extension of cultivation, excepting gradually of a small area in the mountain valleys, is not, I believe, to be hoped for."

7. I need hardly tell the Board and Government that the Attur talook would have been completed long before the present date of its Settlement had not the question regarding the Village Cess delayed matters, and, in fact, caused the puttahs to be re-written, owing to the inclusion of this item in a manner not at first contemplated. Now, however, that this question and that relating to the red soils have been definitely settled, the work of introduction progresses as fast as Mr. Goodrich, with due consideration of its importance, can arrange. I hope soon to be able to report the results of the new Settlement for Salem, Trichengode, and Namakal, as I have now done with regard to Attur; and Mr. Goodrich gives me to understand that the new rates will be ready for introduction in Darampuri and Uttangheri before the end of next month.

8. I forward Mr. Goodrich's letter* upon the Attur talook, as

* Dated 10th August 1871, No. 135. although it contains matter more appertaining to the proposed Settlement of a talook than to the introduction of rates in one already settled, still as Mr. Goodrich has evidently drawn up this report with much care and attention, and as it may doubtless prove interesting to the Board and Government, I have thought it best to submit it. As the marrow of the Appendices to Mr. Goodrich's report is to be found in the abstract statement given in paragraph 2 of this letter, I have not submitted these extra details.

I have the honor to be, &c.,

(Signed) G. BANBURY,

Ag. Director of Revenue Settlement.

From H. St. A. Goodrich, Esq., Deputy Director of Revenue Settlement, Salem, to G. Banbury, Esq., Acting Director of Revenue Settlement, Madras, dated Sooramungalam, 10th August 1871, No. 135.

I have the honor to submit a notice of the talook of Attur now completely revised.

1. The talook lies between Salem and the Eastern Coast. Trichinopoly and South Arcot border it to the south and east, and the slopes of the Colroyen* and Tainandamalei to the north; to the south the Pachamalei† and Collimalei‡ divide it from Trichinopoly; the latter range cutting it off from Namakal talook of Salem. It forms geographically part of the Carnatic or Cholasam.

Topography.

* 4,000 feet.

† 3,000 do.

‡ 4,000 do.

The western end of the talook is intersected with ranges of hills which divide the water sheds of the two rivers—Vellur and Vasistapadi. The first rising in the case of these streams. Tainandamalei, and meeting at Behur, a considerable stream from the Colroyen, flows eastwards to Talaivasal on the border of the division receiving on its way the drainage of the Colroyen range through a series of mountain streams. At Talaivasal it turns Southwards and does not join its sister stream, the Vasistanadi, until some miles beyond the western borders of the talook. This river rising in the Collimalei and fed by many torrents converging above Tambampatty carries down the rainfall of the northern slopes of the Pachamalei.

The western part of the talook is broken ground, much rock and hill. To the eastern side an undulating plain occupies the centre, and the valleys of the two rivers divide this plain from the mountain ranges north and south.

The fall of these rivers is considerable, and the water irrigates a very large portion of the hollows occurring in the plain which is still further, commanded by the Kadamboor Tank, a work certainly of great utility, though, I believe, the balance of professional opinion is against its proving remunerative.

2. The higher hill ranges are syenite and gneiss, quartz occurring rarely. Talcose schist occurs in the north-east. Crystalline limestone, if at all, only on the Collimalei. Magnesian limestone are found. Steatite at Iswaramoorthipalyam. The magnetic iron beds are stated by Messrs. Bruce, Foote, and King in their valuable paper on the geology of this District to be inexhaustible. Dykes of trap occur in many places noticeably in the Pythoor and Malliakurai hills, above Gengavalli on a spur of the Pachamalei.

3. The soil of villages lying among the hills and in the valleys west of a line from Attur to Gengavalli is uniformly red loam sand or gravel. Near the river the alluvial deposit has caused the surface soil to be in places almost black, but the sub-soil is nearly always red.

The black soil occurring further east is not quite pure regar, but is generally either more clayey or more sandy than the true black cotton soil. It is like bird-lime in wet weather and hard and false in the dry. Fuel is the great want of the country, but there is much land in the east of the talook well adapted for planting with thorn Karuvella and other trees. The timber from the hills has long ago been used wherever it was not so remote as to make it scarcely worth the carriage. The Pachamalei has here and there some amount of jungle, but the Colroyen

and all minor hills are to an eye accustomed to the sal forest of the Northern Sircars bare. The iron smelting so long carried on has to answer for this. There are very few trees or fruit trees in the division, though the soil is well suited to them especially near the streams. In one village on the Salem side (Tukkyanipalyem) is a flourishing grove of sandalwood. This is remarkable as showing that the tree does not absolutely require a great elevation, these trees being on the level of Salem town about 900 feet. Near Singapooram the mangoes are remarkably fine. Arecanut does well in the loams, but fails in clay.

This clay might, I am convinced, be greatly improved by burning; like the Oxford clay it has a large portion of carbonate of lime mixed with it. The burning seems to me all the more likely to benefit irrigated land as it so greatly increases not only the porosity of the soil, but the solubility of the mineral substances it contains. Burning Oxford clay is commonly said to add eight bushels to the crop per acre, and if fuel could be procured I believe they would try it here. The expense of working the worst clays is very heavy. Fortunately the lowness of the rates prevents our Settlement rates from operating here unfairly on the *bad* land.

A great drawback to much of the soil of Attur is the quantity of lime it contains. The abundance of iron pyrites, I imagine, indicates the presence of sulphur, which, meeting the magnesite, forms sulphate of Magnesia, and this salt accumulates in default of drainage, and efflorescing scorches the crop. In years of sufficient rainfall no harm is done where a gravel substratum exists and supplies natural drainage. The limy character of the soil ensures a heavy crop of straw as might be expected.

4. I will describe in an Appendix the principal irrigation works following the two rivers down from the points where they are first utilized. These works have had in the past ten years Rupees 56,875 expended on them in repairs.

By far the larger portion of the irrigated land grows two crops, usually one of rice July to January, one of cholam March to June. Some of the best irrigated villages grow two crops of rice, and some of the worst only one without any second crop. Most of the land would be unable to grow its second crop without the assistance of wells, and should either monsoon be deficient one or other crop fails. 80,712 acres out of 80,789 acres compound for second crop.

5. There is no town nor anything resembling one in the division.

Roads and Markets. The largest villages are Attur, Tambampatty, Vecraganur, Yetapoor, Gungavalli, Tedavur, Laddivadi. Markets were very much wanted. At the past Jumma-bandy the Collector constituted certain villages weekly markets which will benefit the eastern parts of the talook greatly.

The Cuddalore road intersects the talook which has also roads under construction connecting Attur with Razipur to the west and two lines communicating with the Trichinopoly District, one south through Tambampatti, one eastwards through Laddivadi. There is a mile of road to ten square miles of area.

6. The population of the talook is 1,26,814 at last census, of which 9½ per cent. are non-agricultural, the smallest proportion of non-agricultural of any talook in the District. The population gives an average to total area of 158 per square mile.

7. Cattle are very scarce, there being but 25,000 ploughing cattle. Ten acres of dry land or four acres of wet would, therefore, appear to be about the proportion to each plough. A considerable proportion of the dry land is, however, fallow. So lamentably short of cattle are the people, that the labor of raising water is performed almost entirely by men with picottahs, and the scarcity of firewood causing the people to burn a large proportion of the manure collected in the cow-houses, the fields do not receive even the scanty supply of manure available. There are but 25,000 tillage, 27,000 other cattle, and 89,000 sheep. The value of a sheep to

that of cattle,* I should estimate at about eight to one, so that 63,000 beasts supply all the manure for the talook about two to three acres. Of course the irrigated land is manured with bushes cut for the purpose, a poor substitute for animal manure.

The water is said to be unwholesome for cattle. I believe, however, that, if the ryots were to try feeding the poor brutes, they would thrive. Salem is exceptionably rich in cattle as a District, and Attur is only poor in comparison with the neighbouring talooks. It is twice as rich in numbers of cattle in proportion to area under the plough, as England, for example, though poorer in sheep.

Incidence of Assessment. 8. The beriz of fasly 1279 was Rupees 2-0-7 per head ryotwar, land revenue, and miscellaneous.

Tree Tax	...	...	...	(Goes to Local Funds.)
Stamps	...	...	...	Rs. 4,028-0-0
Income Tax	...	...	...	„ 1,706-0-0
Abkarry	...	...	...	„ 22,255-9-0
Road cess	...	...	...	„ 7,781-4-9

A total of 4½ annas per head additional. Salt at one-tenth of a maund per head will add 3 annas, and an amount of about five shillings will represent almost the entire amount of the contribution of the people of the talook hitherto to the expenses of Government. There being no town of 5,000 inhabitants, and nine-tenth of the people being agri-

cultural, foreign goods are little consumed. No branch of industry, but iron smelting is represented. There are no weavers' villages, and but few weavers. Good carts are made at Attur.

9. According to the rates which Government sanctioned and Mr. Puckle's estimates, the rates would have amounted to wet Rupees 7-10-0, dry Rupees 1-9-0 per acre. The large extension of cultivation since he framed his estimate, amounting to 45,197 dry,* 1,076 wet acres, must modify the averages, these new lands being lands of bad quality and situation almost universally. Further, the classification which had estimated for a large extent of red loam, and had been increased under this item in Mr. Puckle's estimate by 5,000 acres, was found not even to contain as much as the original classification gave. The amount now arrived at, averaging Rupees 1-3-2 dry, Rupees 6-15-9½ wet, is believed to be a rate almost exactly corresponding in amount with the Government proposition, differing from the amount which would have been levied this year under the old rates by only Rupees 163.

* Over 60 per cent.

The Government rates on Mr. Puckle's modified classification, when the increase of cultivation since 1274 fusly is taken into account, gave for last year a demand of Rupees 2,38,162. My alterations made in course of introducing the Settlement brought the total Settlement demand to Rupees 2,45,809. The Jummabandy accounts gave a total of Rupees 2,36,863.

This year, fusly 1280, a large area† of the land on which the new assessment was lighter than the old came into cultivation, the rates having become known. The result is the Settlement rates give a demand of 2,48,275 rupees for the fusly. Had the former rate been unchanged, the demand would have been Rupees 2,48,436.

† 9,000 acres.

10. The Attur people had the advantage of considering their assessment for about a year, as the rough puttahs were in most cases for that period in their hands, and the result was that almost all complaints having been heard, and relief, if necessary, given, the actual distribution of puttahs was made with very little difficulty.

11. The remissions made in 1858, reducing all lands to rates which the ryots have found no difficulty in paying, excepting in the exceptional drought of 1867, precluded the possibility of a new Settlement resulting in a further decrease. The best punjah lands, however, have been at 14 rupees per acre since the Government reductions of 1858. As under the new table the highest rate is Rupees 11-5-0 (including composition for second crop), these lands have necessarily received a remission.

12. The imports and exports of grain are inconsiderable. Dry grains are no more than enough for the local consumption.

Some garden produce is sent to South Arcot from Varagur and villages north of Talaivasal, chillies and turmeric principally. The Trichinopoly markets are accessible from Tambampatti and from the south-east corner of the talook. Indigo is cultivated to some extent.

Viraganur exports plantains considerably. Rice is exported, but not largely. It is sent to Salem. The fact that a considerable quantity of rice is sent through from South Arcot to Salem goes to prove that Attur has not enough to satisfy the Salem market; still I estimate that Attur may send some 1,500 garce annually into the Salem market. Sugar is imported from Razipur and Salem, and salt from South Arcot.

13. The local estimate of the proportion of rice consumers to dry grain consumers is one of the former to three of the latter. Looking to the consumption in Jails, and the amount, I remember, mixed assemblies of all ages and both sexes used to eat per head in my relief houses during the Ganjam famine, I am disposed to think an estimate of 7 lbs. of dry grains per diem for five persons a very nearly correct allowance for poor families. At least two-thirds of a measure of paddy must be allowed per head for the rice eaters.

At this rate of consumption 138½ measures or 6½ bushels must be produced for necessary food, for the agricultural class, by every acre of punjah in the talook; and, to pay its assessment, about two bushels more or forty-two measures will (at commutation rate) be required.

The irrigated lands must produce for the food of the farmers 493 Madras measures, and for assessment 244 measures; in all about 33½ bushels in its two crops.

The actual produce I estimate at an average of 244 measures for dry and 1,098 measures for irrigated lands, a gross produce at commutation rate of rather more than five times the assessment.

14. A more extended acquaintance with the District has convinced me that Attur enjoys a fertile soil under irrigation, while the irrigated lands having water near the surface grow a second crop to an extent unknown elsewhere excepting under the Cavery channels.

The punjah of Attur is generally poor, and is comparatively, I believe, more highly assessed at its average of 1-3 than Salem at its average of 1-10.

The want of a non-agricultural population and the unsuitableness of the climate to cattle which do not thrive are the most noticeable drawbacks.

The entire breakdown of the Mittahdars within twenty years as pointed out by Dykes in his account of the District appears to be due to the assessment imposed by MacLeod representing a rent in excess of which the Mittahdars found themselves unable to levy anything; and at low prices it doubtless nearly approached a rack rent. Population appears to be increasing and cultivation has enormously extended during the last ten years.

Estimates of consumption and produce.	15.—A. Food of the rice eaters (para. 13)	RS. 1,85,469
	B. Food of them who eat dry grains	4,55,109
	C. Salt for men { @ $\frac{1}{16}$ of a maund per annum	33,200
	D. Do. do. cattle	49,732
	E. Seed corn	2,08,000
	F. Keep of cattle	37,470
	G. Iron and implements	2,28,000
	H. Clothing	95,955
	J. Interest and maintenance of wells	
	Total...	12,92,935
	K. Produce 'wet' lands	5,13,666
	L. Do. 'dry' lands	7,73,479
	M. Extra produce of 6,827* acres under wells	2,04,810
	N. Straw and chaff	2,50,682
	O. Profits of stock	88,312
	Total...	18,30,850
		12,92,935

Acres.
* Private ... 2,963
* Government ... 3,864.

† Of this sum Rs. 88,890 is the produce of private wells.

Discussion of estimates of consumption, &c.

Government demand 2,48,276 ... 5,37,915†

16. The following notes are intended to explain the estimate which has been given in the preceding, and refer to its separate items:—

A. Twenty-five per cent. of the people at the least eat rice. There are many Pullies and Pullers and few Reddies. Agricultural population alone is estimated for in this and the next item.

C. D. The allowance for salt including that which, I imagine, is consumed by cattle comes to less than 12 lbs. a head, which must be very near the actual consumption.

E. The great majority of dry grains require but six measures of seed, while even less is used for some; one-thirtieth for the whole will be very nearly the right allowance. This gives ten measures for dry land and forty for wet (both crops).

F. The ploughing cattle are supposed to depreciate at a rate of twenty per cent., and to be worth but Rupees 30 per pair. Enough are bred to re-place the annual waste; and, as no credit is taken for the young stock bred, no allowance is made for depreciation. 25,000 ploughing cattle and 27,000 other cattle at an average of four (4) rupees for all will require 2,08,000 rupees annually for food. This is the value of about four-fifths of the straw grown. The food and wages of the herdsman provided for in B., C., and H. items.

G. This allowance appears to be a fair one, eight annas per acre wet and four annas dry.

H. The money earnings of the women for weeding and planting, and those of the men for odd jobs and the regular annual money payment of 2 rupees a year to the laborers will come to about 2 rupees a head all round which is spent in clothes. Ryots dress little better than laborers, and children of all classes of course require little.

I. There are some 6,397 wells, more than half of which are in irrigated land. I allow 15 rupees each for the interest on the capital sunk in these wells and in their maintenance which, I believe, to be a fair allowance.

17. In estimating the produce of the various talooks of the District, Discussion of estimates of produce. I have been much struck by the great concentration of the powers necessary to call forth the productions of the earth. In this talook of Attur to every hundred

* Probably much more acres under the plough there are 114* people now. solely concerned with agriculture, fifty-two head of cattle, and eighty-nine sheep. To such an area in England there would be perhaps eighteen people devoted to agriculture or dependant on those who are so (only six of whom would be laborers), four horses, sixteen cattle, and eighty sheep. Let us exclude grass land on the ground that the pasture here is mostly classed waste. We have in England per 100 acres under the plough thirty people, seven horses, twenty-seven cattle, and 137 sheep, in round numbers. Thus here we have nearly four times the human labor and fifty per cent. more stock per acre. I do not compare the quality of either. The laborer here

† Average Beriz 8 labors on his own holding for the most part; the Rupees per puttah. holdings average† in Attur but 4.37 acres; of course in some cases one man holds several puttahs. Estimates of produce in other countries do not help us much. I have none at hand which I can trust of the produce of irrigated lands out of India. Crops which may be compared to the "dry" crops cultivated here

wheat of Natal (sub-tropical) averaging 17½ bushels, the maize of Portugal twenty bushels, of the United States twenty-three, of New South Wales thirty-eight. The latter must be cultivated with unusual care. Of the maize lands of the United States I have seen the best in the valleys of the Missouri and Mississippi. There the crops of millet in a good year, 1869, did not look better than I have seen in Salem; the cultivation is not in any way more elaborate. The soil is superior to the high lying lands of this District.

K. L. Colonel Read's average for the whole District was 297 measures or 13·39 bushels in dry lands. Mr. Puckle's, in the southern talooks of which this is one, was 307 measures or 13·84 bushels. I believe that

† Eleven Bushels.

244* is a fair estimate for Attur, reduced by the reduction of fifteen per cent. for bad seasons, not an excessive deduction for Attur which often suffers from the failure of the south-west monsoon rain, of which the great hill ranges sometimes intercept the greater portion. In Salem talook I believe an average of sixteen bushels, in Trichengode fourteen bushels, and in Namakal eleven bushels is obtained. This gives Mr. Puckle's average over the four southern talooks, and expresses their comparative fertility accurately. Nearly all the irrigated lands compound for second crop, but I estimate that an average year not more than eighty per cent. of the river irrigated lands, fifty per cent. of the large tank irrigated lands, and thirty per cent. of the lands under minor works grow a second crop. My estimate is for first crop 14,960 acres, at 830 measures paddy; for second crop, 1,600 acres, at 415 measures paddy; and 8,088 acres (being about 5,000 acres cholum, the remainder oil-seed, a little indigo, and various other crops), at 415 measures, or the equivalent thereof.

Mr. Puckle for the first crop adopted an average of 641 measures, but his sixty-five experiments show an average out-turn of 867 measures. The second crop taken at half of the first is a moderate estimate and quite within the mark.

My estimate worked out gives an average out-turn of 1,098 measures or about 49½ bushels per acre.

M. Extra produce of ground-nut, chillies, turmeric, tobacco, &c., under the wells is lightly estimated at Rupees 30 per acre. These lands have already been estimated for among the 'dry' lands.

N. Straw and chaff will be well worth 6 rupees per acre over the irrigated lands and lands having wells, and 1 rupee an acre for the dry lands. This is sufficiently low to allow for the inclusion of the small area occupied by oil-seed and other industrial crops not yielding fodder. Cotton-seed is included in the valuation. The heavy traffic on the Cuddalore road creates a good market for straw and other fodder.

O. The profits on stock are thus roughly estimated; ghee and curds 100 cows, at 6 rupees each per annum. Leather at (2) two annas

from 52,000 cattle of all descriptions. Leather and wool from 89,000 sheep and goats at 5 annas a head.

18. The consumption of necessities by the farmer and laborer and his cattle and the depreciation of his stock at the estimated rates amounts to nineteen shillings and two pence, while the gross produce is twenty-seven shillings and two pence per acre, leaving him eight shillings in hand with which to pay the Government demand of three shillings and eight pence.

19. The new assessment with 2 annas in the rupee for Village Service and Local Fund Cesses will amount to Rupees 2-7½ per head on the agricultural population, supposing that the return of 1866 represents the correct number of the people. The census results will soon come to hand. There can be no doubt that the population has largely increased as indicated by the spread of cultivation; the returns will soon place the fact beyond doubt.

20. In comparing the Settlement results with the Revenue at old rates, it must be remembered that the lands taken in consequence of the Settlement reduction would not have come into cultivation at all had not the new rates been known. Thus, the demand of Rupees 2,48,436 does not really represent what the demand of the year would have been had not the Settlement been in progress.

The actual net collections of Government will be further increased by the levy of a cess of 15,500 for Village Service. I have no information as to the amount of the former payments on this account which will continue to be made for Village Service as being proceeds of resumed Inams, &c., but I believe it will exceed half of the sum hitherto paid, which is about Rupees 15,000.

I have the honor to be,

Sir,

Your most obedient servant,

H. ST. A. GOODRICH,

Dy. Dir. of Rev. Settlement.

LIST OF APPENDICES.

A. List comparing the present assessment with the past, and giving the rate per acre for every village both nunjah and punjah.

B. Statements of the new punjah assessment.

Do. of the nunjah do.

C. Showing punjah waste.

D. Nunjah waste.

E. Total nunjah under each rate three Taramwari.

F. Total punjah under each rate do. do.

G. In goshwara.

- * 1. Pamphlet describing the principal irrigation works in the talook.
 - * 2. Lists of survey errors.
 - * 3. List of excess discovered in Inams.
 - * 4. List of lands which I recommend for transfer to the head of nuttam with a short statement of the grounds of such recommendation.
 - * 5. Cultivation of special products as per an old Return, dated 21st August 1862.
- * As per Collector's last return.

H. ST. A. GOODRICH,
Dy. Dir. of Rev. Settlement.

Proceedings of the Board of Revenue, dated 13th December 1871, No. 5,013.

Read letter from the Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 19th October 1871, No. 2,025.)

(Printed on page 283.)

Submitted accordingly for the information of Government.

2. The results are fairly satisfactory on the whole, and call for no particular remark.

(A true copy and Extract)

(Signed) J. B. PENNINGTON,
Sub-Secretary.

Proceedings of the Madras Government, Revenue Department, dated 25th January 1872, No. 157.

Read Proceedings of the Board of Revenue.

(Here enter 13th December 1871, No. 5,013.)

(Printed on page 296.)

Read letter from the Acting Director of Revenue Settlement, to the Secretary to the Board of Revenue.

Here enter 19th October 1871, No. 2,025.)

(Printed on page 283.)

* Appendices sent with my letter, No. 153, dated 29th October 1871.

ORDER THEREON, 25th January 1872, No. 157.

The Government have perused Mr. Goodrich's report with much interest. Paragraph 3 will be communicated to the Conservator of Forests. The Collector's attention should also be directed to planting up the talook.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Despatch from the Right Honorable the Secretary of State for India (Revenue), to His Excellency the Right Honorable the Governor in Council, Fort Saint George, dated India Office, London, 11th January 1872, No. 1.

I have considered in Council the despatch of your Excellency in Council, numbered 5, and dated the 30th of July with which you forward, for my information, a collection of papers relating to a revision of the assessment of the red sandy soils of the Salem District.

2. This revision has been conducted with great care, and was only adopted by the Board of Revenue after a re-investigation and a full consideration of all the circumstances. The result has been to save the State from a large and unnecessary sacrifice of revenue. The enhanced rates have been concurred in by all the local as well as the Settlement Officers, including even the officer who fixed the former rates in 1868. On this point I cannot but regard the description given in the Board's 5th and 6th paragraphs, of the manner in which Mr. Puckle fixed these rates, as it would appear without any definite data, as highly unsatisfactory, and the Deputy Director of Settlement, Mr. Goodrich, deserves credit for having brought the subject distinctly before the Board for re-consideration.

3. I approve the sanction which you have given to the proposal for re-classifying these red soils, and it seems safe to take the addition to the revenue thereby at the Board's estimate of Rupees 50,000. I concur with your Excellency in Council that the very large difference in the estimates of Mr. Banbury and Mr. Goodrich is not satisfactory.

4. It is eminently gratifying, and an additional justification of this increase, to learn that the rates of assessment hitherto have been so little burthensome to the cultivators that no less an extent of waste land than 2,62,829 acres has been brought under cultivation between 1860 and 1869.

5. Your Excellency in Council judged rightly in adhering to the allowance of ten per cent. for unprofitable areas.

6. I approve the purport of the instructions, condemning Mr. Goodrich's view, that the rate for the punjah land was to be made proportionate to the rate for punjah lands, instead of being fixed according to their own capabilities, and enjoining adherence to the principles laid down in the despatches of myself and my predecessors. I trust that these instructions will, in the words of your Order, secure "the greatest care being observed in the subsequent classification." I have not failed to notice that Mr. Banbury does not anticipate having to propose any further revisions of the sanctioned Settlement, which, in the interests of the ryots, may now be considered finally arranged for the period of its duration.

Proceedings of the Madras Government Revenue Department, dated 16th February 1872, No. 301.

Read Despatch from the Right Honorable the Secretary of State for India (Revenue), to His Excellency the Right Honorable the Governor in Council, Fort Saint George.

(Here enter 11th January 1872, No. 1.)

(Printed on page 297.)

ORDER THEREON, 16th February 1872, No. 301.

Communicated to the Board of Revenue and the Acting Director of Land Revenue, Revenue Settlement, with reference to the Proceedings of Government, dated 2nd June 1871, No. 978, for their information and for communication to Messrs. Puckle and Goodrich.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

27TH MAY 1872] LETTER FROM THE DIRECTOR OF REVENUE SETTLEMENT. 299

Letter from G. Banbury, Esq., Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated Madras, 27th May 1872, No. 903-27 :—

I have the honor to forward, for submission to Government, the following brief report upon the final Settlement of the four talooks of Namcul, Salem, Trichengode, and Uttlingherry in the Salem District. This report, with comparative statements of the estimated and the final results, is made in accordance with Mr. Master's contemplated arrangement—(Vide paragraph 4 of his letter to Government, dated 30th October 1869, No. 1,528-39.)

2. The new rates introduced into the above four talooks are to take effect during the current fasli, and the accompanying statement shows that the new Settlement yields an increase of Rupees 3,428 when compared with what the year's results would have been had the former rates been applied to the same identical fields. It will also be noted from the same statement that the decrease of Rupees 12,183, or 2 per cent. in "dry" assessment, is more than made good by the increase of 15,611, or 7 per cent. in "wet;" and that the total increase by survey measurements amounts to Acres 74,966, or 14 per cent. over the Curnam's areas.

AS PER JUMMABUNDY FOR FALG 1281.				AS PER NEW SETTLEMENT.				COMPARISON.				UNOCCUPIED WASTE.					
Talooks.	Dry and Irrigated.	Extent.	Assessment including 2nd crop.	Average Assessment per acre.	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.			
						As per Mr. Puckle's revision.	Average Assessment per Mr. Goodrich's final revision.	As per Mr. Puckle's revision.		As per Mr. Puckle's revision.	Average Assessment per Acre.	Columns 3 and 6.			Columns 4 and 9.	Per centage.	Columns 7 and 9.	Per centage.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15			
Salem.	Dry	179,886	3,11,682	1 11	12,02,528	2,47,369	1 3 6	3,11,346	1 8 7	22,042	336	..	63,977	26	43,024	47,120	
	Irrigated.	12,272	71,064	5 12	11,318	74,641	5 3 5	74,468	5 3 3	2,016	3,414	5	173	..	1,375	5,208	
	Total	1,92,158	3,82,736	..	2,16,846	3,22,010	..	..	3,85,814	..	24,058	3,078	1	63,984	20	44,400	52,328
Trich. engode.	Dry	1,50,303	2,25,132	1 8	11,64,967	1,81,285	1 1 7	2,23,957	1 5 9	14,664	1,175	1	42,572	24	26,407	31,551	
	Irrigated.	8,394	50,567	6 1	9,490	53,501	5 10 2	54,635	5 12 1	1,186	4,038	8	1,134	2	2,014	7,945	
	Total	1,58,697	2,75,699	..	1,74,457	2,34,786	..	..	2,78,592	..	15,850	2,893	1	43,806	19	28,421	39,496
Namcul.	Dry	87,868	1,16,974	1 5	41,03,468	1,24,948	1 3 4	1,17,808	1 2 3	15,610	834	1	7,140	6	23,055	16,009	
	Irrigated.	9,369	81,704	8 11	10,992	83,212	7 10 2	83,324	7 10 3	1,533	1,620	2	1,112	..	437	2,369	
	Total	97,227	1,98,678	..	1,14,370	2,08,160	..	..	2,01,132	..	17,143	2,454	1	7,028	3	23,532	18,373
Uttengherry.	Dry	98,221	97,355	0 15	10,14,341	66,557	0 9 4	85,749	0 12 0	16,120	11,566	12	19,192	29	83,603	46,317	
	Irrigated.	6,778	19,907	3 7	5,943	27,960	4 0 5	26,416	3 12 11	1,165	6,509	33	1,344	6	913	2,386	
	Total	1,03,999	1,17,102	..	1,21,284	94,517	..	..	1,12,165	..	17,285	4,997	4	17,548	19	84,516	48,898
Total..	Dry	6,16,208	7,51,043	1 7	35,85,304	6,20,169	1 0 11	7,38,800	1 4 2	69,036	12,183	2	1,18,701	19	176,069	1,41,597	
	Irrigated.	35,723	2,23,232	6 4	41,653	2,39,314	5 11 11	2,38,818	5 11 9	5,930	15,611	7	471	..	4,500	18,103	
	Total	6,51,931	9,74,275	..	36,26,957	8,59,473	..	..	9,77,703	..	74,966	3,428	..	1,19,230	14	1,80,369	1,59,700
				Dry Assessment... .. 7,39,860													
				Wet { 1st Crop 1,96,309													
				{ 2nd " 42,534													
				Total ... 9,77,703													

Dry Assessment... 7,38,800
Wet " " " 1,98,309
Total... 9,37,109

3. A reference to column 13 in the foregoing statement shows that the present Settlement of these four talooks yields an enhancement of Rupees 1,18,230 over what the revenue would have been had Mr. Puckle's rates, as modified by Government, been introduced without any further discussion or emendation. The causes of this increase over the original proposals are, first, alteration in the grouping to suit the altered condition of the country; secondly, charges found necessary during the revision of the classification as contemplated by Mr. Puckle; and, thirdly, the increase of assessment on the red sandy soils, as sanctioned by Government upon representations from this department.

4. The above results are exclusive of the local cesses, which amount to 12½ per cent, a moiety of which, the Village Service Cess, has been newly introduced simultaneously with the present revised assessment.

5. The two points to be noticed in the present report are, the treatment of special tracts in the Namcul talook, and the diminution in the amount of alleviations which it was expected would have to be made in Uttengherry.

6. As regards Namcul, Mr. Goodrich, doubtless bearing in mind the Board's orders* as to the very great care to be used in applying the "Exceptional" rates (Class 2, Sort 1), classified these specially favored Cauvery channel lands just like other tracts, possessing no remarkable advantages. But upon visiting this part of the talook and finding that the water-supply and consequently the cultivation went on unceasingly from year's end to year's end, as in the Kulitalay talook of Trichinopoly; that the fertility of the soil, enhanced by the Cauvery deposit, enabled heavy crops of betel, paddy and plantains, to be raised in rotation without any cessation; that there was a Railway Station only a few miles distant, as well as a good road to Salem and Namcul for the transport of produce; and that the ryots both let and sold these properties for abnormally high prices; it seemed to me quite clear that if these lands were not to be classed as "Exceptional," it was impossible anywhere to find any that could come under this category. Accordingly, after further inspection and further consideration with the Revenue Officers, the best lands in these pre-eminently favored villages were classed under the "Exceptional" (Class 2, Sort 1), and the annual crop was compounded at ½, thus fixing the annual assessment at Rupees 14 per acre. In some instances I found these channel lands were paying as much as Rupees 22 per acre, so that it occasionally happens that the Inam quit-rent lately fixed is actually more than the Government assessment now arrived at even by classing as "Exceptional."

ext, with reference to Uttengherry. The Settlement results a decrease of Rupees 11,506 in "dry," which being partially met

by an increase of Rupees 6,509 in "wet," gives a total alleviation on the talook at large of Rupees 4,997, or 4 per cent. I certainly had anticipated that a larger Meed of concession would have been requisite but as Mr. Goodrich had arrived at these conclusions after careful personal inspection of the lands and villages, and as I knew his classification had a tendency rather to leniency than stringency, I accepted these results after discussion and personal conference with him. It will be seen that the average rate per acre for wet land, including the villages under good irrigation from the Ponnear river, comes to only Rupees 3-12-11. This being a consolidated rate, no charge is made when a second crop is grown. Moreover, the large increase by survey areas, amounting to 20 per cent., necessarily tends to augment the Government demand. By Mr. Puckle's scheme, as amended by Government, the average would have been Rupees 4-0-5, whereas now it is under Rupees 4, the rate usually charged for water alone for one crop from a Government source. Another reason for the reduction in the assessment of Uttengherry being less than was at first contemplated is that after further inspection and further experience Mr. Goodrich found it necessary to extend the red sandy soil modifications, as sanctioned by Government to this talook. At first Mr. Goodrich was of opinion the alterations need not embrace Uttengherry, but he subsequently saw good grounds for subjecting portion of this talook to the amended rates, by which means Rupees 2,809 came to credit upon the superior soils of this denomination, although there is, upon the whole area of "red sandy," still a reduction of Rupees 9,917 when compared with the former assessment.

8. I am glad to be able to state that the system of compounding for the second crop on wet lands has been introduced universally throughout these four talooks, as was the case in Ahtoor. The Revenue Officers were unanimous in desiring that the present system of a consolidated cess should be maintained; and such indeed was the general feeling of both ryots and eurnams. The majority of the wet lands in the District can manage to grow a second crop of some kind or other, and thus worrying inspections, petty frauds, and loss of time will be saved by the present procedure. The rates of composition varied according to the groups of villages, or, in other words, according to the quality of the irrigation. Thus, first group villages were compounded for at $\frac{1}{2}$, second group at $\frac{1}{3}$, and third, fourth, and fifth at $\frac{1}{4}$ of the first-crop assessment, excepting in the case of the 4th Class villages in Namcul, where the irrigation was sufficiently good to warrant composition, at $\frac{1}{2}$. Care was taken to carry out the orders of Government regarding the further alleviation when baling had to be resorted to—(Vide paragraph 19 of Government Proceedings, dated 5th April 1864, No. 577.)

9. The cultivable assessed waste in these talooks stands as follows:—

	Area.	Assessment.
* Including second-crop composition.		
Dry ...	1,76,069	1,41,597
Wet ...	4,800	20,592*
Total ...	1,80,869	1,62,189

A great part of this available waste consists of sandy tracts, far distant from the village site, the former assessment on which cannot be deemed to have been prohibitory; so that no immediate increase in revenue can be looked for from these lands by the new Settlement, although if prices rise and the population largely increases, occupation of these now neglected acres will doubtless ensue.

I have the honor to be, &c.,

(Signed) G. BANBURY,
Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 13th July 1872, No. 1,310.

Read letter from the Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 27th May 1872, No. 903-27.)

(Printed on page 299.)

SUBMITTED for the information of Government.

2. With their Proceedings of the 13th December 1871, No. 5,013, the Board submitted a Report from the Director of Revenue Settlement which showed the final results of the new Settlement in Ahtoor. On the holdings of Fusly 1280 there was an increase in extent of 20 per cent, but the assessment remained almost the same.

3. Mr. Banbury now reports the results in four more talooks, viz., Salem, Trichengode, Namcul, and Uttengherry.

4. It is satisfactory to learn that the Director has succeeded in getting the ryots of these talooks as well as Ahtoor to compound for the "second crop" charge, and the Board approve the principles on which the composition has been arranged.

5. SALEM.—In the Salem talook there has been an increase of 13 per cent. in area and of 1 per cent. in assessment. The charge on wet land has been raised by 5 per cent., and by Rupees 0-3-10 an acre of the true area. In dry land there is a very slight reduction averaging a fraction of a pie per acre. The figures for Fusly 1281 are—

	Extent.	Assessment.	Average per Acre.		
			RS.	A.	P.
Dry	2,02,528	3,11,346	1	8	7
Wet	14,318	54,468	5	3	3

TRICHENGODE.—In Trichengode there has been an increase of 10 per cent. on area and of 1 per cent. in assessment. The charge on wet land has been raised by 8 per cent., and 1½ Rupees 0-6-10 an acre. The charge on dry land has been reduced by 1 per cent., and by one pie an acre. The settlement of Fusly 1281 was—

	Extent.	Assessment.	Average per Acre.		
			RS.	A.	P.
Dry	1,64,967	2,23,957	1	5	9
Wet	9,490	54,635	5	12	2

7. NAMCUL.—This talook contains rich land under channels from the Cauvery, and the Board entirely approve of Mr. Banbury's action in classing it as "Exceptional" after personally inspecting it. In the whole talook there has been an increase of 18 per cent. in area and 1 per cent. in assessment. The charge on wet land has increased by 2 per cent. and Rupees 0-2-4 an acre: that on dry land by 1 per cent. and nearly one pie per acre. The Settlement of Fusly 1281 was—

	Extent.	Assessment.	Average per Acre.		
			RS.	A.	P.
Dry	1,03,468	1,17,808	1	2	3
Wet	10,902	83,324	7	10	3

8. UTTENGHERY.—The reduction in this talook has been less than the Board were prepared for, but the average of the rates is so low that they cannot be too heavy. The increase in area has been 17 per cent., and the decrease in assessment 4 per cent. The charge on wet land has increased by no less than 33 per cent. and Rupees 0-15-1 an acre. On dry land there is a decrease of Rupees 0-1-7 an acre. The Settlement of Fusly 1281 was—

	Extent.	Assessment.	Average per Acre.		
			RS.	A.	P.
Dry	1,14,341	85,749	0	12	0
Wet	6,943	26,416	3	12	11

9. There is every indication that the Settlement is being introduced carefully under strict supervision from the Director, and the results so far are satisfactory. Uttengherry is the only talook where there has been a loss, and even there it is much smaller than might have been expected.

(A True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 20th August 1872.

Read Proceedings of the Board of Revenue.

(Here enter 13th July 1872, No. 1,310.)

(Printed on page 303.)

ORDER THEREON, 20th August 1872, No. 1,234.

THE Government concur with the Board in deeming the results reported satisfactory.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

Letter from G. Banbury, Esq., Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated Madras, 2nd November 1872, No. 2,050-72.

I have the honor, in accordance with Mr. Master's* arrangements for carrying out the Settlement of the Salem District, to furnish a brief report, for submission to Government, concerning the results of the new rates of assessment lately introduced into the Dharampoory talook of that province.

2. Mr. Clogstoun's report, an extract from which is herewith forwarded, goes fully into the matter, and it will be seen that the new Settlement results in an increase of Rupees

† Dry ...	24,037 = 23 per cent.	30,218,† or 21 per cent. over the assessment of last fasli, viz., 1281.
Wet ...	6,181 = 14 per cent.	
Total ...	30,218 = 21 per cent.	

3. The accompanying statement shows how the new assessment affects each group of villages both under dry and wet; compares the assessment now fixed with what Mr. Puckle's would have been under the revised commutation rate, but without any alteration in classification; and gives the averages of the several items:—

[illegible]

●

—

4. It will be noted that, whilst the present emendations raise Mr. Puckle's contemplated revenue on "Dry" lands by Rupees 17,756, the new rates show a corresponding diminution of Rupees 7,136 on the "Wet" tracts. The averages, viz. Rupees 4-7-2 for "Wet," and Rupees 0-14-6 for "Dry," must be considered fair and moderate, more especially when it is remembered that the second-crop assessment is included in the former average, the composition having been conducted throughout upon the same principles as those followed in the case of the five talooks previously Settled.

5. No doubt the Board and Government will, at the first glance, think that the present augmentation of assessment is more than was ever contemplated, and that there has been some unusual strictness in the Settlement procedure; but the facts given in Mr. Clogstoun's letter, and consideration of the former rates, which Mr. Thomas used to term "pepper-corn rents," will show that former leniency, and not present severity, is the cause of the increase. Anticipating that this impression of harshness might arise, the Settlement Officer has been most careful in his examinations and inspections, and when the question of the half net is taken into consideration the ryot has certainly nothing to complain of. It must also be borne in mind ~~that~~ the increase by Survey measurement is considerable, being 14 per cent. in "Dry," and 18 per cent. in "Wet."

6. The care bestowed in avoiding any pressure of assessment beyond what was moderately fair has been the cause of so much time being spent upon Dharampoory. I have had personal discussions with Mr. Clogstoun regarding the Settlement of this talook, and spent some days therein with him whilst work was in progress.

7. The unoccupied waste is represented by 22,630 acres in dry, and 1,291 acres in wet, assessed respectively at Rupees 15,122 and Rupees 3,327. The area included under this head is thus about one-sixth of the breadth of land under occupation; but, as the average rates of assessment now fixed thereon are moderate, being Rupee 0-10-8 in "Dry," and Rupees 2-9-3 in "Wet," there seems no reason why this proportion should not be soon decreased. There are, in addition to the above, large tracts of unclassified waste in the jungle villages on the south-west of the talook, but these ranges are not likely to come under cultivation, at all events at present, as they are deemed of great importance for pasturing and maintaining the fine breed of cattle for which this part of the country bears so wide a reputation.

I have the honor to be, &c.,
(Signed) G. BANBURY,
Director of Revenue Settlement.

ENCLOSURE No. 1.

From H. F. CLOGSTOUN, Esq., Acting Deputy Director of Revenue Settlement, Salem, to the Director of Revenue Settlement, Madras, dated Camp Oosoor, 23rd October 1872, No. 139.

I have the honor to submit my report on the financial result of the introduction of the new Settlement rates into the Dharampoory talook of this District.

2. The subjoined statement exhibits a comparison between the existing assessment, the assessment proposed by Mr. Puckle, and the assessment now finally Settled :—

1872.]

[illegible]

It will be observed that the new Settlement results in an increase of Rupees 30,218, or 21 per cent. over the assessment of fasli 1281. It is made up of an increase of Rupees 24,037, or 23 per cent. on dry, and of Rupees 6,181, or 14 per cent. on wet lands. The Survey measurement shows the cultivated area to be 18,812 acres, or rather more than 14 per cent. in excess of the Curnam's registered extent, that is, 14 per cent., or 17,130 acres in dry land, and 1,682 acres, or 17 per cent. in wet lands.

3. The assessment of the talook, according to Mr. Puckle's scheme on the commutation rate adopted by Government, would have amounted in the present fasli to Rupees 1,66,328, an increase of Rupees 19,598, or nearly 14 per cent. on the Jumma-bund assessment. Under the present revision of the classification, the total assessment is Rupees 1,76,948, or 21 per cent. over the old assessment. The increase in the assessment as now imposed is due almost entirely to the increased assessment sanctioned for the red sandy soils in G. O., 3rd June 1871, No. 978. The area of this description of soil in the talook is 109,291 acres dry, and the average assessment now imposed is Rupee 0-12-11 per acre, that according to Mr. Puckle's scheme being only Rupee 0-10-4. The average assessment on the black soils is Rupees 1-5-6. I am satisfied that, of the two rates on the red soils, the higher rate represents the more accurately the real value of the soil and its relative value as compared with the black lands. The red lands of this talook are, as a rule, of excellent quality, and some of them, particularly in the jungly parts of the talook where manure is easily obtainable and freely used, produce most luxuriant crops. They are all capable of yielding two crops in the year and two crops in succession, one of gingelly-oil seed and the other of either cumboo or raggy have been this year grown on a great portion of them. On the black lands only one crop, as a rule, is planted.

4. The following statement shows the average dry assessment per acre in the talooks already settled, as well as the rate in each particular group of villages. It must be remembered that the villages of the Baramahal* and Balaghaut† talooks are placed one group lower than similar villages situated in the Talaghaut:—

* Dharamporey.
Tripator.
Uttangherry.
Kistnagherry.

† Oossoor.

B.—Statement exhibiting the Averages in Groupwise both for Dry and Wet in the following talooks, Salem District.

AVERAGE.													
Dry or Wet.	Groups.	Dharamporey.		Ahtoor.		Salem.		Namknl.		Trichengode.		Uttangherry.	
		As per Jumma-bund.	As per Settlement.	As per Jumma-bund.	As per Settlement.	As per Jumma-bund.	As per Settlement.	As per Jumma-bund.	As per Settlement.	As per Jumma-bund.	As per Settlement.	As per Jumma-bund.	As per Settlement.
Dry	1 ...	...	...	...	...	...	...	...	...	...	...	...	...
	2 ...	...	...	...	...	...	...	...	...	...	...	...	...
	3 ...	...	...	...	...	...	...	...	...	...	...	...	...
	4 ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...
Wet	1 ...	...	...	...	...	...	...	...	...	...	...	...	...
	2 ...	...	...	...	...	...	...	...	...	...	...	...	...
	3 ...	...	...	...	...	...	...	...	...	...	...	...	...
	4 ...	...	...	...	...	...	...	...	...	...	...	...	...
	5 ...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...

It will be seen that the average rate per acre, Rupee 0-14-6, of this talook is considerably below the averages of the Talaghaut talooks which are Rupees 1-10-1, Rupees 1-2-4, Rupees 1-3-2, and Rupees 1-6-1, respectively. The mode of grouping sanctioned for the upland talooks necessarily involves a lower rate per acre here than on lands precisely similarly situated in the low country, but the difference in the rate per acre here as compared with that in the Talaghaut is considerably greater than would arise from the mere change in grouping, and points to a classification considerably more lenient in this than in the other talooks. A glance at the Rate Table, appended will show how sparingly the higher rates have been applied, while at the same time fully half the land in the talook is classed at the very low rate of 12 Annas per acre or under, and only a little more than one fifth in excess of one Rupee.

Statement exhibiting the area and assessment of the cultivation in dry lands under each money rate in the Dharampoory talook:—

Rate.			Extent.	Assessment.
RS.	A.	P.		RS.
4	0	0	3	12
3	0	0	219	657
2	8	0	764	1,911
1	12	0	8,193	14,338
1	4	0	19,118	22,898
1	0	0	41,517	41,517
0	12	0	46,314	34,736
0	8	0	14,087	7,044
0	6	0	4,609	1,728
0	4	0	6,099	1,524
Total...			1,40,923	1,27,365

5. The increase in the assessment to be levied in the talook is so considerable that I have thought it well to call attention to the above details, as showing that the proposed assessment, greatly augmented as it is, cannot be impugned on the ground of its being too strict. I cannot but consider it even now a very lenient assessment, and do not feel justified in recommending any reduction. I append an extract from a very interesting report by Mr. E. C. G. Thomas, under whom part of the District was classified, in which his opinion is given of the agricultural capabilities of the talook and its power of bearing an increased assessment.

He writes:—

“Dharampoory is the only talook where the application of the new assessment will be found seriously to raise the rental, and everything

connected with it has, therefore, been most carefully weighed, and the reasons for the present remarkably low assessment in it (as compared with the rest of the District), and any continuance of such a privileged and exceptional state of things has been sought for.

“I have seen four-fifths of the talook, and from my own observation and the classification registers alike, arrive at the result that the soil of the talook generally is by no means poor. Fine red and black soils predominate, the rocky, poor portions occupy but little space in comparison. Certainly half the talooks of the District have generally a poorer soil than Dharampoory. The inhabited portions are not insalubrious; it has an ordinary supply of water both in rainfall and in tanks and rivers, and the main road from Salem and Trichipopoly to Bangapasses through it. It is not as far from the line of rail as Oosoor, Denkenikottah, Ahtoor or Namkul.

“There is no apparent reason why it was so favored, or why any exceptional rate should be applied to it now. Colonel Reid in 1800 was struck by the same circumstance, and similarly unable to explain it.

“An examination of the fields shows that the assessment is not only as compared with similar soils elsewhere unduly low, but that it is also very arbitrary, contiguous fields bearing very disproportionate rates.

“But the most conclusive proof that the taxation is here more favorable than elsewhere is that derived from the report of a Collector who notices the fact (that) Dharampoory has been remarkable for the large proportion of melvaram tenure as compared with the other parts of the District. This tenure, which is that of a sub-tenant holding under a Puttadar and paying to him more than he pays to Government as tax, is that which may be expected in the neighbourhood of towns where the ground acquires increased value, both from its proximity to the market and from the improvements which the owners (probably well-to-do traders or Government servants) are able to effect in it. The existence of such a tenure to a large extent in a talook where there is nothing deserving the name of a town except Dharampoory itself, where there are still thousands of unoccupied acres, and where there is no particular congregation of Brahmmins or other non-cultivating classes, establishes unanswerably that the Government demand leaves more margin to the cultivator, and, taking into account every supposed advantage, is more favorable here than elsewhere.

“Dharampoory has now for sixty years (written in 1862) had the advantage of a monopoly of these very low rates. They have increased the width of her cultivation, but have not improved the state of her husbandry, which is backward as compared with more heavily-assessed talooks. I have failed, after constant inquiry, to discover any reason why exceptional rates should be fixed in Dharampoory. The District Officers, European and Native, are of the same opinion. It is due to

the other portions of Salem that Dharampoory should bear its share of an equable assessment, and it is well able to do it."

6. I fully agree with Mr. Thomas in all he writes. Nor do I see any object in continuing a low assessment, which allowing, almost encouraging, as it does, a careless system of cultivation, tends chiefly to the profit of those who do nothing for the land, and who consequently have no claim whatever on the Government.

7. The average assessment on the wet lands is Rupees 4-7-2 per acre, which sum includes all charges on account of a second crop. This compounded assessment has been imposed on all the wet lands of the talook.

(True Extract.)

(Signed) G. BANBURY,

Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 25th November 1872, No. 2,268.

Read letter from the Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 2nd November 1872, No. 2,050.)

(Printed on page 305.)

SUBMITTED for the information of Government.

2. The Director's brief report on the introduction of the new Settlement rates in the Dharampoory talook, and the accompanying extract from the report of Mr. Clogstoun, the Officer who has carried out the Settlement, show that a considerable increase (Rupees 30,218) in the revenue has resulted. The revision of Mr. Puckle's red-soil assessments has partly contributed to this increase by enhancing those rates, and correct land measurement has shown that the area of cultivable land is considerably in excess of the extent represented by the Curnam's measurements, so that the new rates have been applied to a larger area than the old ones. The increase in the revenue demand is as much as 21 per cent., but the enhancement is fully justified, first, by the moderation of the rates themselves as compared with those of the rest of the District and with those of other Districts; and, secondly, by the fertility of the soil and the natural and incidental advantages of the talook in the matter of irrigation, roads, and the influence of the railway. It follows that the former rates must have been needlessly low, and the reason for such moderation seems to have puzzled inquiries since the time of Colonel Reid. Mr. Clogstoun extracts testimony to the same effect from a report by Mr.

E. J. Thomas written ten years ago. The talook has hitherto been under-assessed, and the Board regard the new Settlement as moderate notwithstanding its enhanced demand.

(True Copies and Extract.)

(Signed) J. GROSE,

Secretary.

Proceedings of the Madras Government, Revenue Department, dated 25th March 1873, No. 359.

Read Proceedings of the Board of Revenue.

(Here enter 25th November 1872, No. 2,268.)

(Printed on page 314.)

ORDER THEREON, 25th March 1873, No. 359.

RECORDED. The Government concur with the Board.

(True Extract.)

(Signed)

W. HUDLESTON,

Chief Secretary.

Letter from G. Banbury, Esq., Director of Revenue Settlement, to J. Grose, Esq., Secretary to the Board of Revenue, dated Madras, 17th May 1873, No. 1,015-40.

In accordance with the arrangements* made by Mr. Master for introducing the revised rates into the Salem District, I have the honor to furnish a brief report, for the information of the Board and Government, concerning the results of the application of these new rates into the Kristnaghiri talook of the above Province.

*Vide paragraph 4 of his letter to Government, dated 30th October 1869, No. 1,523-39.

2. The Board† sanctioned the levy of the newly affixed assessment during the current fasli upon the following understanding—That owing to the somewhat late date of introducing the new rates, it would prove a harsh measure to make the ryots, without previous warning, pay *volens volens* for lands they had already cropped under the old régime, but which they were unwilling to hold under the new. As a remedy for this, the ryots were accordingly to be allowed to relinquish any

†Vide Board's Proceedings, dated 4th February 1873, No. 166.

lands they liked, upon payment of the old assessment, a crop having been already obtained from these fields. In other words, it was deemed unfair suddenly to collect the new rates without giving the ryots a chance of electing whether they would abide by the change or not.

3. As will presently be shown, the increase on the talook by the new Settlement comes to Rupees 15,901, the total beriz under the present revision being Rupees 1,40,915. Against this must be taken the extent of lands for which relinquishments were given under the special permission, and which aggregate 6,006 acres,* assessed at Rupees 5,028-9-0 by the new, and at Rupees 2,862 by the old procedure. This latter sum will, of course, be reflected in the current fasli, agreeably to the terms of

the arrangement. Considering that the cesses come on in addition; that, as Mr. Clogstoun remarks, "all the resignations that would have been made before June next have probably been anticipated" and merged with those now given on account of the new rates; and that during the two preceding faslis, when there was no question of new rates, the Razinamahs came to Rupees 5,794 and Rupees 6,458 respectively, the result cannot be regarded otherwise than satisfactory. Moreover, it must not be overlooked that the Darkhasts for the ensuing year may be deemed to be more to the good than usual, owing, as above explained, to, at all events, a large portion of the counterbalancing Razinamahs having been accepted and taken into account.

4. The Kristnaghiri talook to a great extent resembled Dharampoory† in point of leniency in the former assessment, and thus the application of Mr. Clogstoun's fair and well considered rates yields an increase of Rupees 15,901, or 13 per cent. as now particularized.

† Vide report embodied in Board's Proceedings, dated 25th November 1872.

Items.	Former Beriz.	Revised Beriz.	Increase.	Per cent.
	Rs.	Rs.	Rs.	Rs.
Dry	81,804	93,568	8,764	10
Wet	40,210	47,347	7,137	18
Total ...	1,25,014	1,40,915	15,901	13

5. The accompanying statement shows how the new assessment affects each group of villages under both "Wet" and "Dry," compares the assessment now fixed with what it would have been under Mr. Puckle's classification with the higher commutation rate, and gives the averages of the several items both under "Acres" and "Rupees."

Description of land.	Groups.	AS PER JAMAABUND OF FASLI 1282.					AS PER NEW SETTLEMENT.					COMPARISON.					UNOCCUPIED WASTE.			
		Extent.	Assessment.	Average.	Assessment.		Extent.	Assessment.	Average.	As per Mr. Puckle's revision.	As per Mr. Clogstoun's final revision.	Acres.	Percentage.	Columns 4 and 9.	Percentage.	Columns 7 and 9.			Extent.	Assessment.
					Rs.	A. P.														
Dry.	2nd Group	11,311	10,685	0 15 1	13,817	13,455	0 15 7	14,380	1 0 8	2,506	14,116	19 7 23	3,075	21 26	905	23 39	2,839	1,897		
	3rd do.	72,512	60,863	0 13 5	86,628	65,909	0 12 1	68,095	0 17 7	14,116	14,116	19 7 23	3,075	21 26	905	23 39	16,949	7,881		
	4th do.	12,560	13,256	1 0 11	15,502	9,266	0 9 7	11,113	0 11 6	2,936	2,936	23 14 3	2,143	16 16	1,317	20 14	3,302	1,408		
	Total	96,389	84,804	0 14 1	1,06,947	88,690	0 12 3	93,568	0 12 11	19,558	19,558	20 10 1	8,764	10 10	4,878	15 23	23,187	11,216		
	Average	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Wet.	3rd Group	1,244	7,877	6 5 4	1,518	9,009	5 14 11	9,097	5 15 11	271	1,220	22 1 22	1,220	15 15	88	1 1	108	409		
	4th Do.	1,629	8,273	5 1 3	2,038	11,906	5 13 5	10,154	3 15 11	409	1,911	25 1 23	1,911	23 12	1,722	1 12	85	501		
	5th Do.	5,685	21,000	4 3 5	7,932	26,032	3 8 10	25,874	3 13 3	1,647	4,006	29 1 29	4,006	17 17	2,031	7 7	854	2,077		
	Total	8,558	40,210	4 11 2	10,888	46,947	4 4 11	47,347	4 5 7	2,380	7,137	27 1 27	7,137	18 18	400	1 1	1,047	2,437		
	Average...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,107	
	Grand Total	1,04,947	1,25,014	...	1,26,836	1,35,637	...	1,40,915	...	21,888	21,888	...	15,901	...	5,278	...	24,234	14,003		

6. The increase in dry falls upon the second and third groups, but the averages of Rupees 1-0-8 and Rupee 0-12-7 per acre respectively must be deemed lenient. The assessment of the fourth group falls by Rupees 2,143, or 16 per cent. The average of this last group is, however, very nearly equal to that found in the third group. Mr. Clogstoun accounts for this in the following manner:—

"The majority of the villages of this group lie at the foot of the hills which border the north of talook. The land from its situation is generally of exceptional fertility, and it is only the distance of these villages from markets and the want of roads which prevent their being valued considerably higher."

7. The increase in wet lands fall pretty evenly on all groups, and there is a difference of about one rupee in the averages of the three gradations. The average wet assessment must be considered fair and lenient at Rupees 4-5-7 per acre when it is remembered that this is a consolidated cess including the second crop demand, the wet lands having in this talook, as in the rest of the province, been compounded for universally.

8. The unoccupied waste is represented by—

Items.	Acres.	Assessment.			Average.		
		RS.	A.	P.	RS.	A.	P.
Dry...	23,167	11,216	0	0	0	7	9
Wet...	1,047	2,787	0	0	2	10	7
Total...	24,214	14,003	0	0	...	...	...

The area still awaiting cultivation is, therefore, below one-fifth of the breadth under occupation; but as the average assessment of the dry waste is only Rupees 0-7-9 and of the wet Rupees 2-10-7, we may safely anticipate a diminution in this now available area, if prices, at all, keep up. Supposing, as is most probable, that the wet waste is owing to the want of repairs to small tanks, the present low average would, it may be thought, allow the ryots to execute these petty repairs themselves and reap a fair profit on their outlay.

9. There are two points connected with the Settlement of this talook, which I may briefly mention for the information of the Board and Government.

1st.—The respiration of the demarcation as ordered by Government in their Proceedings, dated 22nd March 1871, No. 515. Mr. Clogstoun is entitled to considerable commendation for the manner in which he has carried out this task *pari passu* with his other duties. The work has been well done, and the stones, some of which I had an opportunity of seeing a short time back, are, as a rule, of the pattern intro-

duced and used by the Survey Department. Mr. Clogstoun thus reports upon this work of renewal in Kristnaghiri: "All missing stones have now been replaced for the most part by cut-stones of the size laid down in the rules for demarcation drawn up by the Survey Department. All these stones have been put down at the cost of the ryots. A certificate attesting the completeness of the demarcation in his village has been obtained by us from the headman and curnam of every village in the talook that has been brought under Settlement. These certificates will be handed to the Revenue authorities, on whom now must devolve the responsibility of preserving these marks."

2nd.—The revision of the wet ayacuts. During the progress of Settlement work Mr. Clogstoun carried out the recent orders regarding this point, and transfers were made as follows:—

	Acres.
From "dry" to "wet"...	1,250
From "wet" to "dry"...	112

Of the extent transferred from dry to wet, almost the entire portion had hitherto paid water-rate for a greater or less number of years. The small remaining area of 146 acres simply transferred consists of low lying lands, upon which dry crops cannot as a rule be grown, and which have very properly been classed as wet with a low rate of assessment averaging Rupees 2-13-7, as they derive their supply indirectly from Government sources, and would, under a strict interpretation of the rules, be liable to a charge of 4 rupees for water-rate from which they are now exempted.

I have the honor to be, &c.,
(Signed) G. BANBURY,
Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 23rd
June 1873, No. 1,085.

Read letter from the Director of Revenue Settlement, to the
Secretary to the Board of Revenue.

(Here enter 17th May 1873, No. 1,015.)

(Printed on page 315.)

THIS report in which the Director of Revenue Settlement states the results of the introduction of the new Settlement rates, for the Kristnaghiri talook of Salem District will be submitted for the information of Government.

2. The way has been cleared for unusual accuracy in estimating

Items.	Acres.	Settlement Assess- ment.
Dry	5,937	Rs. 4,770
Wet	69	258
Total ...	6,006	5,028
Old assessment ...		2,862
Difference ...		+2,166

the average against land that has been abandoned is not surprising.

Items.	AREA.		Difference.
	Reputed.	Actual.	
Dry ...	Acres. 96,389	1,15,947	+20
Wet ...	8,558	10,388	+27
Total ...	1,04,947	1,26,335	+21

4. The new Settlement rates have raised the net demand 13 per

Items.	Demand 1282.	New Settle- ment.	Difference per cent.
Dry ...	Rs. 84,804	Rs. 93,568	10
Wet ...	2,210	47,347	18
Total ...	1,25,014	1,40,915	13

net additional demand on wet lands is large, the average rates per acre are moderate, and land which has labored under disadvantages as respects quality and sites alone has been relieved.

5. As respects wet land, too, the rates per acre are moderate, and represent the composition for both crops on two-crop lands.

6. Twenty-four thousand (24,000) acres of culturable waste have been classified and assessed at such moderate rates as will not impede the operation of prices on the extension of agriculture.

7. The demarcation has been effectively restored, and the ayacuts of all water works rectified.

these results, because probably all relinquishments which might be brought about by the changes introduced have been anticipated by arrangements under Board's Order, dated 4th February 1873, No. 156. The Settlement has enhanced the demand 75 per cent. on

3. Under accurate measurement, the area under cultivation has proved 21 per cent. more than was shown in the old accounts. This causes a large advance of demand on the whole area.

8. The Board's acknowledgments are due to the Deputy Director, Mr. Clogstoun, for the energy and ability which he has shown in introducing the new Settlement.

(A True Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 24th July 1873, No. 778.

Read Proceedings of the Board of Revenue.

(Here enter 23rd June 1873, No. 1,085.)

(Printed on page 319.)

ORDER THEREON, 24th July 1873, No. 778.

THE Governor in Council is glad to receive this testimony to the energy and ability which have been displayed by Mr. Clogstoun in the introduction of the new Settlement of the Krishnaghiri talook.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

Letter from G. Banbury, Esq., Director of Revenue Settlement, to H. E. Stokes, Esq., Acting Secretary to the Board of Revenue, dated Madras, 5th September 1873, No. 1,876-61.

I have the honor, in accordance with the arrangements made by

* Vide paragraph 4 of his letter to Government, dated 30th October 1869, No. 1,528-39.

Mr. Master for carrying out the Settlement of the Salem District, to furnish a brief report, for submission to Government, upon the results of the new assessment recently introduced into the Tripatore talook. The new rates will be levied for the current fasli, as the rough puttass, showing the effect of the new Settlement in each individual case, were all issued by the 23rd July last, and the limit within which razinamahs might be given was extended by the Board† to the 15th of the past month. Of course, the great majority of the ryots had received their rough puttass previous to 23rd July, when the distribution was completed.

2. The accompanying statement shows how the new assessment affects the lands comprised under each group of villages both wet and

3. In accordance with the Board's wishes, as expressed in paragraph 4 of their Proceedings dated 24th July last, I give the averages of the five years ending with fasli 1282. It will be noted that, as faslis 1280 and 1281 were favorable years in a fiscal point of view, the increase by the present Settlement, when compared with the five years' average, falls to Rupees 12,819, or 13 per cent.

Demand.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Jamabandi demand of fasli 1278...	51,838	62,111	5,328	32,519	57,166	94,630
Do. 1279...	52,228	62,650	5,251	31,934	57,479	94,584
Do. 1280...	53,717	64,561	5,420	33,007	59,137	97,568
Do. 1281...	53,000	63,632	5,518	33,565	58,518	97,197
Do. 1282...	50,565	60,475	6,141	34,526	56,706	95,001
Total ...	261,348	3,13,429	27,658	1,65,551	289,006	4,78,980
Average Jamabandi demand of the above five faslis ...	52,269	62,686	5,532	33,110	57,801	95,796
Results of the new Settlement ...	60,155	66,753	7,498	41,862	67,653	1,08,615
Increase ...	7,886	4,067	1,966	8,752	9,852	12,819

4. The increase over the results originally anticipated is owing to the orders passed by Government regarding the alteration in the rates upon the red sandy soils, to certain requisite alterations in the grouping, and to the modifications made in the classification. Although this increase is somewhat more than I had expected, the averages of Rupees 1-1-9 and Rupees 5-9-4 for dry and wet, respectively, are moderate for a talook favored by both monsoons and possessing lands proverbial for their fertility. The land of this talook is, generally speaking, of high agricultural value, and as to advantages of roads and markets Mr. Colgstown writes as follows:—

"The Settled area is small, and is peculiarly well supplied with roads and markets. It is intersected by the railway, which has three stations, Vaniembady, Tripatore, and Jolarpetty in the talook; and the two former are large market-towns, hardly inferior in importance to the town of Salem itself. The majority of the Settled villages are situated within two miles of a good public road, and no village, it is believed, is more than five miles from such a road."

5. The wet rates, it must be remembered, include both first and second crop assessments, the consolidated cess-system having been maintained throughout. When touching upon the incidence of the wet assessment on the several groups, Mr. Clogstown's remarks run thus:—

"In the wet lands, the average rates per acre on the second and third groups will be noticed as being rather unusually high. The area, however, over which these high rates prevail is very limited. That in the second group consists of 922 acres of land in four villages situated within three miles of the large town of Vaniembady, and possessing a plentiful supply of water from the Palar river. I went over this land myself. It is a most fertile tract, and is by no means too highly assessed at the present rates, which include all charges on account of a second crop which can be, and is, almost invariably grown. Some of this land paid, before Mr. Brett's reductions, an assessment of Rupees 20 per acre. The highest assessment imposed at present is Rupees 11-14-0 per acre for two crops."

"The wet land in the third group is situated under the tank in the town of Tripatore. It is a large and well-supplied reservoir, and the situation of the land immediately adjoining the cūsbah renders it peculiarly valuable. The highest assessment imposed here is Rupees 10-10-0 per acre for two crops."

"The fifth-group average of Rupees 4-1-6 per acre is higher than would be the case, if all actually fifth-group tanks had been taken into the accounts. In this talook, however, a large number of the smaller tanks were given over to the ryots at dry rates by the Revenue authorities of former days, so that the average fifth-group assessment shown in the statement is deduced from the assessment on the lands under the better class of small tanks only."

The tanks that Mr. Clogstown speaks of in the fifth group were, I think, given away by Mr. Hathaway, who, from what he told me subsequently, was evidently under the impression he had done more than he need in this respect. I referred to this question in paragraph 15 of my letter to the Board, dated 31st July 1873, No. 1,593A-62A.

6. Attention was paid to the revision of tank and channel accounts. The transfers from "Wet" to "Dry" were 23 acres 8 cents, and from "Dry" to "Wet" 1,948 acres 33 cents. As regards the latter item, "Tirvuh-jasti" had, in the majority of cases, been paid for a more or less number of years, and in the remaining instances this charge for water rate was not made, owing to the Curnams' apathy or something worse, though wet crops were duly raised.

7. As in Kistnagherry and Dharampoory, Mr. Clogstown successfully restored the demarcation, and has thus rendered all easy for both Revenue Officers and Curnams hereafter. The stones in wet

lands are of the size and shape laid down by the Survey Rules, and during a recent trip that I took with Mr. Clogstoun I found them to be all that we could wish. In dry lands, revival and renewal were only carried on when the old stones had disappeared, as the former marks were generally firm and good. It is only due to Mr. E. C. G. Thomas that I should state how different I found both the demarcation and classification to what I had expected after all that had been said and written against them. The Tripatore survey-work seemed, as far as I could judge, to be very first rate, which it certainly could hardly have been had Mr. Thomas' demarcation, on which the survey was based, been so terribly bad.

8. It will be gathered from the statement annexed to paragraph 2 that the classified waste consists of 6,765 acres of "Dry" and of 199 acres of "Wet," assessed, respectively, at an average of Rupees 0-11-1 and Rupees 2-7-5 per acre; the total assessment on this available area being Rupees 5,181. There is, moreover, an outlying cultivable tract of undemarcated and unassessed waste, comprising 10,000 acres, but which is hardly likely to be broken up to any extent, as the locality is feverish and jungly. The excess by survey on the Inam areas has been duly calculated, and yields only Rupees 397—a very different state of things to that found in the northern Districts.

9. The ranges of hills in this talook known as the "Yellagherry" and "Jewadi" have, owing to their jungly and feverish nature, been excluded from Survey and Settlement. The revenue derived therefrom under the present régime is Rupees 11,514, but no measurement of the cultivated lands ever took place, even at the original paimash, and the area is consequently unknown. In fact, as in the case of the Pachimallays in Trichinopoly, the climate is so dreaded that hardly any Curnam dare face it. It was during a very brief visit to the Yellagherries that Captain Best, R.E., at that time Superintendent of Roads, contracted the jungle fever which speedily proved fatal.

10. Mr. Clogstoun has now only the Oosoor talook to complete, and then the Salem District will be out of hand. He is now engaged in the preparation of the rough puttass for this remaining talook, and they will be issued before the end of the current month.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) G. BANBURY,
Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 17th September 1873, No. 1,866.

Read letter from the Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 5th September 1873, No. 1,876.)

(Printed on page 321.)

THE results of Settlement in the Tripatore talook exhibit an increased revenue demand of 13 per cent. as compared with the average of five years past. The increase of revenue is due to the excess in area discovered by survey, which is 19 per cent. The average rates, except on a small extent of wet land in the second group, are below the old ones. The rates themselves are, in the opinion of the Board, by no means heavy, and the peculiar advantages enjoyed by the talook in its irrigation, its access to markets, and its natural fertility, lighten their pressure. In all the instances which might give rise to a doubt on this point satisfactory explanation is afforded. The comparative correctness of Inam areas is worthy of note, and contrasts forcibly with the high percentage by which the real area of assessed lands is found to exceed their reputed area. The correction of errors in the irrigated ayacuts is an important gain. The Board have already issued instructions to Collectors on this subject. The mass of erroneous description in regard to so-called irrigated area under tanks and channels must seriously prejudice the correctness of the irrigation returns. The number of villages over which the revenue drawn from the Yellagherry and Jewadi hills is distributed might have been given.

(True Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Proceedings of the Madras Government, Revenue Department, dated 28th November 1873, No. 1,316.

Read Proceedings of the Board of Revenue.

(Here enter 17th September 1873, No. 1,866.)

(Printed on page 327.)

ORDER THEREON, 28th November 1873, No. 1,316.

ORDERED to be recorded.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

Letter from G. Banbury, Esq., Director of Revenue Settlement, to J. Grose, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1874, No. 117-4.

In my letters marginally noted I reported the results of the introduction of the new Settlement into the talooks of Ahtoor, Salem, Trichengood, Namkul, Uttengherry, Dharampoory, Kistnagherry, and Tripatore; and I have now the honor to make the following observations in regard to the Settlement of Oosoor, which completes the Salem District.

2. As in the case of the previously reported talooks of Dharampoory, Kistnagherry, and Tripatore, the new rates were to be levied upon precisely the same conditions, viz., that the ryots were to pay old assessment on all those lands which they may be desirous of relinquishing on account of their deeming the Settlement demand heavy. The new rates will be realized during the current season.

3. The following statement exhibits the result of applying the new rates to the survey areas of the occupied lands of each talook, compared with that under the old régime, in each group of villages, distinguished under the heads of irrigated and unirrigated:—

Description of Groups.	AS PER JAMABUNDI OF 1862.			AS PER INTRODUCTION OF NEW SETTLEMENT.					DIFFERENCE.		
	Extent.	Averag. ment.	Averag.	Assessment, including second Crop.					Columns cent- 4 and 9. age.	Columns cent- 7 and 9. age.	Per- cent- 7 and 9. age.
				As per Mr. Puck's revision.	Average.	As per Mr. Puck's revision.	Average.	As per Mr. Puck's revision.			
1	3	4	6	7	8	9	10				
Irry...	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Acres.	Acres.
	49,176	61,458	1 5 1	61,869	1 2 1	65,493	1 3 1	6,633	3,316	3,334	6
	21,326	28,408	1 5 1	22,103	0 12 9	27,911	0 15 7	3,428	1,427	4,938	22
Wet...	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Acres.	Acres.
	7,653	7,327	0 12 9	5,808	0 10 7	6,717	0 12 3	1,091	1,427	909	16
	3,160	3,253	1 3 2	5,878	...	9,161	1 4 1	10,202	1,908	9,381	10
Total Dry and Wet.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Acres.	Acres.
	4,731	27,263	5 12 2	33,106	6 5 6	30,337	5 13 0	489	3,031	3,720	8
	3,155	15,064	4 12 5	18,304	5 2 1	15,127	4 5 2	413	303	2,879	16
Total Dry and Wet.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Acres.	Acres.	Acres.	Acres.
	7,886	42,307	5 5 10	51,410	...	45,764	5 3 4	902	3,457	5,616	11
	89,416	1,39,560	...	1,41,190	...	1,44,925	...	11,107	5,363	4 + 3,73	3
				Dry assessment				Wet assessment			
				99,161				38,365			
				38,365				7,399			
				Total...				Total...			
				1,44,925				1,44,925			

4. It will be seen that the total increase amounts to Rupees 5,365, or 4 per cent. over the old beriz of Rupees 1,31,560. This enhancement is distributed both on dry and wet lands; the gain in the former being Rupees 1,908, or 2 per cent., and in the latter Rupees 3,457, or 8 per cent. When the increase by survey in area under both the foregoing heads is considered, the augmentation in the assessment is comparatively slight—a result, naturally to be looked for, when the principles of the new Settlement are considered. Thus, if we turn our attention to the classification of the villages under various groups, we find that the first group in dry, and first, second, and third in wet find no place in this talook, thereby implying that the *ave* villages are devoid of really superior irrigation, and that the dry villages possess no superior soils warranting the imposition of the *to be revised* and consequently enhancement in assessment. The present results, therefore, must be deemed moderate and satisfactory, if not lenient, to the ryot.

5. Another circumstance demonstrating this leniency may conveniently be introduced here. It appears that certain lands were allowed to ryots for grazing purposes on one-fourth the assessment, provided that those lands are not required for cultivation purposes. The extent held under this tenure during fasli 1282, the basis of the new Settlement, was 12,395 acres; assessed at a nominal assessment of Rupees 11,316, or below one rupee per acre; the actual amount paid being Rupees 2,820, or one-fourth the above sum. These lands are assessed in the new Settlement according to the quality of the soil at 8 Annas per acre, or Rupees 6,212 in total, a little more than double what they were hitherto paying under this special tenure. These results are, of course, incorporated in the above statement. Were this separated, Mr. Clogstoun says, the increase in the new assessment would have been reduced to only Rupees 706 in all. Thus, it may be clearly inferred that no burden whatever fell on actually cultivated lands, and the grazing lands in question have been very moderately assessed at 8 Annas per acre, although they have been enjoyed hitherto at reduced rates to encourage cattle-breeding. Mr. Clogstoun considers it unnecessary to continue this concession, as it prevails nowhere else in the District, although cattle-breeding is carried on by a large number of ryots.

6. I append, as usual, a statement showing the demand of the preceding five years, with the results of new Settlement shown by its side.

Faslis.	Dry.		Wet.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Jummabund demand of fasli 1278	94,453	1,10,944	8,667	45,721	103,120	1,56,665
Do. do. 1279	93,511	1,08,093	8,529	41,929	102,040	1,51,022
Do. do. 1280	90,463	1,06,787	8,370	43,510	98,833	1,50,297
Do. do. 1281	85,797	1,00,875	8,132	37,118	93,929	1,38,258
Do. do. 1282	81,167	97,213	7,886	42,307	89,053	1,39,560
Total	4,45,811	5,24,814	41,604	2,10,955	4,87,415	7,35,779
Average demand of the above five faslis	89,163	1,04,967	8,321	42,101	97,484	1,47,156
Result of the new Settlement	81,167	97,213	7,886	42,307	89,053	1,39,560
Increase	+ 2,202	- 5,804	+ 467	+ 3,573	+ 2,668	- 2,231

7. It will be observed that the average demand of the foregoing years is in excess of the Settlement demand by Rupees 2,231, although the latter is in excess of the beriz of the two last faslis. The falling off over the average demand, Mr. Clogstoun remarks, points to no decrease made in the assessment of land, but merely to a contracting area of cultivation; the area under cultivation in fasli 1282 being less than that cultivated in fasli 1278 by more than 14,000 acres, which "diminution in the area under cultivation has been going on continuously for the past five faslis, and is still in full swing."

8. It may, however, be noted here that the resignations in the fasli under reference amounted to 7,000 acres before any action was taken by this department; and, subsequently, to the introduction of new rates, another 4,916 acres, assessed at Rupees 5,000, were also relinquished, although the *the* upon the latter comes to jumma for fasli 1282. The relinquishment of the first-named 7,000 acres is attributed by Mr. Clogstoun "to the continuous decrease in prices which have been going on during the same period, and which has reduced the value of the staple grain of the taluq to about one-sixth of the rate obtaining before the commencement of the period." It has already been shown that the new Settlement is, if anything, in favor of the ryot, and hence there need possibly be no apprehension of heavy relinquishments on account of heavy assessment.

9. The classified waste of the talook is shown below:

Items.	Extent.	Assessment.	Average.
	Acres.	Rs. A. P.	Rs. A. P.
Dry	40,940	27,638 0 0	0 11 0
Wet	797	2,527 0 0	3 2 9

The averages are certainly moderate, and doubtless applications for many of these lands may fairly be anticipated notwithstanding the diminution in prices already reached upon.

10. As in all other talooks of the District, the second crop assessment was compounded for, so that there is no more bother of yearly inquiries on account of Fussa-justi.

11. The revision of taluk boundaries and the restoration of demarcation were carried on simultaneously with the introduction of new Settlement under Mr. Clogstoun's careful management, and the results given above comprise the changes in the wet ayacuts. The transfers from dry to wet and *vice versa* stand thus:—

					Acres.
From dry to wet	...	...	...	...	126
From wet to dry	...	...	...	...	126

	RS.	A.	P.
Increase obtained by the transfer of dry lands to wet	472	12	0
Decrease by transferring wet lands to dry	683	9	3
Not decrease	210	13	3

Two hundred and sixty acres of dry lands transferred to wet have been paying water-rate, and the whole transactions throughout the talook involved a loss of Rupees 211, as particularized in the margin.

12. The restoration of demarcation proceeded under the same rules as in Dharampoory, Kistnagherry, and Tripatore talooks, and it is, therefore, unnecessary for me to repeat what I said when reporting upon those talooks regarding the manner in which the work was conducted, and the shape and the size of the stones used. It is enough to state here that all that was wanting has been set right.

13. The excess in minor drains has been dealt with, and the annual gain under that head comes to—

		Acres.	RS.
Dry	...	464	538
Wet	...	105	454
Total	...	569	992

14. The unsurveyed tract in this talook consists of 122 villages containing an area of 25,698 acres, assessed at Rupees 30,954, or an average of Rupees 1-3-3. These were not surveyed, as they are situated "in the middle of the jungle, and the cost of a survey would have been out of all proportion to the benefits to be arrived from it."

15. Having stated all that is necessary respecting Oosoor, I will proceed to show at a glance the total demand of the entire province of Salem both under the old and new Settlements as reported from time to time as regards each talook. The following abstract statement gives the details:—

Talook.	Description of Land.	AS PER JOURNAL-BUNDY.		AS PER INTRODUCTION OF NEW SETTLEMENT.		DIFFERENCE.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Ahtoor, fasli 1280.	Dry	99,565	1,13,654	1,12,994	1,43,735	+	20,395
	Wet	12,727	1,13,654	14,961	1,04,539	+	2,234
	Total	1,12,292	2,48,436	1,34,921	2,48,275	+	22,629
Salem, fasli 1281.	Dry	1,79,886	3,11,682	2,02,528	3,11,316	+	22,612
	Wet	12,272	71,054	14,318	74,468	+	2,016
	Total	1,92,158	3,82,736	2,16,846	3,85,814	+	24,688
Namkel, fasli 1281.	Dry	87,835	1,16,974	1,03,468	1,17,803	+	15,610
	Wet	9,869	81,704	10,902	83,324	+	1,533
	Total	97,704	1,98,678	1,14,370	2,01,127	+	17,143
Trichengode, fasli 1281.	Dry	1,50,303	2,25,132	1,61,967	2,23,957	+	14,664
	Wet	8,304	50,567	9,490	54,635	+	1,186
	Total	1,58,607	2,75,699	1,71,457	2,78,592	+	15,850
Uttengherry, fasli 1281.	Dry	98,221	97,255	1,14,341	85,749	+	16,120
	Wet	5,778	19,907	6,943	26,416	+	1,165
	Total	1,03,999	1,17,162	1,21,284	1,12,165	+	7,285
Dharampoory, fasli 1281.	Dry	1,23,793	1,02,328	1,40,923	1,27,365	+	17,300
	Wet	9,464	43,402	11,146	49,533	+	1,602
	Total	1,33,257	1,45,730	1,52,069	1,76,898	+	18,862
Kistnagherry, fasli 1282.	Dry	93,380	81,801	1,15,947	93,503	+	14,558
	Wet	8,558	40,210	10,888	47,347	+	3,330
	Total	1,01,938	1,22,011	1,26,835	1,40,850	+	18,888
Tripatore, fasli 1282.	Dry	50,565	60,475	60,155	66,752	+	9,590
	Wet	6,141	34,526	7,498	41,862	+	7,336
	Total	56,706	95,001	67,653	1,08,614	+	16,947
Oosoor, fasli 1282.	Dry	81,160	97,253	91,365	99,161	+	10,205
	Wet	7,886	42,307	8,788	45,764	+	902
	Total	89,046	1,39,560	1,00,153	1,44,925	+	11,107
Total	Dry	6,67,740	12,45,452	11,13,654	12,69,443	+	1,45,914
	Wet	80,490	4,83,564	94,934	5,27,938	+	14,433
	Total	10,48,230	17,29,016	12,08,588	17,97,381	+	1,60,349

16. The Board and Government may remember that when passing final orders on Mr. Puckle's proposal a loss of Rupees 1,43,847* was contemplated; but when the question of the red sandy soils was again represented and discussed matters assumed a different aspect altogether

* Vide paragraph 30 of G. O. No. 1,427, dated 20th May 1868.

† Vide paragraph 6 of G. O., No. 178, dated 2nd June 1874.

and an enhancement of Rupees 50,000† over the existing demand was anticipated. It is gratifying to find that the gain to the State by the introduction of the new Settlement, instead of involving a loss of nearly a lakh and-a-half, ends in an increase of over half a lakh, irrespective of the village and road cesses.

I have, &c.,
(Signed) G. BANBURY,
Director of Revenue Settlement.

Proceedings of the Board of Revenue, dated 21st February 1874, No. 393.

Read letter from the Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 22nd January 1874, No. 117.)

(Printed on page 328.)

THE foregoing letter from the Director of Revenue Settlement shows that with the talook of Oossoor, now reported upon, the Salem District has been completed.

2. The results as regards the Oossoor talook show a total increase of Rupees 5,365, of which Rupees 1,908 appertain to "dry" and Rupees 3,457 to "wet," the total enhancement being 4 per cent. on the year of comparison, fasli 1282. The increase in area by survey comes to acres 11,107, or 12 per cent.

3. It is observed that there are no villages falling under the first group in "dry," nor under the first, second, or third in "wet," so that the inferiority in irrigation has been fully provided for. The average for "wet," at Rupees 5-3-4, would, at first sight, appear high, but this rate comprises also the second crop assessment and that for the rich, low-lying wet lands found in parts of this talook.

4. From paragraph 5 of the Director's report it appears that the increase over the former assessment is mainly owing to certain lands, hitherto held on grazing tenure, being now regularly classified and assessed. As the new assessment on these fields averages only 8 Annas per acre, and as the holders can now cultivate or retain them as pasture according to will, there appears to be no danger in the increase of Rupees 3,383 now found in this particular item. Hitherto, when these lands were cultivated, the assessment fixed was four times the grazing rent. There is, it would seem, no valid reason for this grazing system prevailing in Oossoor only, as it is not found in the adjoining talook of Dharampoory noted for extensive cattle-breeding.

5. Although the new rates, when seen by the side of the demand of the year taken for comparison, give an increase as already shown, they exhibit a decrease when compared with the average demand of the five preceding faslis, the falling off by the new régime being Rupees 2,231. This is attributed to a decreasing breadth of cultivation owing to a fall in prices, which has caused relinquishing to a large extent as in the Trichinopoly District. The rates now fixed for the dry lands in the third and fourth groups average only Annas 15-7 and Annas 12-3, respectively, per acre, so that the lands comprised therein are certainly not over-weighted.

6. The second crop in "wet" has been compounded for throughout the talook, and thus the system of consolidated wet rates has been maintained over the whole District. There are consequently now, as before, no distinctions as to first or second crop, and no inquiries as to "Fussal-jasti" or "Bhogah-nushty;" but if the crop fails, the whole consolidated rate is remitted. Mr. Clogstoun has completed the re-demarcation of Oossoor, but the Board learn that the original work was better here than elsewhere. The transfers from "wet" to "dry" and vice versa extend to 800 acres; and the increase in the area of Inams beyond the allotted 10 per cent. comes to 569 acres, assessed at Rupees 992 to be hereafter realized annually.

7. The Salem District being now completed, it is necessary for the Board to show briefly how the final results differ from those anticipated and sanctioned by Government when passing orders* on the original proposals. The subsequent alterations were, first, the revision of the assessment on the red sandy soils, which Mr. Goodrich showed had been too leniently dealt with; second, the realization of the village cess as a separate impost† instead of its being paid, as first intended, from the revenue beriz; third, minor alterations in grouping a classification; fourth, increase by the application of correct survey areas, the former data being tentative; fifth, extension of cultivation since fasli 1274, the year upon which the Government orders were based. The following shows the results as first sanctioned and as now introduced:—

Settlement demand as first sanctioned, excluding village service cess	...	...	RS. 15,62,615
Revenue demand of fasli 1274, the then year of comparison, also excluding village cess...	...	...	17,06,462
Deficit	...	...	1,43,847

Settlement demand as now shown to have	RS.
been finally introduced	17,97,381
Ditto as first sanctioned, <i>vide</i> above ...	15,62,615
Increase over first sanction... ..	2,34,766

8. It is gathered from the statement contained in paragraph 15 of Mr. Banbury's letter that the net increase by the new Settlement upon the District at large comes to Rupees 68,365, taking each year of introduction as the basis of comparison. This slightly exceeds the Board's estimate of Rupees 50,000, which was approved of in the Secretary of State's despatch, dated 11th January 1872, No. 1, in G. O., No. 301, 16th February 1872.

9. It only remains for the Board to express their opinion that the Acting Deputy Director, Mr. Clogstoun, has exhibited considerable care and judgment in thus bringing the task to a satisfactory conclusion. The Director of Revenue Settlement should, without delay, cause a brief memorandum to be drawn up for the use of the Salem Revenue authorities, showing the mode of procedure adopted, the rates under each group, the method to be followed in transferring wet lands to dry, and *vice versa*, and furnishing all other necessary information. Mr. Puckle's Circular Notification for Trichinopoly may be taken as a guide. The Director should also report to the Board his views upon the re-demarcation in those talooks where the revision of classification was completed prior to the Government Orders, dated 22nd March 1871, No. 515.

10. It would appear that this work of renewal in a permanent manner is particularly required in the case of the rich wet lands of the Namkul talook.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 5th June 1874, No. 696.

Read Proceedings of the Board of Revenue.

(Here enter 21st February 1874, No. 393.)

(Printed on page 333.)

Minute by His Excellency the Governor.

(Here enter 22nd March 1874.)

Minute by the Hon. W. ROBINSON, C.S.I.

(Here enter 13th March 1874.)

Minute by the Hon. J. D. SIM, C.S.I.

(Here enter 18th May 1874.)

ORDER THEREON, 5th June 1874, No. 606.

From the five-years statement exhibited in paragraph 6 of the Director's letter, embodied in the foregoing Proceedings, the Government regret to observe what appears to be a very serious and steady decline in the prosperity of agricultural interests throughout the Oosoor talook. Comparing the first year (fasi 1278) with the last (fasi 1282) which immediately preceded the Settlement, it is observed that there has been an abandonment of Acres 13,293, or very nearly 15 per cent. of the whole agricultural land in the talook.

2. Relinquishments of land on account of heavy demand are hinted at in the Director's letter, and the Government wish to know to what extent this has occurred.

3. The causes of the depression should be carefully inquired into and noted, and it should be ascertained how far the present Settlement is responsible for the decrease. Early attention is desired to this important subject.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

Letter from H. E. SULLIVAN, Esq., Officiating Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 4th May 1874; No. 955-26.

In his letter of the 17th December last, No. 2,773-96, Mr. Banbury promised to submit the results of the new Settlement in Salem as soon as the necessary information was received. This having now come to hand, I proceed to compare the Settlement demand of fasli 1282 with that of fasli 1281 for those talooks in which the new rates have been in operation for the last two years. The particulars stand thus:—

Talooks.	Settlement Demand of		Difference.	
	Fasli 1281.	Fasli 1282.		
	RS.	RS.	RS.	
1. Salem	4,03,593	3,96,399	— 7,194	
2. Ahloor	2,36,897	2,25,370	— 11,527	
3. Namcul	2,01,129	2,01,299	+ 170	
4. Trichengode...	2,81,810	2,82,632	+ 822	
5. Uttengherry...	1,15,337	1,15,848	+ 511	
Total ...	12,38,766	12,21,548	— 17,218	

2. It will be seen that there is a net decrease of Rupees 17,218, the falling off occurring chiefly in Ahloor and Salem talooks. Mr. Price, the Acting Collector, attributes this to two causes—First, “the resignation of holdings consequent on the introduction of the new Settlement;” and, second, “to the resignations caused by the re-action which followed the famine years, when a rush was made for land everywhere, and whether good, bad or indifferent, it was taken up.” He further adds that “even if the Settlement had not been made, there would have been, owing to the second of the causes mentioned by me, a falling off in the Jamabundy results.”

3. It will be seen from the above that there were other causes at work besides the introduction of the new rates to bring about this temporary falling off in the revenue, and in point of fact this was observed in other parts of the District previous to the introduction there of the revised Settlement. The experience gained in other Settled Districts shows that even if the relinquishments of land had been caused solely by the inauguration of the new system, there would be no grounds for apprehending anything more than a temporary reduction of the revenue, as the relinquished tracts are very soon re-occupied.

4. The comparison of the Settlement demand between faslis 1281 and 1282 having been shown, it is next necessary to ascertain how these results bear comparison with the revenue beriz of the year

preceding the introduction of the new Settlement. This is embodied in the following table in which are included the talooks of Dharampoory, Kishnagherry, Tripatore and Oosoor, as the new rates were introduced in these four talooks and actually levied in the first two. The figures for Tripatore and Oosoor are taken from Mr. Clogstoun's report on those talooks:—

Talooks.	Revenue Demand of fasli previous to the introduction of new Settlement.		Settlement Demand of Fasli 1282.	Difference.
	Fasli.	Amount.		
		RS.	RS.	RS.
1. Salem	1280	4,14,157	3,96,399	— 17,758
2. Ahloor	1279	2,35,769	2,25,370	— 10,399
3. Namcul	1280	2,08,044	2,01,299	— 6,745
4. Trichengode	1280	2,91,675	2,82,632	— 9,043
5. Uttengherry	1280	1,23,145	1,15,848	— 7,297
6. Dharampoory	1281	1,54,301	1,70,998	+ 16,697
7. Kishnagherry	1281	1,23,239	1,44,041	+ 15,802
8. Tripatore	1282	95,001	1,08,615	+ 13,614
9. Oosoor	1282	1,39,560	1,44,925	+ 5,365
Total ...	...	17,89,891	17,90,127	+ 236

5. The result of the new Settlement (at present) for the whole District is a trifling increase in the demand over the beriz leviable under the old system, and as the lands which have been thrown up again come under occupation there is every reason to anticipate a considerable enhancement of the revenue.

6. The prices ruling in this District have been quoted in my predecessor's letter under reference, and it will be seen that, with the exception of raggy, they were higher than the commutation rates.

I have the honor to be, &c.,

(Signed) H. E. SULLIVAN,

Offg. Dir. of Rev. Settlement.

Proceedings of the Board of Revenue, dated 5th June 1874, No. 1,363.

Read letter from the Officiating Director of Revenue Settlement, to the Secretary to the Board of Revenue.

(Here enter 4th May 1874, No. 955.)

(Printed on page 338)

The Board request that the Officiating Director will furnish explanation regarding the difference in the reported and the actual increase

in the Dharampoory talook. By the Director's letter, dated 2nd November 1872, the increase over fasli 1281 is given at Rupees 30,218, but by the report now before the Board of actual results it is reduced to Rupees 16,697.

2. It is true that the unsurveyed villages were not included in the reported increase, but as they are added on both sides of the account in the present case, the actual enhancement should approach very nearly to that first calculated and submitted as it does in Kishnagherry.

3. There may also have been large remissions immediately after issue of the tickets, but as the former assessment was by the then arrangement to be paid thereon, and as the Board believe there were new lands taken up to a large extent, the Razinamahs cannot account for so large a diminution as is now represented.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 5th June 1874, No. 696.

ABSTRACT.—*New Settlement into Oosoor talook, Salem District.*—Review of Board's Proceedings reporting result of the introduction of the —; and calls for information regarding an apparent depression of agricultural interests, with remarks.

(Printed on page 337.)

Proceedings of the Board of Revenue, dated 30th June 1874, No. 1,639.

Read Proceedings of the Madras Government.

(Here enter 5th June 1874, No. 696.)

(Printed above.)

Referred to the Collector of Salem for report. A statement of the relinquishments for faslis 1283 and for 1284 up to date should be furnished, as well as a statement of the Durkhasts presented for the same periods.

2. The causes of depression should be stated fully as they appear to have existed prior to the introduction of the new rates. It should also

be reported whether the increase of 4 per cent. by the new Settlement has in many cases proved really hard or burdensome.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

Read the following letter from C. T. LONGLEY, Esq., Collector of Salem, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Shervaroy Hills, 13th October 1874, No. 387:—

With reference to the Board's Proceedings, No. 1,639, of the 30th June last, I have the honor to enclose the copy of a letter from the Acting Sub-Collector, explaining fully the causes of decrease in the cultivated area of the Oosoor talook.

2. Though the introduction of the Settlement has caused the lands to be relinquished to a larger extent than usual, it has not been the sole cause of the falling off in the cultivation, which had manifested itself some time before the Settlement Department commenced their operations.

3. Mr. Wilkinson attributes the decrease to two causes; first, the enfranchisement of share Agraharams under the Inam Settlement, and, secondly, the very great rise in prices. As regards the first, which is only nominal, it will be seen that between faslis 1275 and 1283 thirty-two Agraharams which were previously classed under "Ryotwari" were transferred to the "Shrotriem" head. The decrease caused by this change of tenure in Ryotwari cultivation amounts to Acres 9,805.

As regards the second cause, the Board will see from the enclosed Statement B. how prices have been rising from fasli 1270. They were at the crisis in fasli 1275-76, when the District suffered from the great scarcity of 1866-67. Everybody went in for growing grain, and land of the worst description was taken up and cultivated. The result was that as prices fell the retention of the inferior description of land was not worth the assessment on it; and such lands were accordingly relinquished. Again, many of the ryots who took up land in 1866-67 were men of straw living from hand to mouth; and as prices fell they allowed the land to be sold for arrears, when at the sale they realized nothing and had to be bought in by Government, and these pauper ryots, having no movable property, the assessment was carried to the head of Irrecoverable Balance.

5. Statement C shows the relinquishments for faslis 1283 and 1284 up to date, and the lands taken up during the same period. The

lands given up in fasli 1283 amount to Acres 6,037 assessed at Rupees 9,993 against Acres 2,361 assessed at Rupees 2,505 taken up on darkhast. In the current fasli Acres 8,216 assessed at Rupees 6,036 were given up against Acres 2,851 assessed at Rupees 2,964 taken up on darkhast up to 20th August last. In fasli 1283 the large amount of relinquishments was owing partly to Settlement and partly to bad season. In the current fasli, though the extent given up is large, it appears from the postscript to the Sub-Collector's report that land is again being applied for.

6. With regard to the second crop alluded to by the Sub-Collector, it is a mistake which should have been avoided. The assessment was never intended in this District to be on the crop, but consolidated as it has been so from time immemorial. The Settlement Department, instead of entering it in lump, entered it both in the rough puttas given to the ryots as well as in the registers on each crop. This led the ryots to believe that they were charged with a double-crop assessment, and they, I understand, complained about it at the Jummabundi. The Acting Collector explained to them the mistake that was made in entering the amount in the puttas, but there was, I learn, a general feeling of discontent on the matter of the second crop as well as the "Pullugavel" or pasture rent. As regards the second crop, I propose to correct the puttas at the ensuing Jummabundi, entering the assessment in lump and not on the crop. As regards "Pullugavel," I should deprecate, for obvious reasons, any return to the old system.

I have the honor to be, &c.,

(Signed) C. T. LONGLEY,

Collector.

ENCLOSURE No. 1.

From F. WILKINSON, Esq., Acting Sub-Collector, to C. T. LONGLEY, Esq., Collector of Salem, dated Oosoor, 28th September 1874, No. 653.

As requested in your No. 508, dated 9th July last, I have the honor to submit the report called for by the Board* and Government.†

* Board's Proceedings, No. 1,629, dated 30th June 1874.

† G. O. No. 636, dated 5th June 1874.

2. The Government observe that there appears to be a very serious and steady decline in the prosperity of agricultural interests in the Oosoor talook. They wish to know (1) the causes of the depression, (2) to what extent relinquishment of land has been caused by heavy demand, and (3) how far the present Settlement is responsible for the decrease.

3. I would premise that the contraction of the cultivated area in the Oosoor talook commenced some time before the Settlement Department

entered the talook, and is due to causes with which the new Settlement has nothing to do. At the same time one of the results of the new Settlement has been the relinquishment of a much greater extent of land than in ordinary years. I will treat of the first query first, and then try to answer the second and third.

4. Two causes have been at work in bringing about the decrease in the cultivated area in the Oosoor talook.

5. One cause has been the transfer during recent years of a large number of Agraharam villages which, prior to enfranchisement, were treated as Ryotwari villages to the Shrotriem head. The total number of Agraharams in the talook is thirty-six. Of these thirty-two have been (between faslis 1275 and 1283) enfranchised, which has, as will be shown further on, considerably affected the Ryotwari returns.

6. The second cause has been the extraordinary rise of prices owing to a succession of bad or indifferent seasons, which terminated in a famine in 1866-67. Seasons in the neighbouring Districts were also bad, and a large exportation of grain was the result. Men who were poor when the scarcity began, and who had stored up the grain which they had in former years been unable to sell, were now able to sell at a profit. Growing grain was considered the shortest road to wealth, and the consequence was a rush for land, which was everywhere taken up regardless of its quality. As long as a kandagam* of raggy sold for Rupees 50 (instead of for 5 or 6 Rupees), and a kandagam of rice for Rupees 57 (instead of for Rupees 23), it was worth the ryot's while to cultivate a few acres even of indifferent land. Then came the crisis. Good seasons became the rule, exportation almost ceased, the price of grain fell 150 and more per cent., and the holders of indifferent lands, or of lands at a distance from the village, hastened to throw them up, and finally, in Fasli 1281, the cultivated area had reached its normal limit. Then another disturbing cause, the new Settlement, intervened, and a fresh contraction of the cultivated area took place—a contraction which is still going on.

The above is a brief sketch of the chief causes which, as far as I have been able to ascertain, have caused the apparently alarming decrease in the cultivated area.

7. Before giving a brief review of the seasons, prices, &c., from fasli 1273 downwards, which will, I think, elucidate and confirm the above explanation, I would point out that the figures given by the Director of Revenue Settlement in paragraph 6 of his report refer only to the Settled villages of the talook. There are 125 villages which have not been Settled by his department. My figures will include those villages. The accompanying statement (A) shows the jumabundi beriz both for wet and dry from fasli 1270 to fasli 1283. The statement (B) shows the price of the five principal food-grains during the same period.

8. In fasli 1273 the season was unfavorable. Prices which had fallen in the preceding fasli began to rise, except in the case of raggy. There was an increase under the head of Dry Cultivation of Acres 4,800, and a falling off of Wet Cultivation amounting to Acres 1,009. The Sub-Collector in his annual report stated that a large extent of jungle, hitherto considered irreclaimable and inaccessible, had been brought under the plough in consequence of the extra inducements offered to agricultural pursuits by the enhanced price of grain.

9. In fasli 1274, although the season was not unfavorable to dry crops, the prices of paddy and grain continued to rise. This was not, however, followed by an expansion of the wet area under cultivation, which fell from Acres 7,900 to 7,162. Over Acres 2,000 of dry land, however, were brought under the plough in excess of the previous year.

10. In fasli 1275 the season was unfavorable. Grain was sold at unusually high prices owing (1) to a succession of indifferent seasons, and (2) to the large export to Bellary and Cuddapah where famine prevailed. Notwithstanding the heavy rise in prices, the extent of dry land under cultivation appears to have been Acres 1,020 less than in the previous year. In the Statement A the difference appears as under Dry—

	ACRES.
Fasli 1274 ...	126,782
" 1275 ...	123,549
Decrease ...	3,233

Of this, Acres 2,180 are accounted for by the transfer of twelve Agraharams to the Shrotriem head. Notwithstanding that from the same cause Acres 208 of wet land disappear from the Ryotwari head, the difference, as will be seen from column 4 of the statement, is an excess of wet, amounting to Acres 844.

11. In fasli 1276 the famine reached the Ossoor talook. Prices rose so high that in many cases the ordinary kinds of food were entirely beyond the reach of the poorer classes. Grain was, however, still largely exported to Bellary and North Arcot. The price of raggy, the staple food of the laboring classes, reached the astounding price of Rupees 385 the garce (it is now Rupees 135), while second C. paddy was selling at Rupees 287, and ulundu or black gram at Rupees 671 the garce. The consequence of these high prices was an increase of dry cultivation amounting to 2,737, and of wet to Acres 820. During this fasli five Agraharams with a dry area of Acres 897 and wet ayacut of Acres 74 were transferred to the Shrotriem head.

Present Price.	RS.
Paddy (2nd C.) ..	152
Ulundu ..	457

12. In fasli 1277 the season was an average one. Prices for a time fluctuated, but towards the close of the fasli showed a decided downward tendency. The effect of the recent high prices, however, was still apparent, for the number of acres of dry cultivation exceeded that of the previous year by 3,186, and there was an increase of wet cultivation amounting to Acres 78.

13. In fasli 1278 the season was remarkably good, and the harvest excellent. The prices of all kinds of grain fell. There was an increase both in the dry and wet area of 227 and 6 Acres respectively.

14. In fasli 1279 the season was good. Prices continued to fall. The demand from the adjoining Districts fell off. The decrease of Acres 1,503 under the head of Dry is partly accounted for by the transfer of five agraharams to the Shrotriem head. Their dry extent was Acres 1,155 assessed at Rupees 1,394, and their wet area Acres 86 assessed at Rupees 364. The real decrease under either head was, therefore, not so large as from the great fall of prices one would have expected.

15. In fasli 1280 the season was again favorable and the outturn of the crops good. The decrease under the head of Dry, amounting to Acres 6,968, is accounted for by the transfer of six Agraharams with a dry area of Acres 4,697 to the Shrotriem head, and by the relinquishments considerably exceeding the lands newly taken up.

16. In fasli 1281 the season was a fair one. The prices of some grains fell slightly. Active exportation having nearly ceased, the supply of grain exceeded the demand, and lands which from their position and quality were incapable of profitable occupation were, says the Sub-Collector in his annual report, largely relinquished. Thus Acres 8,146 of dry land were relinquished, while only Acres 1,511 were newly taken up; and under the head of Wet the relinquishments exceeded the durkhasts (applications) by Acres 167. Two Agraharams were enfranchised this year, which accounts for the disappearance of Acres 200 of dry and Acres 21 of wet.

17. I have stated above that in this fasli the area of cultivation reached its normal limit. If the extent of land under cultivation in fasli 1271, before the prices of agricultural produce began to be affected by a series of bad seasons, be compared with the area under cultivation in fasli 1281, it will be seen that in the latter fasli there was decrease of Acres 1,486 in dry and an increase of Acres 174 in wet. If it be taken into consideration that in fasli 1271 the prices of grain were double what they were in Fasli 1281, and that during these ten years Acres 9,129 of dry and Acres 912 of wet land, which in fasli 1271 were entered under the head of Ryotwari, do not appear in the total given for Fasli 1281, the only conclusion that can be drawn

Dry.	ACRES.
Fasli 1271 ..	114,724
" 1281 ..	113,238
Wet.	ACRES.
Fasli 1271 ..	6,974
" 1281 ..	7,148

is that the cultivated area, so far from contracting, had in reality expanded, and the agricultural prosperity of the talook had not been materially affected by the crisis through which it had passed.

18. In fasli 1282 the season was indifferent. Prices began to rise, and the Settlement Department having commenced their operations, people began to be alarmed at the prospect of increased rates, and at being called upon to pay more for what they already held, in consequence of being charged for the excess survey area. Acres 7,613 of dry land assessed at Rupees 6,091 were relinquished against Acres 1,501 assessed at Rupees 1,433 newly taken up, while under the head of Wet the relinquishments exceeded the durkhasts by Acres 180. None of this can be attributed to the transfer of Agraharams as none were enfranchised this year.

19. In fasli 1283 the season was indifferent. Notwithstanding the rise of prices, large relinquishments of land took place for the same reasons as those given above. Thus Acres 5,887 of dry land were relinquished against Acres 2,239 newly taken up. The net decrease under the head of Dry was Acres 4,149, two Agraharams with a dry area of Acres 495 having been enfranchised. These figures refer to Unsettled as well as Settled villages. The difference between the above figures and the totals given in Statement A (by which the increase is shown as 5,483) is due to the excess area, viz., Acres 9,632 found on survey being included in the latter.

20. In fasli 1284 the real effect of the recent Settlement becomes apparent. Up to the 20th August last Acres 8,031 of dry land had been relinquished against Acres 2,742 newly taken up. These figures include Unsettled as well as Settled villages.

21. The chief reason for the large relinquishment of dry lands is the abolition of the grazing tax. The ryots do not appreciate this step nor can they be induced to believe that the advantages of the recent Settlement of their grazing lands are, as the Director in paragraph 5 of his report urges, all in their favor. It may be true that, taking all the grazing lands in the Settled villages into consideration, the average assessment per acre is only 8 Annas, but in many cases which have been brought to my notice a ryot has now to pay Rupee 1 or more where he formerly paid a few annas. Thus the new Settlement demand for grass lands is Rupees 8,626, the demand under the old rates being Rupees 2,761. This is only in the Settled villages; but as the Board in their Proceedings, No. 1,731, dated 8th July 1874, have decided that the grazing system should be abolished throughout the talook, a ryot in an Unsettled village who formerly paid one-fourth of the assessment will now be called upon to pay the whole, and sooner than do that he will resign the land. He does not want to cultivate, and in all probability the land, though suitable for grazing, is unfit for cultivation.

22. The Board in their Proceedings of the 21st February last, No. 393, remark that there is no valid reason for the prevalence of this grazing system in Oosoor only, when it is not found in Dharampoory. I would respectfully point out that there is no comparison between the two talooks. Oosoor is situated above the Ghauts, Dharampoory below. Well cultivation is entirely unknown in Oosoor, but is common in Dharampoory. As far as I have been able to ascertain cattle-breeding is carried on far more extensively in Oosoor than in Dharampoory. I have been informed, on good authority, that not less than 10,000 calves and 5,000 bullocks are annually exported from the Oosoor talook, while the exportation from Dharampoory is small.

23. As the Board ask whether the increase of four per cent. has in many cases proved really hard, I may state that great complaints are being made with reference to the composition of the second-crop assessment. Tanks in this talook always occur in a series. The first few tanks in the series are of small capacity, and unless the rainfall is favorable and the tank fills two or three times in the season, the ryot is unable to raise even one crop. The holders of lands under such tanks have never before heard of a second crop, and they complain that it is most unfair to charge them for a crop which they never get. Moreover, cases have been brought to my notice in which the first and last tanks in a series have been classed alike, which is manifestly unfair. As I have said before, well cultivation is unknown on this plateau, and the ryot is, therefore, entirely dependent on the tank.

24. In many cases the old assessment under these small tanks was Rupees 2-8-0 per acre. This has now been raised to Rupees 5 or 100 per cent. Two cases have been prominently brought to my notice, and I quote them to show that in individual cases the new Settlement has proved burdensome.

25. In the village of Kumaranapulli, Dr. Wells of the Remount Depot holds on putta Acres 9-11 of wet land. The excess area discovered on survey was only Acres 3-4, but his wet assessment was raised from Rupees 24-1-9 to Rupees 53-15-0.

26. In the village of Chennai Menagaram, Chelvi Iyengar, the Manager of the depot, has a putta. The excess area by survey was only Acres 3-26, but his assessment was raised from Rupees 31 to Rupees 82. In this village one half the tank is entered in one class and the other half in another and higher class.

27. It is true that the relinquishments of wet land during the current fasli are not large (Acres 185 against 107 newly taken up), but every one is aware how unwilling a ryot is to relinquish his wet land. Chelvi Iyengar has not given up one acre of wet, but has relinquished more than 100 Acres of dry land.

23. In conclusion, I would point out that, up to Fasli 1281, the heavy relinquishments are more apparent than real, and are fully accounted for by the character of the seasons and the rise and fall of prices. But the effect of the Settlement Department's operations has been the relinquishment of a very large extent of dry land due mainly, I believe, to the abolition of the ancient system, by which a ryot was permitted to hold a large quantity of land on a very light assessment provided he did not cultivate it.

P.S.—Since writing the above, I hear from the Tahsildar that applications for dry land are being daily made.

I have the honor to be, &c.,

(Signed) F. WILKINSON,

Acting Sub-Collector.

ENCLOSURES Nos. 2 to 4.—Statements.

Proceedings of the Board of Revenue, dated 14th November 1874, No. 3,274.

Read letter from Collector of Salem.

(Here enter 13th October 1874 No. 387.)

(Printed on page 341.)

SUBMITTED to Government with reference to their Proceedings of the 5th June 1874, No. 696.

2. The Board observe that the falling off in the cultivated area of the Oossoor talook is owing to two causes—

1st.—The enfranchisement of thirty-two Agraharam villages which were previously entered in the accounts as Ryotwari, so that by the change of tenure to Inam the Government occupied area was reduced by Acres 9,805.

2nd.—The fall in prices. The excessive rise in the value of grain, which culminated in fasli 1276, induced every cultivator to take up as much land as he could obtain without considering the quality of the soil newly occupied. Thus much inferior land was taken possession of, but relinquished from year to year as falling prices and the poverty of the newly-acquired land manifested themselves. Mr. Longley further states that many persons who took up waste land under the temptation of abnormally high prices were men of straw unable to tide over anything like a downward tendency.

3. The relinquishments in the year preceding the Settlement and in the year of its introduction have certainly been large.

	ACRES.		Wet..	ACRES.	FASLI.		ACRES.	RS.
*Dry	5,887	Wet..	150		1283	...	*6,037	9,093
+Dry	8,031	Wet..	185		1284	...	+8,216	6,036

But during the current fasli up to August 20th, lands assessed at Rupees 2,964 were taken up, and the Sub-Collector in his letter, dated 28th September last, says in the postscript: "Since writing the above, I hear from the Tahsildar that applications for dry lands are being daily made."

4. The new Settlement, as already reported, resulted in an increase of Rupees 5,365, or 4 per cent. including all second crops, although the increase in area, as given by the new Survey, came to 12 per cent. The greater portion of this increase fell upon the grazing lands which were formerly held at one-fourth of the Pymaish assessment as long as they were used for pasture and not for tillage. The average per acre under the new assessment on these grazing lands is 8 Annas per acre, and the holder can cultivate or retain them for pasture at pleasure. Mr. Wilkinson seems to think the old system should have been maintained, but as the Director, the Collector, and the Sub-Collector all thought there was no need of its continuance, the Board are of opinion that there is at all events at present no necessity for retrogression, more especially as the concession is not found in any other talook of the Salem District.

5. One point has not been referred to by the District Officers in connection with the enhanced rates, and that is the imposition of the 6½ per cent. Village Cess. This is a new item in the putta, which unavoidably enhances the new rates as both were introduced simultaneously. The Board will, therefore, be glad if their proposals for investing the Village Cess Fund available balances, and thus lightening the annual burthen on the ryots, meet with the approval of Government.

6. The Collector's explanation regarding the second-crop assessment appears correct. The Settlement Department found the assessment everywhere consolidated, and, with the full approval of the District Officers, they maintained this principle throughout, so that the separate charge for second crop need never be made hereafter any more than it was before.

7. The Board are of opinion that no alterations in the sanctioned Settlement appear called for.

(A true Extract.)

(Signed) J. GROSE,
Secretary.

Proceedings of the Madras Government, Revenue Department, dated 11th February 1875, No. 216.

Read Proceedings of the Board of Revenue.

(Here enter 14th November 1874, No. 3,274.)

(Printed on page 348.)

ORDER THEREON, 11th February 1875, No. 216.

THE Governor in Council is glad to find that the relinquishments which have taken place in the Oosoor talook are not wholly attributable to the operations of the new Settlement.

2. Individual cases of hardship are mentioned, and these should be investigated and measures of relief suggested by the Director of Revenue Settlement. It does not appear whether large increases of assessment have been imposed gradually.

3. His Excellency in Council is not wholly satisfied, however, about the new arrangements in regard to grazing lands under which a ryot has now to pay a rupee or more where he formerly paid a few annas. In his opinion the Board's reasons for thinking a reconsideration on this point unnecessary are not based on sufficient grounds, and he desires that this subject may be again discussed and a further report submitted.

4. The Director will, in his annual reports, specially note how the working of the Settlement affects this part of the Salem District.

5. The Board's Proceedings, dated 2nd November 1874, No. 3,150, are under consideration.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

Read the following letter from G. BANBURY, Esq., 2nd Member, Board of Revenue, in charge of the Settlement Department, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 15th October 1874, No. 2,225-75 :—

With reference to the Board's Proceedings, No. 1,363, dated 5th June 1874, calling for explanation regarding the difference in the reported and the actual increase in the Dharampoory talook of the Salem District, I have the honor to state that the difference is mainly due to the Razinamahs exceeding the number of Durkhasts received in fasli 1282 as particularized below :—

[15TH OCT. 1874.] LETTER FROM THE 2ND MEMBER OF BD. OF REV., &c. 351

Particulars.	Dry.		Wet.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Razinamahs ...	ACRES. 14,387	RS. 12,472	ACRES. 313	RS. 1,873	ACRES. 14,700	RS. 13,845
Durkhasts ...	2,750	1,861	99	556	2,849	2,217
Difference ...	11,637	10,611	214	1,617	11,851	11,628

It seems to me, however, that the relinquishments should only be Rupees 7,37½ as by the Tahsildar's Statement "A" Rupees 4,257 appertain to "transfers" which should not come under relinquishments.

2. It will thus be seen that the greater portion of the difference of Rupees 13,521 between the reported and the actual increase is accounted for by the relinquishments.

3. There are two items which, Mr. Clogstoun states, the Collector has not included in his demand for Fasli 1282, but transferred them to the head of "Sivoyajammah." These are—

- rs.
- (1) Old assessment due on lands resigned in fasli 1282 after the regular date under the permission granted in Board's Proceedings, No. 1,777, dated 6th September 1872 ... 2,899
 - (2) Assessment due on concealed cultivation brought to light by the Settlement Department, viz. ... 2,226

If these items, making the sum of Rupees 5,195, are added to the demand of fasli 1282, the above difference of Rupees 13,521 will be reduced to Rupees 8,326.

4. It must, however, be observed here that, if the Board peruse the Jammabundy Statement No. 3 furnished to them by the Collector, they will find that the Durkhasts exceeded Razinamahs as specified below :—

Items.	Area.	Assessment.
Razinamahs ...	ACRES. 19,800	RS. 22,507
Durkhasts ...	24,277	40,849
Difference ...	+ 4,477	+ 18,342

5. This is owing to the Collector having taken the old area and the old assessment of fasli 1281 and added the increase in the area and assessment by the new Survey and Settlement under the head of "Durkhasts" in order to obtain the Settlement demand for fasli 1282. This unnaturally swelled the item of Durkhasts and caused the

Board's call for explanation. The proper course for the Collector would have been to adopt the new area and assessment calculated by Mr. Clogstoun for the year 1281, and then to have made the necessary adjustments of Razinamahs and Durkhasts, in which case the figures would have stood as follows:—

	Extent.	Assessment.
	ACRES.	RS.
Occupied area and assessment of Fashli 1281 as per new Survey and Settlement	1,51,213	1,76,951
Deduct resignations in fasli 1282	14,700	13,845
Rem.aining	1,37,143	1,63,106
Add Durkhasts	2,849	2,217
Tirwajasti	.....	560
Total demand of Settled villages for fasli 1282.	139,992	1,65,883
Do. of Unsettled villages	6,316	5,115
Total demand as reported in the Collector's Jammabundy Statement No. 3	1,46,308	1,70,998

6. The Board will observe that the demand of fasli 1282 as reported by the Collector is correct, save the omission of the items mentioned in paragraph 3, but that the manner in which it was arrived at was hardly right. It would have avoided confusion if a note had been made to the effect that "Durkhasts" included the increase in area and assessment by the new Survey and Settlement.

Proceedings of the Board of Revenue. dated 24th November 1874, No. 3,381.

Read letter from 2nd Member of the Board of Revenue in charge of Settlement Department.

(Here enter 15th October 1874, No. 2,225-75.)

(Printed on page 350.)

THE matter evidently required the explanation called for. The difficulty arose, as is now shown, from the Collector having included, under the head of "Durkhasts" all the excess area by Survey, thus making the "Durkhasts" far exceed the "Relinquishments," whereas in reality the state of affairs was exactly the reverse.

(A true Copy and Extract.)

(Signed) J. GROSE,

Secretary.

Proceedings of the Madras Government, dated 7th December 1874, No. 51.

Read Proceedings of the Board of Revenue.

(Here enter 24th November 1874, No. 3,381.)

(Printed on page 352.)

ORDER THEREON, 7th December 1874, No. 51.

Recorded.

(True Copy.)

(Signed) L. A. CAMPBELL
Under Secretary to Government.

Despatch from the Right Honorable the Secretary of State for India (Revenue), 3rd June 1875, No. 16.

THE despatch of your Excellency in Council, dated 22nd March, No. 2 of 1875, relative to the introduction of the new Settlement into the several talooks of the Salem District, has been considered by me in Council.

2. The result has been a net increase of revenue to the amount of Rupees 68,365. The only doubt which has been raised has been as to the action of the Settlement in the talook of Qosoor, in which a considerable relinquishment of lands occurred. It has been ascertained after inquiry that this relinquishment is not wholly to be ascribed to the new Settlement; at the same time in a few cases of alleged hardship special arrangements have been ordered by your Excellency in Council.

3. It being also a question of doubt as to whether the largely increased demand on account of grazing lands has not involved some hardship, a further report on the subject after inquiry on the spot by the Director of Revenue Settlement, has been asked for from the Board of Revenue.

4. I approve of the Proceedings of your Excellency in Council.

I have, &c.,

(Signed) SALISBURY.

Proceedings of the Madras Government, Revenue Department, dated 12th July 1875, No. 1,043.

Read Despatch from Secretary of State for India.

(Here enter 3rd June 1875, No. 16.)

(Printed on page 353.)

ORDER THEREON, 12th July 1875, No. 1,043.

COMMUNICATED to the Board of Revenue and Director of Revenue Settlement with reference to the Proceedings of Government, 5th June 1874, No. 636, and 11th February 1875, No. 216.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

Letter from R. K. PUCKLE, Esq., Acting Third Member of the Board of Revenue, in charge of the Settlement Department, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Salem, 17th June 1875, No. 1,156-33.

I HAVE the honor to furnish the report called for in paragraph 3 of Government Proceedings, No. 216, dated February 11th, 1875.

2. The grazing lands referred to are not the wild jungle and hilly tracts of Oosoor, but the small patches of waste attached to individual holdings, and assessed with a grazing tax of one-third or one-fourth of the taram assessment up to the date of Settlement. At Settlement these lands were charged the full taram assessment, which amounts to Rupees 4,236 for 10,125 acres.

3. The average acreage charge was thus less than 8 Annas per acre, and had the taluk been treated less favorably in other respects, there might have been no objection to this charge; but the assessment of Oosoor was raised by Settlement, and when to this the full taram assessment of these private grazing grounds was added, the ryots had some reason for complaint.

4. I have consulted with the District officers as to the best method of affording relief, and have arrived at the conclusion that the entire area of these private grazing grounds should be registered in the lowest taram and granted on putta without restriction of any kind. This will afford relief to the extent of Rupees 1,705, and the lands

being borne in the puttass will soon cease to be distinguished as allotments for any specified purpose. Some will no doubt be cultivated, but all are not fit for that purpose; but even should every acre be cultivated the cattle are not likely to suffer, as there are thousands of acres of public pasturage as yet unsurveyed and unassessed that can feed all the cattle of Oosoor.

5. The following comparative table shows the former, present, and proposed assessment of the private grazing grounds:—

FORMER			PRESENT			PROPOSED		
Area	Assessment	Rate	Area	Assessment	Rate	Area	Assessment	Rate
ACRES. CTS.	RS. A. P.	RS. A. P.	ACRES. CTS.	RS. A. P.	RS. A. P.	ACRES. CTS.	RS. A. P.	RS. A. P.
86 7	53 12 3	1 12	32 51	56 13 0	...	...	...	...
465 30	200 7 0	1 4	441 6	110 5 0	...	...	...	...
46 7	20 7 3	1 0	1,275 79	1,180 6 0	...	...	...	...
23 59	9 9 2	0 12	887 44	616 0 0	...	...	...	...
1,240 27	422 10 6	0 8	216 82	96 3 0	...	...	...	...
139 50	39 3 3	0 6	4,967 66	1,662 13 0	...	...	...	...
432 39	115 7 0	0 4	2,303 40	513 3 0	...	...	...	...
2,513 89	548 15 9	...	...	...	...	...	...	...
630 87	133 7 9	...	...	...	...	...	...	...
1,414 11	238 2 6	...	...	...	...	...	...	...
302 26	39 14 9	...	...	...	...	...	...	...
1,000 82	109 7 6	...	...	...	...	...	...	...
147 78	13 13 9	...	...	...	...	...	...	...
8,440 60	1,915 6 5	...	10,124 68	4,235 13 0	0 4	10,125 0	2,551 0 0	...

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) R. K. PUCKLE,

Acting 3rd Member of the Bd. of Rev.,
in charge of the Settlement Dept.

Proceedings of the Board of Revenue, dated 2nd July 1875,
No. 1,841.

Read Letter from the Acting Third Member, &c.

(Here enter 17th June 1875, No. 1,156-33.)

(Printed on page 354.)

SUBMITTED to Government with reference to G.O., dated 11th February 1875, No. 216.

2. Under the circumstances mentioned by Mr. Puckle, the Board support his proposals.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

Proceedings of the Madras Government, Revenue Department, dated 23rd September 1875, No. 1,401.

Read Proceedings of the Board of Revenue.

(Here enter 2nd July 1875, No. 1,841.)

(Printed on page 355.)

ORDER THEREOF, 23rd September 1875, No. 1,401.

Mr. PUCKLE's proposals are approved and sanctioned.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

Memorandum drawn up by Mr. Clogstoun, Acting Deputy Director of Salem and Coimbatore, and approved of by the Director of Revenue Settlement, for the use of the Salem Revenue Authorities, showing the mode of procedure adopted, the rates under each group, the method to be followed in transferring wet lands to dry, and vice versa, and furnishing all other necessary information, &c. with reference to paragraph 9 of Board's Proceedings, dated 21st February 1874.

1. The various operations connected with a Settlement are the following:—

- I. The determination and adjustment of the boundaries of fields and villages, talooks and Districts, and their demarcation.
- II. Their measurement.
- III. Their mapping.
- IV. The classification of all cultivable fields according to the quality and characteristics of their soil.
- V. The division of the villages into groups with reference to advantages of position in respect to roads and markets.

VI. A similar division of the irrigated area with reference to the nature and quality of the sources of water-supply.

VII. A determination, by experiment and by enquiry, of the average yield of certain staple crops on the different classes of soil.

VIII. A determination of the average cost of cultivation on each different description of soil, and, by that means, of the net profits on each class of land in terms of the staple crops.

Lastly. The commutation of the grain values so found into money, from a consideration of the prices ruling during a series of years.

Most of these points will be found fully treated in Mr. Puckle's printed letters* containing his proposals for the new Settlement of the District. Certain important alterations were, however, made by Government in his proposed commutation rates and in the classification of the red sandy soils, the prevailing soils of the District, and while making these changes and their effect, it seems advisable that I should take the opportunity of throwing into one paper all points connected with the actual Settlement introduced which it is necessary that the District officers should be acquainted with. Particular information on any point must be sought for in the various Proceedings of the Board and Government, that have been from time to time passed in connection with the work of Settlement as it was progressing.

Determination of Boundaries and Demarcation.

2. The Settlement of boundaries and their demarcation was carried out by the Settlement Department. Every effort was made at the time to obviate the unnecessary breaking up as well as all unnecessary clubbing of holdings, the great object in a Settlement being that, as far as possible, every field should be separately marked out. Clubbing was, however, found to be unavoidable in many cases, and so many changes have necessarily occurred in the ten years that elapsed between the Demarcation and the Settlement that the number of single revenue fields which are now found not to be represented by a single survey field or a number of single survey fields is very considerable. All these cases have now been provided for in the register. In every survey number which was found to contain two or more portions of land belonging to different holders, a division has been made, and the extent belonging to each measured and registered. Further alteration of boundaries will be prevented if the rules which prohibit the taking up or the resignation of less than a whole registered field are

carried out in their integrity. The boundaries of all registered fields have been settled by competent authority, and no disputes should now be allowed to disturb these boundaries. Demarcation, at the time the work commenced in Salem, had not attained its present perfection, and it was considered sufficiently well done at that time if the marks remained *in situ* long enough to enable the surveying officers who immediately followed the demarcators to survey accurately the fields so demarcated. The demarcation of the Talaghat talooks therefore, the first commenced, while it fulfilled its purpose of enabling a survey to be made, has done nothing else, and very few of the field marks then put up are now to be found. The necessity of restoring the missing marks was at once seen by Mr. Goodrich, the Deputy Director entrusted in 1869 with the work of introducing the sanctioned money-rates, but the sanction of Government for the performance of the work was not obtained in time to allow of the re-demarcation of these Southern talooks, and this work, if done at all, must now be done by a Special party. The revision of demarcation in the Balaghat and in all the Baramahal talooks with the exception of Uttengherry has been fully carried out by this Department, and every field plotted in the survey maps has been durably demarcated with large stones, and a great number of cases with cut stones of the size 2 feet $\times$ 6 inches $\times$ 6 inches laid down in the Survey demarcation rules. Certificates attesting the completion of the demarcation in each village of the above talooks have been demanded from, and been furnished by, the village officers in accordance with the Board's Standing Order No. 362, and the up-keep of this demarcation now rests with the Revenue Authorities of the District. The cost of stones planted in fields occupied at the time of Settlement was charged to the occupants. In waste fields where cut stones have been planted, the applicant to whom these fields are first granted must pay the cost of the demarcation. Lists of all waste fields so demarcated have been furnished to the Tahsildars.

Village boundary marks must be kept in repair at the cost of the villagers in common. On the Shevaroy hills certain estates and portions of land suitable for estates were demarcated by this Department. The cost of the latter work which is shown in bills sent in to the Collector at the time must be paid by the purchaser of the block.

The area demarcated at the time of the original demarcation was considerably in excess of the area then under cultivation. There is no doubt, however, that in certain villages the demarcated area will soon be all taken up, and ryots desirous of extending their cultivation will be driven to the undemarcated waste. In such cases any portion of land so taken up should be demarcated with large stones of a size not less than 2 feet $\times$ 6 inches $\times$ 6 inches, and a rough sketch of the field showing the length of each side and of a diagonal should be

prepared. The minimum limit of fields to be newly taken up in the large demarcated blocks or in undemarcated waste is fixed at 4 acres for dry land and 2 acres for wet land, *vide* Proceedings of the Board of Revenue, dated 11th July 1872, No. 1279.

Measurement.

3. The measurements of the fields demarcated by the Settlement Department was made by the Survey Department. The areas of the fields in the talooks of Ahtoor and Namakul and in part of the talook of Salem were computed according to the Kusrah method.* In the other talooks of the District the area was determined by means of the computing scale. The total area of the village was invariably determined by the aid of the theodolite. The measurement of the length of the boundary lines of every survey field is shown in the "Field Book," a survey record to which reference will be made hereafter. The same information may also be obtained by measurements from the village map.

Mapping.

4. This work also was performed by the Survey Department. The maps to be prepared for the district comprise—

1. A District map on a scale of one inch = 4 miles.

2. A talook map on a scale of one inch = 1 mile.

3. A map of every Government village brought under Survey and Settlement, on a scale of 16 inches = 1 mile.

The last is the map with which the Settlement is chiefly concerned. In this map are shown the shape, situation, and number of each survey field, the village site, all rivers, roads, topes, important channels, hills and jungles, &c. It is drawn on a scale of 5 chains to an inch, and measurements for ascertaining the correct boundaries of any field can be taken from it. For this purpose the Carnum should be furnished with a card-board scale showing chains and fractions of a chain. No Carnum should be without a link chain, the supply of which to Carnums at the cost of the State is sanctioned in G.O., dated 29th November 1859, No. 1,616.

The number of village maps to be prepared for each village is fixed at 30 (G.O., 7th July 1859, No. 894), and the sale of copies to the public at the rates noted below is sanctioned in G.O., No. 140, dated 22nd January 1863.

* Kusrah Method. The method of Kusrah measuring is as follows:—To find the area of a four-sided field, take the mean of the length of the north and south sides and of the east and west sides. The product of the two mean lengths will give the required area. To find the area of a triangular field: Multiply together the lengths of the two shorter sides. Half the product will be the required area.

The revision of ayacuts has been carried out by this Department only in the talooks of Tripatur, Kristnagheri, and Oossoor. In these talooks only those lands were classed as wet which it was determined could grow, and did grow, a wet crop irrigated by water obtained (directly or indirectly) from a Government source of supply. In the remaining talooks of the District where the revision was not carried out, it may be found that many lands have been classed wet which would have been better to transfer to dry, and probably in some instances the contrary mistake will be found to have been committed. The revision of the ayacut in these latter talooks will probably have to be carried out by the regular Revenue Department. I do not anticipate that very large transfers will be necessary. In the talooks named above in which the revision of ayacuts has been carried out, all Inams have, in accordance with Board's Standing Order No. 171, been classified as dry or wet, according to the entry in the Inam Register, without reference to the actual state of the lands as irrigated or unirrigated. Thus, a nunjah field which is entered in the Inam Register as a dry Inam, is now classed as "dry," notwithstanding that it has a claim to Government water and invariably obtains Government water. In such a case a water-rate should be charged. This point will require attention when the ayacuts of the southern talooks of Salem are revised.

A classification of all Inams according to the quality of the soil was made for the purpose of determining the proper rate of assessment to be paid on the area held as Inam in excess of that so granted. This classification will also be useful for the purpose of fixing the Road and Village Cesses, &c.

All Government topes are shown in the registers as classified waste, with a remark showing they are not available for cultivation. It was thought better not to class these lands as Peramboke as it might hereafter be found advisable to give them up for cultivation. Lands taken up by ryots for the purpose of planting public or private topes and Board's Standing Order No. 121 have also been classed as 'waste.' When liable to assessment they should be brought under the head "cultivated." The classification of topes, however, in the modes described was adopted arbitrarily for purposes of account. For these reasons chiefly it is desirable that the classification explained should be followed.

Uncultivable patches of arable fields have been classed as Peramboke if they exceeded 10 per cent. of the area of the field and lay in one block. Otherwise, an allowance was made for such uncultivable portions in determining the sort (i.e., good, moderate, or bad) in which the field should be placed. A good field interspersed with uncultivable patches would be classed as "moderate" or even "bad."

Grouping.

6. To meet advantages or disadvantages in situation and in the general quality of the soil, the villages of the District were classed in four groups for dry cultivation. In nunjah, the grouping of the villages has reference solely to the source of supply. It was not thought necessary here to consider advantages of situation with respect to markets. Of the four groups of villages in dry land, groups 1, 2, and 3 are found in the Talaghat, and groups 3, 3, and 4 in the Baramahal and Balaghat. When a lower commutation rate was proposed by Mr. Puckle for the northern than for the southern talooks, it was found that the money-rates on the first-class villages of the northern talooks equalled those on the second group villages of the southern talooks; and when Government decided on adopting one commutation rate for the whole District, it was still thought advisable to retain this distinction between the rates in the northern and southern talooks, as far as dry land was concerned, by placing the northern villages one group lower in the scale than similar villages in the south. The distinction points to a difference in position or in general character between the northern and southern villages. The group in which each village has been placed is shown in its village register. It is also given in the appendix.

The various wet groups are shown below.

- 1st Group—The northern talooks.
2nd do. do. irrigated by the Vellar or Vasista Nadi river.
3rd do. do. irrigated by the Terumuktanadi, Yedapadiyar, and other minor streams.
4th do. do. under tanks dependent on local drainage.

In the Northern talooks.

- 2nd Group—Lands irrigated by the Palar.
3rd do. do. irrigated by the Poniar, Naniar, and one or two important tanks, such as that of Tripatur town.
4th do. do. irrigated by minor streams and
5th do. do. irrigated by small tanks holding three months' supply or under

Grain Values, Cost of Cultivation

7. The manner in which the average grain fields was determined, the average cost of

DAY.										WET.													
Classifica- tion.		1st Group.		2nd Group.		3rd Group.		4th Group.		Classifica- tion.		1st Group.		2nd Group.		3rd Group.		4th Group.		5th Group.			
Class.	Sort.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Sort.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Rate.	Tariff.	Rate.		
1		2	4	5	6	7	8	9	10			12	13	14	15	16	17	18	19	20	21	22	
1	1	1	5	2	4	3	0	4	2	8	1	1	10	8	2	9	8	3	8	5	7	8	
2	2	2	4	2	3	4	1	5	1	12	2	2	9	8	3	8	5	7	8	7	6	8	
3	3	3	3	2	2	5	1	6	1	4	3	3	9	8	3	8	5	7	8	9	5	8	
4	4	4	2	2	2	4	1	7	1	0	3	3	8	0	6	7	0	8	6	10	5	0	
5	5	5	1	6	1	7	4	7	1	0	6	6	7	0	5	3	10	5	11	4	0	3	
6	6	6	1	4	1	7	0	8	0	12	1	2	6	0	5	0	11	4	12	3	0		
7	7	7	1	0	1	8	0	12	0	12	2	2	6	0	10	5	0	11	4	12	3	0	
8	8	8	1	0	0	8	0	12	0	6	2	2	6	0	11	4	0	12	3	0	13	2	0
9	9	9	1	0	0	8	0	12	0	6	3	3	6	0	11	4	0	12	3	0	13	2	0
10	10	10	0	8	0	10	0	6	11	0	3	3	7	4	12	3	0	14	2	0	14	2	0
11	11	11	0	8	1	0	6	12	0	4	3	3	7	4	12	3	0	14	2	0	15	1	8
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13	13	13	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
14	14	14	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
15	15	15	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
16	16	16	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
17	17	17	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
18	18	18	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
19	19	19	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
20	20	20	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
21	21	21	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	
22	22	22	0	8	1	0	6	12	0	4	3	3	8	12	3	0	13	2	0	15	1	8	

Commutation Rate.

8. The mode in which the commutation rate proposed by Mr. Puckle was arrived at, is shown in his two reports on the proposed Settlement of the District. They were based on the selling prices of grain in the District during a period of 44 years from Fusly 1231 to Fusly 1274 and were as follows:—

Talaghat talooks, Rupees 83-5-4 per garce for dry and wet grains.

Baramahal and Balaghat talooks, Rupees 75 per garce for dry and wet grains.

The Government on a consideration of Mr. Puckle's scheme considered that it would be sufficient to base the commutation rates on the average of the prices ruling during a period of 20 years. This was done, and the commutation rate thus obtained for the District at large is Rupees 100 per garce for wet and dry grains. The commutation rate for the northern talooks, calculated on the series of years adopted by Government, would have been Rupees 92 per garce for wet and dry grains, but the necessity of having two commutation rates for the District is avoided by the expedient of placing the villages in the northern talooks one group lower in the scale of groupwar rates for the District, than similarly situated villages in the southern talooks. It should be explained that the commutation rate shown above represents the ryots' selling prices, and are arrived at by making deductions amounting to nearly 30 per cent. from the selling prices quoted for the northern and southern portions of the District at large, and which represent the merchants' selling prices, these deductions being on account of cartage from village to market, and for merchants' profits.

The District prices represented by the above commutation rates are Rupees 137 per garce for dry and wet grains in the southern talooks, and Rupees 123 per garce for dry and wet grains in the northern talooks.

Special Tenures.

9. I proceed to notice certain special tenures under which land was held in Salem, and to point out the manner in which the Settlement Department has dealt with these tenures.

I.—*The Grazing Tenure.*—This has been abolished. All lands held on putta must pay the full rate of assessment.

II.—*Lands taken up for planting public or private trees under the provisions of Standing Order No. 121.*—These lands have been classified, and if in future brought under assessment, will bear the rate set against them in the Registers.

III.—*Tenure of trees on patta land or other classified lands.*—

This tenure has not been in any way interfered with.

IV.—*Inam Tenure.*—Not interfered with. Inam lands have been classed as dry or wet in accordance with the classification given in the Inam Register. A nunjah field which is registered as dry Inam must pay a water rate.

V.—*Tenure of land under ruined tanks handed over to ryots at the special rate of Rupees 2-8-0 per acre of the extent under Board's Standing Order No. 125.*—These lands were at first classed according to the quality of their soil. This course has, however, been found to be open to objection and measures are now being taken to restore the special rate of assessment to all these lands. The above remarks refer to special tenures in settled villages. No account is taken of the peculiar tenures of land on the Jowady and Yelaghiry Hills, for instance, or of the special rate of assessment of one rupee per acre fixed by Government for land on the Shevaroy Hills.

10. The following are the chief rules which it will be necessary to observe, in order that the work of the present Settlement may be preserved and perpetuated. They might, with advantage, be embodied in a general Hukumnamah for the District:—

I.—No application for a less portion of land than a registered Settlement field should be received in any Settled village.

II.—No resignation of land less than a Settlement field should be received.

III.—No transfer from dry to wet or *vice versa* is to be made in any talook in which the revision of tank ayacuts has been carried out. If lands classed as dry are irrigated with water from a Government source, they should be charged a water-rate.

IV.—With the exception of transfers from dry to wet or *vice versa* in talooks where the revision of ayacuts has not been carried out, no change is to be made in the classification or assessment of any Settled field.

V.—No survey field is to be sub-divided, save where absolutely necessary for public purposes, *i.e.*, to preserve a road or other public poramboke or a public channel exceeding five links in width. Smaller channels it is unnecessary to register separately.

VI.—If one letter in a field is resigned, this letter shall be offered in the first place to the owner of another letter in the same number; the owner of an adjoining letter

[31st Oct. 1878.] PROGS. OF MADRAS GOVERNMENT.

379

Endorsement of the Acting Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated 24th July 1878, No. 1,923-264.

Copy forwarded to the Board of Revenue for information.

(Signed) W. WILSON,
Acting Director of Revenue Sett

Proceedings of the Board of Revenue, dated 12th September 1878, No. 2,515.

Read Endorsement of the Acting Director of Revenue Settlement.

(Here enter 24th July 1878, No. 1,923-264.)

THE cause of the modification of the new Settlement rates into the village in question appears to have been the transfer of the first mentioned, Kodyanji, from the Veilore taluk of North Arcot and the cession to Government of the other two which are Jaghire villages. The effect of the revision in Kodyanji is an enhancement of the assessment by Rupees 20 or 26 per cent.; the Deputy Director suggested that it be imposed gradually and spread over a period of five years, but Mr. Puckle negatived the proposal on the ground that this course had not been adopted elsewhere in Salem. In consideration, however, of the recent adverse seasons, the Board think that some concession of this nature may fitly be granted, and recommend that the enhanced rates should be imposed by annual increments of three years.

(A true Copy and Extract.)

(Signed) C. A. GATTON,
Acting Secretary.

Proceedings of the Madras Government Revenue Department, dated 31st October 1878, No. 1,748.

Read Proceedings of the Board of Revenue.

(Here enter 12th September 1878, No. 2,515.)

ORDER THEREON, 31st October 1878, No. 1,748.

THE Settlement of the three villages reported on, in the foregoing papers is approved and confirmed.

2. The Board's recommendation in regard to the gradual imposition in three years of the enhanced Settlement rates in the village of Kedyanji is approved and sanctioned.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.



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