M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1692 Press ~~Mis.~~

110-111

Dated 8 - 8 — 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 8th August 1862.

No. 110. Read the following Proceedings of the Board of Revenue, dated 5th April 1862, No. 2,234 :—

Read again the following letters :—

From the Director of Revenue Settlement, dated 20th April 1861, No. 649, submitting his proposals for the Settlement of the Land Revenue of Trichinopoly.

From the Acting Collector of Trichinopoly, dated 7th August 1861, and Board's Proceedings thereon, dated 1st November 1861, No. 5,989.

Read also the following letter from the Director of Revenue Settlement, dated Madras, 29th January 1862, No. 101-9 :—

1. I have the honor to acknowledge the receipt of the Board's Proceedings, dated 1st November last, No. 5,989, and in reply to submit the following further information and explanation regarding the Settlement of the Land Revenue of Trichinopoly.

2. The Board's main objection to the proposed Settlement is, that it is pitched at too high a standard, and above that fixed for the South Arcot Táluqs, while the circumstances of the two Districts do not warrant this relative standard.

3. The Board state in paragraph 2, that "the District of Trichinopoly required in a peculiar "degree to be dealt with in a liberal spirit," but that I "have treated it with less consideration "than others more favorably situated." The assessment in the Godavery and Kistna Deltas was formed on different principles from those applied to the Cávery Delta in Trichinopoly, and the comparison, therefore, does not hold good in respect to these localities; but, taking the wet and dry assessment averages for Trichinopoly and the settled Táluqs of South Arcot generally, there is a difference in favor of Trichinopoly of 6 and 8½ Annas respectively as shown in the margin. Further details will be noticed presently, showing the general bearing of the assessment in the Trichinopoly Delta lands to be lower than in the South Arcot Táluqs.

	Dry.			Wet.		
	Rs.	A.	P.	Rs.	A.	P.
South Arcot.....	1	13	4	5	8	7
Trichinopoly.....	1	4	11	5	2	8

4. It is to be borne in mind also that reductions, pending the introduction of the Settlement, were made in the upland Táluqs of Trichinopoly to the extent of from $\frac{4}{7}$ to $\frac{9}{7}$, or from 25 to 56 per cent. on dry and irrigated lands, and that the Land Revenue was thus reduced from 15½ lacs of Rupees to 12½ lacs, while my proposed Settlement still further reduces the amount on the area in occupation, by about Rupees 1,37,000, or altogether 4¼ lacs below the former standard. In the broad view of the matter thus taken by the Board, it appears to me that the District has been dealt with in a sufficiently liberal spirit. The Ryots too seem contented with the present reduced assessment, which has had the effect of widely extending the cultivation and developing the resources of the District.

5. It is to be remembered also, as pointed out in paragraph 36 of my report, that the Settlement is proposed to be a maximum standard, inclusive of extra items,* as was presumed to be the intention in the Proceedings of Government, dated† 19th October 1860, and explained in my letter to Government, dated 14th December last, No. 1,624, in reply to Proceedings of the 2nd idem, No. 2,247. The Board have not noticed this point, and possibly may have overlooked it. Roughly assuming these extra items at 6 to 8 per cent., both the rates and amount of assessment would be virtually much reduced in respect to what is the actual tax on the land.

* Servants' emoluments including Cutlachelavu, Road Fund, &c.

† Paragraph 12.

6. In paragraph 2, the Board further remark that the difference between my arrangement and that of Mr. Puckle in classing the villages has not been explained. The particulars of the items in which the differences occur, are found in paragraph 10 of my report, and paragraphs 101

to 109 of Mr. Puckle's relating to this point, and are given below for reference together with the amount of assessment as affected by the modification:—

Táluqs.	Dry or irrigated.	Groups according to Mr. Puckle's arrangement.			According to the Director's modification.	Jumabundy Beriz of Fasli 1268.	Mr. Puckle's calculation.	Director's Settlement.	Decrease by Mr. Puckle's proposal.	Decrease by the Director's Settlement.
		1st.	2nd.	3rd.						
1	2	3			4	5	6	7	8	9
		Vils.	Vils.	Vils.	Vils.	Rs.	Rs.	Rs.	Rs.	Rs.
Conad	Irrigated.	13	67	...	80	98,373	78,928	85,577	19,445	12,796
Vitticutty.	Do.	14	16	...	30	39,836	29,136	31,566	10,700	8,270
Arealore...	Dry.	190	39	...	229	21,754	15,620	17,995	6,134	3,759
Torriore...	Do.	114	15	...	129	16,683	12,870	14,540	3,813	2,143
Volcondapuram	Do.	...	127	9	136	1,10,611	83,431	96,245	27,180	14,366
Manapara..	Do.	...	...	...	...	51,133	30,600	41,709	20,533	9,424

7. In making the modification, I pointed out, in paragraph 9, that "Mr. Puckle's proposal "was hastily drawn to a close before he could give consideration to circumstances I had "occasion to bring to his notice on this point," and it did not appear necessary to enter into explanation of differences in what I did not regard as finally concluded. The grounds for the modification will, in a measure, be found in Mr. Puckle's report, while my own inspection of many of the Táluqs of Trichinopoly in company, both with Mr. Puckle and his predecessor, afforded me means of forming a judgment. Mr. Puckle says in paragraphs 119 and 125 that the villages in Conad and Vitticutty placed by him in the second group are "little inferior to those of the first group," and that "the lands are very rich, and the crops produced excellent." Nevertheless, he proposed for the second group of villages in these Táluqs a reduction of half a Taram. The remedy for this inconsistency was therefore applied in merging the second group into the first, and even after doing this, there is a decrease of about Rupees 17,000 and Rupees 13,000 in the first groups of the above two Táluqs, or 14 and 20 per cent. respectively below the Jamabundy Beriz of Fasli 1268.

8. On a general view of the case, the distinction of 3 Punjah groups appeared uncalled for, and the principle was adopted of throwing all villages under ordinary circumstances into one general group, reserving a second group for those with any marked disadvantages. There may be minor distinctions such as do not warrant the reduction of a whole Taram, but it is unnecessary to multiply the rates so as to provide for such smaller differences. In respect to the villages merged into the first group in Arealore, it is to be observed that this puts that Táluq only on the same footing as Udiarpolem was placed by Mr. Puckle, and that I do not gather from his report or my own inquiries or observations sufficient ground for a different treatment. As it is, by my modification, there is a decrease of about Rupees 15,000, or 13 per cent. in the dry assessment in Arealore after excluding the temporary remissions.

9. In like manner, there appeared no sufficient ground for throwing the villages of Volcondapuram into an inferior grade, as compared with the adjacent Táluqs. A remission of 50 per cent. had already been granted in this Táluq in all the higher rates, and in the modified arrangement there is a further decrease of about Rupees 14,000, or about 12 per cent.; the

retention of the villages in the second group would have resulted in a decrease of Rupees 27,000, or about 46 per cent. below the former standard. Fifteen villages in Torriore were transferred in a similar manner, as they had been classed with those of Volcondapuram to which they were adjacent.

10. I may add that experience in the neighbouring District of Salem leads to a similar conclusion as to the mode of grouping the Punjah villages.

11. The dry lands in the 33 villages of Manapara, alluded to by the Board, were arranged by Mr. Puckle himself in the first group. The soil is doubtless poor, but this is met in the classification, and they are not considered to be so unfavorably circumstanced as to warrant their transfer to the second group with extreme disadvantages.

12. In paragraph 3, the Board observe that I have adopted "Mr. Puckle's scale of commutation rates," and that it is presumed that the extraordinarily high prices which obtained in Faslis 1263 to 1268, were excluded from the calculations on which those rates were based;" but, "that there is nothing to show that this was actually the case." Upon reference to paragraphs 72 and 73 of Mr. Puckle's report, to which with others, attention was directed in paragraph 12 of mine as descriptive of the commutation prices, it will be seen that the high prices from Faslis 1263 to 1268 were excluded.

13. I may remark, with reference to this and other processes of the assessment, that the calculations were not conducted independently by Mr. Puckle (as might be inferred from the Board's remark) but in consultation with me, as stated in paragraph 2 of my report. The principal difference between Mr. Puckle's proposal and mine is in the grouping of villages, which has been explained above.

Paragraph 6.

14. In paragraph 4, the Board remark that while nearly 17 per cent. is allowed in the Godavery Delta "where the supply of water is almost, if not, quite certain" as a deduction for vicissitudes of season, and from 15 to 25 per cent. in the ordinary villages of South Arcot for the same object, in Trichinopoly no deduction whatever has been allowed for Nunjah, and only "20 per cent. for Punjah." As regards the Godavery Delta, I may remind the Board that the deduction is for the *Punjah*, or land assessment formed independent of the water tax. It is true a great portion of the Delta is irrigated, and pays a general water rate as well as Punjah assessment; but in forming the latter, the general principle of allowing a suitable deduction for vicissitudes of season in reference to the lands, as under dry cultivation, has been followed, and the additional security of the crop under the anicut works is one of the considerations on which the water rate was determined. As regards the Trichinopoly irrigation, I stated, "that the vicissitudes of season are created or influenced by the nature of the irrigation which is provided for "in the classes of villages," but I may further explain that the treatment is the same as in South Arcot, viz., the lower or raising the respective classes of villages a half Taram or more, below or above a medium standard by which provision is made for losses from season, which are described by me as influenced by the nature of the irrigation. For instance, the 7 Rupees rate in a 1st class Nunjah village, becomes Rupees 6-8-0 in a 2nd class, 5 Rupees in a 3rd class, Rupees 4-8-0 in a 4th class, and 4 Rupees in a 5th class village with the poorest tank irrigation. It is thus seen that virtually the same course has been followed as in South Arcot, the circumstances of irrigation and seasons being jointly considered, and deductions made in proportion to the inferiority of these circumstances. The result will be presently considered in comparing the money rates.

15. It is true that calculations are not given of particular per centages of reduction for the several groups, but only for one general standard, which is raised or lowered from the medium, and as the details of this process were fully worked out for South Arcot, it was considered unnecessary to go into the same here, but rather to adjust the circumstances in the money rates. As repeatedly remarked, it is impossible to draw up calculations of the kind with mathematical accuracy.

16. The Board further wish to know on what grounds 20 per cent. is considered a sufficient deduction for Punjah land for vicissitudes of season. This conclusion must necessarily be arrived at on general considerations, and cannot be supported by any definite calculations of any fixed proportion being the average extent of failure of produce. In the Chellumbrum Táluq of South Arcot, 25 per cent. was allowed on this account, but the Punjah land there is only limited; and the Trichinopoly District was considered generally. The Survey also after the Demarcation Establishment was organized in Trichinopoly, included within the fields a less extent of unproductive parts, provision having been made in the demarcation rules for measuring in separate lots, channels, &c. of a certain size.

17. Copy of my Proceedings, dated 28th January 1860, No. 106, is forwarded as requested in paragraph 6.

18. In the same paragraph, I am requested to inform the Board why no allowance is made in Trichinopoly "for ridges and uncultivated ground, skirting hedges, &c." in Nunjah fields. Provision was, as above observed, made in the demarcation rules for measuring in separate lots any banks, channels, and other unproductive portions beyond a very limited size, and no separate deduction was therefore necessary.

19. In paragraph 7, the Board wish to know "why the Punjah rates in class 4 of Appendix "B are made higher than those of class 3, and why those in class 7 are higher than the rates in "classes 6 and 5, and the same in Nunjah rates." The reason is simply that the soils in class 4, viz., mixed regar, are better than those in class 3, clay regar; and those in class 7, viz., loamy red, than those in classes 6 and 5, clay red and sandy regar, both in Punjah and Nunjah. The classes are descriptive and placed in their natural order according to the constituents of the soil, as laid down in the fundamental rules for classification, pure or clay regar standing first of the regar series, loamy or mixed regar next, and sandy regar last.

20. Referring to the remark of the Board at the end of the same paragraph, that for the 3rd sort of sandy regar the rate has been fixed 2 Annas higher than either the half net produce, or 30 per cent. of the gross, I would observe that, as shown in paragraph 14 of my report, such calculations of assessment cannot be prepared with mathematical accuracy, and that an apparent discrepancy of 2 Annas an acre in the poorest sorts of soil is not surprising, as from all theoretical calculations they will be found to be cultivated with little or no profit, though from their being frequently occupied along with lands of a better description, and from other products besides the staple grains being sometimes raised upon them, it is worth the while of the Ryots to retain them at a fair assessment above a mere nominal standard, which, as a principle, it does not seem desirable to adopt, as it encourages the continuance of a miserable standard of cultivation on lands capable of improvement. The rates also do not profess to be limited to half the net produce but to approximate more to that than to two-thirds of the same.

21. In paragraphs 8 to 14 the Board contrast the maximum wet rates in Trichinopoly with those in the Godavery and South Arcot Districts, and remark that I "have shown no reason "whatever for assessing the Trichinopoly wet lands higher than those of South Arcot or the "Godavery," and consider that the rates should be "modified and reduced." On this, I would observe that a comparison of the *maximum* rates is no proper index of the relative bearing of the assessment in the localities in question, for, in the case of the Godavery District, the maximum rate is not obtained on the same principle as in the other Districts; and again, in Trichinopoly some exceptional lands only are reserved for a rate higher than in South Arcot. The maximum in the Godavery District is the dry land assessment *plus* the universal water rate, which latter necessarily treats both good and bad soils alike, and obviously creates a lower maximum than is derived by the process of forming regular Nunjah rates. The comparison, therefore, in this case cannot hold good.

22. As respects my retaining a 9 Rupees rate for Trichinopoly, while 8½ Rupees is the highest for South Arcot, I would refer the Board to the explanatory remark in Statement C of my original report, showing the distribution of the lands under each money rate, where it is shown that the exceptional soils, such as gardens and other permanently improved spots were merged by Mr. Puckle into the best ordinary soils. In fact, as there stated, the lands in question were not at the time classified distinctly for the higher rates, but I considered it necessary to adopt these, and it was left to be done on the introduction of the assessment, as it was but a small item estimated at some Rupees 2,000 increase. In the Deputy Director's statements of the scales of rates, Rupees 8-8-0 and Rupees 9 are also given, but without any area. I still think from the re-collections I have of my tours through the two Districts that there are some lands in Trichinopoly, such as those described by Mr. Puckle in paragraph 118 of his report, with their rich products of plantain, turmeric, betel, vine, sugar-cane, &c., and a command of a ready market, which are more productive than anything in the South Arcot Táluqs. Some of these now pay as much as Rupees 22 an acre, and the higher rates of Rupees 8½ and Rupees 9 would certainly not be burdensome.

23. The comparison given in paragraph 15 of my report relates to the *scales* of rates adopted for the 1st and 2nd classes of villages in the irrigated Táluqs, but I fear my remarks have conveyed a wrong impression of the irrigation *generally* in Trichinopoly being assessed higher than in South Arcot which is not the case.

24. The scales of classification were different, that in South Arcot being the tentative one, and confined to a small locality, while in Trichinopoly a more extended scale was adopted with provision for greater varieties of soil and of money rates. The general bearing of the assessment may be, therefore, more correctly judged of by the following Statement showing the proportions of land under each money rate:—

Money rates.	Trichinopoly Delta Táluqs.			Chidambram.		
	Extent.	Assessment.	Per centage of area.	Extent.	Assessment.	Per centage of area.
	1	2	3	4	5	6	7
		Acres.	Rs.		Acres.	Rs.	
Rs. A.							
9 0	...	...	...	...	122	1,041	...
8 8	...	...	...	...	...	...	...
8 0	2,431	*19,448	2	4,825	36,184	7
7 8	4,678	35,085	5	...	...	...
7 0	9,851	68,957	10	21,228	1,37,983	30
6 8	13,257	86,170	13	...	...	...
6 0	11,326	67,956	11	20,828	1,14,556	30
5 8	9,740	53,570	10	...	...	...
5 0	14,848	74,240	15	13,681	61,565	20
4 8	1,450	6,525	1	6,342	25,369	9
4 0	13,200	52,800	13	...	...	...
3 12	724	2,715	1	1,644	5,754	2
3 8	5,203	18,211	5	...	...	...
3 4	310	1,008	...	208	623	...
3 0	8,578	25,732	8	1,346	3,364	2
2 8	3,767	9,417	4	287	646	...
2 4	...	...	...	...	...	...
2 0	2,560	5,120	2	...	...	...
Total... 18	1,01,923	5,26,954	100	70,511	3,87,085	100
	Average...	5-2-9		Average...	5-7-10	

* A small portion of this to be transferred to the higher rates of Rupees 8-8-0 and Rupees 9.

25. It will be thus seen that the river irrigation in South Arcot averages Rupees 5-7-10 while that in Trichinopoly averages Rupees 5-2-9, or 5 Annas an acre less. About 60 per cent. of the land in South Arcot ranges under the two higher rates of 6½ and 5½ Rupees, but in Trichinopoly the rates from Rupees 7 (which does not occur in South Arcot) to 5½ Rupees include only 44 per cent. The bearing of the proposed wet assessment is thus unquestionably lower in Trichinopoly than in Chellumbrum, but as the Board "require" me to reduce the rates, my attention has been given as to the best way of effecting this, and the result is comprised in

the following table. As there is a difference of opinion on the point, I yield to the side of moderation:—

Number.	1st Group.	2nd Group.	3rd Group.	4th Group.	5th Group.	
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs.	A.
1	8 8	7 8	7 0	6 8	6	0
2	7 8	6 8	6 0	5 8	5	0
3	6 8	5 8	5 0	4 8	4	0
4	5 8	4 8	4 0	3 12	3	8
5	4 8	4 0	3 8	3 4	3	0
6	3 12	3 4	3 0	2 12	2	8
7	3 4	2 12	2 8	2 4		
8	2 12	2 4	2 0	2 0	2	0

26. It will be observed that the scale for the second group has been adopted for the first, and the second group has been reduced by 1 Rupee in the higher rates, and proportionately in the lower ones, while the third group is retained as before, ranging about half a Rupee below the second group in the higher rates. A portion of this and the next two groups comprise tank irrigation, and exception does not appear to be taken to them, or any modification to be required; and as will be presently shown, they are somewhat lower than the standard proposed by the late Collector Mr. Bird.

27. The financial effect of this modification is a reduction of Rupees 40,450, or 12 per cent. below my proposal for the four irrigated Táluqs, and Rupees 31,428, or 9 per cent. below Mr. Puckle's statements. My former proposal for the whole of the Nunjah, is a decrease of Rupees 53,176, or 8 per cent. on the Jamabundy Beriz of Fasli 1268, so that the total decrease will now be Rupees 93,626, or 14 per cent. raising the total decrease for Nunjah and Punjah together from Rupees 1,37,272 to Rupees 1,77,722, or 14 per cent. on the whole. If Mr. Puckle's grouping of the irrigation is reverted to, which I do not recommend, and the modified scales applied, it will result in a further decrease of Rupees 20,676, in Conad and Rupees 8,571 in Vitticutty, or together Rupees 29,247. The particulars of the above operations are given below:—

Táluqs.	Amount as at first proposed by the Director.	As now modified.	Decrease 2 and 3.		Assessment according to modified scales after reverting to Mr. Puckle's grouping.	Further decrease 2 and 6.		Amount of Assessment according to Mr. Puckle's original proposal.	Decrease of column 6 below column 9.
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Per cent.	Rs.	Rs.	Per cent.	Rs.	Rs.
Conad... ...	1,05,034	97,045	7,989	8	84,358	20,676	20	98,358	14,000
Vitticutty...	52,371	48,537	3,834	7	43,800	8,571	16	50,025	6,225
Lalgudy ..	1,36,701	1,15,630	21,071	15	.....	...	.....	.....	.....
Musery.....	46,976	39,420	7,556	16	.....	...	.....	... ..	.....
	3,41,082	3,00,632	40,450	12	1,28,158	29,247	19	1,48,383	20,225

It will be observed that Lalgudy and Musery benefit considerably by this modification, while the Acting Collector, in paragraph 7 of his letter, is of opinion that "*several* of the villages" in the former Táluq are favorably circumstanced. They are all, however, in the relative position assigned to them by Mr. Puckle, who, the Acting Collector admits, conducted the grouping after careful inquiry, and I do not recommend any interference with them, nor with the grouping of the Conad and Vitticutty villages as given by me in my proposal, though I have shown the effect of reverting to Mr. Puckle's proposition in this respect.

28. The Board in paragraph 11 quote, and apparently allow the statement of the Acting Collector, that the recorded opinion of Mr. Bird, the late Collector, is that "Rupees 7 an acre" should be fixed as the highest rate for the District. This is an error, for Mr. Bird's proposals relate only to the tank irrigation in the upland Táluqs for which he fixed Rupees 7 as a maximum rate. In paragraph 38 of my report, it was observed that the scales of rates I adopted for the irrigation in the upper Táluqs "nearly approximated," and, upon the whole, were somewhat lower than those proposed by Mr. Bird, and this appears to have been altogether overlooked by the Acting Collector, and by the Board also in quoting his statement.

Paragraph 2 of Acting Collector's letter.

29. Again the Acting Collector puts forward (though it does not appear whether the Board endorse this) that Mr. Puckle's maximum is Rupees 7. This is equally erroneous. Mr. Puckle, in paragraph 118 of his report, mentions distinctly Rupees 8 as the maximum, while the statements belonging to his report give also Rupees 8-8 and Rupees 9, but with no area of land under them.

Paragraph 5 of Acting Collector's letter.

30. The Acting Collector, in paragraph 4 of his letter, speaks generally of the river irrigation in Trichinopoly as requiring "Corumboos or Muddams to be run out into the river to turn the water into the channels," while in South Arcot no such appliance is necessary. Provision has been made for this in my settlement by putting villages where this is required into a lower class.

31. In paragraph 15, the Board consider that my Punjah rates are too high, and propose a fundamental change in the basis of the settlement, viz., that one-third of the gross produce should be taken for wet lands, and one-fourth for dry lands, quoting an expression of opinion of the Honorable Court of Directors at page 185 of the Volume No. 53, of Selections from the Records relating to the Survey and Settlement. On turning to the Despatch it will be found that the Court state that "under the revised assessment, you propose that 30 per cent., of the gross produce "should be taken as the maximum of the Government demand under the most favorable circum- "stances, but subject to reduction in the event of the absence or lower degree of any of the "accidental advantages referred to in the preceding paragraph. These reductions would, you "apprehend, bring down the share taken by Government to about 25 per cent., or one-fourth of "the gross produce." No distinction is there drawn for wet and dry lands, and in the following paragraph of the Despatch, it will be clearly seen that the Court disapproved of the assessment being based at all on any proportion of the gross produce, but, as has been since affirmed by the Secretary of State, consider it should be formed on the net produce. The Court say "We "are therefore of opinion that the assessment should be proportioned to the net and not to the "gross produce. In endeavouring to fix the assessment on the basis of the net produce or rent, "we apprehend that you would be pursuing a course founded on correct principles."

Paragraph 15 of Despatch, 17th December 1856.

Despatch dated 15th December 1858. No. 5, paragraph 15.

32. The Board, in support of the opinion that the proposed Punjah rates are too high, quote the averages in Bellary and Cuddapah dry lands as Rupees 0-10-10 and 0-12-10 respectively, while in Trichinopoly the average is Rupee 1-4-11. It has evidently been overlooked that the averages for Bellary and Cuddapah thus quoted are exclusive of garden lands, while the average for Trichinopoly is on all Punjah lands inclusive of garden. If similar averages are drawn for the two other Districts, they will be considerably higher than the figures quoted; and after all

an average for a whole District without reference to the proportions of the different kinds of soils, is not altogether a safe guide for arriving at the conclusion as to the assessment being relatively light or heavy.

33. In paragraph 18, the Board consider that I should have more explicitly stated the nature of the doubts entertained as to the classification of the Punjah land of the Manapara Táluq, and the grounds on which those doubts were based. Reflection is not, as supposed by the Board, cast on "Mr. Puckle's classification," but on the absence of the requisite inspection by himself or his successor. I considered the want of personal European inspection of the Táluq a sufficient ground of itself for expressing the observation that I was "not fully assured of the correctness" of the classification, while the examination of the accounts suggested the necessity for further inquiry and explanation of the circumstance, of about half of the area of the whole Táluq being originally classified under the lowest rates of 6 and 8 Annas. The subject has since been gone into by Mr. Thomas, and it was found that the soils had, as concluded, been rated unduly low and would bear the next higher rates under which they had been conditionally placed. The result leaves the settlement about Rupees 9,000, or 18 per cent. below the Beriz of Fasli 1268.

34. In reference to the observation in paragraph 18, that it would have been more satisfactory if I had explained how much I had increased Mr. Puckle's maximum standard, I would observe that I have not increased Mr. Puckle's maximum standard at all except in providing two exceptional rates as above explained, or rather proposing to place a limited extent of land under the two higher rates in Mr. Puckle's scales which were left blank. The principal modification is in altering Mr. Puckle's groups, the effect of which has been shown above in paragraph 6.

35. In reference to paragraph 19, I would remark that the mode in which it is proposed to deal with the Pachamally and Calamally Hills was inadvertently not alluded to in my report, though a particular description of the former and a proposal for taxing them is contained in Appendix No. 2 to Mr. Puckle's report. The two ranges are very similar and divided only by a narrow valley. The unhealthiness of the climate and other local circumstances do not admit of the Survey and Settlement operations being extended to this locality. The best mode of taxing these lands appears, as proposed by Mr. Puckle, to rent out the hamlets, the Beriz being apportioned by the head men and others in accordance with the existing usages either upon the ploughs or hoes as indices of the extent of the cultivation. The rents being fixed with reference to the existing Beriz, except where circumtances call for any modifications, and apportioned as above described, all existing rights of the Ryots would virtually remain undisturbed. The locality not being brought under the regular Survey and Settlement, the details of the arrangements for the taxation should, I think, devolve upon the Revenue authorities.

36. Referring to the last paragraph of the Board's Proceedings, I have to state that the transfer there alluded to of cultivable lands to the head of "Porumboke," consists of jungles in Udiarpolem, Arealore and Volcondapuram Táluqs, and amounts to 1,95,000 acres, of which 1,80,000 are Punjah, and 15,000 acres Nunjah. These tracts appear in the old Pymaish accounts as immemorial and cultivable waste. The Survey Department, which drew up the Registers for these Táluqs before the Settlement Department came into the field, transferred these lands to the head of Porumboke on the supposition that they were not likely to come under cultivation. This, however, being incorrect, most of the lands have since been demarcated, surveyed, and classified by hands detached for the purpose. A portion of the lands has also been recently brought into cultivation.

37. The Comparative Statement of fieldwar assessment called for at the end of the above paragraph, will be forwarded as soon as the necessary accounts and information have been received from the Deputy Director, to whom instructions have been repeated on the subject.

38. As I have not received any intimation, in reply to my letter of 14th December last, as to whether the Government wish the emoluments of Village servants to be separated from the assessment, and, if so, in what per centage, I have taken no steps to reduce the Punjah rates,

which the Board asked me to re-consider; nor do I think that this is necessary if the assessment is to be retained in its present form as a maximum standard to include all items.

39. In conclusion, I trust that the explanation I have now given will induce the Board to withdraw the severe reflections contained in paragraph 16 of their Proceedings on the work of the Department as it relates to the Trichinopoly District, and remove any such unfavorable impression from the mind of Government as the Proceedings in question are calculated to convey. The main objection that the assessment in the Trichinopoly river irrigation has been unduly raised above the assessment on river similar irrigation in South Arcot has been answered, and further explanation afforded with regard to the former. That one or two expressions which were not made with sufficient distinctiveness with regard to the *scales* of rates should have led the Board to wrong conclusions as to the bearing of the assessment generallly in the two localities, I can only regret.

40. It may be that the report on the Trichinopoly Settlement, framed as it was under pressure of the duty of the introduction of the details of the first Settlement in South Arcot, and which it was the wish of Government I should personally undertake in addition to the more ordinary duties of the Department, was not so lucidly drawn up as it otherwise might have been, and that it did not do justice to the indefatigable exertions used in forming the assessment for Trichinopoly; but I beg to state, for the information of the Board and Government, that the conclusions arrived at were not drawn without close intercourse with the Ryots and Revenue Officers of the District; and this being one of the earliest Districts taken in hand, I had the leisure for visiting along with my Deputy most of the Táluqs, and pitched my camp in each for several days together to confer with the people and derive information from observation of the local circumstances.

Proceedings, 19th October 1860, No. 1,906.

41. My Settlement for the South Arcot District is allowed by Government to "have been made with a great deal of care and judgment," and "its fairness or the soundness of the principles or of the information on which it is based, is not questioned." I entered into the greatest minuteness of detail, and I was given to understand that such was not necessary in future. The general principles being thus approved, and illustrated in the first instance, I concluded that more confidence would be placed in my work and somewhat more discretion allowed than the Board is now disposed to concede, as regards its details, the position* which has been assigned to me, and which I have had reason to think, from the expressions of Government with regard to the South Arcot and Godavery Settlements and on other occasions, I held with satisfaction to them.

* Vide paragraph 67 of the Board's Proceedings of 19th November 1857, No. 4,044, page 448 of the Selections from the Government Records relating to the Revenue Survey and Settlement.

42. Here, as in England, rents or rather an assessment based on a portion of the rent, is a subject on which very great variety of opinion is entertained, as I have found by intercourse with numerous Revenue Officers, and in particular with the Members of the Board which have all been changed even in the short period of my experience in my present duties. I have had occasion to quote on a former occasion the following from a leading periodical of the day in regard to agricultural matters in England:—"The greatest enigma at present in agriculture is rent. "The most experienced farmer, the most avaricious landlord, the most sanguine improver is "deceived in his calculations in this important element in land transactions," and if there is, as there always has been difference of opinion as to a fair standard of an assessment based on the rent, and the best mode of arriving at it, I submit, it should hardly be stigmatized in such terms as those expressed in paragraph 15 of the Board's Proceedings. If I have erred, as the Board suppose, in pitching the amount at too high a standard, the correction has already been partly provided in this paper, and may still further be made with satisfaction to the people; whereas, had the error been on the other side, I should have, in a measure at least, compromised Government in the expectations held out, and rendered the remedy difficult of application.

43. I regret that so long a delay should have occurred in the Trichinopoly Settlement passing through the usual channels, and also that a somewhat longer time than I could have wished has elapsed in submitting this explanation, but if early orders are obtained upon it, I trust that the Settlement may still come into operation in the ensuing Fasli, which is the earliest time the Survey details would admit of this being done, so that no time will really have been lost in its final introduction, and the immediate return of Mr. Puckle from England, will afford the advantage of his valuable experience in the details of the assessment being turned to good account in carrying it into operation.

ENCLOSURE No. 1.

ABSTRACT.—Statement comparing the financial results of Mr. Puckle's proposals, and Mr. Newill's modifications of the same for the Settlement of the Trichinopoly District, and the further modifications proposed by the Director in his letter of the 29th January 1862 No. 101-9.

ENCLOSURE No. 2, C.

ABSTRACT.—Statement showing the irrigated land and assessment under the several money rates as now modified in the District of Trichinopoly.

ENCLOSURE No. 3, D.

ABSTRACT.—Statement showing the financial results of the wet assessment as now modified under the new Settlement in the Táluqs of Trichinopoly.

Ordered that the above papers be submitted for the consideration and Orders of Government, with the following remarks.

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1. The District of Trichinopoly is by the Revenue accounts computed to contain an area of 2,794 square miles, of which 1,942 square miles are estimated to be cultivable. The greater portion of this area, at the time the Deputy Director submitted his report to Mr. Newill, had been surveyed, but only the accounts and maps of the four northern or dry Táluqs had been received by him.

2. The subjoined Statement extracted from the Director's Report shows a total increase of 2·7 per cent. on the area according to the new Survey accounts, over that exhibited in the Amín's Registers. This increase rises to so much as 7·9 in one Táluq, and falls to 1·4 in another, making a total of 26,082·54 Acres.

Táluqs.	Area in square miles as per old Pymaish.	Survey Areas in square miles.	Difference.	
			Square miles.	Per centage.
Arealore	369·13	396·19	+26·06	+7·3
Woodiarpolliem	301·32	325·96	+24·64	+7·9
Torriore	396·70	379·26	−17·44	−4·4
Volcondapuram	466·35	473·05	+6·50	+1·4
Total...	1,533·70	1,574·46	+40·76	+2·7

3. From the Statements prepared in Mr. Puckle's office, it further appears that a very large excess of area over that entered in the Jamabundy* accounts of 1268 has been brought to account. Mr. Puckle has attempted in paragraphs 52 to 54 to explain the cause of this great increase amounting to 87,204 acres in four Táluqs, but he admits that he is unable to state with accuracy the additional extent of cultivation that may be fairly credited to the Survey measurements. It will, therefore, be seen that it is impossible to institute any reliable comparison between the pressure of the proposed and existing assessment, or to determine with any degree of exactitude whether the Ryots will obtain any relief, or if so, to what extent, under the present proposals of the Deputy Director.

	Acres.
* Entered in Jamabundy accounts....	2,39,742
„ in Mr. Puckle's Statements.	3,26,947
Difference..	87,205

4. The District of Trichinopoly possesses some small extent of fertile lands along the banks of the river Cavery, and at the base of the hills which skirt it on the north dividing it from Salem; but a very large proportion, 53 per cent. of the soil, consists of loamy and gravelly red soils, which are described as miserably poor, and in parts much mixed with deleterious ingredients. "Experience showed" that in the District there was no rich alluvial or lunka lands.

5. The District has been much impoverished by high taxation. Writing in 1855 the Collector represented that the four dry Táluqs "were in a depressed and impoverished condition and the people poor though industrious." The communications are bad and can hardly be said to exist in the upper Táluqs, and though somewhat better in the wet Táluqs are yet very incomplete. Market towns are few, and labor is becoming not only dearer, but the facility of emigration and the high wages paid to coolies by the Railway Company, have very much reduced the number of laborers in the neighbourhood of Trichinopoly, making it difficult for the Mirassidárs to get in the crops in proper time.

6. It was the consideration of these facts and circumstances and of the past Revenue History of Trichinopoly, which showed that the assessment was too high, and that temporary reductions were necessary even so late as Fasli 1266, to enable the Government to realize its Revenues, that led the Board to express their fears that, in increasing the assessment proposed by Mr. Puckle, an Officer of judgment, industry and revenue experience, both on the eastern and western coasts, and who had acquired much local knowledge by a residence of some months in the District, and by constant and repeated inter-communication with the people of the District and with Government Officers, Mr. Newill was dealing with this District with less consideration than its circumstances required, and than other Districts more favorably situated had received.

7. Mr. Newill has replied to the several remarks of the Board, but after full consideration, the Board see no reason to modify the opinion formerly expressed on this point.

8. The great varieties of *soil*, of capabilities of irrigation, of circumstances of situation, of means of communication, and distances from Market Towns between one part of the District and another, have called for corresponding distinctions in grouping the villages of the District.

9. The elements for determining correctly the relative values of the several groups into which the villages have been divided, appear to have received from Mr. Puckle that earnest consideration and deliberation which the importance of the subject demanded. He says they engaged his attention ever since he commenced work in Trichinopoly, or for eighteen months. In forming these groups Mr. Puckle did not solely depend on his own judgment, but was assisted by the Nat Curnums and other Revenue Officers of long experience, as well as by the most intelligent of the villagers themselves, who are universally acquainted with the relative value of each of the groups of villages into which they have been accustomed to sub-divide the country in their own immediate neighbourhood.

10. Mr. Puckle adds that the parties he consulted seemed to be well aware of the advantages that each group might happen to possess, and as he had had the opportunity of acquiring

considerable local experience, and was personally well acquainted with the situation, requirements, and advantages or disadvantages of each group, he felt confident that the relative value assigned to each was as nearly correct as it was possible to be, without drawing minute distinctions.

11. This arrangement arrived at with so much care and deliberation, and after so much inquiry and information, Mr. Newill proposes to supersede. The effect of this proposal would be to transfer 83 of Mr. Puckle's second group of Nunjah villages into the first group assessed at half a taram higher. He would also do away with Mr. Puckle's third class of Punjah villages modify the other two classes, and would raise the assessment on the Manaparai dry villages placed by his Deputy in the first class by Rupees 11,109. He would also raise the highest Nunjah rates from 8 Rupees, the highest sum proposed by Mr. Puckle, to 8-8 and 9 Rupees an acre; these increased rates being, so far as the Board can discover, half Rupee higher in the first class, and one Rupee higher in the second class Nunjah villages than they were in Chellumbrum, and 2 Rupees higher than the highest ordinary rates fixed on for the very superior and peculiarly rich lands of the Godavery Delta.

12. Mr. Newill has not fixed on the wet land which he would place in the two new and additional classes of 8-8 and 9 Rupees which he had proposed, but he says the result would be an increase of about Rupees 2,000.

13. The increase involved in the proposed modification in the grouping of the Nunjah villages amounted to Rupees 9,079, and that in the dry villages to 27,968, being a total increase of Rupees 37,047, in both wet and dry villages, and with the addition under the two additional rates, to Rupees 39,047 or 15 58 per cent. on Mr. Puckle's proposal.

14. Mr. Newill's reasons for altering Mr. Pucke's grouping, and for raising some of these lands into rates higher by one Rupee an acre than those proposed by Mr. Puckle are, "that "Mr. Puckle's proposal was hastily drawn to a close before he could give consideration to "circumstances he had occasion to bring to his notice on this point; that his own inspection "of many of the Táluqs in Trichinopoly in company with Mr. Puckle and his predecessor, "afforded him means of forming a personal opinion on the subject; and that although in "paragraphs 119 and 125 of his report, Mr. Puckle says that the villages in Conad and Vitticutty "placed by him in the second group, are little inferior to those of the first group, and that the "lands are very rich, and the crops produced, excellent; he nevertheless, proposed for the second "group, a reduction of half a taram, or 8 Annas per acre." The remedy for this (in Mr. Newill's opinion) "inconsistency," was applied by merging the second group into the first, and Mr. Newill states that even after doing this, there is a decrease of about 17,000 Rupees, and 13,000 in the first groups of the above two Táluqs, or 14 and 20 per cent. respectively below the Jamabundy Beriz of Fasli 1268.

15. Mr. Newill has not told the Board what the circumstances were which he wished to bring to Mr. Puckle's notice, but it is clear that the lands of the second group of wet lands are inferiorly situated in Conad to the lands in the first group, both as regards the market and irrigation; while in Vitticutty, though the lands are rich and the produce excellent, they are not equal to those of the first group, being not so advantageously situated, and "in some instances "being partly irrigated with surplus water" which does not carry with it the sediment and silt which so enriches the lands bordering most of our great rivers. The difference between these Officers is simply a question of degree, and while ready to accord the fullest credit to Mr. Newill, for an earnest desire to do justice to the interests committed to him, the Board cannot but feel that he had not the opportunities of arriving at so correct a judgment in the matter as Mr. Puckle enjoyed. Mr. Newill twice visited some of the Táluqs, while Mr. Puckle was studying the subject under peculiar advantages for eighteen months, and possessed the means of himself visiting the scene of his labours at the different seasons of the year, and correctly determining the relative value of the lands both in respect to their productive powers, their relative position to the market, and their supply of water.

16. In regard to the highest rate to be placed on the irrigated lands, Mr. Pnckle, in the 118th paragraph of his Report, distinctly states that the highest money rate for Trichinopoly will be 8 Rupees per acre, or 8 Annas less than that determined on for Munnargoody and Chellumbrum, which the Board consider to be a fair reduction, for the river irrigated lands of Trichinopoly are known to be less productive than those of the Southern Taluks of South Arcot, while they do not possess the advantages of a sea board, or of the markets enjoyed by the South Arcot villages.

17. Mr. Newill is prepared to waive his proposed alteration in respect of these higher rates, but states that in the Deputy Director's Statements of the scales of rates, 8-8 and 9 are also given, but without any included area. These Statements are not found among those sent to the Board, but it would appear that though Mr. Puckle did not intend to assess any lands at those rates which he considered would have been too high, Mr. Newill has proposed to place some lands under them.

18. The Board prefer Mr. Puckle's grouping of the irrigated villages to Mr. Newill's modifications in this respect, and are of opinion that Mr. Puckle also has shown very good reason for the grouping of the dry villages, for forming them into three classes, and for placing the villages as he has done in the respective classes selected for them. There are first the fine garden lands situated in the peculiary rich fertile and well-watered plains of Torriore, in which the climate is peculiarly moist, and the sub-soil springs are so near the surface of the ground that water is always procurable at the depth of a few feet,, but these lands are far removed from a market, and have never possessed a road on which wheeled carriages could travel with ease or safety. With these have been classed other lands which, though of inferior fertility, possess superior advantages of situation in regard to market towns, and of communication in roads.

19. In the second class have been placed the 181 villages remotely situated, and more distant from a market town than any of the villages in the 1st class, while the dry villages of Conad and Vitticutty, and a few to the north of Volcondapuram are either so inferior in quality of soil, or are so unfavorably situated that they have been separately classed in the third group.

20. Of the Conad and Vitticutty villages, Mr. Puckle observes that, as a general rule, they are miserably poor, and in the upland villages are mostly occupied by Kullers, formerly professed thieves, but now settled down as cultivators of the soil; the productive powers of these lands are decidedly inferior to those of any other part of Trichinopoly, and as they have hitherto been held at merely nominal rates, it appeared reasonable that a reduction of one Taram should be made in their favor. The nine villages of Volcondapuram which Mr. Newill has transferred from the 3rd to the 1st class, are very remotely situated from the market, and the two villages in Torriore transferred to the 2nd class are at the head of a mountain pass, isolated, and in an unhealthy position.

21. The reasons given by Mr. Puckle satisfy the Board that he has shown much judgment and discrimination in dividing the dry villages into three classes, and in selecting the villages for these classes.

22. Owing to the great poverty of the Trichinopoly soil, and the absence of any of the rich alluvial or exceptional soils, and of those of the 9, 10, 11, 12, 13 and 14 series, they have been struck out of the list, and five additional classes introduced to include the very poor description of black soil peculiar to the upland Táluqs, and the inferior description of red soil that abounds in that part of the country, and is much mixed with Saltpetre and other deleterious ingredients.

23. An attempt has been made to ascertain the productive power of the different classes of soil by numerous experiments in the staple products of each variety of soil, and in the case of paddy the Returns have been checked by a series of accounts exhibiting the gross produce of each field in the wet villages of the Lalgoody and Moosery Táluqs from Faslis 1244 to 1250. These accounts the Deputy Director deemed to be of considerable value, as no individual interests were at stake in their preparation, having been sent to the Collector to enable him to estimate the total

out-turn of the harvest after its yield had been actually measured on the thrashing floor of every village, and the account has been further tested and checked by the average given by the Ryots themselves. In the case of Cholum, Cumboo, Raggy and Varagu, the staple dry grains, the averages have been obtained by experiments checked by the Returns furnished by the Ryots.

24. The classification of the dry lands, results in nine primary Tarams divided into 19 classes and again sub-divided into 19 sorts, and the villages are again placed into three groups. In the wet lands there are eight Tarams divided into 19 classes and 19 sorts, and these lands are divided into three groups.

25. The above 49 divisions and sub-divisions of soils result at last in only nine or ten money rates in the Nunjah, and nine in the Punjah.

26. A deduction of 20 per cent., has been made from the estimated produce of the principal dry grains on account of unfavorable seasons, but on the ground that remission is to be granted by the Order of Government, dated 28th January 1860, on irrigated lands when necessary, no such deduction has been made from the produce of the wet lands.

27. The probability of remissions being made should, in the Board's opinion, form no feature of the new settlement, and the assessment should be fixed on the clear understanding of this very important rule. The principles laid down in the Court of Directors' Despatch, dated 17th September 1856, paragraphs 10 and 11, should regulate the Department in their present labors, the assessment should be fixed and made so moderate as to render remissions unnecessary except in years of great and extraordinary drought. With the remissions all necessity for interfering with or inquiring into, the agricultural operations and means of the Ryot would cease, which advantage is lost under the principle adopted by Mr. Newill.

28. The attention of Mr. Newill was particularly drawn to this anomaly, and to the disproportion between the rates of deduction severally granted for failure of seasons in the Godavery, South Arcot and Trichinopoly Districts. Mr. Newill has not, in the Board's opinion, satisfactorily replied to their remarks. He contents himself by some observations, such as that 25 per cent. was granted in South Arcot, because the extent of Punjah land is limited, and the Trichinopoly District was considered generally; and again, that as the systems of taxing the irrigated lands in the Godavery and Trichinopoly differ, the comparison cannot hold. Mr. Newill also states that "in Trichinopoly the survey included within the fields a less extent of unproductive parts, "provision having been made by the demarcation rules for measuring in separate lots channels, "&c., of a certain size." This last rule can of course only apply to large main channels and not to the minor ones nor to ridges, rocks, trees or the unproductive portions of a field from Soda soil paths, &c. If the grouping of villages in Trichinopoly has been substituted for the deduction on account of unfavorable seasons, and the variation of 8 Annas per acre, or half a rate between each group equals the allowance made in South Arcot, on this account, it may be that the grouping is an easier and shorter way of arriving at the end in view; but it is to be recollected that there are some villages in which the grouping has tended to raise the rates, while in others it leaves them unaltered, and there are so many elements taken into account to determine the grouping of the villages, independent of the character and nature of the season, that it is possible that many villages and fields in the higher group of villages in Trichinopoly which have not only received no remission at all, but on which an increased rate has been imposed because of their nearness to the market or village might suffer seriously from the effects of a bad season, while similar villages and fields in South Arcot would have benefited from the deduction. Neither does it seem reasonable that in dealing with a large tract of country like the whole District of Trichinopoly, and therefore in all probability with a larger variety of climatic influences and disadvantages, and where there is a greater danger of meeting with the extremes of drought and moisture, the remission should be less than in the smaller tract, unless the latter is notoriously badly situated, which is not believed to be the case with the villages in South Arcot. Again, though in the Godavery a different method of taxing in detail is adopted, the Board cannot

understand why, if 16 per cent. is a fair remission for lands so well situated, with such unfailing water supply, and such admirable and cheap means of communication, and which when watered receive a further remission in the water rate no similar remission is to be granted to the wet land of Trichinopoly which are so liable to severe droughts and floods, which in no degree possesses the fertility of soil and superior markets and communications of the Godavery Delta, and in which the rates are in some instances higher.

29. It was the practice under the old system in Trichinopoly to relieve the assessment by every device possible by fixing on the Nunjah the same tax as on the Punjah, and by allowing Ryots to hold lands on nominal tax under the name of Putcut Poonjy or as grazing lands, the former of which the Ryots were allowed to improve and rent out at increased rates without paying any additional tax. All these privileges will be swept away under the new assessment, and the Ryot will be rigidly required to pay the full tax without any abatement on all the lands he holds, irrespective of the manner in which he employs them, whether they be lying fallow, or be used as grazing lands for the support of his stock, or whether they be left uncultivated from unforeseen circumstances of domestic calamity, loss of stock or other preventing cause. It is therefore of the utmost importance that the tax should be so moderate as to leave the Ryot, with ordinary care in farming and observing the necessary rules of fallow and rotation of crops, such a margin of profit as will enable him to meet all the ordinary vicissitudes of season without looking to help from Government and reckoning on remission when his crops fail, or his land is left uncultured. One of the rules of the superseded system was to take as much as could be got out of the Ryot, but even under this system a marked distinction was made between the proportion of the produce taken from the wet and that taken from dry lands. The crops in the one case are generally certain, in the other most precarious; the lands in the one case were carefully measured, in others the area was often put down at a rough guess. In the present settlement the proportion of produce proposed to be taken in the dry and wet lands is the same. The result of the process of assessment should, in the Board's opinion, be to draw a more marked distinction between the two classes of land, and they consider that the demand should never exceed one fourth of the gross produce of the dry land and generally be less. Ten per cent. should as a rule be deducted in measurement of cultivated areas for unfruitful and useless land. This rule was generally observed under the old assessment.

Commutation Rates.—30. Mr. Puckle seems to have taken much pains in arriving at his commutation rates, which appear to the Board to be fair and just. They were decided on after much discussion, and are mainly based on information derived from the Collector's records. They nearly tally with the prices fixed on by the Ryots, who were consulted and called on to state what they considered a fair rate.

31. Three averages of six particularized standard averages were taken for the paddy, one for the period between Fasli 1211 to 1262, one from Fasli 1263 to 1268, and one from Fasli 1211 to 1268. The results obtained by this process were for the first period 9 Annas 4 Pice per Harris' Cullum; for the second 14 Annas, 5 Pice; and 10 Annas 8 Pice for the 3rd period; but taking into account the peculiar position of Trichinopoly contiguous to the great rice-producing country of Tanjore, the absence of any large market town save Trichinopoly itself, or of any near sea-port town, the following rates were determined on in regard to the principal grains for each Harris' Cullum of 24 Madras measures.

Paddy.	Cholum.	Cumboo.	Kevaru.	Varagu.
8	12	10	10	6 Annas.

M. Puckle next proceeds to discuss the cultivation expenses, and while expressing his opinion that it is impossible to frame an Estimate of these expenses with any degree of accuracy, he submits tables which he believes to exhibit a fair estimate of the gross and net produce of each class of soil.

32. The expenses of cultivation are in his opinion exaggerated by the Ryots, who he observes have only means sufficient thoroughly to plough and manure a small portion of each holding.

33. The Board are fully convinced that Mr. Puckle's observation on this last point is quite correct, being in full accordance with the expressed views of every experienced Revenue Officer. Want of capital is one of the great wants of the Ryots of the Carnatic; without it there can be no improvement in the productive power of labor. The produce obtained by constant cropping and unskilful and slovenly systems of tillage is extremely scanty; it is almost entirely consumed within the precincts of the farm, and there is little or no surplus left for the landlord as rent; while the few taxes imposed for the expenses of the State form a heavy burthen difficult to be borne. It is the surplus remaining after the consumption of the men and animals actually engaged in the labor of agriculture has been provided for, which forms the basis of the wealth of the nation. In Trichinopoly out of 1,09,360 Puttahs, 78,041, or more than two-thirds of the whole number are for 10 Rupees each and under, the average being a little above 8 Rupees each. Supposing this 8 Rupees to amount to one-third of the value of the gross produce, 16 Rupees represents the very utmost of the share which so large a proportion of the cultivators of this District derive from the soil, and out of this they have to pay for the expenses of cultivation and to maintain themselves during the year. It is clear that the amount which may remain to any single Ryot, after paying the absolute and necessary expenses of cultivation even on the most limited scale, is wholly insufficient to enable him to accumulate capital, or to undertake any of those improvements which are so essential to the progress of the nation. It is true that Trichinopoly contains a larger proportion of wealthy Ryots than many other Districts, there being 135 Ryots who each pay on an average more than 600 Rupees per annum, but even this is a small number out of a population of 1,54,273, or even out of the smaller number of Puttah holders, when it is recollected that land forms so large a proportion of the wealth of the country. The Board would feign hope that the mistakes which have brought about so ruinous and lamentable a result will now be avoided, and that the share of the produce taken by Government will really amount only to a light and moderate land tax, leaving to the landlord sufficient to remunerate him for the labor, cost and risk of cultivating the soil, and to secure a fair rent for his land; until this is effected substantial improvement cannot be expected. In a state of indigence there is neither the power nor the wish to save.

34. Having fixed the standards of the relative proportions of the gross produce of an acre of the several classes of soil into which Mr. Puckle had divided the District, having determined the money value of such produce according to the commutation price adopted, and deducted the cultivation expenses from the gross value, 8 money rates for the irrigated lands were obtained approximating to either 30 per cent. of the gross, or half of the net produce; 9 money rates were by a similar process obtained for the produce of the several standard grains obtained from the dry lands.

35. These primary rates, ranging in Mr. Puckle's Schedule from 7 Rupees to 2 Rupees an acre in the irrigated lands, and from Rupees 3-8-0 to 6 Annas on the unirrigated lands, form the proposed assessment of the 93 several classes of lands into which the District has been subdivided. The existing rates are excessively numerous, and vary from 25 Rupees to an Anna and a half per acre for irrigated land, and from 22 Rupees to about one Anna for unirrigated lands.

36. In three Táluqs the existing Poonjah rates average less than 1 Rupee an acre, but this average includes both Putcut Poonjah and grazing land. In the other Táluqs the existing dry land assessment averages from Rupee 1-2-6 to 2-0-8 per acre, while the average for the whole District is Rupees 6-5-1 for irrigated and Rupees 2-4-11 for unirrigated lands. Under the new assessment upwards of two-thirds of the area of the Poonjah lands is assessed at rates varying

from two Rupees downward, and one-third of that of the Nunjah lands at from 5 Rupees per acre and below. It was originally intended to make 8 Annas for Punjah and Rupees $2\frac{1}{2}$ for Nunjah the lowest rates, but the insertion of one still lower in either case was subsequently found necessary to allow of a fair assessment being placed on lands which could not bear even the lowest ordinary rates.

37. It has been customary to levy an addditional assessment on irrigated lands cultivated with a second crop, but this tax has been imposed without any known rule. It has ranged from 8 Annas to 7 Rupees per acre according to locality. In two Táluqs it has averaged about 4 Rupees, in another it was only 2 Rupees, and in Woodiarpolliem it has hardly exist at all.

38. It is proposed by the Deputy Director that where a second crop is grown half the first crop assessment should be taken, but the Director mentions that there are tracts which may be assessed at a consolidated rate for two crops; and he proposes, with the view of dispensing with the numerous evils of an annual examination of the crops, and so covering the risk of a second crop, occasionally failing, that these tracts should be assessed at one-third instead of one-half the full assessment for the second crop. Mr. Newill does not think it likely that there will be any two crop land under a lower rate than 3 Rupees, but he recommends that nothing less than 1 Rupee should be added to the full assessment to form a consolidated assessment on the land rated below 3 Rupees.

39. The Board entirely approve of this proposal of Mr. Newill and would, were it possible, introduce a consolidated assessment on all lands cultivated with a second wet crop. In the upland Táluqs and in lands watered by tanks, the proportion demanded for a consolidated second crop should be less than on those watered by the Cavery, one-fourth should in such cases be charged and not one-third.

40. The greater proportion of the village Officers in the Trichinopoly District have hitherto been dependent for their remuneration on fees levied from the Ryots; these fees amount to Rupees 62,800, and are collected in different ways in different Táluqs, sometimes in grain and sometimes in money, in some cases included and in others not entered in the Puttahs. It has been resolved to abolish these fees, but it is necessary in doing so to devise some mode of remunerating the Government village servants, and in framing their assessment both Mr. Newill and Mr. Puckle have assumed that this charge will henceforward be borne by the State, and have fixed their demands on the Ryot at a proportionately higher rate, so as to free him from any further payment on this account.

41. A similar course has been followed with the road cess which is blended with the assessment on the land.

42. The Pelluvary or Grazing tax is peculiar to the dry villages of the irrigated Táluqs, and is levied at the rate of from 6 Pice to 2 Annas an acre on all fallow lands entered in individual Puttahs. The revenue derived from this source is represented to be trifling, while its existence is declared to be detrimental both to the interests of Government and to those of the community at large, the poorer Ryots being unable to extend their cultivation to any extent, since they are kept out of land held by the richer Ryots on a mere nominal rent. Under the new assessment, wherein every Ryot will be required to pay the fixed assessment on his holding, Mr. Puckle conceives that there may be an immediate reduction by the abandonment of grazing lands, but this loss he thinks will soon be made good by increased cultivation, and the Ryots generally would benefit by being able to graze their cattle free of tax on the Government waste lands.

43. Putcut Punjah consists of dry lands in wet Táluqs held on Puttah and charged for, whether cultivated or waste, the Mirasidárs in the villages of the wet Taluks being held responsible for the tax on *all* the assessed lands of their village whether wet or dry. It would appear that at the first under the Mahomedan Government, the whole of the cultivable land

of a village was assessed either as cultivated, Putcut Punjah, or grazing land, the tax on the two latter descriptions of land being comparatively very light, the Putcut Punjah being assessed from 4 Annas to 1 Rupee per acre according to locality. Though but one rate was thus charged for the unirrigated lands, the Ryots re-adjusted the assessment by charging variously for garden, punjah, and waste, the adjusted rates varying from 11 Pice to upwards of 10 Rupees, while the assessment on the gross area amounts on an average to 11 Annas 4 Pice an acre.

44. When the new assessment shall have been introduced, and all land is charged for at its full assessment, the Ryots being at liberty to throw up all land not required, Mr. Puckle is of opinion they will relinquish about half the area of their Putcut Punjah now waste, in which case the future assessment on the cultivable and retained portion will be almost identical in amount with the collections of last Fasli on the whole area.

45. Results of the new Assessment.—Mr. Puckle considers that the result of his operations tends rather to revised than to reduce the existing rates of assessment, for though all the rates for Punjah above Rupees 3-8-0, and those for Nunjah above 8 Rupees have been reduced to those rates as a maximum, yet on the other hand the assessment has been raised in many cases where the land paid but a nominal tax.

46. It is impossible to institute a correct and clear comparison between the existing settlement and that now proposed, for the reasons stated by Mr. Puckle in the 51 to 55 paragraphs of his report.

47. If the whole of the land shown by the survey to belong to the Ryots be brought to account, there will be an increase of 6,142 Rupees according to Mr. Puckle's rates, exclusive of second crop assessment; while according to Mr. Newill's first proposed rates there would be an increase of 49,736 Rupees, or Rupees 43,494 above Mr. Puckle's assessment. On the otherg hand taking the bare area of land entered in the accounts of Fasli 1268, and placing on it theg average rates for the several Táluqs, Mr. Newill reckons that there would be a deficiency of Rupees 1,37,000. This result is wholly illusory. It is obtained by a comparison of things wholly dissimilar. On the one hand we have an average assessment derived from a large area of very inferior and lowly assessed lands, on the other the actual payments levied on the best and highest rated land of the Táluq. It is clear such a comparison must result in showing that the latter amount is much less than the former, and for all practicable purposes is worthless and useless. Mr. Puckle estimates that the real loss for the whole Zillah will not be more than 50,000 Rupees, to which about 70,000 Rupees are to be added for the relief from Catlai Shelavoo, or village taxes and grazing tax, making altogether about 1¼ lac of Rupees. Mr. Newill has raised Mr. Puckle's assessment in view of discontinuing the Catlai Shelavoo and other fees to 50,000 Rupees above the settlement of Fasli 1268. Against this there will be a set off of 62,800 Rupees for Catlai Shelavoo, and about 7,000 Rupees for grazing tax, making a net deficiency of Rupees 20,000, and making a difference of about one lac between his and Mr. Puckle's assessment.

48. In those parts of the District where the Putcut system was in vogue, the cultivated area was classified and assessed according to the assumed productive power of the land, and the remainder of the cultivable area seems to have been thrown i at a nominal rate, making the average rate on each acre of land in the village amount to only 11 Annas 4 Pice. The holders of the land paid the sum fixed on the whole village, but by improving the waste land and re-adjusting the rates, they enjoyed the whole at a very moderate assessment; the system though not quite so liberal is somewhat analogous to that of the North West village system, and to the extent to which the Ryots were enabled to avail themselves of the waste, to that extent did they enjoy their holdings on very reduced rents. If means could be devised for ascertaining the exact area held by all the Ryots of the District in Fasli 1268, and for instituting a just comparison between the assessment paid by them on that area, and the sums they will have to pay under Mr. Puckle's new assessment for the same area, the Board are convinced that the latter assessment will be found to be higher than the old system, they are therefore very jealous that no additional burthen

should be placed on the Ryots, who it is admitted by all who have had charge of the District, have suffered exceedingly from the heavy weight of taxation. It is clear that Mr. Newill's modifications involve an increase of half a lac of Rupees over the assessment proposed by Mr. Puckle.

49. Mr. Puckle's assessment, out of which he estimates for the payment of the village cesses, and in which he would relieve the Ryots from any compulsory grass tax if placed on the area entered in the account of Fasli 1268, appear from his report to have reduced the existing demand by 10 per cent. Mr. Newill's first assessment is about 4 per cent. higher than Mr. Puckle's making the assessment proposed by him has shown by his accounts only 6 per cent. below the amount paid by the Ryots in 1868. Both these gentlemen undoubtedly intended that no further charge should be laid on the people on account of village servants, road cess, or any other extraordinary item. Mr. Newill distinctly expresses this in paragraphs 31 to 36 of his original report, and reiterates it in paragraph 5 of his last communication. The re-assessment of Trichinopoly was undertaken, not for the sake of increasing the burthens of the people on account of recent improvements introduced among them by gigantic and expensive works executed at the cost of Government, but because it was universally admitted that the District was too heavily taxed, and because its revenues had been falling off and its people were depressed and ruined. If the design then of the new settlement is to be carried out, it is in the Board's opinion quite clear that it is impossible to add any greater burthen on the people than that proposed to be placed on them by the Deputy Director. The Catlai Shelavoo is calculated to amount to about 5 per cent. of the existing land revenue, and the road tax to be 2 per cent. more. If Mr. Puckle's rates are adopted, the addition of these imposts would make his assessment only 3 per cent. lower than the existing one, while if Mr. Newill's rates were adopted, these imposts would make the new demand 1 per cent. higher than that at present collected.

50. The Board are convinced that the present assessment of Trichinopoly is not so low as to justify the addition of 1 per cent. to it in the way of village and municipal cesses. It was only very lately that it was found absolutely necessary to reduce the land tax from 25 to 56 per cent. in the dry and irrigated lands, and the wisdom and policy of these reductions have been shown by the results that followed from them. In an adverse season, not only was the remission recovered, but the revenue rose nearly 15 per cent. in excess of the amount at which it stood in Fasli 1263, the year preceding these remissions, showing clearly that it was only over-taxation which prevented the people from cultivating the extensive area of land lying waste in this District, and led them to prefer seeking by expatriation and emigration a livelihood which they would gladly if possible have found at home.

51. Before proceeding to submit their final proposals, the Board desire to offer a few remarks on Mr. Newill's letter of the 29th January, recorded at the head of these Proceedings. Mr. Newill, adverting to the remark of the Board that he had treated Trichinopoly with less consideration than other Districts more favorably situated, notices that the assessment of the Godavery and Kistna Deltas was formed on different principles from those applied to the Cavery Delta in Trichinopoly, and that the comparison made by the Board does not therefore hold good. The Board cannot admit that because the two systems differ in detail in the mode of affixing the rates, therefore those rates themselves should be incapable of comparison with one another. It is as easy to fix on 7 Rupees the maximum rate in a District where a consolidated tax is adopted as to impose 4 Rupees as the land tax, and to add Rupees 3 more to the land tax as the water rate; nor is it reasonable when the land tax is fixed at only 3 Rupees an acre, and 3 Rupees is added to this for a water tax on the irrigated lands of a rich, flourishing and abundantly irrigated District that this consolidated tax on a poorer District should be made 2 or even 3 Rupees higher per acre. There is nothing in the nature of things or in the model in which the tax is fixed which imposes such a necessity. The Board cannot therefore admit the force of Mr. Newill's objection on this point, but Mr. Newill goes on to say that taking the wet and dry assessment averages for Trichinopoly and the settled Táluqs of South Arcot generally, there is a difference in favor of Trichinopoly of 6 and 8½ Annas respectively as shown in the margin of his letter. The Board

would observe that there is a difference between the amount of the averages given in this marginal Statement and that given for the wet land in the Statement at the close of paragraph 24. Again, from this last Statement it would appear that while there are 1,06,923 acres of irrigated lands in Trichinopoly, there are only 70,511 in Chellumbrum; and again, 87 per cent. of the Chellumbrum lands are of the richer kind, while only 67 of the Trichinopoly lands are of this character, leaving a large proportion of the Trichinopoly area in the lower grades, and a much smaller proportion of the area in Chellumbrum and Manargudi, and thus making the comparison unequal and impracticable.

52. In regard to the reductions lately made in Trichinopoly and which had not been overlooked by the Board, as supposed by Mr. Newill, but were distinctly and markedly adverted to by them, it is to be observed that these reductions were viewed as insufficient, incomplete and temporary, and that it was expected that when the revision of the assessment took place larger and more marked reductions, such indeed as the condition of the District called for, would be made.

53. The Board observe that in paragraph 20 of Mr. Newill's first report, he expresses his opinion that the assumed deficiency of 1,37,000 Rupees arrived at, by taking the "bare area of land entered in the accounts of Fasli 1268" and placing on it the average rates for the several Táluqs, cannot be taken as a fair index of the probable results of his assessment; but in his second letter he asserts that his proposed settlement reduces the amount on the area in occupation by about 1,37,000, or altogether 4½ lacs below the former standard prior to the temporary remissions.

54. In his first report the new settlement based on the land actually in occupation is made to show an increase of half a lac of Rupees instead of a decrease, and such the Board fear will be its real result, for not only has this area been increased one-fifth or 20 per cent, by the measurement of the Survey Department, but the rates imposed on large tracts of the land are admittedly higher. The remissions lately granted which are virtually largely increased by the excessively high prices obtained for the produce during the last five years, have proportionately developed the resources of the country, and called forth the industry of the Ryots whose energies had for years previously been damped by excessive rents, calamitous seasons, and numerous disasters, but these prices cannot always be reckoned on and the remissions were avowedly incomplete and temporary, and when prices fall to their natural standard it is to be feared that the settlement will be found too high.

55. Neither did the Board overlook Mr. Newill's remarks in the 36th paragraph of his first report, but excluding the extra cesses therein referred to, his proposed settlement results in a decrease only of one per cent. on the amount paid for lands actually retained by the Ryots in Fasli 1268, an amount which does not support the remark that both the rate and amounts of the existing assessment would be virtually much reduced in respect to what is the actual tax of the land.

56. Mr. Newill has not answered the objection raised by the Board to making the maximum rates for Trichinopoly higher than those for the Godavery and South Arcot Districts, but is ready to abandon this. In regard to the Godavery District, Mr. Newill remarks, "the maximum in that District is the dry land assesment plus the universal water-rate which necessarily treats both good and bad soils alike, and obviously creates a lower maximum than is derived by the process of forming regular Nunjah rates." This is not found to be the case in the upland Táluqs of the Kistna and Godavery Districts, but even if the remark were supported by experience, the inferiority of the Trichinopoly soil should, in the judgment of the Board, have obtained for it lower rates than were imposed in the rich Deltas of the North; at all events new and higher rates than those obtained by the following out of the process laid down by the Director, should not have been added in direct opposition to the clearly expressed opinion of the Deputy Director that he had imposed the highest rate the land could bear.

57. The table given in paragraph 27 of Mr. Newill's letter, dated 29th January 1862, differs in the 2nd column from the figures given in column 3 under the corresponding head of the tables to be found appended to columns 17 and 19 of the Report, dated 20th April 1861.

58. The Board it is true quoted the statement of the Acting Collector of Trichinopoly, that the recorded opinion of Mr. Bird, the late Collector, is that 7 Rupees an acre should be fixed, but did not adopt it as suggested by Mr. Newill. "Again," Mr. Newill states, "the Acting Collector puts forward (though it does not appear whether the Board endorse this) that Mr. Puckle's maximum is 7 Rupees." The Board's remark in paragraph 11 beginning "he combats, &c." should have shown Mr. Newill that the Board did not endorse the statement.

59. In regard to the Manaparai lands, the Board feel assured that the Punjah land cannot bear any higher assessment than that placed on it by Mr. Puckle.

60. The Board would under all the foregoing considerations adopt Mr. Puckle's grouping for wet and dry villages, and also his rates for dry lands with Mr. Newill's revised rates for the wet lands, on the distinct understanding that the village cess and road tax are included in the land tax thus assessed.

61. As regards the Pachamalai and Kolamali ranges, the Board observe that the renting out of Hill tracts signally failed in Madura. The Ryots complained of grievous oppression, and after strict inquiry their complaints were found fully substantiated. The few rich ground down and ill-used the many poor. The Government accordingly ordered that the cultivated tracts should be measured by Curnums and the lands assessed, the Curnums and Village Officer being paid out of the revenue of the Hills. The result of this change has been not only a large increase of revenue but a great improvement in the prosperity and happiness of the people. If the Survey and Assessment Departments are unable to visit the Pachamalai and Kolamalai Hills, because of the malaria that prevails on them at certain seasons of the year, the Board would recommend that the Collector be required to cause the cultivated portions to be measured by native servants, and to fix a moderate and uniform rate on the different classes of cultivation. The jungle rents should be abolished in accordance with the Orders of Government of 7th September 1854, No. 1,063, as well as the tax on fruit trees. The Settlement Department might aid the Collector in arriving at his rates of assessment should he find any difficulty in assessing these Hills. But the Board are of opinion that he will not stand in need of this aid if he adopt a few simple well-defined and light rates, say 1 Rupee an acre for the irrigated lands, 12 Annas an acre for the ploughed lands, and half Rupee an acre for the Ponnam or Kotakadu, the lands worked by a hoe.

In Cons. 25th September 1854.

62. In the 15th paragraph of his report on the Pachamalais, Mr. Puckle brings to notice a site for a tank which he says would irrigate a considerable tract of land at the foot of the Hills. The Board would suggest that the District Engineer be requested to visit the spot, and submit a report on the practicability and advisability of constructing a tank upon it, together with an estimate of the cost of the work and the probable advantage to be derived from it.

63. Since drafting these Proceedings, the Board have received from the Officiating Director of Revenue Settlement a letter, dated 7th April 1862, giving cover to a communication from Mr. Puckle, the Deputy Director of Trichinopoly; both are submitted herewith for the information of Government. From this letter it will be observed that the proposed new settlement, so far from resulting in any diminution of the Government demand, will largely enhance it.

64. The Director shows that the calculation of the financial result of the proposed settlement were based on the corrected Survey areas for 2 Táluqs, on the uncorrected Survey areas for 2 more, and on the Curnums' areas for the remainder of the District. Allowing for the anticipated increase of area brought to light by the Survey, it was calculated that including the Catlai Shelavoo and grazing tax, the proposed settlement would fall below the amount demanded at present from the Ryots.

65. It however appears that the Survey makes the area of the culturable portion of the District one-fifth, or 20 per cent. greater than it is shown to be by the Curnums' accounts, and

there will be a proportionate increase in the taxation which it is estimated will be increased by about a lac of Rupees.

66. As the Officiating Director justly observes, the mere fact of the area proving larger than was supposed, is no reason for interfering with the rates per acre if the calculation by which they have been arrived at are correct and fair. But independent of the admitted impossibility of fairly ascertaining and providing for the productive powers of the land in any classification, or of accurately and correctly assessing the different classes of lands variously circumstanced, it is ever to be borne in mind that this District has been confessedly over-taxed, so much so that the people were depressed and pauperized, and it became difficult to realize the dues of the State, and it is by no means clear to the Board that the rates arrived at, especially the Punjah rates are fair or moderate. The effect of the addition to the area will be to charge every holder of what was up to this date considered to be four acres of land with the assessment of five acres, and though the amount of the produce which he gathers for this area of land is in no way really increased, the tax on that amount of produce is increased 20 per cent. by this addition of measurement.

67. It appears that it is impossible to determine the correct financial result of the proposed assessment until a Register has been prepared of every village. Mr. Puckle therefore recommends that he be allowed to complete his Register in the form laid down by the Board, in ink, with the exception of the column reserved for the assessment, which he would enter in pencil, and that the result when ascertained be submitted to the Government, who will then be in a position to determine whether the proposed assessment shall be adopted, or whether it shall undergo any modification.

68. Mr. Master suggests in modification of Mr. Puckle's plan, and the Board as far as they are able to understand the matter agree with the Acting Director in opinion that it would be advisable to limit the calculation to the gross area coming under each class and sort from the abstract appended to the classification account corrected by the Survey area; and calculating the assessment on them without ascertaining that on each field. The Register may, Mr. Master adds, still be prepared, and all the columns completed except that to contain the amount of assessment which he recommends should be left blank instead of being filled in with pencil.

69. As soon as the Survey areas are available, village area Statements should be prepared showing the financial results according to Mr. Puckle's original rates, Mr. Newill's modified rates and according to those rates reduced 10 and 20 per cent. The Government will then be in a position to determine with more safety and satisfaction what assessment shall be imposed.

70. From the Statements accompanying Mr. Puckle's letter it will be seen that in two villages exclusive of village cesses the proposed land tax is in excess of that existing one, while in the other, if the tax for the second crop on the irrigated land be charged under the new as it is under the old assessment, the new is only 23 Rupees below the existing tax.

71. Before closing their remarks the Board desire to record their sense of the industry and intelligence that have been brought to bear on this settlement by both Mr. Newill and Mr. Puckle, and though they are not able to accept Mr. Newills conclusions as altogether satisfactory, they give him full credit for a desire to discharge fairly to all parties the important duties that have been entrusted to him.

(A true Copy and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

No. 111. ORDER THEREON, 8th August 1862, No. 1,692.

The Government desire that the Statement proposed in paragraph 68 be prepared without delay. The reports submitted will meanwhile receive their consideration.

(Signed) T. PYCROFT,
Chief Secretary.

Enclosure 12

Memo

Requested the immediate return of Original Enclosures to Board's letter dt: 7th April 1862 No. 451 forwarded to Government by the Board with their Proceedings dt: 11th April 1862 No. 2400.

To Mr. Chamier

Revenue Settlement Office

Madras, 11th April 1870

To The Registrar of the Revenue Department Govt Office

Mr. Dalyell is to apply for the Complete Work.

No. 2,400.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th April 1862.

Read the following letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue, Madras, dated 7th April 1862, No. $\frac{5}{36}$:—

1. The subject of the Trichinopoly Settlement being now before the Board, I have the honor to forward (in original) a letter, dated 3rd instant, No. 8, from Mr. R. K. Puckle, Deputy Director in that District, which it seems desirable should receive the Board's consideration before their recommendations are finally submitted for the orders of Government.

To be returned.

2. It will be remembered that the calculation of the financial results of the proposed settlement were based upon the corrected survey areas for two Taluks, upon the uncorrected survey areas for two more, and upon the Kurnum's areas for the remainder of the District. It was anticipated that some increase of area would eventually be found by survey in those Taluks for which the necessary details were not at the time available, but after allowing for this, it was estimated that, including the Cutla Shelavu and grazing tax, the new settlement would result in a decrease of 1¼ lacs of Rupees.

3. Mr. Puckle now reports that the survey has resulted in a larger increase of area than was expected; that in 11 villages taken indiscriminately, the increase amounts to one-fifth or 20 per cent., and he feels little doubt that this proportion of increase will be maintained through the whole District, and that consequently so far from their being a reduction, the revenue will be increased by a lac of Rupees.

4. *Prima facie*, the mere fact of the area proving larger than was supposed, is no reason for interfering with the rates per acre, if the calculation by which they have been arrived at are correct and fair, but since it is admitted on all hands, that the Trichinopoly District was too heavily assessed and needed relief, the circumstance that the application of the proposed rates will so far from affording that relief, actually increase the burthen of taxation, certainly requires careful consideration before those rates are finally adopted.

5. Mr. Puckle remarks that the precise financial results of the new assessment cannot be ascertained until a register has been prepared for every village exhibiting the area and assessment of every individual field, and he proposes that to enable the Government to have a more accurate estimate than has hitherto been submitted, before passing final orders, Village Registers should be prepared with every column complete, and adapted for permanent record, except that for the amount of assessment, in which he would enter in pencil the assessment according to experimental rates, so as to allow of alteration afterwards should the Government ultimately decide on making it. Mr. Puckle's statement is not quite correct. The financial results, Talukwar and Villagewar, may be calculated as soon as the survey areas are received, by taking the gross area coming under each class and sort from the abstract appended to the classification accounts and calculating the assessment upon them, without its being necessary to ascertain that on each field. The latter operation should be postponed until the rates have been finally settled. The Registers may still be prepared as Mr. Puckle proposes, and all the columns completed except that to contain the amount of assessment, but in lieu of entering the assessment of each field at the experimental rates in pencil, I would recommend that the column be left altogether blank for the present, and that as soon as the survey areas are available, Villagewar Statements be prepared showing the financial results according to the rates first proposed, and according to those rates reduced by 10 and by 20 per cent. The Board and Government will then be in a position to judge of the effect of applying the three sets of rates.

6. Adverting to paragraph 5 of Mr. Puckle's letter, it was certainly Mr. Newill's intention in sending up his proposal that the rates to be adopted should include the payments to be made to Village officers. The rates also were intended to include the road fund, and therefore the addition which Mr. Puckle has made on this account in column 6, to the assessment entered in column 5 of the enclosures to his letter, is incorrect.

ENCLOSURE No. 1.

From R. K. PUCKLE, Esq., Deputy Director of Revenue Settlement, to R. E. MASTER, Esq., Officiating Director of Revenue Settlement, dated Trichinopoly, 3rd April 1862, No. 8.

1. In reply to your Telegram of the 31st ultimo, requesting information as to the number of villages of which the correct survey areas have been received, and their total area in square miles, I have the honor to inform you that in 1860, I based my Settlement Report, for the Kadarambam Taluks, on the corrected survey areas of Wodiarpoliam and Arealur, and on the uncorrected survey areas of Volecondapoorum and Torriore, and that I subsequently returned all the field books to the Survey Office, for the preparation of village Maps.

2. The Kadarambam Taluks contain 774 villages and 1,683 square miles, but as explained in paragraphs 50 to 58, and in paragraphs 158 and 159 of the above report, I was unable then to draw any comparison between the cultivated area, as exhibited in the classification registers, and in the Jamabundy accounts respectively.

3. The report on the Nerarambam Taluks was based on the Kurnum's measurements; and the accompanying Statements will show the great discrepancy that actually exists between these and the survey areas, in eleven villages that have been indiscriminately taken for experiment; this discrepancy amounts to 20 per cent. or to one-fifth of the cultivated area, and as the Kurnum's measurements are notoriously more accurate in the Nerarambam, than in the Kadarambam Taluks, there is but little doubt but that this proportion of increase of area by survey will be fully maintained throughout the entire District.

4. According to the Jamabundy accounts of Fasli 1268, 4,69,000 acres were under cultivation; but our accounts will increase this area by about another lac of acres; the total Beriz of Fasli 1268 was 13 lacs of Rupees, from which I proposed a reduction of 1¼ lac; but by the addition of one-fifth to the area to be assessed, there not only will be no reduction whatsoever by the proposed assessment, but the revenue will amount to nearly one lac of Rupees in excess of that paid at present on the very self-same fields; it is true that the area of these latter is ascertained to differ from what it was formerly supposed to be, but that will be but poor consolation to the Ryot, who has to pay for five acres instead of for four as formerly.

5. In this calculation I take for granted that the Government will pay their village Officers from the gross collections of each village, and that it is not contemplated to make the emoluments of these Officers a separate cess, to be levied from the Ryots direct; but should the latter alternative be decided on, the new settlement will increase the gross collections of the District by about 2 lacs of Rupees.

6. The rates proposed in my Settlement Report when applied to the *Kurnum's* areas tend more to equalize and simplify existing charges, than to make any considerable reduction in *bona fide* land assessment; for the principal part of the proposed reduction resulted from the abolition of "Cutla Shelavu" ~~pai~~ Punjai and Pilluvari, and should the Government sanction the introduction of these rates, I am of opinion that the new assessment will be no boon to the people, unless the rates are reduced one-fifth, or bear the same proportion to those originally proposed, that the survey area will bear to the area hitherto entered in the accounts.

7. The precise financial results of the new assessment cannot be ascertained, until a Register has been prepared for every village, exhibiting the area and assessment of every individual field. Trichinopoly contains 5 lacs of survey fields, and on a liberal computation, vernacular registers for the entire District can be prepared in the course of the next six months.

8. Should the Government require a more accurate estimate of the financial results of the new settlement, than has hitherto been submitted, before they sanction the introduction of any new rates of assessment, village registers can be prepared with every column complete, and adopted for permanent record, excepting that in which the amount of assessment at the experimental rates will be entered in pencil, to be afterwards inked over or rubbed out, and re-written differently, according to the final determination of the Government.

9. Should the Survey Department be able to supply the whole of the field areas written six months, the above arrangement would, I think, be most satisfactory, for the introduction of the new assessment would be just as far advanced by the preparation of the registers, as if the rates of assessment had been finally determined on by Government, while the experience gained during the progress of the work would be most valuable, and the only orders at present requisite would be those fixing the experimental rates for each separate group of villages.

ENCLOSURE No. 2.

ABSTRACT.—Rough comparison of present and proposed assessment in a few villages.

ENCLOSURE No. 3.

ABSTRACT.—Comparison between the present and proposed assessment in each Puttah in the village of Konasalum in the irrigated division of the Museri Taluk of Trichinopoly.

ENCLOSURE No. 4.

ABSTRACT.—Comparison between the present and proposed assessment in each Puttah in the village of Tinnaconum in the unirrigated division of the Museri Taluk of Trichinopoly.

ENCLOSURE No. 5.

ABSTRACT.—Comparison between the present and proposed assessment in each Puttah in the village of Kankambasamudrum in the irrigated division of the Museri Taluk of Trichinopoly.

Recorded—with reference to Board's Proceedings, dated 5th April 1862, No. 2,231.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Sub-Secretary.

No.

FROM

R. K. PUCKLE, ESQ.,
Deputy Director of Revenue Settlement.

To

H. NEWILL, ESQ,
Director of Revenue Settlement.

SIR,

I have the honor to forward herewith a scheme for the revision of the Assessment of the Trichinopoly District.

2. The entire cultivable area, amounting to 1,942 square miles, has been classified, and 8 of the 9 taluks of which the District is composed have been surveyed, but the fair maps and records of the Northern* division only, have as yet been received from the Survey Office. Captain Hessey is, however, hastening the completion of the remainder, and anticipates being able to furnish the correct area of every field by the end of the current Fusly.

* 1 Wodiarpolium.
2 Arealùr.
3 Valicondapuram.
4 Torriore.

3. I do not therefore think it necessary to defer submitting my report until the survey areas of every taluk have been received, for in all probability these will be supplied before the revised assessment is introduced in those taluks of which the areas have been already ascertained. The application of the new rates to every field and the preparation of an account particularly of the extent and assessment of each individual holding, must necessarily be a work of time, and will occupy a numerous establishment for upwards of a month in each taluk, and consequently the new assessment cannot come into universal operation throughout the four Northern taluks, for nearly six months subsequent to its sanction by the Government. It is also necessary that a report embracing so many subjects of a purely local character, should be completed on the spot, while each circumstance relating to it is yet fresh in the memory, and all further information requisite can be procured without delay.

4. The Assessment party under my charge, have already been transferred to the Salem district (where my presence is urgently required) and I have therefore lost no time in submitting the following report, in which the Curnums' measurements in five* taluks have been accepted, as sufficiently accurate to show the approximate extent to which the revenue will be affected by the proposed revision of assessment.

* Conad.
Vetticutti.
Lalgoodi.
Moosiri.
Manapara.

5. The Trichinopoly district contains 2,798 square miles,* and is bounded on the North by the Vellaur and the Pachimali hills, on the South by the Puducottah territory, on the East by South Arcot, and on the West by Coimbatoor and the Namcul taluk of Salem.

* According to the old pymaish account.

6. The four Northern taluks, under the name of Kádárambam, have ever formed a separate division, remarkable for many peculiarities both in natural features and revenue system, as well as in the mode of cultivation and general condition of the inhabitants.

Copies of Proceedings of the Board of Revenue, dated 11th April 1862, No. 2,400.

1862. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 11th April 1862.

No. 2,400.

Recording letter from the Officiating Director of Revenue Settlement on the subject of the Trichinopoly Settlement.

7. The Nírarámbam, or irrigated division, formerly consisted of four Taluks situated on both sides of the river Caveri, but in 1856, their number was increased by the transfer of Manapara from the Madura to the Trichinopoly district. Though Manapara cannot be called an irrigated Taluk, I have included it in the Nírárambam merely for convenience of classification, as it is dissimilar in many ways to all the Kádárambam Taluks, while in natural features and quality of soil, it very nearly resembles the adjoining high lands of Vetticutti and Conad.

General appearance of the District. Vide Appendix No. II.

8. The general appearance of the up-land Taluks* is that of an undulating plain of black cotton soil, intersected with numberless small streams and water courses, and broken at intervals by masses of rock, and occasionally by low barren hills. In Wodiarpolium, and Arealur, the black and red soils occur in the proportion of about 2 to 1, and generally throughout the Volicondapuram and Torriore taluks the soil is black in the hollows, but overlaid with sand on the higher levels in the neighbourhood of the Pachimali hills.

* Kádárambam.

9. The beds of some of the small rivers that empty themselves into the Vellaur and Coleroon, abound in springs which are made use of by the ryots for the cultivation of patches of Nunjai land at intervals along the banks.

Vide Appendix No. III.

10. The Pachimali (the only hills in the District north of the Caveri,) are apportioned between the Volicondapuram and Torriore taluks of Trichinopoly and the Ahtoor taluk of Salem. These hills are of inconsiderable altitude, and are notoriously unhealthy and feverish.

* Nirarámbam.

		Acres.
Vetticutti... Conad.....	.....	33,423
Lalgoodi.... Moosiri.....	.....	37,591
Total.....		71,014

11. The Taluks* of Moosiri and Lalgoodi to the North, and of Vetticutti and Conad to the South of the Caveri, extend for upwards of fifty miles along the course of that river—the irrigated area upon either side being about 35,000 Acres. The water supply is excellent, and 16,656 Acres are cultivated with a second crop.

12. The high lands of Moosiri and Lalgoodi are stony and rugged in the extreme, while those to the South of the river are remarkable for barren wastes of Soda soil, which sometimes extend for miles without a break and are totally unfit for cultivation.

13. With the exception of the Caveri and Vellaur, there are no streams of any importance in the district, and the only hills of any magnitude South of the Caveri, are in Manapara, where they form a portion of a Zemindary estate.

Past revenue administration. Vide Appendix No. I.

14. Under the Nawab's Government, the revenues of the upland talooks were collected in some villages on the different kinds of grain cultivated, and in others, by an assessment varying according to the nature of the soil. All was, however, arbitrary, and the demands were invariably increased, if the crops appeared to be more than commonly promising. The collections in these Taluks have from time immemorial been made in money, the system of payments in kind being there entirely unknown.

15. In $\frac{1216}{1806}$ a pymaish account was prepared on the actual measurements of every field, and in $\frac{1223}{1813}$ the ryotwari system was introduced, but in neither case was any alteration made in the existing rates of assessment.

16. At first it was the practice to make the annual settlement with the head man of every village, leaving the amount of assessment due by individuals to be apportioned by the Tahsildar and village authorities; but in $\frac{1230}{1820}$, 27 puttahs were for the first time issued to every ryot, and permission was also given them to relinquish any portion of their holdings that they did not wish to cultivate; for under the then existing system, no ryot was permitted to relinquish any portion of the land, that he had once brought under the plough.

17. The rates of assessment in Wodiarpolium and Arealùr, were then so exorbitantly high that the inhabitants of nearly every village petitioned the Collector to be allowed to relinquish

their lands entirely, and they were only kept from deserting in a body "by the vigilance of the kavilgars and peons."

18. In $\frac{1241}{1831}$—2 the assessment was levied only on the land actually cultivated, and in $\frac{1243}{1833}$—4 the lands of revenue defaulters were first put up for sale, but so highly were they assessed that no purchasers could be found at even half the upset price.

19. The revenue system in these Taluks (previous to the late reduction) was the most complicated that it is possible to conceive, for the rates of assessment not only varied with the soil but with the crop and the condition of the person by whom the crop was grown.

20. The revenue was collected in the irrigated Taluks, by a division of the produce with the ryots. The Circar share was originally 50 per cent. of the gross produce, but in newly formed lands it was 40, and in land irrigated by pacottahs it varied from 31¼ to 35 per cent.

* These were 30 gopauli fanams to the Pagoda: therefore the fanam was worth 1 anna 10¼ pice of our money.
† The cullum contained 39 measures of 100 cubic inches.

21. The sale of grain was a strict monopoly, and it was taken from the ryots at the rate of 7 and 8 fanams* per cullum,† and was sold back to them from the Circar granaries at the enhanced rates of 9 and 10 fanams.

22. On the District passing into the hands of the English Government, the payments in kind in the irrigated taluks, were commuted to a money rate, though the land owners unanimously objected to the change. A particular account of each village was prepared and the extent of land cultivated was ascertained from the ryots themselves. An average of the gross produce of the past 5 years was then struck, and with certain exceptions, an equal division of the crop between the Circar and the ryot, was determined on.

23. The Government share of the produce was eventually commuted at an average rate of about 9 gopauli fanams* per cullum of 12 mercals.

* 1-0-10½.

24. With a view of improving the condition of the ryots, by increasing the security of their tenure, the irrigated taluks were let out on a ten years' lease from fusly 1223 to 1232 inclusive, and the rent of each village was fixed at the average collection of the past 12 years.

25. A permanent reduction of 16 per cent was made in the irrigated taluks, the joint rent system was abolished and that of ryotwari tenure was introduced.

26. In fusly 64 (1854-5) the Board of Revenue abolished full tirvai in the four northern taluks and substituted the following charges, viz.

In Wodiarpolium and Arealùr a reduction of $\frac{3}{16}$, and in Volcondapuram $\frac{5}{8}$ to all who then paid higher rates, but in Torriore where the Assessment was lighter, a reduction of $\frac{3}{4}$ tirvai was made to those who then paid full tirvai. In Wodiarpolium, where no distinction existed between Nunjai and Poonjai, this reduction was only made on bonâ fide Poonjai, and no remission was made on Nunjai in that or the Torriore taluk.

In Arealur and Volicundapuram, the Nunjai rates were reduced one fourth in the case of all ryots paying full tirvai. It was distinctly stated however, that these reduced rates were only temporary and provisional.

27. In the following year, a further remission of $\frac{4}{16}$ per rupee, of the full tirvai of the garden lands of Torriore and Wodiarpolium, and $\frac{6}{16}$ per rupee of those of Arealur and Volicondapuram was sanctioned by Government.

28. In fusly 1266 (1856-7) the land assessment of both the irrigated and unirrigated taluks was again revised by Government, who sanctioned the following reductions:—

All nunjai lands in the dry villages of the Conad taluk, assessed at more than 9 rupees per cawney, were reduced to that maximum standard, and the rates for nunjai land in the Arealur and Volicondapuram taluks (excluding that irrigated from the Vellaur river) were reduced $\frac{2}{16}$ per rupee.

The highest Poonjai assessment was reduced in Conad to a maximum of 2-11-0, and in Moosiri to 2-6-0 per cawney, and Lalgudi $\frac{2}{16}$ and in Arealùr and Volicondapuram $\frac{2}{16}$ per rupee,

while the demand on the garden lands of Moosiri and Lalgudi, in excess of 8 rupees per cawney, was reduced to that amount.

Irrigation.

29. The irrigated area of the upland talooks is very small, as the surface of the country is generally on too high a level to admit of the waters of the Coleroon and Vellaur rivers being turned to any profitable account, and consequently with few exceptions the tanks are entirely dependant upon local rains.

In Wodiarpolium and Arealur, a few villages are irrigated by river channels, and in Volicondapuram a chain of tanks are supplied from an Anicut across a small jungle stream.

30. Some second crop cultivation is carried on by means of small square tanks, or "Old wells" (so called in contradistinction to those dug by the ryots themselves and for which no extra cess is levied.) These old wells are considered to be the property of Government, and are especially numerous in "Nunjai totum" or irrigated garden land. They retain a large supply of water derived partly from subsoil springs, and partly from surface drainage, and are a great safeguard to the ryots, who can always depend upon raising a second crop, even though the supply from other sources should prematurely fail.

Irrigation of the wet taluks.

31. Most of the villages in the wet taluks, are irrigated from the Caveri direct, though some are dependant on the Ambarávatti, Iyár, and several small jungle streams. The principal channels are very important works, and were originally excavated during the rule of the Mahomedan Government. Korambùs, or temporary dams, are annually constructed in the bed of the river, to turn the water into these channels, which if carefully attended to, furnish such an abundant supply, that even in the dry weather some parts of the Vetticutti taluk are continuously under water. The branch channels are however generally much out of repair, being in some places scoured out to a considerable depth, and in others choked up with sand and deposit.

32. In some villages, where the fields are on too high a level to be irrigated from the Caveri direct, the channel water is raised by bailing, but these are exceptional cases, as generally the people prefer to let their land lie waste rather than exert themselves to work at the picottah.

33. In the dry villages of these taluks and in Manapara the irrigation works consist of numerous small tanks and pools, dependant upon local rains. The water thus collected being principally surface drainage, is so impregnated with Saltpetre, that the crops produced are scanty in the extreme, and very inferior to those raised in the dry taluks to the north of the river.

Roads and communications.

34. With the exception of a few miles in Wodiarpolium, Trunk road No. 8, is the only made road in the dry taluks of Trichinopoly. The tracts leading from village to village are hardly passable in dry weather for a wheeled conveyance, and a heavy shower of rain will put a stop to all traffic for days together. Advantage is frequently taken of the beds of nullahs, and water courses, as affording a harder surface than the black soil on either side, but the greater part of the grain and merchandize is transported on pack bullocks.

The difficulty of conveying their produce to market is so much felt by the ryots, that they have very generally expressed a desire to contribute to a Road Fund, as soon as their assessment is reduced.

35. The great outlay on the irrigation works of the District, is the probable cause of the comparatively neglected state of its roads and communications—for until the past few years, there was but one Engineer for the two Districts of Tanjore and Trichinopoly, and consequently he had neither time nor opportunity to pay much attention to the wants of the dry taluks, which were situated at the furthest extremity of his range. Of late years there has been a District Engineer attached to Trichinopoly alone, but the recent order restricting all expenditure has effectually prevented the Department of Public Works from making any commencement to improve the condition of the roads.

36. In the irrigated taluks there are good roads leading to Madura, Dindigul, Coimbatore, Salem and Tanjore, but there is a great want of the ordinary cart tracks that in other localities connect adjacent villages.

37. In the narrow strip of wet cultivation that borders the Caveri on either side, land is so highly prized that in some cases the roads that did formerly exist have been gradually encroached on, until they are now but narrow foot paths. Some villages are situated near the main lines of road that run parallel to each other on opposite sides of the river, but many are built upon patches of ground but slightly raised above the level of the surrounding fields, and only approachable in cultivation season by means of a narrow causeway; and during the monsoon, when the country is under water, they are sometimes completely isolated and cut off from all communication with the neighbouring villages.

Agriculture.

38. The high lands of the dry taluks, are generally sown with Cumboo, succeeded by Cholum or a mixture of several sorts of produce, such as Cotton, Castor oil and Varagu, which all grow up together and are termed "Otadum." Dholl is also very generally sown in drills with Varagu, and Castor oil seed with Cholum, and in some poor poonjai lands (that yield but one crop annually) Cumboo, Cholum, Dholl, Castor oil and three or four descriptions of pulse grains are all broad cast together, so that if one kind should fail, the loss may be partially made up by the produce of the remainder. On good black soil, Cotton is frequently grown alone, but not to any considerable extent. Under tank irrigation, a crop of paddy, succeeded by one of Kevaroo, Cumboo, or Gingely oil seed, is the usual course, and in garden land, a crop of Tobacco, Chillies or Saffron, is usually followed by one of Kevaroo or Cholum.

39. "Kádu kanni," in Salem called "panni Varagu," is also occasionally sown in irrigated lands as a first crop. This grain somewhat resembles Canary seed, but is of so heating a nature that it cannot be used as an article of daily food.

40. Sugar cane is grown extensively in Arealúr, Volicondapuram and Lalgudi. The cane is very small and thin, and seldom thicker than a Cholum stalk, but is said to be sweeter and to be better adapted to the soil, than any of the larger varieties.

41. Ground nut and Indigo are but little grown, and few of the raw products of the District are of any value as articles of export. Sugar cane, Tobacco and Chillies, are the most profitable crops; then Paddy, Kevaroo, Cholum, Varagu, Castor oil and Dholl. Cotton, Gram and the several pulses (with the exceptions above mentioned) are considered to be the least remunerative.

42. Sumbar and Kar paddy are the staple produce of the irrigated taluks. Sumbar is planted in September and harvested in February, and is generally succeeded by a crop of Válán (a coarse bearded grain peculiar to the Vetticutti taluk and the western extremity of Conad.) It is sown in April and reaped in August, and is grown exclusively as an article of food for the labouring classes. It requires but little care in cultivating, and is well adapted to the low level of that tract of country, which is continually under water during the South-west monsoon. In some cases the land is not even turned over with the plough, but the stubble of the previous crop is trodden in and the Válán planted immediately.

In Lalgudi and Musiri and part of the Conad taluk, two crops of Kar or one of Sumbar succeeded in some localities by Cholum, Cumboo, Gingely oil seed or Indigo, are the usual course.

43. Cocoanuts are extensively grown throughout the irrigated taluks, and in the neighbourhood of Trichinopoly. Beetle leaf and Plantains are cultivated as "Vánpír" and are subject to higher rates of assessment than ordinary nunjai crops.

44. On the high lands South of the Caveri, Gram, Varagu, Cumboo and Gingely oil seed are the principal crops produced, Cholum being generally cultivated in garden land irrigated by means of the pacottah.

45. There is abundance of manure both for the dry and wet lands of the four dry taluks. The large open plains afford pasturage for numerous flocks of sheep which are kept solely for their manure and hair (the latter being used in the manufacture of coarse cumblies.) Their owners make a livelihood by penning them out at night, during the cultivating season, on such fields as are thought likely to yield an increase of crop proportionate to the additional outlay on this account.

The usual charge is 1 anna per hundred for a single night, and a cawnie of land is considered to be well manured if 1000 sheep are penned on it for 5 or 6 nights consecutively.

46. In Valicondapuram and Toriore, each village has manure pits in which all ashes, sweepings and droppings of the cattle are deposited before they are carted to the fields. The wet lands are manured by sheep as well as with leaves and twigs, of which there is an unlimited supply in the neighbourhood of nearly every village.

47. Under river irrigation, manure is but seldom used as the deposit left by the Caveri water is considered to be sufficiently fertilizing. On the high lands to the South of the river, the quality of the soil is so indifferent that the scanty crops produced hardly repay the expenses of cultivation, and consequently only gardens and occasional patches of a better sort of soil are ever manured at all.

48. The wages of the padials or pannials, in the dry, and those of the pullers in the irrigated taluks, are invariably paid in kind, and are equivalent to about 2 rupees per mensem. The mode and rates of payment vary however in every taluk, though they always include a sufficiency of daily food, as well as sundry perquisites of greater or lesser value. The former consists invariably of a measure and a half or two measures of raw grain per diem, and the latter, of a small per centage on the out-turn of the harvest, the sweepings of the threshing floor, a cloth or cumbly annually, a pair of sandals, and a trifling present in ready money to celebrate the pongul or other festival.

49. The Merasidars will lend small sums of money (without interest) on the occasion of a birth, funeral, or marriage, and in some taluks, the expenses consequent on these events, are defrayed by the Merasidars gratuitously—but the amount is very trifling, being but from 5 to 10 rupees for a marriage, and a few annas for a birth or funeral. These labourers are always in their masters' debt, and are not allowed to work for any other person without previous permission to do so. Their families are expected to aid in harvesting the crops, and while so employed are paid as daily labourers. The facility of emigration, and the high wages paid to coolies by the Railway Company, have much reduced the number of agricultural labourers in the neighbourhood of Trichinopoly, and the Merasidars now complain that they have not hands enough to get their wet crops off the ground before they are very ripe and the grain becomes loosened in the ear.

Comparison between the Pymaish and Survey areas.

50. The following comparative Statement exhibits the total area of the 4 dry taluks as per pymaish account and as ascertained by the Revenue Survey.

		Old Pymaish.		New Survey.		Increase.		Decrease.	
		Acres.	Dl.	Acres.	Dl.	Acres.	Dl.	Acres.	Dl.
Circar.	Dry	650,254	19	507,453	69	...	...	142,800	50
	Wet	32,797	94	39,726	60	6,928	66	...	...
	Garden	15,218	71	...	...	...	...	15,218	71
	Total	698,270	84	547,180	29	6,928	66	158,019	21
Peramboke.	Dry	257,161	8	415,491	62	158,330	54	...	...
	Wet	1,585	76	22,604	27	21,018	51	...	...
	Garden	...	...	...	...	...	...	...	...
	Total	258,746	84	438,095	89	179,349	5	...	...
Inam.	Dry	22,696	70	20,417	90	...	...	2,278	80
	Wet	1,660	60	1,973	39	312	79	...	...
	Garden	209	95	...	...	...	...	209	95
	Total	24,567	25	22,391	29	312	79	2,488	75
Total.	Dry	930,111	97	943,363	21	13,251	24	...	...
	Wet	36,044	30	64,304	26	28,259	96	...	...
	Garden	15,428	66	...	...	...	...	15,428	66
	Total	981,584	93	1,007,667	47	41,611	20	15,428	66
	Net increase	...	...	...	...	26,082	54	...	...

41 square miles.

51. The net increase of area in the 4 northern taluks amounts to 26,082 acres in favor of the Survey measurements. Much of the so called cultivable waste has been transferred to the head of peramboke, but the extraordinary extent of cultivation, in excess of that entered in the Jummabundi

87204 acres.

accounts for fusly 1268, demands such explanation as I am able to afford.

52. In these 4 taluks the Survey preceded the classification of the land and the fields were registered by the measuring Aumeens on the system adopted for South Arcot, where all lands claimed by the ryots as forming parts of their "kyput" holdings, were entered as "seikal," whether they were actually waste or cultivated.

53. Thus all lands once cultivated during the previous 5 years were entered as "seikal" at the time of Survey; from 5 to 10 years waste, as "Tarasi;" and upwards of 10 years waste as "Peramboke."

54. In Trichinopoly, this kyput claim was for 2 years only, and in the early part of last year, when the necessity of keeping the entries of "waste" and "cultivated" most carefully apart was but imperfectly understood, the classifiers were instructed to enter all kyput lands as seikal.

60. It was also soon found necessary to add a third sort to each of the 3rd, 4th and 5th classes, to include a very poor description of black soil peculiar to those taluks, and which could not be fairly classified according to the previously existing scale.

Clay regur.
Loamy regur.
Sandy regur.

61. The 9th, 10th, 11th, 12th, 13th, and 14th classes* were at once struck out as inapplicable to Trichinopoly, and the scale for the up land taluks was thus reduced to 8 primary tarams for the irrigated, and 9 for unirrigated lands.

* Sea sand and chalky soil.

62. For the dry villages of the irrigated taluks and for Manapare, it was found necessary to add an extra sort to each of the 7th and 8th classes, to avoid over estimating the value of an inferior description of red soil that abounds in that part of the country and is much mixed with saltpetre and other deliterious ingredients.

Loamy red soil.
Sandy red soil.

63. The following scale of classification for both Nunjai an Poonjai land, was adopted for the northern taluks and Mana pare, as well as for the dry villages of the four irriga-

Sanctioned in your Proceedings No. 233 dated 30th March 1859, and No. dated

65. The classified area of each description of soil is shewn in the accompanying table.

In four Northern Taluks where the areas have been ascertained by the Survey Department.											In the other five Taluks where the areas have not yet been ascertained by the Survey Department.										
Nunjai.					Poonjai.						Nunjai.					Poonjai.				
Primary tarum.	Class.	Sort.	Sheigal.	Waste.	Primary tarum.	Class.	Sort.	Sheigal.	Waste.		Primary tarum.	Class.	Sort.	Sheigal.	Waste.	Primary tarum.	Class.	Sort.	Sheigal.	Waste.
1	2	1	2424 72	33 18	1	2	1	5386 20	535 19		1	2	1	312 44	58 5	1	2	1	1519 84	238 47
2	2	2	2198 76	79 27	2	4	1	21480 70	7233 85		2	2	2	333 40	33 19	2	4	1	3251 44	854 88
	4	1	6535 52	606 66	3	2	2	7413 38	983 81			4	1	9908 98	617 43	3	2	2	3188 11	790 37
	3	1	4451 96	551 34		3	1	15434 65	7549 44		3	3	1	9037 52	628 6		3	1	2027 63	563 40
3	4	2	6608 69	1172 81	4	4	2	73914 43	57239 67			4	2	27248 15	2258 25	4	4	2	9252 51	4248 11
	7	1	3447 96	381 10		7	1	21843 74	9399 97			7	1	2296 55	258 15		7	1	5193 71	1790 86
	3	2	3118 73	1143 20	5	3	2	29188 1	26430 4			3	2	15969 21	1111 76		3	2	2039 12	2196 42
4	5	1	234 67	75 76		5	1	8135 41	5169 99		4	5	1	8198 73	638 20	5	5	1	6910 14	2857 33
	7	2	1493 87	529 32		7	2	25065 98	23986 10			7	2	3574 35	1064 13		7	2	10955 32	9398 29
	5	2	60 30	41 31	6	5	2	3552 75	4590 4			5	2	5188 45	1680 93		5	2	4092 87	6899 74
5	8	1	1412 47	444 34		8	1	39339 22	16956 97		5	8	1	1713 51	276 76	6	8	1	47776 30	12073 81
	6	1	65 9	7 78		6	1	67 64	21 89			6	1	2 92	24 2		6	1	12 84	53 5
	4	3	614 56	311 99	7	4	3	6703 15	16628 8			4	3	5396 14	2537 69		4	3	2204 92	6914 20
6	6	2	6 39	1 75		6	2	47 14	49 46			6	2	10 51	18 95	7	6	2	23 84	6 96
	3	3	308 31	845 44		3	3	4167 33	6327 81		6	3	3	1939 50	641 ...		3	3	237 33	986 57
7	5	3	6 66	91 69	8	5	3	496 86	897 98			5	3	14 91	182 3		5	3	86 20	861 ...
	8	2	246 41	174 59		8	2	21568 38	21496 55			8	2	531 28	606 39	8	8	2	95593 89	77081 73
8	7	3	... ...	... ...		7	3	3 6	... ...			7	3	245 14	265 ...		7	3	908 62	6074 62
	8	3	... ...	... ...	9	8	3	81 37	179 21			8	3	8 79	182 77	9	8	3	23424 92	51731 23
			33235 7	6491 53				283889 40	205676 5					91930 49	13082 76				218699 55	185621 4

Commutation prices.

66. These were determined on during your visit to Trichinopoly in January last after much discussion on the subject, and the prices arrived at, though mainly based on the valuable information procured from the Collector's records, differ but little from those given by the ryots, who were called on to state what they considered to be a fair commutation price for the several kinds of grain. Under the Nawab's Government the paddy grain was a strict monopoly, and shortly prior to the assumption of the Carnatic by the British, the selling price of the superior kinds (then termed Peshanum) had been fixed at 13 fanams*, or 1-0-3 per cullum of 39 Madras measures.

* The Chinna or Myla fanam of 15 pice which is still current in Madras.

67. In Fusly 1211 Mr. Wallace commuted this price as under.

	Rate per cullum of 39* Madras measures.	Equivalent in Madras measures per rupee.
	As. P.	
Velan	11 5 ·06	54 3/8
Kar	13 10 ·24	47 1/8
Sumbah	15 2 ·14	41 1/8

* The cullum was subsequently increased to 40 Madras measures.

In Gopauli fanams of 1 anna 10½ pice each.

f.	c.
6	2 3/8
7	9 7/16
8	2 15/16

The cash in the above calculation has been reckoned as equivalent to a pie of our money.

and in Fusly 1229 Mr. Lushington still further reduced it to

	As. P.	
Velam	10 11½	57
Kar	12 8½	48 3/8
Sumbah	14 3	44

68. Mr. Bird in a letter to the Board, dated 27th September 1856, proposed a commutation price of 1 rupee per cullum of 40 Madras measures, or 9 annas 4 pice per Harris cullum, for all sorts of grains in the upland taluks, and based his calculations on the prices obtained from Fusly 61 to 65. These averaged 1-6-9, as marginally exhibited, and the Board were of opinion that the commutation price could not be made higher than he then proposed.

Paddy	1	2	3
Cumboo	1	7	3
Ragi	1	2	9
Horse gram	1	9	0
Cholum	1	5	2
Varagu	1	9	4
Average,	1	6	9

69. In preparing the following abstract of the several tables herein enclosed, I have taken the average price of paddy in each, 1st from fusly 1211 to 1262, 2d from fusly 1263 to 1268 (during which years prices ranged higher than they had ever done before) and 3d from fusly 1211 to the present time.

SUMBAH PADDY.

Items.	From fusly 1211 to 1262 per H. Cullum.	From fusly 1263 to 1268 per H. Cullum.	From fusly 1211 to 1268 per H. Cullum.
1 Average town selling price.....	0 10 3	0 15 3	0 11 5
2 Average do. during February and March.....	0 10 5	0 14 4	0 11 2
3 Average taluk selling price.....	0 8 4	0 15 3	0 11 5
4 Average do. during February and March.....	0 9 11	0 15 0	0 11 2
5 Do. rates of ryots' sales as per their private accounts.	0 6 11	0 12 7	0 8 4
6 Average prices of purchases on account of 9 pagodas....	0 10 2	0 14 4	0 10 8
Average.....	0 9 4	0 14 5	0 10 8

70. Mr. Lushington's reduced rate, which amounted to 8-9 per Harris Cullum, was still thought to be too high, previous to the last few years of scarcity; for the river irrigated lands of the District are peculiarly situated, being immediately contiguous to the great rice producing country of Tanjore, and far distant from any seaport, or, excepting Trichinopoly itself, from any large market town. The ryots have not the means of exporting their surplus grain to any considerable extent, and a comparison of the advantages of situation of the irrigated taluks of Trichinopoly and those of South Arcot is decidedly in favour of the latter.

71. Kumbaconum is the market town of the Wodiarpolium, and Arealur taluks, and though the ryots do not themselves export their produce, they are visited by dealers, who purchase the dry grains at the market price, deducting the cost of cartage and a certain percentage for their own profit. The average distance of these villages from their market town, is about 20 and 30 miles in Wodiarpolium and Arealur respectively; and the expense of cartage is universally allowed to be 1 marcal per Cullum for every ten miles.

72. The ryots of Volicondapuram and Torriore are similarly situated with reference to Trichinopoly, in which place the selling price of Paddy previous to fusly 1263, averaged 10 annas 3 pice per Harris Cullum, while that in the taluks for the same period averaged but 8 annas 4 pice.

73. Assuming the average distance of the upland villages to be 25 miles from their nearest market town, and that the expense of cartage is 1 marcal per Cullum for every 10 miles, the deduction on this account will be 2½ marcals per Cullum. This at the selling price of 10-3 per Cullum, is worth 2 annas 1 pie, which reduces the value of the grain to 8-2 per Cullum. No further deduction need be made on account of brokerage, as the merchant in this case is invariably his own broker. This however only applies to the upland taluks, for in the irrigated villages the Merasidars themselves export their grain, and pay a fixed sum* per Cullum to the broker who effects the sale. It is true that the average distance of these villages is less than 25 miles from Trichinopoly, but if the greater expense of transport and the addition of a fee for brokerage be taken into consideration, the net value of the grain is but little in excess of that assumed for the upland taluks. The average distance of the dry villages of the 4 irrigated taluks and of Manapare, is about 25 miles from the Trichinopoly bazaar; but the ryots seldom export their grain, as the greater part of it is necessary for home consumption. If the same calculations be made with reference to the town selling price of the various dry grains which prior to fusly 1263 averaged for Cholum 14 annas 2 pice—for Cumboo 12 annas 4 pice—and for Kevaroo 12 annas per Cullum, (omitting fractions) the rates given below will fairly represent the net value of the principal grains produced in both irrigated and unirrigated land.

The average value of paddy in the upland taluks after deducting cost of transport is 8 annas 2 pice per cullum.

Average value in the irrigated taluks about the same.

* 3 pice per cullum.

74. The returns of the sale of Varagu are very limited, and quite insufficient to determine what may have been the town selling price before the last few years of scarcity. It is however generally acknowledged, that the yield of Varagu, is about the same as that of paddy, (grown on a similar soil) but as of all grains it requires the greatest labour in husking, (for it has to be pounded 7 times) its value is proportionably depreciated.

75. The ryots themselves propose 6 annas as the commutation price of Varagu, and as this bears a fair proportion to the rate determined on for paddy, you sanctioned its adoption in your Proceedings No. dated

76. The following table exhibits the rates proposed for the entire district of Trichinopoly.

Paddy.			Cholum.			Cumboo.			Kevaroo.			Varagu.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
0	8	0	0	12	0	0	10	0	0	10	0	0	6	0

77. Under the Nawab's Government the yield of the river irrigated lands was ascertained by an annual division of the crop between the Government and the ryot. The lands however were not classified, and there are no accounts to show what the average out-turn may have been.

Gross and Net produce.

In 1803 Mr. Wallace divided these lands into 8 classes, and estimated their gross produce at the rates marginally exhibited.

Taram.	Estimated yield in cullums of 40 Madras measures.	Equivalent in Harris cullums of 24 Madras measures.
1	45	75
2	40	66.16
3	35	58.8
4	30	50
5	25	41.16
6	20	33.8
7	15	25
8	10	16.16

The commutation price was then 10 annas 4 pice per Harris cullum, so that 50 per cent of the gross produce was worth Rupees 24-3-6 for the 1st and Rupees 10-12-2 for the 8th taram. This was in all probability a consolidated cess for 2 crop land (a reduction being made for land producing but a single crop) though there is nothing on record to shew that this was actually the case.

78. Both the commutation price and the rate of assessment were reduced by Mr. Lushington, but neither does this excessive estimate of the yield of the nunjai land, ever seem to have been revised, nor was any deduction made for the shorter rod, (21 English feet) with which these lands were measured.

Fusly.	Average yield per acre.	
	Harris cullum.	Madras measures.
1244	23	19
1245	25	11
1246	25	17
1247	26	20
1248	28	...
1249	28	12
1250	27	11
Average.....	26	13
Average ascertained by experiments made.....	26	10
Average as given by the ryots themselves.....	21	...

79. The gross produce has been ascertained by numerous experiments, in the staple products of each variety of soil, and the conclusions arrived at (in the case of paddy) are checked by a series of accounts, exhibiting the gross produce of every field, in the wet villages of the Lalgudi and Moosiri talooks, from fusly 1244 to 1250. These accounts are of considerable value, as no individual interests were at stake in their preparation, for they were merely forwarded to the Collector to enable him to estimate the total out-turn of the harvest, after its yield had been actually measured on the threshing floor of every village.

80. The yield of the principal dry grains, viz., Cholum, Cumboo, Ragghy and Varagu, has also been ascertained by actual experiment, and the averages given below, bear a reasonable proportion to the estimated out-turn of each crop, as furnished by the ryots themselves.

Taram.	Class.	Sort.	Cholum.	Cumboo.	Ragghi.	Varagu.
			H. cullum.	H. cullum.	H. cullum.	H. cullum.
1	2	1	20	20	24	...
2	4	1	18	20	22	...
3	2	2	16	20	20	...
4	3	1				
	4	2				
	7	1	13	16	17	28
5	5	2				
	5	1	12	15	12	23
6	5	2				
	7	2				
	6	1				
	8	1	10	12	12	18
7	4	3				
	6	2	8	10	10	15
8	3	3				
	5	3				
	8	2	7	10	10	15
9	7	3				
	8	3	...	...	...	...
Average.....			12.7	14.19	15	19.19
Average yield estimated by the ryots themselves.			11	11	11.19	12

81. A deduction of 20 per cent, on account of unfavourable seasons, &c., has been made from the gross produce of the principal dry grains, as authorized in your Proceedings No. 106 dated 28th January 1860, but it is unnecessary to provide for this contingency in the case of paddy, as the Government have sanctioned a remission for all nunjai crops that may perish through accident or a failure of the monsoon. Under tank irrigation in the upland taluks, the yield of paddy is acknowledged to be superior to that of the villages irrigated from the Caveri direct. This is entirely owing to the application of manure, and the better system of husbandry pursued in the former case. The cultivation expenses are of course proportionably heavy, for in the river irrigated taluks, manure is but seldom used and the land is just scratched with the plough as soon as the freshes in the Caveri have inundated the surface of the country.

82. I have nevertheless prepared but one estimate for both localities, as the advantage gained in the one* by an undervaluation of gross produce, is counterbalanced in the other† by the cultivation expenses being estimated at somewhat too high a figure.

* Kádarambam.
† Nírarambam.

83. The ryots are so anxious to overrate the expense of cultivation, that in some instances they represent themselves to be cultivating at a loss, and in few cases will they admit that the net produce is more than sufficient to meet the Government demand.

84. In the items of ploughing and manuring they assume that every field is repeatedly ploughed and highly manured while in practice it is customary to thoroughly plough and manure but a small portion of each holding—for the cultivating season is very limited, and the resources of a village are not sufficient to meet any sudden and greatly increased demand for labour. Consequently the greater portion of the land is simply turned over with the plough two or three times, and the little manure procurable is trodden into but a small percentage of the fields.

85. It is impossible to frame any estimate of the cultivation expenses with any great degree of accuracy, but the accompanying tables are very tolerably correct and exhibit a fair calculation of the gross and net produce of each class of soil generally throughout the District.

Vide Statements Nos.

86. The following table exhibits the gross and net value of Paddy grain, and a comparison between the proposed rates, and 30 per cent. of the gross produce, commuted at 8 annas per Harris cullum.

Primary taram.	Class.	Sort.	Gross produce.	Value at 8 annas per cullum.			Deduct cultivation expenses.			Net produce.			Thirty per cent of the gross produce.			Proposed rates.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1	2	1	45	22	8	...	6	8	...	16	...	...	6	12	...	7	...	...
2	2	2	40	20	...	...	6	8	...	13	8	...	6	...	...	6	...	...
	4	1	40	20	...	...	7	8	...	12	8	..	6	...	...	6	...	...
3	3	1	35	17	8	...	7	4	...	10	4	...	5	4	...	5	...	...
	4	2	35	17	8	...	7	8	...	10	...	...	5	4	...	5	...	...
	7	1	30	15	...	...	5	...	...	10	...	...	4	8	...	5	...	...
4	3	2	30	15	...	...	7	4	...	7	12	...	4	8	...	4	...	...
	5	1	30	15	..	...	7	...	...	8	...	...	4	8	...	4	...	...
5	5	2	25	12	8	...	6	2	...	6	6	...	3	12	...	3	8	...
	6	1	25	12	8	...	5	8	...	7	...	...	3	12	...	3	8	...
	7	2	23	11	8	...	5	...	...	6	8	...	3	7	2	3	8	...
	8	1	23	11	8	...	4	12	...	6	12	...	3	7	2	3	8	...
6	4	3	24	12	...	...	6	8	...	5	8	...	3	9	7	3	...	...
	6	2	20	10	...	...	5	8	...	4	8	...	3	...	...	3	...	...
7	3	3	18	9	...	...	4	8	...	4	8	...	2	11	2	2	8	...
	5	3	18	9	...	...	3	12	...	5	4	...	2	11	2	2	8	...
	8	2	18	9	...	...	4	10	...	4	6	...	2	11	2	2	8	...
8	7	3	13	6	8	...	3	...	...	3	8	...	1	15	8	2	...	...
	8	3	13	6	8	...	3	...	...	3	8	...	1	15	2	2	...	...

87. Statements Nos. 1 to 4, exhibit similar calculations for the several descriptions of dry grains, commuted at the rates proposed in Para. 76, but as each has been worked out separately they are too voluminous for insertion in the body of this report.

88. If the different rates of Assessment in each taluk of Trichinopoly be added together, their sum total amounts to no less than 3,741. These vary from 25 Rs. to an anna and half for irrigated, and from 22 Rupees to about one anna per acre for unirrigated land. They are not however graduated on any fixed scale or classed according to any system whatsoever, but appear to have been merely the arbitrary imposition of the persons to whom these taluks were formerly rented out.

Existing rates of Assessment.

89. In some villages of the upland taluks, the assessment varies according to the nature of the soil, and in others according to the crop produced. In some it is levied on both soil and crop, and in others the whole of the dry lands are charged at one universal rate. It thus frequently happens that thousands of acres of good land are left uncultivated, owing to the inability of the ryots to pay the tax peculiar to that locality, (often as much as 5 Rupees) while perhaps in a village but a few miles distant, the very same sort of soil is charged at but one or two Rupees per acre.

90. As might be expected, this state of things gives rise to frauds innumerable. The village officers, who are generally the principal landowners, have the power of falsifying the accounts to almost any extent, with but a very small chance of detection. Inferior kinds of crop can be entered instead of those more heavily assessed, while the revenue karkon is a sharer in the profits, and connives at the frauds of the village officers, on whose proceedings he is the ostensible check.

91. In the river irrigated taluks, the assessment is levied on both crop and soil, but as the lands were classified by the villagers themselves,* the best are frequently included in the lower tarams, while the inferior kinds are as often unduly raised.

* Vide Mr. Dickenson's answers to certain queries of the Board of Revenue dated February 1828.

92. Vanpir, or land cultivated with plantains or beetle vine, is assessed at 22 Rupees per acre, and consequently there is but little cultivation of these more valuable crops. Sugar cane is charged as a double crop, and (1.) Sumbar, (2.) Kar, (3.) Valan, and (4.) Puvasi, pay according to a graduated scale.

1. 2 and 3 are different kinds of paddy. 4. is a crop of dry grain grown in irrigated land.

93. The second crop assessment is levied on no fixed principle, and varies from 8 Annas to 7 Rupees per cawnie, according to the description of produce grown: but again these rates are different in nearly every village.

94. In three taluks, the poonjai rates average less than 1 Rupee per acre, but this includes "putcut poonjai," and "pilluwari" or grazing tax, both of which will be alluded to hereafter. In the other taluks, the dry land assessment averages from 1-2-6 to 2-0-8 per acre, while the total average for the District, is 6-5-1 for irrigated, and 2-4-11 for unirrigated land.

Conad.
Vetticutti.
Musiri.

These averages are taken from the Jummabundi returns of Fusly 1268.

95. The following Statement exhibits the highest and lowest rates of assessment on Wet, Dry and Garden lands, in each taluk of the Trichinopoly district.

Taluk.		Nunjai.			Punjai.			Garden.		
		No. of rates.	Highest rates.	Lowest rates.	No. of rates.	Highest rates.	Lowest rates.	No. of rates.	Highest rates.	Lowest rates.
Conad.....	Wet villages.....									
	Dry do.	107	6 2 11	0 4 10						
Vetticutti...	Wet do.	225	17 7 9	0 4 3	75	2 0 6	0 1 2	33	5 12 7	0 5 9
	Dry do.	31	5 10 8	0 6 1	36	6 11 8	0 1 9	25	3 10 1	0 2 1
Musiri.....	Wet do.	397	17 0 9	0 11 9	56	2 6 1	0 2 8	20	3 1 2	0 10 6
	Dry do.	35	6 9 5	0 14 1	14	1 12 11	0 3 4	70	6 0 9	0 9 4
Lalgudi.....	Wet do.	742	16 11 9	0 2 7	46	1 12 11	0 2 10	56	6 0 9	0 8 5
	Dry do.	28	7 1 0	0 14 1	112	6 9 5	0 2 9	82	6 0 9	0 3 0
Torriore.....	do. do.	187	25 4 7	0 13 9	119	3 11 2	0 2 9	74	6 0 9	0 9 8
Arealur.....	do do.	19	8 4 9	1 8 0	231	4 14 3	0 9 1	208	21 1 4	1 15 3
Wodiarpolium.	do. do.	28	11 15 10	1 13 1	32	4 3 5	0 12 8	28	9 6 5	0 12 0
Volicondapuram... .	do. do.	105	21 3 10	1 2 0	16	5 4 0	0 10 11	15	7 7 10	1 8 0
Manapare...	do. do.	72	7 3 6	0 15 5	238	4 12 0	0 6 2	131	10 4 3	1 15 4
					24	2 2 7	0 5 8	24	3 15 6	2 8 5

Proposed Standard rates of Assessment.

96. The following scale of money rates for Nunjai and Poonjai land has been calculated on an average struck between ¼ the gross, and ½ the net produce of each variety of soil (commuted as above) and with which it coincided in most cases, as nearly as possible. These average values again nearly coincide with 30 per cent. of the gross produce, which represents the Government demand upon the land. Both the first and last tarams are to be considered as exceptional, for though they only include a small area of actual classification, they are nevertheless indispensable for the subsequent adjustment of the tarams of such lands as require their assessment to be raised or lowered, according to their grades of irrigation, or on account of advantages or disadvantages of situation with reference to roads and market towns.

97. Upwards of ⅔ of the area of the poonjai lands is assessed at rates varying form 1 to 3 Rupees, and ½ of that of the Nunjai lands, at from 3-8 to 6 Rupees per acre. It was originally intended to make 8 annas for Poonjai, and 2½ Rupees for Nunjai, the lowest rates, but the insertion of one still lower, in either case, was subsequently found necessary to allow of the reduction of a taram in favour of certain lands South of the Caveri that could not otherwise be equitably assessed even at the lowest ordinary rates.

The present assessment in the dry villages of Conad and Vetticutti are so very low and the soil is so miserably poor, that 6 annas and 2 Rupees have been adopted as the lowest rates for the dry and wet lands respectively.

Nunjai.				Poonjai.			
Class.	Sort.	Primary taram.	Rate per acre.	Class.	Sort.	Primary taram.	Rate per acre.
2	1	1	7 0 0	2	1	1	3 8 0
				4	1	2	3 0 0
2	2	2	6 0 0	2	2	3	2 8 0
4	1			3	1		
3	1			4	2	4	2 0 0
4	2	3	5 0 0	7	1		
7	1			3	2		
3	2			5	1	5	1 8 0
5	1	4	4 0 0	5	2		
5	2			6	1		
6	1			7	2	6	1 0 0
7	2	5	3 8 0	8	1		
8	1			4	3		
4	3			6	2	7	0 12 0
6	2	6	3 0 0	3	3		
3	3			8	2		
8	2			5	3	8	0 8 0
5	3	7	2 8 0	7	3		
7	3			8	3	9	0 6 0
8	3	8	2 0 0				

Grouping of villages.

98. The importance of dividing the district into groups, or circles of villages according to the quantity of their irrigation, or their relative situation and distance from market towns, has engaged my attention ever since I commenced work in Trichinopoly 18 months ago. In forming these groups, I have been assisted by the Nat Kurnums and other revenue officers of long experience, as well as by the most intelligent of the villagers themselves, who are universally well acquainted with the relative value of each of the groups of villages, into which they have been accustomed to subdivide the country in their own immediate neighbourhood. They seem also to be well aware of the advantages that each group may happen to possess in its irrigation, vicinity to market towns or productive power of the land, and as I have had the opportunity of acquiring considerable local experience and am personally well acquainted with the situation, requirements and advantages or disadvantages of each group enumerated below, I feel confident that the relative value assigned to each is as nearly correct as it is possible to be without drawing minute distinctions and thus multiplying the number of the groups to an inconvenient extent.

99. I will now describe the relative position of these groups, and the principal circumstances that materially affect their welfare.

100. The wet lands of the irrigated taluks are more favourably situated, than those of any other portion of the district. As a general rule they are admirably irrigated, for not only are they supplied with water for 8 months out of the year, but the water contains much fertilizing matter which is annually deposited on the fields. They are within an average distance of 20 miles from Trichinopoly, the roads are in good repair, and the inhabitants are far more wealthy and intelligent, then those of the upland taluks.

Nunjai, 1st Group.	
Talook.	No. of villages.
Conad...	13
Vetticutti.....	14
Total.....	27

101. The central portions of both Conad and Vetticutti possess peculiar advantages, for the former is in the immediate neighbourhood of Trichinopoly, while the latter is situated on so low a level that the land is seldom dry, even in the most unfavourable seasons.

Nunjai, 2nd Group.	
Taluk.	No. of villages.
Conad	67
Vetticutti	16
Lalgudi	138
Musiri	24
Total	245

Nunjai, 3rd Group.	
Taluk,	No. of villages.
Conad	23
Lalgudi	60
Musiri	7
Torriore	27
Arealur	14
Wodiarpolium	6
Total	137

Nunjai, 4th Group.	
Taluk.	No. of villages.
Wodiarpolium	133
Volicondapuram	76
Arealur	111
Torriore	101
Total	421

Nunjai, 5th Group.	
Taluk.	No. of villages.
Conad	45
Vetticutti	22
Lalgudi	7
Musiri	24
Manapare	32
Total	130

Kadarambam.

102. The other villages of the wet taluks, irrigated direct from river channels, or within 3 miles of a market town, have been taken to form the 2nd group.

103. The third group consists of all villages under tank irrigation in Lalgudi and Musiri, 14 in Arealur irrigated from the Vellaur and Coleroon, 27 in the valley of Torriore, 6 in Wodiarpolium, irrigated from the Coleroon, 23 supplied with surplus water in Conad, and 33 in Lalgudi.

104. 133 villages on the high lands of Wodiarpolium, 111 in Arealur, 101 in Torriore, and 76 in Volicondapuram, South of the Kalar and Periyar, have been included in the 4th group, while the miserable Nunjai lands of the dry villages of Conad and Vetticutti, and those of the outlying taluk of Manapare, as well as seven villages in Lalgudi, and those under Tank irrigation in Musiri, have been taken to form the 5th and lowest group.

105. In the above classification, the 3rd group represents the ordinary Nunjai land under tank irrigation possessing no marked peculiarities, above or below the average, and has accordingly been taken as the standard group for the upland taluks.

Nirarambam.
The 1st and 2nd groups of Nunjai are peculiar to the river irrigated taluks,

106. The 2nd group is very good, and the 1st exceptionally so, the 3rd being equal to good Nunjai land under tank irrigation, while the 4th is below the average, and the 5th extremely bad. As the 2nd group contains so many villages irrigated from the Caveri direct, it has been taken for the standard in that locality, but it must be borne in mind that this standard is valued at 1½ tarams higher than that for the upland taluks.

Poonjai, 1st Group.	
Taluks.	No. of villages.
Lalgudi	230
Musiri	55
Manapare	33
Arealur	190
Wodiarpolium	225
Torriore	114
Total	847

107. The grouping of Poonjai lands may be more briefly explained, for the only lands above the medium quality are those in the valley of Torriore, which are not far distant from Trichinopoly and are celebrated for their fertility of soil. The climate is peculiarly moist, and the subsoil springs are so near the surface of the ground that water is always procurable at the depth of a few feet.

Poonjai, 2nd Group.	
Taluk.	No. of villages.
Arealur	39
Torriore	15
Volicondapuram	127
Total	181

Poonjai, 3rd Group.	
Taluk.	No. of villages.
Conad	157
Vetticutti	63
Torriore	2
Volicondapuram.	9
Total	231

108. The dry lands of Woodiarpolium and of the Southern part of Arealur, are conveniently situated with reference to their market town (Combaconum) while those of Torriore, as well as the dry villages of Lalgudi and Musiri and the whole of Manapare, are about the same distance from Trichinopoly and have been valued at the standard rates.

109. The Northern division of Arealur and part of Volicondapuram south of the Kalar are remotely situated and more distant from a market town than any of the villages above enumerated, while the dry villages of Conad and Vetticutti and a few to the north of Volicondapuram are either so inferior in quality of soil or so very unfavourably situated, that they have been classed in the lowest grade at one taram below the standard rates.

Woodiarpolium.

110. The first group contains 6 villages irrigated from the Coleroon, but very remotely situated on the eastern frontier of the taluk. Their irrigation is not first rate, as the bed of the Coleroon is much below the level of the neighbouring country. These villages are classed at the standard rates and a reduction of ½ a taram has been made in favour of the rest of the nunjai lands scattered about the taluk.

111. The Poonjai lands, which possess no marked peculiarities and are not far distant from the town of Combaconum, have been classed at the standard rates.

112. As explained in Para. 56 of Appendix No. I, previous to the reductions of Fusly 1265, the nunjai and poonjai of this taluk were charged at the same rates. The dry lands of the jungly villages in the north east corner of the taluk would seem to require a reduction, but they are in reality as well situated as any others, being not far distant from the market towns of Manargoodi, Lalpet, Streemustnam and Virdachellum in South Arcot.

Arealur.

113. 14 villages, irrigated from the Vellar and Coleroon, have been classed at the standard rates, for though their irrigation is superior to that of the rest of the taluk, they are very remotely situated and are at a considerable distance from any large market town. The remaining villages contain but little nunjai and that principally supplied from very small tanks and ponds entirely dependant upon local rains. These have been formed into the 4th group, at a reduction of ½ a taram.

114. The poonjai lands south of Arealur have been classed at the standard rates, but a few villages to the north of the Zemindari estate are so completely isolated that a reduction of ½ a taram has been made in their favour.

Volicondapuram.

115. Is less favourably situated than any other taluk in the northern division of the District. The surplus produce is generally exported to Combaconum or Trichinopoly, either of which towns are upwards of 35 miles distant from the centre of the taluk, while the villages north of the Kalar are so very remotely situated, that a reduction of one taram has been made on the classified value of their poonjai lands. In the remaining villages, which are of ordinary quality, the poonjai has been reduced ½ a taram below the standard rates.

116. The whole of the nunjai may be classed in a single group, for the better position of the southern villages is counterbalance by the fertile soil and more abundant water supply of those that are farther north. They are not however superior as a general rule to the 2nd class villages of the other northern taluks, and have therefore been placed in the 4th group at a reduction of ½ a taram.

Torriore.

117. The soil and climate of Torriore are generally superior to those of any other upland taluk. The 1st class villages are however 30 miles from Trichinopoly and have never possessed a road on which a wheeled con-

veyance could travel with tolerable ease or safety. The garden lands are very rich, but the ordinary poonjai and nunjai lands are not particularly so. The 1st group, both wet and dry, has therefore been classed at the standard rates, while a reduction of ½ a taram has been made for the poonjai of 15 villages adjacent to Volicondapuram, and for the nunjai of all villages beyond the valley of the Talagiyar. The lands of two villages at the head of the pass between the Colamali and Pachimali hills have been reduced 1 taram on account of their isolated position and the well known unhealthiness of that locality.

118. The wet lands of 13 villages irrigated from the Caveri direct and in the immediate vicinity of the Trichinopoly bazaar, have been raised ½ a taram above the standard rates proposed for river irrigated lands. Their former assessment was far too high, for though the proposed rates have been raised above the classified value of these lands as high as they can reasonably bear, there will be a loss of nearly ⅛ of the present revenue. When the tax is levied on these lands alone, irrespective of the crops they may produce, the cultivation of garden produce will no doubt be considerably increased. For even now though taxed as "Vanpir" at 22 rupees per acre, the situation is so favourable for the growth of plantains, turmeric, betel vine and sugar cane, that the Fort bazaars are principally supplied from the villages included in this group. The highest money rate will thus be 8 rupees per acre or 8 annas less than that determined on for Manargudi and Chellumbrum. This is but a fair reduction: for the river irrigated lands of Trichinopoly are known to be less productive than those of the southern taluks of South Arcot.

Conad—1st group.

119. The wet lands of 67 villages irrigated by river channels and within 5 miles of Trichinopoly, have been included in the 2nd group and assessed at the standard rates. These villages have also advantages of situation but little inferior to those of the former group, for all the rice straw grown finds an immediate sale, and though rather more distant from a market town (when the assessment is reduced) there will still be sufficient inducement to the ryots to cultivate the more valuable crops.

3rd group.

120. The 3rd group consists of 24 villages irrigated with surplus water and more than five miles distant from Trichinopoly. These have been assessed at the standard rates, since they have no particular advantages of situation and their water supply, though always certain, is unmixed with the fertilizing silt which is annually deposited on those lands that are irrigated from the Caveri direct. Tank water is generally very clear as all silt, &c., is precipitated to the bottom and the water does not contain more fertilizing matter than the surplus drainage of the fields supplied from river channels. The water supply of the 3rd group, in both the upland and river irrigated taluks, is therefore precisely similar in quality, and though there is a considerable difference between the money rates proposed for the 2nd and 3rd groups, I still do not think that those for the latter can be fairly raised without over estimating the productive power of these lands, which are exactly those that have been taken as of medium quality in all the calculations of gross produce, &c. &c., set forth in the preceding paras.

4th group.

121. There are no lands in this taluk that can be included in the 4th group.

5th group.

122. The 5th group of 45 villages, is irrigated from tanks entirely dependant upon local rains and the soil is so impregnated with saltpetre that it is extraordinary how any crops are ever raised at all. The situation too is most unfavourable, many of the villages being 30 and 35 miles from their nearest market town, and in consideration of their great inferiority to those of the 3rd group, the proposed assessment has been reduced two tarams below the standard rates.

Poonjai—4th group.

123. The whole of the poonjai lands in this taluk has been classed in the lowest group. As a general rule, they are miserably poor, and in the upland villages are mostly occupied by Cullers, formerly professed thieves but now settled down as cultivators of the soil. The productive power of the dry lands of Vetticutti and Conad is decidedly inferior to that of any other part of Trichinopoly, and as they

have hitherto been held at merely nominal rates, it appears reasonable that a reduction of one taram should be made in their favour.

Vetticutti.

124. The 1st group contains 14 villages situated on the bank of the Caveri, and within 3 miles of the cusba station of the taluk. These lands are better irrigated than any other in the district, for some of them are never dry and all are capable of bearing a second crop. They are traversed by a good made road and while superior in irrigation, are but little inferior in situation, to the 1st class villages of Conad. Their assessment has therefore been raised in like manner half a taram above the standard rates.

125. 16 villages not so advantageously situated as the above and in some instances partly irrigated with surplus water have been taken to form the 2nd group. The lands too are very rich and the crops produced are excellent, but as they are somewhat inferior to the former group a reduction of half a taram has been made in their favour.

126. There are no villages in this taluk that can be included in the 3rd group, for all are either very good or very bad, above or below the standard. A reduction of two and a half tarams has accordingly been made for the 4th group in which the soil and irrigation are both extremely bad. This group is composed of 5 villages remotely situated (and which are partly irrigated from the river Ambaravate) and also of 17 Kadarambam villages similar in every respect to those forming the 4th group in Conad.

127. The poonjai lands are also precisely similar in poverty of soil and remoteness of situation to those of the Conad taluk, and the same reduction of a taram has therefore been made for them as in the former case.

Lalgudi.

128. There are no 1st class villages in this or any other taluk north of the river, but the second* class includes ⅔ of the irrigated area and possesses decided advantages of irrigation and situation. All of these villages are irrigated direct by river channels, or are within 5 miles of Trichinopoly or 3 miles of the cusba station. The circumstances of this group are precisely similar to those of the second group of the Conad taluk, and the villages composing it are very superior to the third group, which contains the tank irrigated lands and those supplied with surplus water.

* In Lalgudi and Musiri.

129. There is no 4th class in this taluk, and the 5th class contains but 7 villages of very inferior quality and situated on so high a level that water can only be raised by means of the pacottah.

130. The poonjai lands are of ordinary quality, and have been classed at the standard rates.

131. In this talook also the 2nd group contains about ⅔ of the irrigated area, and is either supplied by river channels or is within 3 miles of the market towns of Musiri or Totyam. The Salem road passes through these villages, and the ryots derive much profit from the sale of straw as each bandyman going westward buys a sufficiency to feed his cattle until he arrives at Salem.

Musiri.

132. The 3rd group contains some villages irrigated with surplus water, and the 5th, those under tank irrigation, and which are very remotely situated and are far inferior in position to the 4th class of Lalgudi.

133. The poonjai lands are very similar to those of the latter taluk, and as they possess no particular advantages have been taken to form the 1st group.

134. There are but 32 Ayen villages in Manapare, and the circumstances of all are so alike that the entire area has been merged into one group each for nunjai and poonjai respectively.

Manapare.

135. The irrigation is so inferior and the nunjai lands so poor in quality, that they have been classed with those of the dry villages of Vetticutti and Conad while the poonjai lands, which are very similar to those of Musiri and Lalgudi, have been placed in the 3rd group.

136. My reasons for drawing so considerable a distinction between the nunjai and poonjai of this taluk are as follows:—

1st. The nunjai lands are generally situated under small tanks or pools calculated to hold water from 15 to 40 days, a supply totally inadequate to produce a crop with certainty; and 2nd the nunjai lands are naturally on the lowest level, and therefore receive much soda and saltpetre, washed down from the higher grounds.

137. The following statement exhibits the area and assessment under each money rate for nunjai and poonjai land both in the surveyed taluks and in those in which the areas have been taken from the Curnams' accounts.

	Dry.			Wet.			
	Money rate.	Area.	Assessment.	Money rate.	Area.	Assessment.	
			Surveyed Taluks.				
	3 8 0	3421	11973	7 0 0	478	3348	
	3 4 0	2009	6529	6 8 0	1947	12654	
	3 0 0	14746	44239	6 0 0	2210	13258	
	2 12 0	8699	23923	5 8 0	6525	35886	
	2 8 0	5096	12739	5 0 0	4651	23257	
	2 4 0	2398	5394	4 8 0	9857	44357	
	2 0 0	68916	137834	4 0 0	1396	5582	
	1 12 0	44563	77986	3 12 0	1958	7342	
	1 8 0	19797	29695	3 8 0	591	2068	
	1 4 0	18439	23049	3 4 0	2441	7933	
	1 0 0	59323	59323				
	0 14 0	10890	9528	3 0 0	68	203	
	0 12 0	4268	3202	2 12 0	553	1521	
	0 10 0	3664	2290	2 8 0	44	110	
	0 8 0	23418	11709				
	0 6 0	4065	1524	2 4 0	516	1162	
Total as per classification...	.....	293712	460937	.....	33235	158682	
Total as per Jummabundi of 1268.	.....	214541	406934	.....	25201	136532	
Increase.....	.....	79171	54003	.....	8034	.....	
Decrease.....	.....	.....	.....	.....	.....	22150	
			Unsurveyed Taluks				
	3 8 0	1333	4665	8 0 0	1184	9471	
	3 0 0	3236	9707	7 8 0	5866	43992	
	2 8 0	2359	5898	7 0 0	2665	18655	
	2 0 0	14864	29728	6 8 0	19996	129977	
	1 8 0	9617	14425	6 0 0	3372	20232	
	1 0 0	40466	40466	5 8 0	16728	92005	
	0 12 0	25939	19454	5 0 0	10979	54895	
	0 8 0	44085	22043	4 8 0	3183	14326	
	0 6 0	76800	28800	4 0 0	10258	41032	
	.....	.....	.....	3 12 0	1914	7177	
	.....	.....	.....	3 8 0	3461	12115	
	.....	.....	.....	3 4 0	1207	3922	
	.....	.....	.....	3 0 0	7854	23563	
	.....	.....	.....	2 8 0	2050	5088	
	.....	.....	.....	2 0 0	1213	2425	
Total	.....	218609	175186	.....	91930	478875	
As per Fusly 1268.....	.....	211276	210966	.....	89230	513104	
Increase.....	.....	7423	.....	.....	2700	.....	
Decrease.....	.....	.....	35780	.....	.....	34229	
As per classification	.....	512411	636123	.....	125165	637557	Grand Total of 9 Taluks.
As per Jummabundi of Fusly 1268.	.....	425817	617900	.....	114431	649636	
Increase.....	.....	86594	18223	.....	10734	.....	
Decrease.....	.....	.....	.....	.....	.....	12079	

Assessment for a 2nd crop.

138. This is not levied on any system but ranges from 8 Annas to 7 Rupees per acre, according to locality. Thus in Arealur and Torriore, it averages about 4 Rupees, but in Volicondapuram it is only 2 Rupees, and in Wodiarpolium hardly exists at all.

139. The total increase of revenue by the imposition of half assessment for a 2nd crop on the Survey area of the 4 northern taluks, is 9,026 Rupees, but in the river irrigated taluks there is a decrease of 15,000 Rupees on the areas as taken from the Kurnums' account.

140. There will however probably be no real loss of revenue in this latter case, as when the present excessive tax on garden produce grown in nunjai land is lowered, the cultivation of beetle, sugar cane, plantains, &c., will be greatly increased, and the land thus occupied will of course be charged for as for a double crop.

Emoluments of village officers,

* According to the Collector's accounts.

141. The Trichinopoly district contains 1,252* villages for which there are 7,847 village officers. The Catala levy (which amounts to 60,557 Rupees) forms the greater portion of their pay, which including mere and other fees amounts to 105,902-5-7, or 8¼ per cent. of the land revenue of the District. As the whole subject of the payment of village officers is now under consideration and the system is about to be revised, I need only here remark that the monigars of many villages receive no remuneration from Governmemt, either in land or money, while the taliaries are often entirely dependant on the villagers, who employ them as occasional labourers and as watchmen during harvest time.

Items of revenue to be abandoned.

142. The collections that have hitherto been made on account of Catala Shelavu, Pilluwari and Putcut poonjai might be discontinued without affecting the revenue to any considerable extent.

Catale Shelavu.

143. Catale Shelavu is an allowance paid by the ryots to the Curnams as a remuneration for expenses incurred for Oil, Cadjans, &c., in the preparation of the Settlement accounts and as batta during their absence from their villages at the cusba station of the taluk.

144. This levy is collected in various modes in different parts of the District, but the amount payable by each village is apportioned among the ryots according to their several means. In the dry villages of the irrigated taluks of Conad, Musiri and Lalgudi, and in the upland taluks of Torriore, Volicondapuram, Arealore, and Wodiarpolium, the amount payable as Catale Shelavu is entered in each puttah and collected together with the assessment on the land. But in all the wet villages of the four irrigated taluks, as also in the dry villages of Vetticutti, it is not entered in the puttahs, but is paid to the Curnam by the ryots themselves.

145. In the irrigated taluks it is rendered in kind to the Curnams, and varies according to the number of cawnies cultivated.

146. In the Manapare taluk (lately transferred to Trichinopoly) Mannium lands have been allotted to the village officers and there is therefore no Catale levy in that taluk.

147. In their Proceedings No. 2545, dated 13th August 1856, the Board of Revenue were of opinion, that the Catale Shelavu is exactly one of those extra cesses which Government intended to abolish, and the Collector was requested to adopt the necessary measures for discontinuing its levy altogether. But on Mr. Bird's representing that the Curnams generally throughout the District were entirely dependant on this levy for their remuneration and salary of office, the Board resolved to make no immediate change in the practice of the District, and directed that the question should be brought forward for adjustment when the general Survey of the District should take place.

Pilluvari.

148. "Pilluvari" or grazing tax is peculiar to the dry villages of the irrigated taluks and is levied at the rate of from 6 pice to 2 annas per acre on all fallow lands entered in individual puttahs. The revenue derived from this item (with the exception of in one taluk) is very inconsiderable, and its collection is detri-

mental both to the interests of Government, and to those of the community at large, for the poorer ryots are unable to increase their cultivation to any considerable extent, since the whole cultivable area is included in the Kyput* lands of the more influential puttahdars, who prefer retaining their claim by the payment of a mere nominal rent, to abandoning to others that portion which they have no intention to cultivate themselves. That the land thus retained is not absolutely required for grazing purposes, is manifest from the fact of there being no less than 172,018 acres of waste* land in the unirrigated villages of these taluks, an extent that would afford ample pasturage for almost any number of cattle; and secondly from this tax being entirely unknown in the better cultivated portion of the District. Should this item of revenue be abandoned, and the ryots be called on to determine what portion of their lands they wish to retain for cultivation on payment of full assessment, I think that the loss of revenue would be immediately made up for by the increase of cultivation, and the people generally would profit by being able to graze their cattle free of charge on the lands unavoidably left waste.

* Actual holdings.

* Including Peramboke.

149. Extent and assessment of land paying Pilluvari or grazing tax.

Taluk.	Extent in cawnies.	Tirvai.			Averge per cawnie.		
		Rs.	A.	P.	Rs.	A.	P.
Lalgudi	unknown	241	2	4	unknown		
Musiri	2,657	378	5	1	0	2	3
Conad	2,154	173	3	3	0	1	3
Vetticutti	47,488	6,228	15	4	0	0	6
Total	*52,299	6,921	10	0			

* In three taluks.

Putcut Poonjai.

150. Putcut poonjai consists of certain dry lands held on puttah and charged for whether cultivated or waste. In most districts the whole or any portion of a putcut holding can be relinquished at the option of the puttahdar, but in the wet taluks of Trichinopoly the Merasidars of each village are held responsible for the due payment of the tax upon these lands. This impost is peculiar to the wet villages of the irrigated taluks, for since the days of the Mahomedan Government the gross area of these taluks, whether waste or cultivated has been chargeable with revenue, either as pilluvari, putcut, poonjai or as ordinary cultivable land. The putcut poonjai is assessed at from 4 annas to one Rupee per Acre, according to locality, but though the unirrigated area of each village, is nominally assessed at one universal rate, it is in practice divided into garden, poonjai and waste lands, which pay proportionably to the value of the soil and crop. This arrangement has been made by the Merasidars who have apportioned out the land among themselves, and determined the amount payable on each field or plot of ground.

The whole of the putcut poonjai is held on puttah by the ryots, who cultivate the greater part of it and retain the remainder as pasturage for cattle.

151. The rates on which this land is held vary from 11 pice to upwards of 16 Rupees while the assessment on the gross area (64,523 acres) amounts to 45,769-5-1 or an average of 11 annas 4 pice per acre. These figures must be considered as approximate and cannot be implicitly relied on, for the putcut poonjai forms no distinct item in the accounts, and it is therefore difficult to separate it from the ordinary poonjai land with which it is intermixed.

152. It is also impossible to say what portion of this land will be relinquished, but probably not more than one half of the area now nominally waste, or say 11,000 acres; for the Merasidars are so tenacious of their rights, that they will not give up a foot of ground (whether waste or cultivated) if situated in the narrow strip of irrigated land that borders the Caveri on either side, and it is only in the outlying poonjai lands of the larger villages, that they will relinquish any of their putcut holdings and then only such portions as are totally unfit for cultivation.

153. According to our village registers 45,255 acres of this land are cultivated, and 22,109 acres of waste are fit for cultivation, the entire area is now chargeable with tax, but when the option is given to the ryots of relinquishing any portion that they do not wish to cultivate, they will probably throw up about half the area now waste in which case the future assesssment on the cultivable portion of the land will be almost identical in amount with the collections of last fusly in the total area.

154. As the Catale Shelavu is an extra cess over and above the assessment of the land, and the classified value of the putcut poonjai is equivalent to its present assessment, the only loss of land revenue that will result from the discontinuance of these three imposts, is 6,921-10, viz., by the abolition of the grazing tax. While for the reasons stated above it is very probable that the abolition of this tax will cause a considerable area to be brought under cultivation and thereby benefit both the Government and people generally.

Financial results of the new assessment.

155. The Settlement operations have tended rather to revise than to reduce the existing rates of assessment, for though all those for poonjai above 3-8 and those for nunjai above 8 Rupees, have been reduced to those maximum rates, yet on the other hand, the assessment has been raised in many cases, where the land paid but a nominal tax. This was however unavoidable, as the revenue system of the district is, (with some modifications) that of the Mahomedan Government, and the varying and arbitrary taxation of the former renters of these taluks is still retained up to the present time. In Wodiarpolium, the wet and dry lands (previous to Fusly 1264) have always been charged alike, and though the poonjai rates were then reduced, no alteration was made in nunjai. The new classification has therefore slightly raised the assessment in the 1st class nunjai lands, but has lowered it in all other parts of the taluk. In Arealur and Volicondapuram, it has been lowered, but in Torriore there is hardly any alteration.

156. The assessment on punjai land has been reduced in every taluk, and the following comparative statement exhibits the cultivated area, amount of assessment, and average rate per acre for each taluk both according to the settlement accounts and those of Fusly 1268.

Taluk.	Wet or Dry.	As per Curnams' accounts for fusly 1268.			As per Settlement accounts.		
		Area.	Assessment	Average per acre.	Area.	Assessment.	Average per acre.
Arealur	Wet	4,577	26,221	5 11 3	5,868	27,704	4 11 6
	Dry	54,648	1,12,509	2 0 11	87,596	1,52,666	1 11 10
	Total	59,225	1,38,730	.....	93,464	1,80,370	.....
Wodiarpolium	Wet	8,262	41,569	5 0 6	8,622	37,891	4 6 4
	Dry	32,654	66,774	2 0 9	43,952	61,666	1 6 5
	Total	40,916	1,08,343	.....	52,574	99,557	.....
Torriore	Wet	8,236	43,666	5 4 10	13,849	70,202	5 1 1
	Dry	75,038	1,17,039	1 9 1	91,309	1,32,943	1 7 4
	Total	83,274	1,60,705	.....	1,05,158	2,03,145	.....
Volicondapuram	Wet	4,126	25,076	6 1 3	4,895	22,884	4 10 9
	Dry	52,201	1,10,611	2 1 11	70,855	1,13,661	1 9 8
	Total	56,327	1,35,687	.....	75,750	1,36,545	.....
Total	Wet	25,201	1,36,532	5 6 8	33,234	1,58,681	4 12 4
	Dry	2,14,541	4,06,933	1 14 4	2,93,712	4,60,936	1 6 3
	Total	2,39,742	5,43,465	.....	3,26,946	6,19,617	.....

157. In the Southren taluks, the classification has raised the value of a much larger per centage of the cultivated area, for in the river irrigated villages 64,523 acres of putcut poonjai, are now held at an average of 11 annas 4 pice per acre. In all these Southren taluks, there are nunjai lands assessed at less than 1 Rupee, and these have of course been raised when classified at their actual value.

158. The financial result of the new assessment in the 4 upland taluks, is an increase of 76,152 Rupees on single crop, and 9,026 on double crop land, above the Jummabundi of Fusly 1268, but this calculation is based on the assumed increase in the cultivated area of 87,204 acres, which, as I have endeavoured to explain before, is not entirely an increase of present cultivation, as in some cases it represents land once cultivated during the previous 5 years, though more frequently only that cultivated during Fuslies 1267 or 1268. If 1,000 acres of nunjai and 15,000 of poonjai be retained as the estimated extent of cultivation actually brought to light by the new Survey, the present and proposed assessment will be almost identical in amount.

159. In the 5 Southern taluks there is a decrease of 70,010 Rupees on single crop, and 14,971 Rupees on double corp land, but in these taluks the Survey areas have not been yet ascertained, and the above calculation is merely based on the Curnams' areas as entered when the fields were classified.

160. There will no doubt be an increase of area in these Southern taluks, in favour of the Survey measurements, though perhaps not to any considerable extent, and I think that the total loss of land revenue for the entire district by the revision of assessment, will not be more than 50,000 Rupees. To this must be added 67,478 Rupees, the amount of the collections on account of Catale Shelavu and grazing tax. Thus making the total remission about 1¼ lac of Rupees. As a set off against this reduction, there is in the 4 northern taluks, 220,232 acres of cultivable waste assessed at 312,387 Rupees, much of which will no doubt be taken up, now that it can be obtained upon easy terms.

161. The greater portion of the agricultural community, will greatly benefit by the revision of assessment, and be induced to extend their cultivation, while in the exceptional cases, where a merely nominal tax has been raised by the classification, it is optional to the ryots to pay the assessment or to give a Razinamah for such portion of their land as they find themselves unable to cultivate.

162. If the latter portion of this report has been hastily concluded, or is wanting in any important particulars, I hope the accompanying Statements will supply all requisite information, for the report has been concluded under peculiar circumstances, at a time when I was suffering from ill health, as well as from great mental affliction, and though no doubt it is imperfect throughout, in many essential points, I have done my best to condense into as brief a space as possible a mass of Statistics, which have cost me months of labour to obtain from the Collectors records, and various other sources, and which furnish much of the information contained in the preceeding pages.

I have the honor to be,

Sir,

Your most obedient Servant,

R. K. PUCKLE,

Deputy Director of Revenue Settlement.

TRICHINOPOLY,
23rd October 1860.

APPENDIX No. I.

REVENUE HISTORY OF THE TRICHINOPOLY DISTRICT.

The District of Trichinopoly forms a portion of the territory acquired from the Nawab of the Carnatic in 1801, and at that time consisted of two divisions—1st, Trichinopoly Proper, which included the irrigated Taluks on either side of the Caveri as well as the assumed Jagghire of Torriur; and 2nd, that portion of the Dooab between the Vellaur and the Coleroon rivers, which is bounded on the east by the sea coast, and on the west by the Colamalé hills, and the Namcul Taluk of Salem.

2. For the first few years the District was placed under the charge of the Principal Collector of Tanjore, and the condition of the country during the latter years of the Nawab's Government is described at length by Mr. Wallace in his Jummabundi Report for Fasli 1211.

3. Trichinopoly Proper had been farmed out to Hossein-ul-Mulk, the brother of the Nawab, and the Dooab to two Hindoos, named Paupayer and Chinnia Mudali. The managers and amildars of these renters, expecting a change of masters, had impoverished the country to the utmost; the irrigation works had been entirely neglected; the customary advances had not been made to the ryots; the few accounts that were forthcoming were in the greatest state of confusion; no reliance could be placed on the Native servants in the Taluks, and the Collector found no precedent to guide him, and but little information to direct his course of action.

Vide para. 4 of Jummabundi Report for 1211.

4. Under the Nawab's Government, the revenue was collected in the irrigated Taluks by a division of the produce with the ryots. The Government share was ordinarily 50 per cent. of the gross produce, but in newly formed lands it was 40, and in land irrigated by pacottahs it varied from 31¼ to 35 per cent.

5. The sotantram or allowances to village Artificers, Brahmins, Curnams, watchers and cultivating slaves, were paid by the ryots themselves, and amounted to about 25 per cent. of the gross produce. No crop could be reaped without the manager's permission, for the sale of rice was a strict monopoly, the price being determined by the manager himself. All imports were prohibited, and it was even a punishable offence to lend a neighbour sufficient rice for a single meal.

Vide para. 15 of Jummabundi Report for 1211.

Vide para. 39 of Jummabundi Report for 1211.

6. The grain was taken from the ryots at the rate of 7 and 8 fanams* per cullum,† and was sold back to them from the circar granaries at the enhanced rate of 9 and 10 fanams.

7. In the Kădarambam or unirrigated Taluks, the revenues were collected in some villages, on the several sorts of grain cultivated; and in others, by an assessment varying according to the nature of the soil. All was, however, arbitrary, and the demands were invariably increased, if the crops appeared to be more than commonly promising. The collections in these Taluks have from time immemorial been made in money, the system of payments in kind being there entirely unknown.

8. On the District passing into the hands of the English Government, the payments in kind in the irrigated Taluks were commuted to a money rate, though the land owners unanimously objected to the change. A particular account of each village was prepared, and the extent of land cultivated was ascertained from the ryots themselves. An average of the gross produce of the past five years was then struck, and with certain exceptions, an equal division of the crop between the circar and the ryot was determined on.

Vide paras. 170, 173 and 175 of Jummabundi Report for 1211.

9. Much difficulty was experienced in fixing a commutation price, for a free sale of grain had never been permitted, and it was, therefore, necessary to refer to the prices ruling in the neighbouring Districts; the Government share of the produce was eventually commuted at an average rate of about 9 Gopauli fanams (1-0-10½) per cullum of twelve mercals.

Vide para. 178 of Jummabundi Report for 1211, and paras. 5 and 6 of Mr. Lushington's Report for 1225.

* There were 30 fanams to the pagoda, therefore, the fanam was worth 1 Anna 10½ Pice of our money.

† The cullum contained 39 measures of 100 cubic inches.

10. The mercal originally contained 128 pullums,* and all calculations of produce were based upon this standard. Subsequently, its capacity was raised by Mr. Wallace to 130 and eventually to 133 pullums, thus entailing a loss on the ryots of half mercal per cullum, or 4 per cent. on their gross produce, for no deduction was made on account of the difference of measurement.

Vide para. 175 of Report for 1211.

11. The first year's Jummabundi was made with each village separately, the principles of the rent were explained to the ryots, and some slight alterations of the commutation price were made in favor of the more distant Taluks. Under this system each merasidar was jointly and severally responsible for the due payment of the revenue on all lands actually cultivated in his village.

Vide para. 185 of Report for 1211, and para. 7 of Report for 1225.

12. The area of the cultivated lands of each village was entered in a pymash account, according to actual measurement, but the waste lands were merely taken on estimate. This pymash is of no great value, as the system of measurement and numbering of fields differs in nearly every Taluk; in some, the pymash measurements are calculated according to a kól of 24 English feet, while the actual measurements of the fields have been taken according to the human foot; in some instances the fields are numbered consecutively, and in others a series of numbers is allotted to the several descriptions of wet, dry, or garden land; while in some the pymash numbers are altogether disregarded by the village curnums.

Vide paras. 26 and 60 of Mr. Dickenson's Report for 1236.

13. In the punjai lands the then existing rates of assessment were retained, and the settlement was made in every way conformable to former usage.

Vide para. 207 of Report for 1211.

14. In the western division of the District, the irrigated lands were classed as—1, Karasel (black); 2, Sheval (red); 3, Manal (sand); and 4, Kalar (soda soil); and the dry as—1, Karasel; 2, Padage (river deposit); 3, Sheval; 4, Manal; and 5, Kalar. Each class was sub-divided into two sorts, and the rates of assessment for each class and sort were then determined on.

Vide Mr. Kinlock's Report for 1214.

15. The following year was one of famine, 1212 (1802-3) for though more land had been brought under the plough than had ever been known before; still, the failure of the periodical rains, and the lateness of the freshes in the Caveri, rendered the exertions of the ryots of but little avail; and both the nunjai and punjai crops were almost a total failure.

16. In Fasli 1215 (1805-6), the Taluks of Manargudi and Chellumbrum were made over to the neighbouring Collectorate of South Arcot, and in the following year a pymash account was prepared for the dry land Taluks, on the actual measurements of the fields of every village, and in Fasli 1217, the District of Trichinopoly which had hitherto formed a sub-division of that of Tanjore was made into a separate Collectorate.

17. In Fasli 1218, the people first manifested their dissatisfaction at the system of ready money payments, for up to that time, the average market price had been above the commutation rates; but it had now fallen so considerably, that great difficulty was experienced in disposing of the surplus produce. The merasidars of 71 villages refused to accede to the terms of the existing rent, for they complained that the produce of their land had been estimated at far too high a standard, while they were unable to dispose of their grain for more than one or two fanams below the commutation rate. One of the evils of the joint-rent system was here exemplified, for it was found impossible to rent out villages to strangers unless for a term of years; for the Mahajunums (Brahmins) had it completely in their power by neglecting their cultivation, to ruin the renter, while they themselves were but the losers of a single crop; it was, therefore, decided to rent out the irrigated villages on a three years' lease, and the merasidars finding themselves forced to rent or relinquish their lands, very generally came forward to rent them.

Vide paras. 18, 25 and 52 of Mr. Traver's Report for 1218.

18. In the dry Taluks also, the cultivation had been greatly neglected; but the inhabitants stated that the season was unfavorable, that the want of advances was severely felt, and that poverty and desertion had obliged them to lay waste lands which had formerly produced abundant harvests.

Vide para. 10 of Mr. Traver's Report for 1218.

19. In Fasli 1220 (1810-11) heavy losses were sustained by the extraordinary high freshes

* Or the weight of 312 Arcot doodies of horsegram, one year old

in the Caveri and Coleroon, but remissions were only made in cases of absolute necessity; or in other words, on account of crops that had been entirely washed away, and from which not a single grain was recoverable. The Mahajunums refused to cultivate twice on double crop land, and the Collector was eventually obliged to remit the tax chargeable for a second crop, which, together with the remission on account of loss by inundation, amounted to 25,000 Pagodas.

20. The people now became still more impoverished, the slaves refused to work, and the land owners (who were principally Brahmins) could do but little to help themselves. The market price of grain was at this time so much below the commutation rates, that the gross produce was reduced to nearly one-half its nominal value when converted into money, to meet the Government demand; and consequently, the net profits of the cultivator were totally insufficient, to provide him with even the common necessaries of life.

21. With a view of improving the condition of the ryots by increasing the security of their tenure, the irrigated Taluks were let out on a ten years' lease, from Fasli 1223 to 1232 inclusive, and the rent of each village was fixed at the average collection of the past twelve years.

1223 (1813-14). Vide Mr. Lushington's Report for 1223.

22. At the same time the Ryotwari system was introduced in the upland Taluks, but in neither case was any alteration made in the existing rates of assessment.

Vide para. 16 of Mr. Traver's letter of 8th Sept. 1814.

23. During the next few years there was so little change for the better in the condition of the people, that the Board of Revenue called upon the Collector for his opinion, regarding the realization of the revenue in the irrigated Taluks. In reply, Mr Lushington stated, that the assessment was far too high under existing circumstances, and the great depreciation of prices; and showed that if the entire produce grown, were sold at the prevailing market rates (6½ fanams per cullum, or 21 per cent. less than was obtained in Fasli 1220), the amount realized, after deducting cultivation expenses, would be actually less than the Government demand; for it was a well-ascertained fact that when the market price was below 7 Gopauli fanams (Annas 13, Pice 3) per cullum, the ryots could not possibly fulfil their engagements. He, therefore, suggested that when the price fell below that standard, a corresponding reduction should be made in the assessment; he further depreciated the existing system of appropriating a portion of the collections of the current Fasli, to the liquidation of the outstanding balance of the one preceding it; for though there might be a considerable deficit in the actual collections, the accounts always exhibited the revenue as tolerably stationary, and under this system the accumulated balances of the past fourteen years amounted to 4,15,150 Rupees, and there were no accounts to show by whom the money was actually due.

Vide para. 22 of Mr. Traver's letter of 8th Sept. 1814.

24. The next season was remarkable for a murrain among the cattle, and a total failure of the monsoon; the inhabitants now very generally began to desert their homes, to seek for employment in the neighbouring Districts, where they had a better chance of obtaining a livelihood.

Vide Report for 1226.

25. Some alterations were made in the upland Taluks. Ootathoor and Korambaloor were abolished, and many of the villages that had hitherto been included in them, together with the assumed Jagghire of Rungunghiri, were taken to form the new Taluk of Volicondapuram.

1227 (1817-18).

26. This season was a particularly disastrous one. The Caveri rose higher than it had ever been known before, and burst the dykes in every direction. The surface of the country was covered with sand, and the cultivation almost entirely destroyed. Soon after the cholera broke out, and carried off 800 people in the course of a few days. This disorder was followed by a fever, and the loss suffered by the inhabitants in crops alone was estimated at upwards of 4 lacs of Rupees.

Vide paras. 4 and 5 of Report for 1228.

27. The Government sanctioned a reduction of 15 per cent. in the dry Taluks, which were then paying an average of 29 per cent. more than similiar lands in South Arcot. The assessment in Salem also had just been reduced 25 per cent., though it was previously lower than that of Trichinopoly. The waters of the Caveri again inundated the country and swept away no less than 55 villages; the whole of the first crop of paddy was destroyed, just as it was ready for the sickle, and the floods had no sooner subsided, than the cholera again broke out and raged with the greatest violence.

28. A permanent reduction of 16 per cent. was made in the irrigated Taluks, the joint-rent system was abolished, and that of Ryotwari tenure was introduced; and during the next two years the cultivated area was considerably extended, and the people began gradually to recover from the state of misery to which they had been reduced. Consequently, the revenues increased and the outstanding balances were easily collected. In a proclamation issued by Mr. Lushington at the time of making this reduction, he expressly stipulated that the assessment in the wet Taluks would no longer be levied on the different kinds of crops, but only on the actual value of the land; nevertheless, in Fasli 1234 the former system was again reverted to, and to this day the assessment is levied upon both crop and taram.

Vide para. 18 of Report for 1201.

29. In Volicondapuram, the lands of 54 villages were assessed at half the ordinary rates in favor of the nátárs who had been previously mentioned by Mr. Wallace, as more wealthy and independent than any other class of people in the District; they had been accustomed to look on themselves more as chiefs than as subjects, and to regard their payments rather as a tributary peshcush, than the just rights of the circar. Their rent had been purposely made light under the Mahomedan Government, in order to induce them to second the plans of the managers, but under the British Government, they were placed on the same footing with the other inhabitants.

Vide para. 36 of Report for 1236.

Vide paras. 94 and 135 of Mr. Wallace's Report for 1211.

Vide Proceedings of the Board of Revenue, 26th November 1802.

30. In Fasli 1218, their privileges were restored to them, on the understanding that they would collect the revenue and extend the cultivation in their villages; but in Fasli 1220, Mr. Traver reported that the resources of the Taluk had so much fallen off, in consequence of the tyranny and oppression practised by these people, that he had again found it necessary to compel them to pay the full amount of assessment on the lands they cultivated; this measure, however, does not appear to have been actually carried out, though in Fasli 1221, a peshcar was appointed to protect the people from the exactions of the nátárs. Since then, their influence has gradually declined, and at the present day there are but three nátárs of any importance in the Volicondapuram Taluk.

1. Vengalam.
2. Polambádi
3. Arambáyúr.

31. Until Fasli 1264, their lands were still held at half tirvah, and certain rights and privileges are retained by them to the present day; their fields are ploughed gratuitously by the neighbouring villagers, who are also expected to attend at their marriages, feasts, and ceremonies.

32. It had been the practice hitherto to make the annual settlement with the headman of each village, leaving the amount of assessment due by individuals to be apportioned by the thasildar and village authorities, but in this year, 1236 (1836-37), puttahs were for the first time issued to every ryot, and permission was at the same time given them to relinquish any portion of their holdings that they did not find it convenient to cultivate. This appears, however, to have been but a temporary concession, for during the four following years, the several Collectors urged upon the Board, the necessity of making a permanent remission on this account. For under the then existing system, no ryot was permitted to relinquish any portion of the land that he had once brought under the plough.

Vide para. 12 of Report for 1240.

33. The rates of assessment in Arealur and Wodiarpolium were so exorbitantly high, that the inhabitants of nearly every village requested permission to relinquish their lands entirely, and they were only prevented from deserting in a body "by the vigilance of the kavilgars and peons;" and a few years later, no less than 2,200 ryots are reported to have left their homes and emigrated to Salem and South Arcot.

Vide para. 23 of Report for 1241.

34. The curnams had hitherto been paid by the ryots themselves, and consequently there were many inducements for fraud and corrupt practices. Their pay was now revised, and the contributions of the ryots were regularly collected by the tahsildar.

Vide para. 128 of Report for 36.

35. During this and the next few years the price of grain gradually improved, until in Fasli 1240 it exceeded the commutation rates.

36. In Fasli 1241, the assessment was levied in the dry Taluks only on the land actually cultivated, and the portions of putcut land relinquished by the ryots, were for the most part taken up by others during the following season.

Paras. 22 and 23 of Report for 1241.

37. In Fasli 1243, the lands of revenue defaulters were first put up for sale, but so highly were they assessed, that no purchaser could be found for them at even half the upset price.

38. During the next few years the cultivated area was gradually increased, though there were still 440,000 cawnies lying waste in the dry Taluks, but the rates of assessment were so extremely high, that there was but little inducement to the ryots to increase their cultivation to any considerable extent.

Vide Report for 1246.

39. The annual Settlement Accounts were now prepared in their present form; the extent of cultivation, and the liabilities of each individual ryot were entered in his puttah, and the total area of cultivation as well as the net assessment of the village were entered in a "mootah puttah" and given to the monigar.

40. In Fasli 1248, the rates on sugar-cane were reduced, though not to any considerable extent, and in 1252 the manufacture of sugar was first introduced into the District.

41. The land owners of the wet Taluks were ever remarkable for their obstinacy and independence of character; they were invariably in league together, and the amount of the annual remission was eventually decided in favor of the party who held out with the greatest pertinacity,—the Ryot for the remission, and the Collector for the imposition of the tax. It was no unusual thing for the merasidars of several villages to refuse to take their puttahs on any terms whatsoever, and as no one would come forward to rent them, the villages were kept under the immediate management of the Collector to the serious disadvantage of the Government.

42. The Collector would therefore watch his opportunity, and commence the settlement of these Taluks during the cultivation season, when the river channels were full, and the people anticipated an abundant harvest. Up to this time the distribution of individual puttahs had never been made in presence of the Collector, but had been postponed to the end of the Fasli, when the puttah was really of but little value. This system was now abolished, and the puttahs were distributed as they are at the present day.

Vide para. 8 of Report for 1253.

43. During the next few years nothing of any consequence occurred. The seasons were generally favorable to the ryots, and no inconvenience was felt by any undue depreciation of the value of their produce; but in Fasli 1261, the market was overstocked and prices fell once more below the commutation rates. In the following year, the Madras Presidency was visited by a hurricane which destroyed numerous irrigation works, both in Trichinopoly and the adjoining Districts. The price of grain immediately rose and has ever since continued to increase. The losses sustained by the ryots from the hurricane were so considerable, that in Fasli 1263, Government sanctioned an advance of about 40,000 Rupees to enable them to carry on their cultivation, and about the same time a remission was authorized of 28,363, which had hitherto been collected on account of saderward, roosoom, &c.

44. Nirvari was now first charged for the use of Government water from the anicut by the imposition of a cess equivalent to quarter the tervah of the land thus irrigated.

45. For many years the number of desertions had been the theme of every Collector, but it is no matter of astonishment that a poverty-stricken ryot, assessed at the highest rates as an ulkudi (or resident cultivator) should prefer to leave his home and cultivation, when by so doing he could take up land on advantageous terms (as a torakudi or stranger) in another village.

46. The revenue system was then one of the most complicated that it is possible to conceive. The rates of assessment not only varied with the soil, but with the crop, and the condition of the person by whom the crop was grown.

47. In the irrigated Taluks the soil was classed as—1, nunjai; 2, putcut poonjai and garden; and 3, ordinary garden-land. The nunjai was divided into six classes each of which was assessed at four different rates for single, and ten for double crop land; the putcut poonjai and garden consisted of portions of land upon too high a level to be converted into nunjai and were originally, under the Mahomedan Government, rented to the inhabitants, at merely nominal rates, as a set off against the exorbitant assessment on the irrigated lands. The ordinary garden was divided into six classes of soil, which were charged according to their relative value.

48. In the Torriore Taluk the lands were classed as—1, Karasal (black); 2, Sheval (red);

3, Manal (sand); and 4, Kalar (soda); and were divided into nunjai, poonjai and totacal. The nunjai was sub-divided into—1, Ayin (or actual) nunjai; and 2, "Nunjai taram poonjai" (nunjai cultivated with dry crops). Some villages paid "nunjai panavarasi" or a nunjai rate for any crop grown. The poonjai was divided into—1, Tavasam, and 2, Kánam, or grains of a superior and inferior yield, and the former was sub-divided into five different kinds.

49. The garden land consisted of single and double crop, the former being assessed in some cases according to four different kinds of produce, and in others according to eleven varieties of soil; while the latter was charged at 27 different rates according to the produce grown. Again, these rates varied with the condition of the cultivator, for the ulkudi or resident ryot paid full assessment, while the porakudi (stranger) paid three-quarters, and the mahajanum (brahmin) and the possessor of an "Ardhamanium" paid but one-half.

50. In Volicondapuram, the land was classed as nunjai, poonjai and totacal; and in some villages the nunjai rates were charged on the crops, and in others on the several kinds of soil. The tax on the crop or "pír tervai" was sub-divided into fifteen rates, each of which was again divided into "Mudaladi"(first crop), and "Taladi" (second crop). The poonjai land was in some villages classed according to the soil, and in others according to the crop, which was sub-divided into Kadar (full crop), Mukál pír (three-quarters of a crop) and Ara pír (half a crop) which were respectively chargeable with 10-6 and six different rates of assessment. There were besides additional rates for two kinds of rice and tobacco.

51. The garden was divided into single and double crop land, the former being chargeable with eleven and the latter with seven different rates of assessment.

52. In Arealur, the soil was classed as black and sand, and sub-divided into nunjai and poonjai only. In some villages the tax was levied on the crop grown, and in others on four descriptions of cultivation, viz., garden produce, "Kadir" (full crop); "Mukál pír" (three-quarters crop); and "Arâ pír" (or half crop),—Kadir being again sub-divided into three classes. In this Taluk the resident ryot was charged with full tervai, the brahmin, the stranger, and sokavasi (a resident but not a puttahdar) with three-quarters a cowl, stranger, with nine-sixteenths, and "Zemindari Cumbatum" (Zemindar's cultivation) eight-sixteenths,

53. In Wodiarpolium, the soil was classed as black and sand, the former of which contained six and the latter seven sub-divisions. Nunjai and poonjai paid alike, while garden was separately assessed. The resident ryot was charged full tax, the stranger, brahmin, cowl resident and sokavasi three-quarters, and others* who held land on favorable terms, but nine-sixteenths.

* Cowl Mahajunum, Cowl Porakudi Cumbatum.

54. The relative values of the several descriptions of soil and crop varied, however, in nearly every village, and the above is but an outline of the perplexing differences in the rates of assessment* and the complicated system of accounts that then existed in the District.

* These numbered in the dry Taluks alone 899 for poonjai, and 334 for nunjai, lands. Vide Mr. Bird's letter to Board, dated 25th October 1851.

55. In Fasli 1264, the Board of Revenue abolished full assessment in the four unirrigated Taluks, and substituted the following charges, viz.:—

Vide Proceedings of Board, dated 1st February 1855.

In Wodiarpolium and Arealur, nine-sixteenths, and in Volicondapuram five-eighths to all those who then paid higher rates; but in Torriore (where the assessment was lighter), three-quarters to those who then paid the full rates.

56. In Wodiarpolium where no distinction existed between nunjai and poonjai, this reduction was only made on *bonâ-fide* poonjai, and no remission was made on nunjai in that or the Torriore Taluk.

57. In Arealur and Volicondapuram, the nunjai rates were reduced one-fourth, in the case of all ryots paying full assessment. It was distinctly stated, however, that these reduced rates were only temporary and provisional.

58. In the following year a further remission of four-sixteenths per Rupee of the full assessment of the garden-lands of Torriore and Wodiarpolium, and six-sixteenths per Rupee of those of Arealur and Volicondapuram, was sanctioned by the Government.

59. In the same year, nearly 53,000 Rupees were granted for the cutting of a channel in Wodiarpolium, to convey water from the Coleroon, and thus to bring into cultivation a large tract of country which had long lain waste and become overgrown with jungle. 2,771 cawnies of

land were at once taken up by the ryots on the understanding that they should pay but poonjai rates, until the water was conducted to their fields. This has not, however, hitherto been accomplished, though considerable progress has been made towards the completion of the work.

60. In Fasli 1266, the land assessment of both the irrigated, and unirrigated Taluks was again revised by Government, who sanctioned the following reductions:—

All nunjai lands in the dry villages of the Conad Taluk, assessed at more than 9 Rupees per cawny were reduced to that maximum standard; and in 1266 (1856), the rates for nunjai land in the Arealur and Volicondapuram Taluks (excluding that irrigated from the Vellaur river) were reduced two-sixteenths per Rupee.

61. The highest poonjai assessment was reduced in Conad to a maximum of 2-11-0, and in Musiri to 2-6-0 per cawny; and in Lalgudi nine-sixteenths, and in Arealur and Volicondapuram two-sixteenths per Rupee, while the demand on the garden-lands of Musiri and Lalgudi in excess of 8 Rupees per cawny were reduced to that amount.

62. In Fasli 1264, the survey of Arealur was commenced by Captain Priestley, and in 1268 the assessment party entered the District, and since that date the whole District comprising an area of 2,798, square miles, has been entirely surveyed and classified.

R. K. PUCKLE,
Deputy Director of Revenue Settlement.

APPENDIX No. II.

Description of the Taluks.

Wodiarpolium.—1. The Wodiarpolium Taluk situated to the extreme east of the Trichinopoly District, contains an area of 302 square miles, two-thirds of which consists of a ridge of red sandy soil running east and west throughout the entire length of the Taluk, and bordered on either side by narrow strips of black soil on the banks of the Vellaur and Coleroon. These rivers do not however irrigate any considerable portion of the Taluk; for the bed of the Vellaur is very deep, and the anicut across the Coleroon is too far down the stream to supply more than seven villages of Wodiarpolium.

2. This Taluk was held on favorable terms by the ancestors of the present Zemindar (whose estate is now reduced to 65 villages), and its condition must formerly have been most flourishing. Gunganadapuram, near the lower anicut, contains the ruins of a Fort palace and pagoda, and the mounds of earth and heaps of ruins that still remain prove it to have been a town of considerable magnitude.

3. In this neighbourhood there was formerly a reservoir supplied from both the Vellaur and Coleroon rivers, and but little inferior in size to the Veeranum tank in South Arcot.

4. The extensive jungles of this Taluk are turned to account both by the ryots of Tanjore and Trichinopoly, who graze their cattle in them during the monsoon. The jungle immediately contiguous to South Arcot is rented by the Iron Company, at an annual quit-rent of 500 Rupees.

5. The inhabitants are principally of the Pulli caste (Padiarchi) though the more wealthy ryots occasionally designate themselves as Odyán, Nainán or Pilli. But few Brahmins or people of the Vellala caste are resident in the Taluk; but there are many weavers who manufacture a kind of coarse cloth (chiefly used for home consumption) though occasionally exported to the Combaconum and Pondicherry markets.

6. The people generally are excessively poor, and many of them eke out a subsistence by the sale of firewood in the neighbouring towns and villages.

Arealur.—7. The Arealur Taluk contains an area of 369 square miles, the greater part of which consists of black cotton soil, but thinly spread over a substratum of limestone; the lands are generally on too high a level to admit of river irrigation, and the rice produced, is merely sufficient for the consumption of the better classes. The labourers are fed with the dry grains; while the pulses, jagghery, chillies, tobacco, cotton, and coriander seed, are sold to pay the kist. The ryots are very poor, and never carry their grain to market; but merchants from Combaconum and other places visit them at certain seasons, and purchase their surplus produce.

8. There is very little jungle in this Taluk, but large tracts of waste land called "Paravakadu" are of frequent occurrence. These are at present utterly unprofitable, but the people express their willingness to cultivate such lands, if allowed to do so on easy terms.

VOLICONDAPURAM.—9. Volicondapuram contains square miles, and the country is generally of a wild and rugged nature. The soil though poor, is but little impregnated with deliterious ingredients, and numerous tanks are fed by the jungle streams that rise on the Pachimali hills. A considerable tract of country to the eastward of these hills, is inhabited by the nátárs of Vengalum, Polambadi and Arambavor, who, up to a recent date, held their lands on most favorable terms. These nátárs are desirous that some trifling recognition should be made of the rank and influence that they once possessed, and have suggested that on a revision of the assessment of the District, they might be exempted from contribution to the general Road fund.

For further particulars regarding the nátárs, vide paras. 29 and 30 of Appendix No. I.

10. The north-east extremity of the Taluk contains much jungle, and "Paravakadu" which will, however, be brought under cultivation immediately that the assessment is reduced.

TORRIORE.—11. Torriore contains 401 square miles and lies to the extreme west of the Kadarambam of Trichinopoly, and its natural features and quality of soil are very similar to those of Volicondapuram. The soil, however, abounds in springs and is kept moist by the frequent showers that fall upon the neighbouring hills.

12. The river Taligayar flows through the Taluk, and near Murungapati (where the valley between the hills contracts to about two miles in width), there is an admirable site for forming an extensive reservoir, and thereby irrigating a considerable tract of country lower down the course of the stream. The large village of Taligai, contains 15,000 acres of land, but not a single inhabitant would form the bed of this tank, and the unhealthiness of the locality would no doubt be considerably modified by the clearance of the jungle and the cultivation of the soil.

VETTICUTTI.—13. Vetticutti is about 25 miles in length by 15 in breadth, and the land irrigated by the Caveri direct varies from one to two miles in width, and extends nearly the entire length of the Taluk. The soil has been enriched by river deposit and lies on so low a level that in many villages the fields are under water all round the year. The people indeed assert that in some cases the soil is so impregnated with saltpetre, that if the surface water were allowed to drain away, the land would be exhausted for three years subsequently. To the extreme west of the Taluk a few villages are irrigated from the Ambaravatti which does not possess the fertilizing qualities of the Caveri. To the eastward the soil is much mixed with limestone and deliterious ingredients and the irrigation is merely the surplus water from the villages on a higher level. The dry villages of this Taluk are few in number, though of considerable area; the soil is miserably unproductive, and the crops are scanty in the extreme.

CONAD.—14. The general appearance of Conad is very similar to that of Vetticutti. The irrigated villages are, however, far more numerous, and towards the eastern extremity of the Taluk are supplied from several large tanks into which the Wikondar channel empties itself. The Illapur Mahanum containing a group of 12 large villages is situated within the limits of the Puducottah territory by which it is surrounded on every side. The soil in this division of the Taluk is hard and gravelly, interspersed with wide tracts of land so impregnated with saltpetre, as to be almost entirely bare of vegetation. There is a considerable extent of wet cultivation under wells and numerous small tanks. The people are industrious, and unlike the inhabitants of the irrigated Taluks generally, will work at the pacottah and raise good crops of ragi, cholum, and garden produce. Illapur itself is a village of considerable size, and many of its inhabitants are weavers, who manufacture a description of fine cloth which is largely exported to Madura, Trichinopoly and Madras.

LALGUDI.—15. Lalgudi is the only Taluk in Trichinopoly irrigated from the upper anicut; this work by bunding across the Coleroon at the point of its separation from the Caveri, turns a large body of water into the latter river for the irrigation of Tanjore. In the irrigated villages the soil has in some cases become much impoverished by an excessive mixture of river sand deposited by the frequent inundations to which this Taluk was subject before the river was properly embanked. In others the level of the country is so much above that of the principal irrigation channels that the water supply is quite inadequate for an ordinary nunjai crop. Dry grains of various kinds are frequently grown in these lands, the most indifferent of which have been entered as poonjai in the classification accounts. Sugar-cane is extensively grown in this Taluk

and in some places indigo and gingely-oil seed. The soil of the dry villages is very rocky, though in some more favoured situations the cultivation is in no way inferior to that of the upland Taluks generally.

MUSIRI.—16. The Musiri Taluk extends some 25 miles along the north bank of the Caveri and contains 54 villages, of which 31 are irrigated by the river direct. These have a most fertile soil and excellent irrigation, and being intersected by the high road from Salem to Trichinopoly, possess advantages of situation equal if not superior, to those of any other villages in the irrigated Taluks.

Musiri and Totium are both large villages and are the halting places of numerous bandies that daily pass along the road. There is consequently a great demand for straw, the sale of which is most remunerative to the ryots of the surrounding country.

In some villages there is a considerable extent of land on too high a level to be watered from the Caveri direct; but this is cultivated with rich crops of kevaru, irrigated by means of the pacottah. The nunjai assessment is generally high and ranges in many instances from 10 to 14 Rupees per acre.

The dry lands adjoining Torriore much resemble those of that Taluk, and produce good crops of cumboo, kevaru and cholum; but towards the eastern extremity of the Taluk and towards the valley of the Caveri, the soil is very rocky and occasionally much mixed with limestone and saltpetre. The ryots profess their anxiety to extend the plantation of cocoanut trees, which can only be grown in the sandy soil along the river's bank which is at present too highly assessed to admit of the outlay of capital on any crop not yielding an immediate return. The ryots export their surplus produce both to Salem and Trichinopoly and manufacture a considerable quantity of saltpetre of a very superior quality. The Kataputur mittah consisting of eight villages to the extreme west of the Taluk is the only estate of this description in the Trichinopoly District, and pays annually a peshcush of 15,000 Rupees.

MANAPARE.—17. Manapare originally formed part of Madura, but was transferred to Trichinopoly in 1856. It is said to contain 238 square miles, but the greater portion of this area is included in the Zemindari estates of Manapare and

The Circar villages are only 32 in number, and in general appearance resemble those on the high lands of Vetticutti and Conad. The soil is very similar and is much mixed with soda and saltpetre. There is, however, more jungle particularly towards the south-west extremity of the Taluk where the country is very wild and rugged. The inhabitants are principally of the Pulli caste and are a hard working and industrious race.

18. When the Madura District passed into the hands of the English Government, a pymash account was prepared for every village and the rates of assessment were calculated at the average yield of the past ten years. This was estimated at 33¼ Harris cullums per cawny for nunjai and garden-land, and at 13½ for poonjai. The produce was commuted at the then current market rates of 6 Annas, 10 Pice for paddy, and 5 Annas, 7 Pice, for all other sorts of grain. The fields were classified according to the nature of their soil, and divided into 8 tarams for nunjai, 9 for poonjai, and 5 for garden-lands; the former being again divided into three classes or grades of irrigation.

	Average.
Nunjai.....	3 11 9
Poonjai.....	1 8 6
Garden.....	3 9 1

19. In Manapare, where the irrigation is very inferior, the nunjai rates vary from 1-9-6 to 6-5-10; those for poonjai from 0-15-3 to 2-13-10; and those for garden land from 3-5-7 to 5-4-0, per cawny.

20. This Taluk was subsequently surveyed in 1826 and again in 1843; but both the classification and measurement of the fields are so inaccurate, that there is the greatest discrepancy in the areas given in the three pymash accounts; and these again differ materially from the true measurement of a certain number of fields that were selected for experiment.

R. K. PUCKLE,

Deputy Director of Revenue Settlement.

APPENDIX No. III.

Report on the Pachimali Hills.

These hills are irregular in form and occupy an area of about 50 square miles. They are bounded on the north-west by the Ahtur Taluk of Salem, on the east by the Volicondapuram, and on the south and west by the Torriore Taluk of Trichinopoly. Their greatest altitude is about 2,000 feet above the plain, and the climate is notoriously feverish and unhealthy.

2. There are six hill villages subdivided into 90 pati or hamlets, whose cultivable area is roughly estimated at 652 cawnies. These figures cannot, however, be at all relied upon, for the Malialies are opposed to any measurement of their land, and as there are no pymash accounts and the Curnams reside in the plains and visit the hill villages but two or three times a year, the probabilities are that but a small portion of the land actually cultivated is ever brought into account.

3. These villages contain 1,629 inhabitants, and yield a revenue of 5,765 Rupees, which in Trichinopoly is derived from the several items of land tax, jungle-rent and fruit-tree tax, but in Salem from the land tax only.

4. The Village Officers are paid in the former District by the inhabitants themselves, but in the latter by the deduction of a certain percentage from the gross beriz of the village.

5. The cultivated land is termed Uravakâd (land capable of being ploughed) in contradistinction to the Ponakad where the grain is dibbed in among the trees and rocks wherever a few feet of soil can be found fit for the purpose.

6. The rates of teerwah vary considerably according to the locality and the caste of the cultivator. In the hill villages of Torriore each plough is taxed at 7-13-4, an axe or hoe at 3-14-8, and sundry implements termed silivanum at 1-15-4. This is in reality a tax on the land itself and not on the implements employed to cultivate it, for the inhabitants of each hamlet are supposed to be able to cultivate one or more ploughs of land (each plough being $8\frac{3}{4}$ cawnies or acres) and the charges on account of kodaval and silivanum are merely fractional parts of that for a single plough.

7. In some of the low valleys which are but little raised above the level of the plain, the rates of assessment are somewhat higher, káneem or pulse grains being taxed at 0-12-6, and tavasum or other poonjai grains at 2-3-8 per acre.

8. In the Volicondapuram Taluk, the Maliali cultivator is charged at 1-3-1 per acre, but this is raised to 2-5-10 in the case of an inhabitant of the plains cultivating land upon the hills.

9. The rates in Salem average 1-8-6 per acre for Uravakâd, and 0-7-1 per acre for Ponakâd cultivation; the lands are divided into tarams and are taxed as follows:—

Uravakâd.		Ponakad.	
Taram.	Rate per acre.	Taram.	Rate per acre.
1	3 2 3	1	0 10 0
2	2 1 6	2	0 8 4
3	1 10 9	3	0 6 9
4	1 7 6	4	0 3 4
5	1 4 1		
6	1 0 9		
7	0 13 6		
8	0 11 9		

10. There are a few acres of nunjai land on the Salem side of the hills; but generally speaking the land in the neighbourhood of each pati is terraced and richly manured, and the growth of the crops is greatly assisted by the heavy showers which are of frequent occurrence on the hills.

11. The principal grains produced are cumboo, cholum, kévaru, tenné, sámé, waragu, mustard, castor-oil seed, moochikoté, hill-paddy and wheat; but those most generally grown, are tenné, followed by an "ottadum" or a mixtured of samé, castor-oil seed and dholl. Labourers from the low country frequently go up for two or three days at a time, and are invariably paid in grain, as but little money is in circulation among the hill people.

12. The jungle-rent, which amounts to 1,472 Rupees in Torriore, and 360 Rupees in Volicondapuram, is peculiar to the Trichinopoly side of the hills. It is put up to auction once in three or five years, and secures to the renters the monopoly of honey, wax, dye, bark, medicinal roots, &c., and enables them to levy a tax of 12 Annas for each bandy load of timber or bamboos that is carted from the hill side.

13. This tax is an oppressive one and might be relinquished as soon as the Conservator of Forests can supervise the timber-cutting on the Trichinopoly side of the hills.

14. The fruit-tree tax was previous to Fasli 1263 included in the jungle-rent, but since then has formed a separate item of revenue and produces the trifling sum of Rupees 4-12-0 annually.

15. I may here take the opportunity of mentioning a site which from its remote situation has probably seldom been visited by Europeans, but which has struck me as being peculiarly adapted for the formation of a reservoir which might irrigate a considerable tract of land at the foot of the hills.

The Pachimali is separated from the Colamali range by a narrow valley connecting the Torriore and Ahtur Taluks. Through this flows the Talagayar river which is constantly supplied with water from the drainage of the hills on either side. At the head of this valley is situated the Bechrar village of Talagai, which, though uninhabited, has an ayacut of 15,000 acres and presents an admirable site for the formation of a large tank or reservoir. Immediately below this spot the valley is contracted on either side by rocky hills that leave an opening of about a mile in width, through which a considerable portion of the drainage both of the Pachimali and Colamali ranges finds its way to the lower level of the Torriore Taluk, and a bund thrown across the valley at this point would form a reservoir that would retain a constant supply of water and irrigate a large tract of country which is now entirely dependent upon local rains.

16. The base of these hills has been thoroughly demarked in the Ahtur and Torriore Taluks and partially so in Volicondapuram; but the density of the jungle, and the difficulty of procuring labour have compelled me to leave their limits undefined in the villages of Tondimantore and Maliali pati. Any attempt to classify and demark the hill villages, would be attended with the certain loss of a portion of the establishment employed, and the Deputy Superintendent of Revenue Survey considers it to be very inadvisable to undertake their survey.

17. It appears to me that the simplest and most satisfactory method of drawing a revenue from these hills, would be to invite tenders to rent out each pati for a term of years at an upset price equivalent to the beriz of the current Fasli, and on the understanding that the rent was any time redeemable by purchase in the manner prescribed in Extracts of Minutes of Consultation No. 1,053, under date 5th August 1859, and No. 3,328, under date 23rd August 1859.

R. K. PUCKLE,

Deputy Director of Revenue Settlement.

nopoly soil should, in the judgment of the Board, have obtained for it lower rates than were imposed in the rich Deltas of the North; at all events new and higher rates than those obtained by the following out of the procees laid down by the Director, should not have been added in direct opposition to the clearly expressed opinion of the Deputy Director that he had imposed the highest rate the land could bear.

57. The Table given in paragraph 27 of Mr. Newill's letter, dated 29th January 1862, differs in the 2nd column from the figures given in column 3 under the corresponding head of the Tables to be found appended to columns 17 and 19 of the Report, dated 20th April 1861.

58. The Board it is true quoted the statement of the Acting Collector of Trichinopoly, that the recorded opinion of Mr. Bird, the late Collector, is that 7 Rupees an acre should be fixed, but did not adopt it as suggested by Mr. Newill. "Again," Mr. Newill states, "the Acting Collector puts forward (though it does not appear whether the Board endorse this) that Mr. Puckle's maximum is 7 Rupees." The Board's remark in paragraph 11 beginning "he combats, &c." should have shown Mr. Newill that the Board did not endorse the statement.

59. In regard to the Manaparai lands, the Board feel assured that the Punjah land cannot bear any higher assessment than that placed on it by Mr. Puckle.

60. The Board would under all the foregoing considerations adopt Mr. Puckle's grouping for wet and dry villages, and also his rates for dry lands with Mr. Newill's revised rates for the wet lands, on the distinct understanding that the village cess and road tax are included in the land tax thus assessed.

61. As regards the Pachamalai and Kolamalai ranges, the Board observe that the renting out of Hill tracts signally failed in Madura. The Ryots complained of grievous oppression, and after strict inquiry their complaints were found fully substantiated. The few rich ground down and ill-used the many poor. The Government accordingly ordered that the cultivated tracts should be measured by Kurnums and the lands assessed, the Kurnums and Village Officers being paid out of the revenue of the Hills. The result of this change has been not only a large increase of revenue, but a great improvement in the prosperity and happiness of the people. If the Survey and Assessment Departments are unable to visit the Pachamalai and Kolamalai Hills, because of the malaria that prevails on them at certain seasons of the year, the Board would recommend that the Collector be required to cause the cultivated portions to be measured by native servants, and to fix a moderate and uniform rate on the different classes of cultivation. The jungle rents should be abolished in accordance with the Orders of Government of 7th September 1854,

In Cons. 25th September 1854. No. 1,063, as well as the tax on fruit trees. The Settlement Department might aid the Collector in arriving at his rates of assessment should he find any difficulty in assessing these Hills. But the Board are of opinion that he will not stand in need of this aid if he adopt a few simple well-defined and light rates, say 1 Rupee an acre for the irrigated lands, 12 Annas an acre for the ploughed lands, and half Rupee an acre for the Ponnam or Kotakadu, the lands worked by a hoe.

62. In the 15th paragraph of his report on the Pachamalais, Mr. Puckle brings to notice a site for a tank which he says would irrigate a considerable tract of land at the foot of the Hills. The Board would suggest that the District Engineer be requested to visit the spot, and submit a report on the practicability and advisability of constructing a tank upon it, together with an Estimate of the cost of the work and the probable advantage to be derived from it.

63. Since drafting these Proceedings, the Board have received from the Officiating Director of Revenue Settlement a letter, dated 7th April 1862, giving cover to a communication from Mr. Puckle, the Deputy Director of Trichinopoly; both are submitted herewith for the information of Government. From this letter it will be observed that the proposed new settlement, so far from resulting in any diminution of the Government demand, will largely enhance it.

64. The Director shows that the calculation of the financial result of the proposed settlement were based on the corrected Survey areas for 2 Taluks, on the uncorrected Survey areas for 2 more, and on the Kurnums' areas for the remainder of the District. Allowing for the anticipated increase of area brought to light by the Survey, it was calculated that including the Catlai Shelavoo and grazing tax, the proposed settlement would fall below the amount demanded at present from the Ryots.

65. It however appears that the Survey makes the area of the culturable portion of the District one-fifth, or 20 per cent. greater than it is shown to be by the Kurnums' accounts, and there will be a proportionate increase in the taxation which it is estimated will be increased by about a lac of Rupees.

66. As the Officiating Director justly observes, the mere fact of the area proving larger than was supposed, is no reason for interfering with the rates per acre if the calculation by which they have been arrived at are correct and fair. But independent of the admitted impossibility of fairly ascertaining and providing for the productive powers of the land in any classification, or of accurately

and correctly assessing the different classes of lands variously circumstanced, it is ever to be borne in mind that this District has been confessedly over-taxed, so much so that the people were depressed and pauperized, and it became difficult to realize the dues of the State, and it is by no means clear to the Board that the rates arrived at, especially the poonjai rates, are fair or moderate. The effect of the addition to the area will be to charge every holder of what was up to this date considered to be four acres of land with the assessment of five acres, and though the amount of the produce which he gathers for this area of land is in no way really increased, the tax on that amount of produce is increased 20 per cent. by this addition of measurement.

67. It appears that it is impossible to determine the correct financial result of the proposed assessment until a Register, has been prepared of every village. Mr. Puckle therefore recommends that he be allowed to complete his Register in the form laid down by the Board, in ink, with the exception of the column reserved for the assessment, which he would enter in pencil, and that the result when ascertained be submitted to the Government, who will then be in a position to determine whether the proposed assessment shall be adopted, or whether it shall undergo any modification.

68. Mr. Master suggests in modification of Mr. Puckle's plan, and the Board as far as they are able to understand the matter agree with the Acting Director in opinion that it would be advisable to limit the calculation to the gross area coming under each class and sort from the abstract appended to the classification account corrected by the Survey areas ; and calculating the assessment on them without ascertaining that on each field. The Register may, Mr. Master adds, still be prepared, and all the columns completed except that to contain the amount of assessment which he recommends should be left blank instead of being filled in with pencil.

69. As soon as the Survey areas are available, village area Statements should be prepared showing the financial results according to Mr. Puckle's original rates, Mr. Newill's modified rates and according to those rates reduced 10 and 20 per cent. The Government will then be in a position to determine with more safety and satisfaction what assessment shall be imposed.

70. From the Statements accompanying Mr. Puckle's letter, it will be seen that in two villages exclusive of village cesses the proposed land tax is in excess of that existing one, while in the other if the tax for the second crop on the irrigated land be charged under the new as it is under the old assessment, the new is only 23 Rupees below the existing tax.

71. Before closing their remarks the Board desire to record their sense of the industry and intelligence that have been brought to bear on this settlement by both Mr. Newill and Mr. Puckle, and though they are not able to accept Mr. Newill's conclusions as altogether satisfactory, they give him full credit for a desire to discharge fairly to all parties the important duties that have been entrusted to him.

(A true Copy and Extract.)

W Newill

Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to R. E. Master, Esq., Acting Director of Revenue Settlement.
" to Major F. J. B. Priestley, Superintendent of Revenue Survey.
" to Æ. R. McDonell, Esq., Officiating Collector of Trichinopoly.

No 1697

The Govt desire that the Statement proposed in para 68 be prepared without delay. The reports submitted will meanwhile receive their consideration.

J D S

Rec'd 1863. Department.
Read Letter from Board of Revenue
No. 1246

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 5th *April* 1862.
Despatched 29 *do*
Received 1 *May*
2 *Inst* by Bullock Bandy

No. 2,234.

Submitting for orders letter from the Director of Revenue Settlement regarding the Settlement of the Land Revenue of Trichinopoly with the Board's remarks thereon.

Exd. J. Tulloch.

Read 8th Aug 1862
Mr Copy to Rev Dept
Dis 8
Sta to do 9