M.R.O. 14—18,000—27-6-34

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1314 Press ~~Mis~~

395-396

Dated 25-7-1864.

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Proceedings of the Madras Government, Revenue Department, 25th July 1864.

No. 395. Read the following Proceedings of the Board of Revenue, dated 22nd June 1864, No. 3,841.

Read the following letter from the Collector of South Arcot, dated Cuddalore, 14th June 1864, No. 96 :—

1. Adverting to paragraphs 15 and 16 of the Order of Government, dated 1st September 1863, communicated with the Board's Proceedings of the 11th idem, I have the honor to state that every statistical particular connected with the Talooks of Chellumbrum and Manargudi, including Irrigation, past Revenue Administration, Agriculture, together with the detail of the old and proposed rates of assessment, and the arrangements for introducing the latter, have all been so fully laid before the Board and Government by Messrs. Newill and Banbury in the reports of those Officers respectively, dated 27th August 1859, No. 776, and 23rd November 1858, No. 177, that it only remains for me to notice, as desired by Government, the result of the revised settlement introduced by the settlement Department.

2. The rates proposed by Mr. Newill, and which were approved by the Board* and Government,† were duly introduced into those two Talooks in Fusly 1271.

* Vide Proceedings, 3rd November 1859, No. 4,498.
† Government Order, 26th October 1860, ,, 485.
Do. ,, ,, ,, 516.

3. I enclose two abstract Statements; the 1st marked A, showing the Beriz for ten years prior to the introduction of the revised rates, and for the subsequent years; the second B, showing the Ayacut, &c., particulars. I also forward copy of a report received from the Sub-Collector on the result of the new settlement in those Talooks which are under his immediate management.

4. The Board will observe that 29,319 Acres, representing Rupees 74,235 was the actual increase in the first year (Fusly 1271) of the introduction of the revised rates in excess of the average settlement Beriz of the ten Revenue years prior to the revision, and the particulars of which are given in the margin.‡

‡

	Acres.	Assest.
Average settlement of ten years from Fusties 1261 to 1270, prior to reduction. Add here, for fair comparison, the extent brought to the settlement account of Fusly 1271 of the 29 villages of the resumed Jaghire of Kollamalai, the assessment of only the entire extent of those villages having been included in the average Beriz consequent on the then prevailing renting system	84,194	4,33,790
	8,195	...
	92,389	...
Beriz of Fusly 1271 in which the reduction was effected	1,21,708	5,08,015
Increase ...	29,319	74,225
§ Extent as brought to the settlement account of Fusly 1270	1,02,937	5,20,805
Add extent for comparison of the 29 villages of the resumed Kollamalai Jaghire	8,195	...
	1,11,132	...
Extent as brought to the settlement account of Fusly 1271	1,21,708	5,08,015
		Decrease.
Increase ...	10,576	12,590

5. Another comparison illustrative of the results may be drawn.

6. In the first year of revision, Fusly 1271, there was an increase in the area of cultivation to the extent of 10,576 Acres, and a decrease of Rupees 12,590 in the assessment as compared with the year immediately preceding Fusly 1270, as exhibited in the margin.§

7. The causes for this variation may be explained as follows.

8. Rupees 1,27,767 was the total amount of reduction effected in the old rates in Fusly 1271, from which Rupees 47,873, gained in Fusly 1271 by the extension of cultivation, has to be deducted, as well as Rupees 67,304, being the temporary remission disallowed in Fusly 1271, leaving the difference, as shown in the preceding paragraph, of Rupees 12,590 as the net loss to Government under the revised settlement. This however was still further reduced to the amount of Rupees 9,179, consequent on the increase gained in the subsequent Fusly 1272 by extended cultivation, as in the annexed statement :—

		Acres.	Assessment.
Extent as brought to the settlement account of Fusly 1271	...	1,21,708	5,08,015
Do. do. Fusly 1272	...	1,23,798	5,11,426
Increase	...	2,090	3,411

9. I will now endeavour to point out in what way the loss thus arising is likely to be made good in course of time, and what are the sources available in the Talooks for the purpose.

10. Of the entire extent of Ayacut, as detailed in the abstract Statement B, there has to be deducted the amount of land since brought under cultivation in the two Fuslies succeeding the introduction of the new system, when there will remain 8,592 Acres, assessed at Rupees 17,987, still waste and unoccupied, besides 25,400 Acres of unassessed Porumboke, making the total of 33,992 Acres. Of this, however, only one-third is estimated to be fit for cultivation, or about 11,330 Acres. Presuming that this extent of waste will gradually be occupied and brought to account, the present deficit of Rupees 9,179, as shown in paragraph 8, will not only be made good, but a considerable additional revenue will eventually accrue to the State.

	Acres.	Rs.
Total Ayacut	1,32,390	5,11,869
Deduct extent brought under cultivation up to Fusly 1272	1,23,798	4,93,882
Net Waste ...	8,592	17,987
Extent of unassessed Porumboke land lying waste	25,400	...
Total Waste ...	33,992	...

11. The revised rates introduced in Fusly 1271 are, in my opinion, and from all the inquiries I have made, both fairly correct and equitable to the people; and though, of course, there will always be grumblers, on the whole I believe with Mr. Whiteside that the land-owners interested and effected are satisfied with what has been done, and that they view the revision as a very great boon. The exceptional cases where objection has been offered are noticed by the Sub-Collector in paragraph 17 of his report, and again in paragraph 30; but I am not of opinion that it would be judicious to re-open the question, because of a few discontented persons whom nothing would satisfy, and who, I agree with the Sub-Collector, have no real grounds of grievance. In a revision which necessitated an equalization of assessment, it could only be expected that some would object, and would seek to secure to themselves the advantages over their neighbours of which they had hitherto been in the enjoyment; but such grounds of opposition could not be accepted for one moment as sufficient to justify the re-opening of so important a question, and which ought now to be considered as permanently settled; while, as already observed, that the revision is regarded as a boon, and is on the whole just and equitable I have not a doubt.

12. I have to apologize for the delay in submitting this report, but pressure of work must plead my excuse.

ENCLOSURE No. 1.

From W. S. WHITESIDE, Esq., Sub-Collector of South Arcot, to C. W. READE, Esq., Collector of South Arcot, dated Virdachellum, 2nd April 1864, No. 142.

1. In accordance with the wish of Government announced in paragraph 16 of their Proceedings, No. 1,601, dated 1st September 1863 (received by me on the 21st November last), I have now the honor to submit a report in detail on the new settlement of the Chellumbrum and Manargudi Talooks.

2. I think it advisable to give a brief account of the past history of these two Talooks, so far as I can learn from the records before me, in order to show clearly the present condition of the Ryots as compared with their former state.

3. The Talooks of Chellumbrum and Manargudi came into our possession with the rest of the Carnatic in 1801; having formed for some time a portion of the Trichinopoly District, they were transferred to the District of South Arcot in Fusly 1215 (1805-6.) Until then the Tirwah on wet lands was levied in kind, the rates ranging from 45 to 70 per cent. of the gross produce. The Punjah Tirwah (or rent on dry land) was received in money, and a distinction was made between this and Totakal (or garden land), in the latter of which the assessment was higher.

4. Mr. Ravenshaw, who was Collector of the District in 1805, saw the inadvisability of continuing the inconvenient and vexatious system of deputing annually subordinate officers to supervise the reaping and threshing of the crops, and detain the out-turn on the village threshing floors until the Government share had been divided and removed. He therefore, in 1805-6, was authorized to settle the Talooks, and in so doing he divided the villages into

five classes according to the importance of their sources of irrigation, nature of the soil, &c., and at the same time the lands were separated into four different Tarams or classes. In arriving at the money rates, he took for his guidance the average collections of revenue for the previous years during which the Talooks had been under the British rule; and the annexed table will show the different rates of assessment per acre of wet lands assigned to each class of villages under the different Tarams.

Taram.	First class village.	Second class village.	Third class village.	Fourth class village.	Fifth class village.
1st	11 4 0	9 14 10	9 4 3	8 9 7	5 4 8
2nd	10 9 5	9 4 3	8 9 7	7 15 1	4 10 1
3rd	9 14 10	8 9 7	7 15 1	7 4 5	3 15 6
4th	9 4 3	7 15 1	7 4 5	6 9 11	3 4 11

As regards the Punjah or dry lands, he fixed the assessment at Rupees 3-12-7 per Cawny for Ulkudis (or resident Ryots of the village), and 3-1-0 for Mahajanams (Brahmins and other favoured classes). An uniform rate of Rupees 10-15-0 per Cawny was fixed for garden lands.

5. In the year 1806, or following that when the Talooks were transferred to this District, a rough measurement of the lands was carried out, chiefly under native agents, and it is on these Paimash or Survey accounts of the village statements were periodically prepared until the introduction of the late survey.

6. The villages were let out to one or more Ryots on triennial and decennial leases for thirteen years immediately succeeding the transfer of the Talooks to this District, and were by the farmers sub-let to the villagers themselves, and in 1820-21, when the lease terminated, the rates of Mr. Ravenshaw were reverted to; and this continued to be the case up to 1855, when the rates prevailing in what were known as the 10 "Hooloos" Talooks (lands upon which assessment is fixed according to the productive powers of the soil) were reduced under the orders of Government, and Mr. Ravenshaw's rates seemed to Mr. Hall, who was then Collector, to press unduly on the Ryots of these Talooks; and on his recommendation a remission of twenty per cent. on the assessment was allowed to the first four classes of villages, and ten per cent. to those of the fifth class.

7. It must however be remarked that, as will be seen from the Statement annexed to paragraph 4, the assessment of the fifth class villages as fixed by Mr. Ravenshaw was very low when compared with those of the other villages; the reason being that they were Manavari villages, *i. e.*, dependant for their irrigation upon the fall of rains, and consequently their produce was very precarious.

8. In 1836, the lower anicut was built across the Coleroon river which forms the southern boundary of the South Arcot District, whereby the position of these villages, as to their means of irrigation was entirely changed; and at the recommendation of the Collector, Mr. Ashton, one-third of the assessment was ordered to be levied as Kasser or water-cess, in addition to the ordinary Kist, the productive power of the soil having been so much altered by the improved means of irrigation. By this addition of one-third as Kasser, the amount of Tirwah stood as specified in the annexed table:—

Land.	Assessment of 5th Class villages.	Added one-third.	Total.
1st Class ...	5 4 8	1 12 3	7 0 11
2nd do. ...	4 10 1	1 8 8	6 2 9
3rd do. ...	3 15 6	1 5 2	5 4 8
4th do. ...	3 4 11	1 1 8	4 6 7

* 1855.
† Rupees 10-15-0.

9. Mr. Hall further recommended* that the rate of assessment† on garden lands should be reduced to Rupees 7, and that the lower rate of Rupees 3-1-0, fixed by Mr. Ravenshaw on dry lands, should be levied for all such lands without distinction as to the classes of persons by whom they were held. These propositions were sanctioned by the Board of Revenue as announced in their Proceedings dated the 12th October 1854, and were in force until the introduction of the revised rates according to the new Settlement in Fusly 1271 (1861-62). It will thus be seen that when the introduction of the new

survey was ordered, the assessment on the various lands of the Chellumbrum and Manargudi Talooks was as noted below :—

Taram.	1st Class Village.			2nd Class Village.			3rd Class Village.			4th Class Village.			5th Class Village.				
	Present assessment per acre.	Amount of temporary remission.	Remaining assessment.	Present assessment per acre.	Amount of temporary remission.	Remaining assessment.	Present assessment per acre.	Amount of temporary remission.	Remaining assessment.	Present assessment per acre.	Amount of temporary remission.	Remaining assessment.	Present assessment per acre.	Amount of temporary remission.	Remaining assessment.	One-third of column 14.	Present assessment. Total of columns 16 and 17.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1st..	11 4 0	2 4 0	9 0 0	9 14 10	1 15 8	7 15 2	9 4 3	1 13 7	7 6 8	8 9 7	1 11 2	5 14 5	5 4 8	0 0 0	4 12 4	1 12 3	6 8 7
2nd..	10 9 5	2 1 9	8 7 8	9 4 3	1 13 7	7 6 8	8 9 7	1 11 2	6 14 5	7 15 5	1 9 3	6 3 2	4 10 1	0 6 0	3 3 4	1 1 8	5 12 0
3rd..	9 14 10	1 15 8	7 15 2	8 9 7	1 11 2	6 14 5	7 15 5	1 9 3	6 5 10	7 4 5	1 7 2	5 13 3	3 15 6	0 6 6	3 9 3	1 5 2	4 14 5
4th..	9 4 3	1 13 7	7 6 8	7 15 5	1 9 3	6 5 10	7 4 5	1 7 2	5 13 3	6 9 11	1 5 1	4 14 10	3 4 11	0 5 3	3 2 15	1 1 8	4 1 4
Average.	9 14 10	1 15 8	7 15 2	9 4 3	1 13 7	7 6 8	8 4 4	1 10 3	6 9 11	7 9 9	1 8 3	6 1 6	3 15 6	0 6 6	3 3 9	1 5 2	4 14 5

10. Before proceeding to notice the new settlement, its rates, &c., it is necessary to allude briefly to the Kollamalai, Strimushtum, and Polliemcottah villages, 103 in number; of which, setting aside the thirty villages which form the Kollamalai Jaghire, and which I shall mention hereafter; the villages chiefly consist of dry tracts of land depending for irrigation on a few tanks supplied by the usual rain falls. The soil is also of inferior quality to that of the neighbouring villages.

11. Forty-four of these villages belong to the Polliemcottah Jaghire which was permanently settled by Mr. Hall in 1857, and the new Settlement operations were not therefore extended to these villages. Mr. Hall divided the lands, both dry and wet, into four classes, and assessed according to the subjoined rates :—

Irrigated.						Dry.					
Mr. Hall's rates.			Adjusted to			Mr. Hall's rates.			Adjusted to		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
5	5	0	5	8	0	2	5	0	2	8	0
4	10	0	4	8	0	1	10	0	1	8	0
3	15	0	4	0	0	1	5	0	1	4	0
2	10	0	2	8	0	0	14	0	0	12	0

At the time the new settlement was introduced into the Manargudi and Chellumbrum Talooks in 1861-62, it would appear that a uniformity of rates of assessment was aimed at throughout the two Talooks, and Mr. Hall's rates were accordingly transferred to the corresponding, or most approximate rates, fixed for the newly settled lands in the other parts of the Talooks.

12. The Tabular Statement entered in the margin of paragraph 11 will show, in addition to the rates of assessment fixed by Mr. Hall, the changes therein introduced in order to bring them under one or other of the revised rates of assessment.

13. The Strimushtum Division or Maganum consists of twenty-eight villages, and as respects the irrigation sources and nature of the soil of these villages, mention has already been made in paragraph 10. I would observe here that the rates of assessment in these villages varied extremely, both with reference to the nature of the soil, the caste of the individual landholders, &c.

14. The Kollamalai Jaghire consists of thirty villages, as I have already remarked; and from the time these villages were resumed, in February 1829, they were rented by one or more of the villagers themselves; and the amount of rent payable to Government was distributed among the cultivating Ryots in proportion to their holdings. In years when there was no adequate offer made for them, or whenever it appeared advisable for other reasons, the villages were kept under Circar management, or what is called "Amani" settlement.

15. Attempts were from time to time made to survey the lands, and introduce the rates of settlement obtaining in the Chellumbrum and Manargudi Talooks, as fixed by Mr. Ravenshaw. But the Ryots were always hostile to such measures; and nothing was definitely settled until May 1855, when Mr. Hall submitted a proposition that the wet lands of these villages should be classed one rate higher than those fixed for the Polliemcottah villages, and that, as regards the dry lands, no distinction should be made in the rate of assessment between these villages and those of Polliemcottah. The latter of these recommendations was sanctioned by the Board of Revenue in their Proceedings dated the 16th August 1855, in which they observe, "In the propriety "of placing the Punjah land of the Polliemcottah and Kollamalai villages on an equality, the "Board concur: but with respect to the Nunjah lands, they consider that a comparison should "be made with the adjoining villages under the Veranum Tank, as the Polliemcottah villages "have not the advantage of the Coleroon irrigation with the fertilizing influence which its "richly impregnated water is known to bring."

16. It is thus seen that no money rates had been introduced into the Jaghire villages until the introduction of the new settlement rates in Fusly 1271 (1861-62).

17. The Ryots of the Kollamalai Jaghire have, as above stated, always been averse to the introduction of money rates of assessment; but notwithstanding this circumstance, I believe that so far as I can learn from the records, no objection or complaints have, since the introduction of the survey rates in Fusly 1271, been raised by the people at large on the ground of over-assessment, &c., except in one village named in the margin, and I find on inquiry that in this case the villagers have no real ground of complaint. The lands of the Jaghire villages are in no way inferior to those of the adjoining Ayen villages of Manargudi and Chellumbrum either as regards means of irrigation or fertility of soil.

Punnaputu.

18. Having thus briefly sketched the former condition of the two Talooks, I now proceed to make a few observations on the new survey and settlement as regards classification of soils, grain valuation of lands, commutation prices, cultivation expenses, and money rates.

19. These points were too fully commented upon by Mr. Newill in his report to the Board of Revenue, dated the 27th August 1859, No. 776, to require any very detailed account from me here. The soil was divided into fifteen descriptions according to their quality, and the lands, both dry and wet, were distributed in one or other of the soil. After repeated inquiries and local examinations, the settlement party arrived at the grain valuation for irrigated lands as shown below:—

Taram.	Description of the soil.	Harris Cullams per acre.
1	Islands and other alluvial deposits	45
2	Permanently improved lands, gardens, lands near village termed Nattavari Urvari	40
3	Best regur mixed with vandal or sand	35
4	Regur of ordinary quality	30
5	Inferior regur mixed with bad ingredients	28
6	Best Mussab rich in vandal	40
7	Good Mussab	35
8	Ordinary Mussab...	30
9	Inferior Mussab	28
10	Best red earth	30
11	Ordinary do.	25
12	Worst do.	20
13	Regur and Mussab not fit for Tarams 5 or 9	18
14	Tandy stony lands	15
15	Pure sand or gravel	15

20. From this statement it will be seen that the various soils have been found capable of yielding produce ranging from 45 to 15 Cullams per acre; and all the fifteen descriptions of soil have merged into nine classes only, with reference to their productive powers.

21. On the subject of the commutation prices Mr. Newill, after making a few observations as to the difficulty of arriving at such rates by placing any dependance on the statements of prices of grain, made and submitted to the higher authorities from time to time, remarks as follows:—
"The months of February and March were after investigation determined as those in which "the Ryots mostly dispose of their grain. The Kar or coarse rice crop is, in the Talooks, compa-"ratively small, and the price of Samba or white rice has accordingly been taken as the standard. "The market prices in Chellumbrum for a series of years past have averaged for the Ryots' selling "months a little over six Harris Cullams to the Pagoda. There is then to be considered the carriage "of the grain to the market, which goes out of the Ryots' profit, for the grain is largely brought up

"in the Talooks by the merchants at the price ruling in the market towns, with this deduction "for cartage. The result of careful inquiry on this point is that this costs about two Madras "measures for Harris Cullam a bandy load, for an average distance of ten miles. This would "modify the above average market rate and convert it in round numbers into 6½ Harris Cullams* "as the Ryots' selling price which is the rate "proposed for commutation." "It is equiva-"lent to Rupees 71-12-8 a Madras Garce."

* 24 Measures.

22. Before proceeding further to show how the money rates were arrived at, I have to remark, in connection with the subject of the commutation price, that in reviewing the report of the Director of Revenue Settlement, the Board of Revenue observed in their Proceedings of the 3rd November 1859, No. 4,498:—

Paragraph 8. "With regard to the commutation price, the Board incline to the opinion "that it would be safer to leave it at Mr. Ravenshaw's standard, 6 Cullams and 16 Measures, "than to raise it as proposed to 6 Cullams and 12 Measures. Besides meeting fully such "fluctuations of price as may occur, this arrangement would tend to inspire greater confidence "in the new assessment, by basing it upon a standard price with which the people are well "acquainted." I am not aware if this resolution of the Board of Revenue has been carried out; and I regret I am unable to state any thing positively on the subject owing to want of sufficient information obtainable from the records before me.

23. Having determined the gross produce and the commutation price, Mr. Newill proceeded to settle the expenses of cultivation, which varied for various reasons in almost every case.

24. He fixed them at the rates mentioned below, after protracted inquiry, although, as observed by him, "any calculations of the kind can have no pretension to strict accuracy." A deduction of 15 to 30 per cent. was also made out of the gross produce for hedges, banks, and other unprofitable parts of the fields, the per-centage of deduction varying in the inverse ratio of the nature of irrigation.

Tarams.	Wet for Paddy.	Dry average.
	Rs.	Rs. A.
1... ...	8	5 0
2... ...	8	5 0
3... ...	7½	5 0
4... ...	7	4 13
5... ...	7	4 6
6... ...	8	4 11
7... ...	7	4 5
8... ...	7	3 13
9... ...	7	3 11
10... ...	7	4 3
11... ...	6	4 0
12... ...	5	3 8
13... ...	5	3 8
14... ... }	4	3 4
15... ... }		

25. The villages were divided into three grades as regards irrigation; and the rates for the lands of the village classed in the medium or second grade of irrigation after deducting from the gross produce the expenses of cultivation, and the remission of 25 per cent. referred to in paragraph 24, as shown in the Statement, leaving a profit of about one-third of the net produce for the cultivators. In framing the rates for the lands of the first grade of irrigation, Mr. Newill raised the medium assessment by one grade, and the rates for the lands of the last class were formed by lowering the assessment of the middle class land one rate. The reduction for the hedges, &c., was 15 and 30 per cent. for the lands of the first and third grades of irrigation respec-

tively. The subjoined Tabular Statement shows in detail the rates of assessment for wet lands in the several classes of villages under the three grades :—

Class.	First grade.		Second grade.		Third grade.	
	Rs.	A.	Rs.	A.	Rs.	A.
1... ...	8	8	7	8	6	8
2... ...	7	8	6	8	5	8
3... ...	6	8	5	8	4	8
4... ...	5	8	4	8	4	0
5... ...	4	8	4	0	3	8
6... ...	4	0	3	8	3	0
7... ...	3	8	3	0	2	8
8... ...	3	0	2	8	2	4
9... ...	2	8	2	4	2	0

26. The same process of calculation was made as regards the dry lands, and the rates of assessment fixed thereon are as follow :—

Number of rates.	Dry proposed rate per acre.	
	Rs.	A.
1	3	8
2	3	0
3	2	8
4	2	0
5	1	12
6	1	8
7	1	4
8	1	0
9	0	12
10	0	8

27. Before commencing to answer the requisition contained in the Proceedings of the Government under notice, I must give here a brief statement of the financial result of the new settlement up to this date.

28. The deficit in the new assessment, as compared with the revenue for Fusly 1266, was Rupees 1,88,699. From this was set off Rupees 95,341, which was composed of the temporary and ordinary remissions that were sanctioned pending the introduction of the new survey settlement. The net deficit consequent on the introduction of the new rates of assessment was thus estimated at Rupees 93,358.

29. At the introduction of the new survey in Fusly 1271, the actual decrease on account of the reduced rates was Rupees 1,57,627, as compared with the Beriz of the previous Fusly. Against this deficit, was set off a sum of Rupees 76,113, on account of extended cultivation, and another sum of Rupees 67,975 being the amount of temporary remissions discontinued; the net loss therefore was Rupees 13,539. During the last Fusly there was a further increase under extended cultivation of Rupees 3,130-14-8 to be deducted from this loss, which has consequently been reduced to Rupees 10,108-2-5; but I am not sanguine that this decrease will be made up in a short time; and in support of this opinion, I would draw your attention to the observations of the Board of Revenue when considering the resources pointed out by Mr. Newill for making up the deficiency. "Mr. Newill "points out resources amounting to Rupees 1,47,175, from which this deficiency may be "eventually made good. In process of time this may be so, but as all the land which is "readily available for cultivation in the delta, the most valuable part of these Talooks, has already "been in active demand, the Board cannot anticipate such a result at an early period." I have

found that this opinion of the Board is a true estimation of the real state of things in the Talook. Nearly all the good land has been taken up, and I do not think that much further increase is to be looked for under this head of "Increased cultivation" in excess of the sum of Rupees which is the extent of increased cultivation for the current Fusly in the newly settled Talooks. The net loss to Government is Rupees up to this date.

30. With regard to the subject of the Government Proceedings immediately under notice, I beg to annex a Statement showing comparatively the average Teerwah of the land newly assessed and of the lands in the adjoining localities.

	Chellumbrum.				Manargudi.				Strimushtum.				Total.			
	Dry.			Irrigated.			Dry.			Irrigated.			Dry.			Irrigated.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Highest ...	3	8	0	7	8	0	3	8	0	8	8	0	2	8	0	5	8	0	3	8	0	8	8	0
Lowest ...	0	8	0	2	4	0	0	8	0	2	8	0	0	12	0	2	4	0	0	8	0	2	4	0
Average ...	1	13	10	5	1	8	1	11	5	5	13	11	1	8	3	3	10	4	1	12	8	5	7	10
Average of the Hooloos rates as revised.	.....			.....			.....			.....			.....			.....			1	11	7	5	5	9

From the above Statement you will see that the new assessment is almost the same as the Hooloos rates which, as modified a few years ago, are now obtaining in the adjoining Talooks of the District. The rates are, I consider, quite fair and correct. They are, as I have shown, barely higher than those in use in the other portions of the District where the means of irrigation are much inferior, while they are (with one or two exceptions where the land-holders were found to be paying less than was fairly due from them) considerably lower than they were before. The Ryots, as a body, are fully sensible of the benefits obtainable under the new settlement, and are satisfied with it. Some few objections have been raised by certain Ryots of villages, in the Kollamalai Jaghire and fifth class villages in the two Talooks of which mention was made in paragraph 17.

31. I am about to submit a special report upon these complaints, and so will not enter upon the subject at present. The new rates may be safely, I consider, declared permanent. They are highly remunerative to the Ryots under the extremely enhanced prices of grain which have prevailed for a number of years back, and it will be a very long time (if such a time ever does come) before they fall to such a point as to seriously affect the profits that are now being enjoyed by the land-holders.

(True Copy.)

(Signed) C. W. READE, *Collector*.

ENCLOSURE No. 2.

A.—ABSTRACT Statement showing the Beriz of ten years before revision and in subsequent years in Chellumbrum and late Manargudi Talooks in the Southern Division of Arcot.

Fusly.	DRY.		WET.		GARDEN.		TOTAL.		Fassal-jasti or 2nd crop assess-ment.	Additional tax or Kassar.	Free tax.	Beriz of the rented villages.	Grand Total.	Deduct Temporary remission.	Net Beriz.
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assess-ment.	Extent.	Assessment							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Beriz of ten years from Fusly 1261 *to* 1270 *before revision.*															
1261...	35,052	1,00,632	33,413	2,44,795	377	3,056	68,842	3,48,483	...	38,255	3,840	27,834	4,18,412	... ..	4,18,412
1262...	33,733	97,162	30,823	2,38,044	340	2,793	64,896	3,37,999	...	36,160	3,876	32,557	4,10,592	.....	4,10,592
1263...	29,770	82,553	29,875	2,19,469	346	2,856	59,991	3,04,878	...	36,820	3,613	32,429	3,77,740	.....	3,77,740
1265...	44,240	1,13,401	41,149	3,07,249	434	3,426	85,823	4,24,076	...	43,594	3,521	30,936	4,51,792	54,559	3,97,233
1266...	49,251	1,24,422	42,270	3,25,002	442	3,661	91,963	4,53,085	...	44,648	3,441	30,681	5,31,855	66,447	4,65,408
1267...	51,672	1,30,105	43,696	3,35,927	473	3,910	95,841	4,69,942	...	49,650	3,531	27,266	5,50,389	65,743	4,84,646
1268...	55,134	1,38,791	43,756	3,35,409	482	3,992	99,372	4,78,192	...	51,437	4,113	32,614	5,65,356	66,152	4,99,204
1269...	58,119	1,45,683	43,807	3,36,892	498	4,123	1,02,424	4,86,698	...	54,654	4,039	32,029	5,77,420	66,849	5,10,571
1270...	58,221	1,45,989	44,217	3,40,081	499	4,132	1,02,937	4,90,152	...	59,481	2,941	35,335	5,87,909	67,304	5,20,605
Total...	4,47,670	11,67,259	3,90,001	29,65,040	4,269	34,947	8,41,940	41,67,246	...	4,63,621	35,727	3,11,269	49,77,863	4,47,974	45,29,889
Average.	44,767	1,16,726	39,000	2,96,504	427	3,494	84,194	4,16,724	...	46,362	3,573	32,127	4,97,786	63,996	4,33,790
Beriz of the years subsequent to the reduction in the rates.															
1271...	50,179	94,623	71,529	3,95,296	...	...	1,21,708	4,89,919	5,269	10,060	2,767	.....	5,08,015	...	5,08,015
1272...	52,024	97,594	71,774	3,96,288	...	...	1,23,798	4,93,882	3,298	10,430	3,816	.....	5,11,426	...	5,11,426

Increase in the Beriz of Fusly 1271 over and above the average Beriz of ten years previous to the reduction of assessment... ... 74,225

REMARKS.—Net Beriz of Fusly 1270, being the year previous to the one in which the reduction in the assessment was made. 5,20,605

Do. of Fusly 1271, being the year in which the reduction in the assessment was made 5,08,015

Decrease 12,590

Amount made good by the increase in the Beriz of the subsequent Fusly 1272 3,411

Net Decrease..... 9,179

CUDDALORE, 14*th June* 1864.

(Signed) C. W. READE, *Collector.*

ENCLOSURE No. 3.

STATEMENT showing the Ayacut, &c., of Chillumbrum and late Manargudi Talooks according to the new Settlement effected in South Arcot.

	Total number of villages.	Total extent as per boundary measurement.	Deduct extent of Porumboke land unmeasured.	Net extent measured.	DEDUCT.				Total deduction including Porumboke and Inám land	NET EXTENT ASSESSED WITH THE NEW RATES OF TIRWAH.					
					Extent of Porumboke land	INAM LANDS.				DRY.		WET.		TOTAL.	
						Dry.	Wet.	Total.		Extent	Assessment.	Extent	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Chillumbrum and late Manargudi Talooks inclusive of Pollicmcottah, Kallamalai, and Strimushtam villages.	387	1,64,868	11,724	1,53,144	16,808	2,993	4,085	7,078	23,886	57,106	1,05,137	72,152	3,98,960	1,29,258	5,04,097
Extent brought under cultivation in Fuslies 1271 and 1272 out of the total extent of Porumboke lands entered in columns 4 and 6										2,648	5,282	484	2,490	3,132	7,772
Grand Total ...										59,754	1,10,419	72,636	4,01,450	1,32,390	5,11,869
Deduct extent cultivated as brought to the Settlement account of Fusly 1272.										52,024	97,594	71,774	3,96,288	1,23,798	4,93,882
Net Waste ...										7,730	12,825	862	5,162	8,592	17,987
Net Porumboke waste after deducting the extent brought under cultivation out of the Porumboke lands entered in columns 4 and 6										...	...	...	...	25,400	...
														33,992	
Particulars for the above.															
Extent fit for cultivation ...														11,330	
Extent unfit for culture ...														22,662	
Total ...														33,992	

Cuddalore, 14*th June* 1864.

(Signed) C. W. READE, *Collector.*

1. Ordered that the above papers be submitted to Government, with reference to the orders quoted by the Collector. The results of the re-assessment of the Chellambrum and Manargudi Talooks of South Arcot may be briefly stated as follows:—

Occupation of Land.

	Acres.	Rs.
Average extent and assessment of occupied area in ten years from Fusly 1261 to Fusly 1270 inclusive	84,194	4,16,724
Do. in Fusly 1270	1,02,937	4,90,152
Do. in Fusly 1271 (new Settlement)	1,21,708	4,89,919
Do. in Fusly 1272 do.	1,23,798	4,93,882

Financial.

	Rs.
Average annual net revenue including Kasser, Tree tax, and Village rents in ten years, from Fusly 1261 to 1270 inclusive	4,33,790
Net Revenue including do. in Fusly 1270	5,20,605
Do. in Fusly 1271 (new Settlement)	5,08,015
Do. in Fusly 1272 do.	5,11,426

The decrease in the assessment on the occupied area in Fusly 1271 as compared with the old rates was Rupees 1,27,767, from which however had to be deducted Rupees 67,304, being the amount of temporary remission that was allowed in Fusly 1270, on the occupation, leaving Rupees 60,463 as the net average amount of relinquishment involved in the new proposals.

Rs.
1,27,767
67,304
60,463

2. The difference of revenue in the two years was however only Rupees 12,590, in consequence of the extension of cultivation induced by the more favourable rates.

Rs.
5,20,605
5,11,426
9,179

3. This extension has been progressive, and in Fusly 1272 the revenue was only Rupees 9,179 less than it was in Fusly 1270 before the revision.

4. To make good this remaining deficit there is an unoccupied area of 8,592 Acres, assessed at Rupees 17,987 at the reduced rate, and 25,400 Acres of unassessed waste; altogether Mr. Reade estimates that there are 11,330 Acres of culturable waste available for cultivation, from the occupation of which it may reasonably be anticipated that the loss of revenue will before long be made good, even if the revenue does not exceed its former amount.

5. The Board consider the report to be satisfactory.

No. 396. ORDER THEREON, 25th July 1864, No. 1,314.

Land Revenue.

1. In these Proceedings the Board of Revenue report the result of the recent re-assessment of the Chidumberam and Manargoodi Talooks in South Arcot. The reduction of assessment by the revision was Rupees 60,463, exclusive of the temporary remission allowed in Fusly 1270, according to the practice introduced from Fusly 1264; the gain by additional occupation in Fusly 1271, the first year of the new settlement, was Rupees 47,873, and the net loss was thus reduced to Rupees 12,590. This loss was, however, further reduced to Rupees 9,179 in Fusly 1272 by an increase of Acres 2,090 (assessed at Rupees 3,411) in the cultivation.

2. Mr. Reade states that culturable waste to the extent of 11,330 Acres is still available. The increase in cultivation has been progressive from Fusly 1264 in which year the temporary remission was introduced, and this furnishes good reason to expect that the remaining waste will before long be taken up and the small loss from the new settlement made good. The Government concur with the Board in considering the result of the settlement to be satisfactory.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government,

It strikes me that the result of a settlement showing a decrease in the Land Revenue when the collection thereof is entirely to be made good can hardly be considered satisfactory - The Govt have in fact lost the difference between the high prices allowed in the commutation rate & the Cullum 16 measures to the Pagoda or 7½ annas to the Cullum which is less than the prices allowed in Trichinopoly which was 8 annas per Cullum & this was practically only ⅔ of the actual average selling price of the kind

JD

To the Board of Revenue.
The Hy Dy of Rev Sett.

Exd. S. T. Augustin.

Rev Dept

"1856"

Proceedings of the Madras Government

Under date the 8th July 1864

Read the following Pro - of the Board of Revenue

Submitting with remarks letter from the Coll. of South Arcot, reporting on the result of the revised settlement introduced by the Settlement Department } (Here enter 22 June/64 No 3841)

In these Proceedings the Board of Rev. report the result of the recent re-assessment of the Chidumberam and Mannargoodi Talooks in South Arcot. The reduction of assessment ~~lost~~ by the revision was Rupees 60,463 exclusive of the temporary remission allowed in

Jacob 1270 accrued during the
Revolution in addition of the
Jacob 1284, thus
added thereto &c. respecting
the Jacob 1st - the present
year of the new estimate
amount was Rupees 4[illegible]
and the net town was
then reduced to
Rupees 1,596 - then to
however
was further reduced to
Rupees 1,179 in July 1792
by an increase of arrears
290 (accrued at the
3,469 on the estimation
2
of Mr Neale, stated
that collectable would
be the extent of 11,000
arrears in still recoverable
The increase in collections
has been [illegible]
July [illegible]
Jacob 1284 [illegible]

the Jacob [illegible]
arrears accrued, over
&
Jacob assessed & stood
[illegible] respecting the
remaining arrears
the [illegible] held before
being before upon and
the result how from the
time established under
Jacob. The Government
consider with the Board
on considering the result
of the settlement to be
satisfactory. ——

Jacob

Mr Board of Revenue Dated 28th July
12 Offg Dorf Revenue - 2nd Jan

Jacob [illegible]
[illegible]
[illegible]

Sig. in a letter to Comp.ª 25 July 1764
No 5 — Land Rev.

Revenue 1764 Depth.
Rec.ts of Gov.t for July
No 1314

Rec.ts of the Madras Gov.t
for 25th July 1764

Miscellaneous Receipts
the Receipt of the Receipt
&c. &c. Reimbursement of the
Old Government and Collectors
Judicial Charges in Concan

L. 39,854.796.