

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|          |       |                          |
|----------|-------|--------------------------|
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*Proceedings of the Madras Government, Revenue Department,  
12th July 1866.*

No. 258. Read the following Proceedings of the Board of Revenue, dated 13th March 1866, No. 1,707.

Read the following letter from the Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapett, 3rd November 1865, No. 354:—

1. With reference to the Board's Proceedings, dated the 16th and 17th August last, Nos. 4,931 and 4,947, I have the honor to submit, herewith, a report from the Special Deputy Collector Daivasekamony Pillay, containing proposals, first, for transferring all Manawari land and Nunjah land unprovided with means of irrigation to Punjab; secondly, for reducing the present numerous Punjab rates to a less and more convenient number; and thirdly, for reducing the numerous Nunjah rates also to a more convenient number.

2. The Deputy Collector's report is so exhaustive, that I do not think it necessary for me in this letter to enter again into the minute details of his various proposals.

3. It is to be regretted that the season this year should have been so unfavorable as not to have allowed the Deputy Collector an opportunity of making a greater number of experiments than he has done: the Cumboo crop grown in the early part of the year has been scanty throughout the District; and the Varagu and other staple Punjab crops still on the ground, limited though they are, compared with the previous year, are not, I fear, likely to prove any better. So that all the experiments tried this year by the Deputy Collector were necessarily confined to Cumboo only, and as the Board have expressed a wish, in their Proceedings above quoted, that the transfer of the Manawari to Punjab, and the reduction of the Nunjah rates should be effected before the settlement of the current Fusly began, I was obliged to instruct the Deputy Collector to prepare a scale of rates on the results of the few Cumboo experiments above-mentioned, as otherwise the Board's wishes could not be carried out.

4. When making the above experiments, the Deputy Collector made minute inquiries, of the most extensive of the landholders in the District, regarding the general yield of the different description of Punjab crops, and took notes of the information he thus obtained. From this information and the experiments, he has now drawn up a table of rates for Punjab lands varying from Rupees 4 to 12 Annas, and to these rates he proposes to transfer all Manawari lands and Nunjah lands having no irrigation.

5. A table shewing the numerous rates, and the manner in which it is proposed to merge them into the new rates, is subjoined. I have carefully considered these rates, and having, also, personally discussed the subject with the Deputy



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Collector, am of opinion that they may safely at once be adopted with advantage both to Government and to the Ryots:—

| No.      | Old rates.           | Number of the intermediate rates. | Average rate of assessment. | Proposed rates. | Ayacut. | Per-centage of the total Ayacut brought under each of the new rates. |
|----------|----------------------|-----------------------------------|-----------------------------|-----------------|---------|----------------------------------------------------------------------|
|          |                      |                                   | RS. A. P.                   | RS. A. P.       |         |                                                                      |
| 1        | From 11-0-0 to 4-9-6 | 30                                | 8 11 2                      | 4 0 0           | 23,128  | 25                                                                   |
| 2        | 4-8-1 to 3-8-0       | 19                                | 3 15 0                      | 3 0 0           | 32,614  | 35                                                                   |
| 3        | 3-6-0 to 2-10-0      | 16                                | 2 15 8                      | 2 0 0           | 22,144  | 23                                                                   |
| 4        | 2-6-0 to 1-8-6       | 9                                 | 2 0 5                       | 1 8 0           | 11,954  | 13                                                                   |
| 5        | 1-7-3 to 1-5-0       | 2                                 | 1 8 1                       | 1 4 0           | 628     | 1                                                                    |
| 6        | 1-1-6                | 1                                 | 1 1 6                       | 1 0 0           | 115     | 0                                                                    |
| 7        | As. 14 to 7 As.      | 2                                 | 0 10 6                      | 0 12 0          | 399     | 1                                                                    |
| Total... |                      |                                   |                             |                 | 90,382  | 100                                                                  |

6. The present Manawari rates are as many as seventy-nine, ranging from Rupees 11 to 7 Annas, and varying from each other by a difference of even a few pice; these it is proposed to merge into seven rates: eighty-five per cent. of the Manawari Nunjah Ayacut has been included in the three highest rates. The financial effect of the whole will be a reduction of Rupees 94,684,\* or twenty-seven per cent. on the total Ayacut, but Rupees 26,000, or twenty-eight per cent. only on the extent of land under actual occupation in Fussy 1274.

\* Vide Deputy Collector's Report, paragraph 31.

7. Although there would thus be a present loss to the extent of Rupees 26,000 in the bezir of the land now under occupation, it will only be temporary, as there is an immense extent of waste land included in the above Ayacut, by the reclamation of which the above sacrifice of revenue will soon be more than compensated.

8. It will be seen that the Deputy Collector, in fixing the standard rates proposed by him, has allowed twenty-five per cent. out of the gross produce for contingencies of season and fallows, that being the rate hitherto adopted by the Settlement Department; but he suggests the adoption of a graduated scale of allowance for cultivation expenses, and his reason for so doing is that all lands do not require the same amount of labor. I perfectly agree with him in this, as it is notorious that some lands are naturally more costly to cultivate than others, requiring more labor and more manure; and I would, therefore, recommend the adoption of his graduated scale. A reference to the details of the cultivation expenses, as shown in the abstract appended to his report, will shew that he has made a somewhat larger allowance than would seem necessary for ploughing; but as I think his allowance for manuring is somewhat under-estimated, the general average for total expenses is, in my opinion, not too liberal, and need not, therefore, be disturbed.

9. The data also upon which he has made the above allowances seem to me to be perfectly correct and trustworthy, and are fully explained in his letter.

10. For the purpose of communicating the Deputy Collector struck averages for different cycles of years, as directed by the Board in their Proceedings noted in the margin, but as the cycle of the last twenty-five years included good, bad,

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and indifferent years, its average was taken by him for that purpose. This I am of opinion is quite fair. His allowance of four Annas for every ten miles as the charges of conveyance, has also my approval. Taking, therefore, for granted that the total allowance as now recommended for cultivation expenses, contingencies of season, and fallows, is correct, there will remain forty-eight per cent. to be divided between the Government and the Ryot.

11. In paragraphs 6 and 7 of this report, the financial effect of the proposed scheme upon the Manawari lands of the District generally was shewn, the calculations having been made chiefly upon the accounts furnished by the Talook officers. The effect of the same scheme on the lands of the Sydapet Talook alone, which the Deputy Collector first took up and examined in person, is tabulated in the annexed abstract:—

| Number. | Item or Classification.                                                                                                                                                                               | AYACUT. |                    |                                  |            | CULTIVATION OR OCCUPATION AS PER FUSLY 1274. |                     |                                  |            |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|--------------------|----------------------------------|------------|----------------------------------------------|---------------------|----------------------------------|------------|
|         |                                                                                                                                                                                                       | Extent. | Present assessment | Assessment as per proposed rate. | Reduction. | Extent.                                      | Present assessment. | Assessment as per proposed rate. | Reduction. |
|         |                                                                                                                                                                                                       | Kanis.  | Rs.                | Rs.                              | Rs.        | Kanis.                                       | Rs.                 | Rs.                              | Rs.        |
| I       | Manawari lands irrigated by Government works, and therefore to be transferred to regular Nunjah with their present assessment..                                                                       | 1,708   | 5,839              | .....                            | .....      | .....                                        | .....               | .....                            | .....      |
| II      | Do. situated in the beds of tanks and drawing their chief supply of water from those tanks, to be continued as Nunjah with their present assessment....                                               | 1,209   | 4,930              | .....                            | .....      | .....                                        | .....               | .....                            | .....      |
| III     | Lands classed as Manawari and irrigable Nunjah situated in the beds of tanks, but which can never be cultivated as being within the water-spread, and should, therefore, be transferred to Porumboko. |         |                    |                                  |            |                                              |                     |                                  |            |
|         | Extent. Assessment.                                                                                                                                                                                   |         |                    |                                  |            |                                              |                     |                                  |            |
|         | Manawari... 5,628                                                                                                                                                                                     |         | 20,448             |                                  |            |                                              |                     |                                  |            |
|         | Irrigable Nunjah... 1,620                                                                                                                                                                             |         | 7,462              |                                  |            |                                              |                     |                                  |            |
| IV      | Pure Manawari lands to be transferred to the proposed Punjab rate ... ..                                                                                                                              | 9,028   | 27,736             | 20,686                           | 7,050      | 4,269                                        | 15,429              | 11,466                           | 3,963      |
| V       | Lands classed as irrigable Nunjah, but deprived of the means of irrigation, and lands irregularly classed as Nunjah to be transferred to the proposed Punjab rate ... ..                              | 2,452   | 9,394              | 6,430                            | 2,964      | 642                                          | 3,030               | 2,029                            | 1,001      |
|         | Total Manawari and irregular Nunjah extent ...                                                                                                                                                        | 21,615  | 75,809             | .....                            | .....      | .....                                        | .....               | .....                            | .....      |



12. From this, it is shewn that out of 17,573 Canies of Manawari lands, 1,200 Canies should never have been cultivated at all as they are situated in beds of tanks, but the Deputy Collector is for retaining them as Nunjah with their present assessment, as they receive some benefit from the tank water.

13. I would, if possible, put a stop altogether to the cultivation of such lands as it only causes injury, by loosening the soil and causing tanks to silt up; it also does harm to the cultivation below the tanks, as the cultivators of it are tempted to let out the water of the tanks whenever there is a probability of their lands in the bed being flooded, thus causing a diminution in the supply of water to the lands below; but as these lands have been in the possession of the Ryots for many years, all that can now be done is, as stated above, to make no reduction in their assessment, and trust to the Ryots eventually resigning them, when finding themselves denied remission for any cause.

14. It is also shewn in the Statement that in the Sydapet Talook a large extent of land forming beds of tanks is entered in the accounts as assessed waste, but this classification is incorrect as the land is really such as could never be brought under cultivation, and I, therefore, request permission to transfer it, as shewn in the abstract, to Porumboko or lands specially reserved for beds of tanks. In the other Talooks also of this District, there is much similarly classed land, which has led to the erroneous idea that in this District there is more waste, than in others.

15. The proposal of the Deputy Collector to transfer to Punjab all Nunjah lands which were erroneously classed as such at the survey, or have since become deprived of the means of irrigation, has also my cordial approval. The assessment upon such lands in the Sydapet Talook alone is Rupees 2,452, as will be seen from the abstract.

16. The sacrifice of revenue involved in all the above proposals for the Sydapet Talook alone, amounts only to Rupees 4,964, as detailed in the margin. Even this loss of revenue will soon be made good by the reclamation of the available waste in the Talook, of which there is Canies 6,570, assessed at Rupees 13,621.

17. The Deputy Collector also states, that of the Manawari lands some have no means of irrigation except rain water caught in natural hollows in the ground and lasting but for a short time, and some have only irrigation from private wells, or from small jungle streams which do not supply water to any private or public tank; all these lands, amounting to about 782 Canies, should, I think, be also transferred to Punjab as proposed by him, the principle being, as the Board are aware, quite in accordance with the present liberal policy of the Government.

18. If the above proposals for the re-classification of the Manawari lands are approved of, I would suggest that the merging and reducing of the Punjab rates, as recommended in paragraph 52 of the Deputy Collector's Report, and the re-classification be carried on at the same time. A Statement shewing the financial effect of the merging of the Punjab rates would be then submitted to the Board.

19. As regards the alteration in the present numerous Nunjah rates, it is proposed to reduce the present 182 rates to thirty-four by doing away with all the smaller fractions, and by keeping none but those of a quarter, half, or three-quarters of a Rupee. By this plan, the present minute variations of a few pice only will be done away with, and every Puttah-holding Ryot will benefit somewhat and get some reduction; the accounts will be immensely simplified, and opportunities for fraud by the village officials be diminished. The sacrifice of revenue involved in this proposal amounts, for the whole District, only to the trifling sum of Rupees 12,708, as shewn in the annexed table:—

| Num-<br>ber. | Talooks.        | Reduction on<br>Ayacut. |    |    | Reduction on<br>occupation. |    |    |
|--------------|-----------------|-------------------------|----|----|-----------------------------|----|----|
|              |                 | RS.                     | A. | P. | RS.                         | A. | P. |
| 1            | Sydapet...      | 2,958                   | 3  | 6  | 2,162                       | 3  | 9  |
| 2            | Chingleput ...  | 3,671                   | 0  | 2  | 2,623                       | 7  | 3  |
| 3            | Ponneri...      | 1,253                   | 7  | 8  | 873                         | 11 | 4  |
| 4            | Trivellore ...  | 1,724                   | 14 | 5  | 1,326                       | 11 | 11 |
| 5            | Madrantakum ... | 4,396                   | 12 | 3  | 3,088                       | 7  | 1  |
| 6            | Conjeveram ...  | 3,836                   | 3  | 8  | 2,633                       | 12 | 5  |
|              | Total ...       | 17,840                  | 9  | 8  | 12,708                      | 5  | 9  |

20. In conclusion, I request the particular attention of the Board to paragraphs 43, 44, and 45 of the Deputy Collector's Report, in which he forcibly points out the necessity of making these reductions at once.

21. I have myself observed very large tracts of Manawari lands that have never been turned up, owing to the pressure of assessment, and the inferior nature of the soil. For the last six or seven years hopes and promises have been held out to the people in the District that the assessment of these lands would be revised, but as yet nothing has been done. And if the present year also is allowed to pass away without any relief being granted, I think the Ryots will be sadly disappointed, and the above waste tracts will remain as they are now, much to the prejudice of the interests of Government. I, therefore, take the liberty of strongly urging upon the Board the necessity of the proposed revision being at once sanctioned, notwithstanding that the regular and scientific survey operations are reported to be about to commence in this District, and to complete which it will take at least another five years. Due notice can be given to the Ryots that the present revision is liable to alteration after the regular survey and classification has been completed.

22. If the Board and Government approve of the proposal above adverted to, the revision can be carried out this year in all the Talooks of the Collector's Division in which the greater portion of the Manawari waste lands are situated. The Sub-division can be taken up afterwards, and could be completed before the settlement of Fusly 1276.



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From the Deputy Collector on special duty, to the Collector of Madras, dated Sydapet, 23rd October 1865.

1. With reference to the Proceedings of the Board of Revenue of the 16th and 17th of August 1865, Nos. 4,081 and 4,947, I beg to submit, herewith, my proposals for transferring to Punjab the Manawari lands, and Nunnah lands having no irrigation in the District, and for reducing the number of Nunnah rates.

2. The main instructions conveyed in paragraph 18 of the Proceedings of the Government, and other previous Orders of Government on the subject are, I conceive, as follows:—

I. That the rates of assessment should not be fixed at random, without any fixed data.

II. That certain standard Punjab rates of assessment should be obtained by actually testing the present productive powers of such soils as are distinguished by marked differences of yield, and prevail more or less generally.

III. That these standard rates should be in approximation to the established share of Government, viz., a moiety of the net profits.

IV. That the present minutely divided Punjab rates should be merged in the standard rates thus obtained.

V. That the Manawari lands and lands irregularly classed as Nunnah should be transferred to the Punjab rates.

3. Such being the instructions of Government, I proposed to describe the mode in which I obtained the standard rates of assessment for Punjab lands, and how I propose to reduce the Nunnah rates. Those latter, above 8½ Rupees per kani, having already been dealt with, (vide paragraph 3 of the Order of Government, dated 6th July 1864, No. 1,167,) my present proposals include only the rates below 8½ Rupees.

4. Towards arriving at the Punjab rates, I first divided the soils into four chief divisions, each distinguished by marked differences of yield or of physical appearance, rejecting any minute differences in the quality, &c., on productive power of the soil. There are indeed some tracts of land which would hardly come under any of these classes, such as swamps, sand beds, &c.; but such are comparatively few, and are rarely cultivated with any of the chief products of the District. As regards the assessment of such lands, I shall discuss it in its appropriate place.

5. My next step would have been to ascertain the actual productive powers of the above-mentioned chief classes of soil as regards their Punjab products, as noted in the margin. Though the last named grain in the list has not generally been classed among the Punjab products, I found that in this District this grain is grown like the other recognized Punjab crops, and is dependant on rains alone, and that several parts of the District are peculiarly adapted for its growth; on this account, therefore, I regard it as one of the Punjab products.

6. As the harvest season for Cumboo alone occurred since I commenced operations, I have been able to test the productive powers of the whole of the District only as regards that crop, and got some of the Tahsildars to do the same. The subjoined abstract statement shows the experiments conducted by the various officers; and it will be observed that out of the twenty-

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eight experiments, thirteen of them were made by myself, and the results of the whole are tabulated (vide Appendix A) :—

| Names of Talooks.  | Names of the Officers who conducted the experiment. | Number of villages. | Number of cases experimented |
|--------------------|-----------------------------------------------------|---------------------|------------------------------|
| Sydapet ... ..     | Deputy Collector ... ..                             | 4                   | 5                            |
| Do. ... ..         | Sundara Row, Tahsildar ... ..                       | 1                   | 1                            |
| Do. ... ..         | Anantha Charry, Deputy Tahsildar ... ..             | 1                   | 1                            |
| Ponneri ... ..     | Deputy Collector ... ..                             | 1                   | 1                            |
| Do. ... ..         | Tahsildar ... ..                                    | 3                   | 5                            |
| Trivellore ... ..  | Deputy Collector ... ..                             | 3                   | 4                            |
| Do. ... ..         | Do. Tahsildar ... ..                                | 2                   | 4                            |
| Madrantakum ... .. | Do. Collector ... ..                                | 2                   | 2                            |
| Do. ... ..         | Tahsildar ... ..                                    | 3                   | 3                            |
| Do. ... ..         | Deputy Tahsildar ... ..                             | 1                   | 1                            |
| Conjeveram ... ..  | Do. Collector ... ..                                | 1                   | 1                            |
| Total ... ..       |                                                     | .....               | 28                           |

7. The average gross produce of Cumboo, as determined on each class of soil by these experiments, is shewn below :—

| Number. | Description of soil.             | Number of Madras Cullum per Kany. |     |
|---------|----------------------------------|-----------------------------------|-----|
| 1       | Black and clay, &c. ... ..       | 5                                 | ... |
| 2       | Loamy ... ..                     | 4                                 | ... |
| 3       | Red ... ..                       | 2                                 | 6   |
| 4       | White and other inferior. ... .. | 2                                 | ... |

I should, however, remark that the season for Cumboo has this year been very unfavorable. I have not, therefore, been successful in making a sufficient number of experiments on really good crops. Poor crops presented themselves every where, but were not experimented upon, as they would not have given reliable data. To ascertain correctly the maximum gross produce of other Punjab products by actual test, it would have been necessary to wait till the harvest season for them sets in, at the commencement of February next. But even then, from what I have observed during my late tour, it is not likely that, except in a few cases, crops will be found which will fairly represent the maximum gross produce, the rains of August and September having totally failed this year.

8. As the Board expressed a desire to have the revision in the assessment of Manawari lands carried out during the present year, I have thought it advisable, without waiting for the coming crops, to institute inquiries as to maximum gross produce of all the other Punjab crops, and from the result of those inquiries to strike an average of their produce. The Ryots of various parts of the country were questioned, and their answers differed but little from one another. The annexed table shews the gross maximum produce thus arrived at, in a good season. The product of Cumboo was formed from my actual test:—

| No.      | Cumboo per Kani. |    | Ragi per Kani. |    | Cholum per Kani. |    | Varagu per Kani. |    | Coarse Manawari Paddy per Kani. |    | Average Punjab gross produce Cullum per Kani. |    |
|----------|------------------|----|----------------|----|------------------|----|------------------|----|---------------------------------|----|-----------------------------------------------|----|
|          | CS.              | M. | CS.            | M. | CS.              | M. | CS.              | M. | CS.                             | M. | CS.                                           | M. |
| 1 ... .. | 5                | 0  | 5              | 6  | 5                | 0  | 7                | 0  | 7                               | 0  | 6                                             | 0  |
| 2 ... .. | 4                | 0  | 4              | 0  | 4                | 0  | 5                | 0  | 5                               | 0  | 4                                             | 6  |
| 3 ... .. | 2                | 6  | 3              | 0  | 2                | 6  | 3                | 6  | 3                               | 6  | 3                                             | 0  |
| 4 ... .. | 2                | 0  | 2              | 0  | 2                | 0  | 2                | 6  | 2                               | 6  | 2                                             | 3  |



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9. It will be observed from the above table that, with the exception of Varugu and coarse Paddy, the difference in the maximum quantity of produce of other grains is very slight, and this is quite in harmony with my general experience.

10. The maximum Cumboo produce arrived at was, I found, in accordance with the reports of the Ryots, and I have no doubt, therefore, but that their reports as regards the other crops may be accepted as correct; and I am fully convinced that no actual experiments with them will produce results higher than those I arrived at in the mode I have described.

11. In comparing this with the original settlement accounts, it is found that, as regards some of the villages, the present average production is an increase on the former by thirty per cent.

12. When discussing these rates with the Ryots they all agreed that they were not too high if the season was a good one, but considered that even a partial failure of rain would make them too high, arguing that, as such failures had of late years been of frequent occurrence, the actual produce would in many cases be far below the maximum results I have determined. As regards the expenses for the cultivation of the chief products, as per margin, I gathered information from various quarters of the District. The different items of expenditure, as given by different parties, are in several cases greatly at variance, and I have, therefore, thought it proper to test the correctness of one of the items, viz., the cost of harvesting by actual experiments in the village of Silavattam in the Madrantakum Talook; and the result was that the expenses were by half less than those given by the Ryots.

The details will be found in Appendix B.

13. This combined with my own experience, enabled me to check the other items, and to strike the average which I did of eight Rupees per Kani.

14. As this sum represents the expenditure for lands of the first class, I proportionately decreased it upon the three other classes, as noted in the margin, with reference to their relative produce. It might be objected, that it is absurd to suppose that the cultivation expense will vary according to the soil; but, in reality, such is the case. As the better lands have heavier crops requiring greater time to reap them, and thrash them, and upon such lands there being a greater certainty of profit, the Ryots are more willing and ready to bestow their labor upon them than upon poorer lands, the yield from which is of a precarious nature; and hence put themselves generally to greater expense upon them; the charges also for weeding a poor crop, must necessarily be less than those for a rich crop.

15. As regards what the deduction should be that is to be made from the gross produce for contingencies of season, &c., it was necessary to ascertain the relative quantity of produce in a good, moderate, and bad season. The cultivation of the Punjab grain can be commenced with advantage only at a fixed period of the year, viz., during the south-west monsoon. Failing this the cultivation is carried on with much less profit; and several respectable Ryots have informed me that the difference caused by putting off the cultivation to this later date is as great as forty or fifty per cent.

16. To satisfy myself of the accuracy of this statement, I ascertained by actual experiment the quantity of Cumboo produce raised on a kani of dry land irrigated by artificial means, and found that it was nearly double what it would be if dependant on rain alone in a good season, thus making it appear quite reasonable to believe that a failure of water at the proper season will result in a loss of forty or fifty per cent.

| Torum.    | Amount of expense per Kani. |
|-----------|-----------------------------|
| 1. ... .. | Rs. A. P.                   |
| 2. ... .. | 8 0 0                       |
| 3. ... .. | 6 0 0                       |
| 4. ... .. | 4 0 0                       |
| 5. ... .. | 2 0 0                       |

Cumboo.  
Ragi.  
Cholum.

Varagu.  
Mauawari Paddy (coarse Paddy).

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17. Another circumstance I have to dwell upon in connection with the contingencies of the season, is the necessity of leaving lands fallow every alternate year. It may be urged in objection to this, that a rotation of crops can be carried on without leaving the lands fallow. This may hold good in the case of small holdings, but only at an increased expense to the holders in the way of manuring, &c.; but in all other cases, it is found impracticable to cultivate the poorer descriptions of dry lands every year, owing chiefly to the large quantity of manure that is required in the absence of rest to the lands. On a reference to the individual village accounts in a few villages in each Talook, I find that, as a general rule, Ryots of expensive Punjab holdings leave about forty or fifty per cent. of their lands fallow every year.

18. On a consideration of these contingencies, I have come to the opinion, and strongly recommend that twenty-five\* per cent. be allowed on that score. This per-centage, it will be observed, is not in excess of what was allowed in some of the recent settlements.†

\* See Paragraph 2, Clause 4 of the Madras Collector's letter to Board, dated 22nd April 1865, No. 105.  
† Vide paragraph 2 of Government Proceedings, dated 24th November 1865, No. 2,118.

19. The average deduction owing to these two items, viz., cultivation expense and contingency of season, will thus be 62½ per cent.

|                                          |       |         |
|------------------------------------------|-------|---------|
| † Average cultivation expense for tarams | .. .. | Rs. 37½ |
| Contingency of season                    | .. .. | 25      |
|                                          |       | 62½     |

The Ryots, I think, should be satisfied with this, as I have no doubt, that whatever fluctuation there may be in one of these items, specially in

the latter, there will still be left a sufficient margin on the whole.

20. In determining the commutation rate, I had to refer to all the Returns of the prices of dry grains that were available in the records of this office extending from Fuslies 1220 to 1274; the earlier ones, however, are not reliable, as they shew only the average price for the whole District.

21. By combining the average prices of the different sorts of Punjab grain, I have struck an average not only for dry grain, but for the coarse paddy previously mentioned, as it is generally cultivated on dry lands without any irrigation. The period comprised between Fuslies 1220 and 1274 I have divided into different cycles, and a comparison, inclusive and exclusive of exceptional years, is instituted between averages of each of these cycles, and also with the original commutation rate.‡

§ Further details will appear in Appendices D and E.

22. The old commutation rates were not uniform throughout the District, different dry grains being taken as the standard for each locality. But, on the whole, twenty-four Madras mercials seem to be the most prevalent rate for a pagoda, and this, therefore, is what I have taken for the purposes of my comparison above referred to.

23. From an examination of these Returns, I find that the prices began to increase steadily from a certain period, and that the favorableness or unfavorableness of the season alone did not determine them.

24. The prices of the last twenty-five years, that is from Fuslies 1250 to 1274, represent fairly both the high and low prices, and I have, therefore, adopted the average of them|| as the standard: the commutation rate in question.

|| See Paragraph 2, Clause 3 of the Madras Collector's letter to Board, dated 22nd April 1865, No. 105.

25. In accordance with the principle laid down in the Proceedings of the Madras Government, dated 12th December 1864, the necessary allowance for carriage at the prevalent rate of four Annas¶ per Madras cullum for every ten miles was made, and the commutation rate has been fixed at Rupees 3-9-0 for a Madras cullum, which is Rupees 119 for a garce.

¶ See Paragraph 2, Clause 4 of the Madras Collector's letter to Board, dated 22nd April 1865, No. 105.



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26. After making the several deductions from the above-noted gross assets, the standard rates of assessment noted in the margin have been arrived at; of which the last three, however, have not been based upon the gross produce, but fixed at random, as the lands comprised in those classes is so inferior, and the extent of them which the Ryots cultivate so inconsiderable, that it would be impracticable to ascertain their gross produce for the purpose of fixing the assessment upon them.

| No.       | Rate per Kani. |
|-----------|----------------|
| 1. ... .. | RS. A. P.      |
| 2. ... .. | 4 0 0          |
| 3. ... .. | 3 0 0          |
| 4. ... .. | 2 0 0          |
| 5. ... .. | 1 8 0          |
| 6. ... .. | 1 4 0          |
| 7. ... .. | 1 0 0          |
|           | 0 12 0         |

Vide Appendix F.

I have, therefore, comprised all lands, of which the present assessment is below 1½ Rupees in three classes differing from each other by four Annas, thus forming on the whole seven grades of dry assessment. The existing Manawari rates, varying from 11 Rupees to 7 Annas, and differing from each other by a few Annas and Pice, are now merged into the above seven standard rates, as shown below:—

| Old rates. |    |    |      | No. of the intermediate rates. | Average rate of assessment. | Proposed rates. |    |    |
|------------|----|----|------|--------------------------------|-----------------------------|-----------------|----|----|
| RS.        | A. | P. |      |                                |                             | RS.             | A. | P. |
| 1. From    | 11 | 0  | 0 to | 4                              | 9                           | 6               |    |    |
| 2. "       | 4  | 8  | 1 to | 3                              | 8                           | 0               |    |    |
| 3. "       | 3  | 6  | 0 to | 2                              | 10                          | 0               |    |    |
| 4. "       | 2  | 6  | 6 to | 1                              | 8                           | 6               |    |    |
| 5. "       | 1  | 7  | 3 to | 1                              | 5                           | 0               |    |    |
| 6. "       | 1  | 1  | 6    |                                |                             |                 |    |    |
| 7. "       | 0  | 14 | 0 to | 7 Annas.                       |                             |                 |    |    |
|            |    |    |      | 30                             |                             |                 |    |    |
|            |    |    |      | 19                             |                             |                 |    |    |
|            |    |    |      | 16                             |                             |                 |    |    |
|            |    |    |      | 9                              |                             |                 |    |    |
|            |    |    |      | 2                              |                             |                 |    |    |
|            |    |    |      | 1                              |                             |                 |    |    |
|            |    |    |      | 2                              |                             |                 |    |    |

27. In effecting this consolidation, I was not solely guided by the proportion which the cultivated portion of the Manawari lands under each rate usually bears to the uncultivated portion, inasmuch as lands under several of the rates are lands so situated as to render their occupation impracticable. For instance, lands in the beds of tanks, though highly assessed, being unfitted for cultivation, were not taken into account, and are shown in the accounts as assessed waste.

28. It now remains for me to discuss the financial bearing of my proposition.

29. The following table shows the extent of Manawari Ayacut which would be merged into each of these classes; and it will be observed that eighty-five per cent. of the Ayacut has been brought into the first three classes:—

| Old rates. |    |    |       | No. of the intermediate rates. | Average rate of assessment. | Proposed rates. | Ayacut. | Per-centage of the total Ayacut brought under each of the new rates. |
|------------|----|----|-------|--------------------------------|-----------------------------|-----------------|---------|----------------------------------------------------------------------|
| RS.        | A. | P. |       |                                |                             |                 |         |                                                                      |
| 1. From    | 11 | 0  | 0 to  | 4                              | 9                           | 6               |         |                                                                      |
| 2. "       | 4  | 8  | 1 to  | 3                              | 8                           | 0               |         |                                                                      |
| 3. "       | 3  | 6  | 0 to  | 2                              | 10                          | 0               |         |                                                                      |
| 4. "       | 2  | 6  | 6 to  | 1                              | 8                           | 6               |         |                                                                      |
| 5. "       | 1  | 7  | 3 to  | 1                              | 5                           | 0               |         |                                                                      |
| 6. "       | 1  | 6  | 1     |                                |                             |                 |         |                                                                      |
| 7. "       | 14 | 7  | Annas |                                |                             |                 |         |                                                                      |
|            |    |    |       | 30                             |                             |                 |         |                                                                      |
|            |    |    |       | 19                             |                             |                 |         |                                                                      |
|            |    |    |       | 16                             |                             |                 |         |                                                                      |
|            |    |    |       | 9                              |                             |                 |         |                                                                      |
|            |    |    |       | 2                              |                             |                 |         |                                                                      |
|            |    |    |       | 1                              |                             |                 |         |                                                                      |
|            |    |    |       | 2                              |                             |                 |         |                                                                      |
|            |    |    |       |                                |                             |                 | 23,128  | 25                                                                   |
|            |    |    |       |                                |                             |                 | 32,014  | 35                                                                   |
|            |    |    |       |                                |                             |                 | 22,144  | 25                                                                   |
|            |    |    |       |                                |                             |                 | 11,954  | 13                                                                   |
|            |    |    |       |                                |                             |                 | 628     | 1                                                                    |
|            |    |    |       |                                |                             |                 | 115     | 1                                                                    |
|            |    |    |       |                                |                             |                 | 399     | 1                                                                    |
|            |    |    |       |                                |                             |                 | 90,382  | 100                                                                  |

30. The financial result of the application of the new rates is shown in the Statement (K), from which it will be observed that as regards the whole Ayacut a reduction of 94,684 Rupees,

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or twenty-seven per cent., is caused; and as regards the extent under occupation in Fusly 1274 a reduction of 26,000 Rupees, or twenty-eight per cent. will be the result.

Vide Appendix K.

31. The reductions as regards each Talooks are shown below:—

| No. | Talooks.           | Reduction on Ayacut. |    |    | Reduction on occupation. |    |    |
|-----|--------------------|----------------------|----|----|--------------------------|----|----|
|     |                    | RS.                  | A. | P. | RS.                      | A. | P. |
| 1   | Sydaput ... ..     | 14,533               | 9  | 6  | 5,773                    | 7  | 4  |
| 2   | Chingleput ... ..  | 10,302               | 8  | 11 | 1,342                    | 10 | 11 |
| 3   | Ponneri ... ..     | 22,703               | 2  | 5  | 10,728                   | 6  | 0  |
| 4   | Trivellore ... ..  | 13,054               | 11 | 4  | 5,132                    | 14 | 6  |
| 5   | Madrantakum ... .. | 20,475               | 10 | 11 | 1,288                    | 11 | 1  |
| 6   | Conjeveram ... ..  | 13,615               | 1  | 0  | 1,745                    | 3  | 6  |
|     | Total...           | 94,684               | 12 | 1  | 26,011                   | 5  | 4  |

32. From my personal examination of a large extent of Manawari lands, I find that in many cases they are more productive than the present first-class Punjab land of each village, which generally pays an average assessment of below Rupees 2; therefore to assess the Manawari lands at other than the graduated scale now proposed, would entail an unnecessary sacrifice of revenue, and I am, therefore, of opinion that my proposal is best adapted to meet the interests both of the Government and the Ryots.

33. The incorporation of the Manawari lands under the seven proposed Punjab rates with the Punjab lands of the District, would, I believe, stand good only until the expected regular survey and settlement of the District are carried out; but even then I do not think that the lands now comprised in each of the standard rates would be materially disturbed.

34. Having thus finished my sketch of the general plan for the whole District, I now proceed to give the result of my actual examination of Manawari lands, and lands irregularly classed as irrigable Nunjah lands, possessing no means of irrigation though classed under wet, in the one Talook of Sydapet, the examination of which I first undertook.

35. I classified the Manawari lands as well as the regular Nunjah under the five heads noted below:—

I. Manawari lands irrigated by Government works, and therefore to be transferred to regular Nunjah with their present assessment.

II. Manawari lands situated in the beds of tanks deriving the benefit therefrom also to be transferred to regular Nunjah with their present assessment.

III. Manawari as well as irrigable Nunjah lands situated in the beds of the tanks, but which cannot ever be cultivated, and should, therefore, be transferred to Porumboko.

IV. Pure Manawari lands to be transferred to the proposed Punjab rate.

V. Nunjah lands deprived of the means of irrigation, and lands irregularly classed as Nunjah to be transferred to the proposed Punjab rate.

36. The extent of the Manawari lands as well as of regular Nunjah thus classified is, respectively, 17,573 and 4,072 kanis; out of which eighty per cent. has been personally visited and examined by me.

37. The irregularities of the former classification, such as putting lands situated in the beds of tanks down as regular Nunjah and Manawari leaving only the bund unassessed, and classifying under different heads portions of swamps extending over several villages, are so numerous that any attempt to point them all out would immensely swell this report. As an instance I may mention that out of the 17,573 kanis of Manawari, nearly 3,375 are entirely in the beds of fourteen tanks of different villages.



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38. The result of my actual classification as described above, will appear in the annexed abstract statement.

| Item or Classification.                                                                                                                                                                                                      | AYACUT. |                     |                                  |            | CULTIVATION OR OCCUPATION OF FUSLY 1274. |                     |                                   |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------------------|----------------------------------|------------|------------------------------------------|---------------------|-----------------------------------|------------|
|                                                                                                                                                                                                                              | Extent. | Present assessment. | Assessment as per proposed rate. | Reduction. | Extent.                                  | Present assessment. | Assessment as per proposed rates. | Reduction. |
| I. Manawari lands irrigated by Government works and therefore to be transferred to regular Nunjah with their present assessment ...                                                                                          | 1,708   | 5,839               | .....                            | .....      | .....                                    | .....               | .....                             | .....      |
| II. Manawari lands situated in the beds of tanks deriving benefit therefrom to be transferred to regular Nunjah with their present assessment ...                                                                            | 1,209   | 3,930               | .....                            | .....      | .....                                    | .....               | .....                             | .....      |
| III. Manawari as well as irrigable Nunjah lands situated in the beds of the tanks which cannot for ever be cultivated as being within the waterspread, and should, therefore, be transferred to Porumboke as unassessed are— | 7,248   | 27,910              | .....                            | .....      | .....                                    | .....               | .....                             | .....      |
| Manawari Extent. Asset.<br>Irrigable Nunjah ... 5,628 20,448<br>... 1,620 7,462                                                                                                                                              | 9,028   | 27,736              | 20,686                           | 7,050      | 4,269                                    | 15,429              | 11,466                            | 3,963      |
| IV. Pure Manawari lands to be transferred to the proposed Punjab ...                                                                                                                                                         | 2,452   | 9,394               | 6,430                            | 2,964      | 642                                      | 3,030               | 2,029                             | 1,001      |
| V. Irrigable Nunjah lands deprived of the means of irrigation and lands irregularly classed as Nunjah to be transferred to the proposed Punjab rate.                                                                         | 17,573  | 58,953              | .....                            | .....      | .....                                    | .....               | .....                             | .....      |
| Total Manawari extent ...                                                                                                                                                                                                    | 4,072   | 16,856              | .....                            | .....      | .....                                    | .....               | .....                             | .....      |
| Total Nunjah extent which has fallen under the examination of the Deputy Collector ...                                                                                                                                       | 21,645  | 75,809              | .....                            | .....      | .....                                    | .....               | .....                             | .....      |

39. From this it will be observed that 9,028 kanis of Manawari, and 2,452 kanis of lands irregularly classified as Nunjah, and now deprived of irrigation, are proposed to be transferred to the new dry rates. The reduction as regards the whole Manawari is Rupees 7,050; but if the extent under actual occupation in Fusly 1274 is considered 3,963 Rupees, the reduction in the Nunjah under occupation, if transferred to the dry rates, would be only 1,001 Rupees.

40. I have every reason to believe that when these reductions are made according to the rates proposed, they will be more than compensated by the ready occupation of the new waste lands fit for cultivation.

41. In addition to regular Manawari, a land solely dependant on rain, there are other lands that should also be now included in this revision of assessment. These lands were originally sometimes assessed as Manawari, and sometimes as regular Nunjah; but they are now found to

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depend altogether on rain, although occasionally getting help from water collected in hollows and capable of lasting only for a short period, and by water from jungle streams also lasting for a short time, and feeding on (! no) tanks or irrigation works. Lands which have been recently provided with irrigation by digging private wells,\* and lands originally assessed as Manawari and regular Nunjah, but now formed into gardens and technically known by the name of Kriyathottam,† have been included in the total extent now recommended for transfer to the reduced new dry rates.

\* Vide paragraph 2 of the amended Circular appended to Circular Order of the Board of Revenue, dated 25th November 1852, page 110.  
† Board's Proceedings, dated 6th April 1861, No. 1,779.

42. The extent of lands of this nature and the reductions thereon are shewn below. On the whole the reduction is only 815 Rupees, a very inconsiderable sum comparatively :—

| Items.                        | Lands transferred to the proposed Nunjah rates. |                          |          |                          |
|-------------------------------|-------------------------------------------------|--------------------------|----------|--------------------------|
|                               | Manawari Nunjah.                                |                          | Nunjah.  |                          |
|                               | Kani.                                           | Difference of reduction. | Kani.    | Difference of reduction. |
| 1. Kollam and small ponds ... | 204 6 14                                        | 274 3 11                 | 61 8 4   | 69 1 4                   |
| 2. Private wells, &c. ...     | 133 7 8                                         | 127 2 3                  | 1 14 10  | 2 0 10                   |
| 3. Kriyathottam ...           | 382 12 6                                        | 330 9 6                  | 3 6 0    | 12 13 1                  |
| Total ..                      | 720 10 12                                       | 731 15 8                 | 66 12 14 | 83 15 3                  |

43. In conclusion, I respectfully beg to offer a few general observations, with a view to giving immediate effect to the proposed measures. The revision of Manawari lands has been in contemplation about six years from 1859, but nothing has as yet been done in the matter practically. The result of this state of things has been the grant of large remissions almost every year for Manawari lands under occupation, and the neglect of the large extent of waste available for cultivation. In my tour through the District I passed through several large tracts of Manawari quite fit for cultivation, but left unoccupied owing to the high rate of assessment; and when I asked the owners what they would do were the assessment reduced, they all expressed their readiness to cultivate them.

44. According to my proposal, the whole reduction for the District as regards lands under occupation, amounts to 26,000 Rupees. I have, however, every reason to anticipate, as compensation, a revenue of 52,000 Rupees in two years from waste available for cultivation, thus augmenting the whole revenue of the District by 26,000 Rupees, as shewn in the following statement :—

| Talooks.        | Total waste after deducting lands occupied in Fusly 1274. |                                  | Lands situated in the beds of the tanks until after cultivation. |                                  | Waste remaining fit to be cultivated. |                                  | Extent of waste situated for occupation. |                                  | Amount of reduction now proposed to be given on occupation. |
|-----------------|-----------------------------------------------------------|----------------------------------|------------------------------------------------------------------|----------------------------------|---------------------------------------|----------------------------------|------------------------------------------|----------------------------------|-------------------------------------------------------------|
|                 | Kani.                                                     | Assessment as per proposed rate. | Kani.                                                            | Assessment as per proposed rate. | Kani.                                 | Assessment as per proposed rate. | Kani.                                    | Assessment as per proposed rate. |                                                             |
| Sydapet ...     | 11,428                                                    | 27,485                           | 5,628                                                            | 15,635                           | 5,800                                 | 11,850                           | 3,000                                    | 7,500                            | 5,773                                                       |
| Chingleput ...  | 10,665                                                    | 25,591                           | 5,333                                                            | 12,795                           | 5,332                                 | 12,796                           | 2,300                                    | 5,750                            | 1,343                                                       |
| Ponneri ...     | 9,134                                                     | 27,423                           | 2,000                                                            | 6,000                            | 7,134                                 | 21,423                           | 5,000                                    | 15,000                           | 10,728                                                      |
| Trivellore ...  | 7,053                                                     | 21,898                           | 3,500                                                            | 10,500                           | 3,553                                 | 11,398                           | 2,500                                    | 7,500                            | 5,133                                                       |
| Madrantakum ... | 18,720                                                    | 52,451                           | 14,000                                                           | 38,971                           | 4,720                                 | 13,480                           | 2,000                                    | 5,500                            | 1,289                                                       |
| Conjeveram ...  | 10,501                                                    | 29,989                           | 4,000                                                            | 11,000                           | 6,501                                 | 18,989                           | 4,000                                    | 11,000                           | 1,745                                                       |
| Total ...       | 67,501                                                    | 1,84,837                         | 34,461                                                           | 94,901                           | 33,040                                | 89,936                           | 18,800                                   | 52,250                           | 26,011                                                      |



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45. To attain this result, all that is required is the speedy disposal of applications for waste lands. If the present temporary revision is not immediately carried out on the score of the expected survey and settlement of the District, it will, I fear, take another five years before it is finally introduced, and the fulfilment of the long entertained hopes of the people regarding the reduction will be deferred to an indefinite period. I, therefore, urge the necessity of carrying out the proposed temporary revision, quite irrespective of the contemplated survey and settlement.

46. In the event of the propositions I have made being approved of, it would not be expedient, notwithstanding that the revision is only a temporary one, to give any general orders to the village Curnums to apply the new rates to all the Manawari lands, as such a measure would give room for fraud, unless the classification of fields is effected under the supervision of some responsible officer. They should, therefore, be furnished only with a detailed Memorandum, shewing the number and extent of lands that have now been determined as liable to be brought under the new rates of assessment, &c.

47. I have finished the detailed classification of the lands in question in the Sydapet Talook. I shall be prepared to issue such Memorandum for every village of that Talook as soon as my proposals meet with the requisite approval; and I think I shall be able to finish the settlement of the other two Talooks\* in the Collector's Division similarly before the annual settlement of them is commenced for the current Fusly.

• Ponneri.  
Trivellore.

48. I propose at once to take up the work in the Trivellore Talook, and I apprehend that by the time I commence the classification of the Manawari lands in the Ponneri Talook, the Jummahbundy of that Talook will have commenced; in which case it would be convenient, if deemed unobjectionable, to entrust me with the settlement of that Talook, and thereby prevent the Curnums being required by myself as the revising officer, and by yourself, or other officer, during the Jummahbundy.

49. The greatest extent of the Manawari lands *under occupation*, and of available waste of the District, is to be found in the three Talooks above noted; and I, therefore, propose to complete them first, and then proceed in due course with the remaining Talooks of the District in the Sub-division.

50. The next question to be considered is the reduction, as required by Government, of the present numerous rates of Nunjah assessment. The number of these rates is 174, varying from each other by very minute fractions.

51. These rates can now be reduced to thirty-four by retaining only three-quarters, half, or one-quarter of a Rupee, rejecting all other fractions. This plan while simplifying the accounts to a very great extent, will not entail any considerable loss to the State. The total probable loss for the whole District will only be Rupees 12,708 as noted below:—

| Number. | Talooks.        | Reduction on Ayacut. |    |    | Reduction on occupation. |    |    |
|---------|-----------------|----------------------|----|----|--------------------------|----|----|
|         |                 | RS.                  | A. | P. | RS.                      | A. | P. |
| 1       | Sydapett...     |                      |    |    |                          |    |    |
| 2       | Chingleput ...  | 2,958                | 3  | 6  | 2,162                    | 3  | 9  |
| 3       | Ponneri ...     | 3,671                | 0  | 2  | 2,623                    | 7  | 3  |
| 4       | Trivellore ...  | 1,253                | 7  | 8  | 873                      | 11 | 4  |
| 5       | Madrantakum ... | 1,724                | 14 | 5  | 1,326                    | 11 | 11 |
| 6       | Conjeveram ...  | 4,396                | 12 | 3  | 3,088                    | 7  | 1  |
|         |                 | 2,836                | 3  | 8  | 2,633                    | 12 | 5  |
|         | Total...        | 17,840               | 9  | 8  | 12,708                   | 5  | 9  |

52. You will find that this report shews the financial result of converting Manawari lands into Punjab as well as of merging the existing numerous Nunjah rates into a certain fixed number.

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I have not as yet entered upon the work of incorporating all the Punjab rates into the standard ones now proposed. If the Government approve of these latter, I shall at once take up the work, and submit to you the financial results of merging the existing Punjab rates for the whole District.

List of Statements forwarded with the Deputy Collector's (on special duty) letter, dated 23rd October 1865.

A. Statement of experiments of Cumboo produce made on the several descriptions of soil, with one enclosure, in the Madras District.

B. Statement shewing the particulars of cultivation expense for Punjab lands, in the Madras District.

C. Table shewing the season for the cultivation of the different Punjab grains, the quantity of rain required, and all other particulars connected therewith, in the Madras District.

D. Table of prices of Punjab grains in the Madras District, from Fuslies 1220 to 1274.

E. Comparative table of the average prices of Punjab grains of several cycles of the Madras District.

F. Statement shewing the process by which the proposed rates have been arrived at for Punjab lands, in the Madras District.

G. Table shewing the present number of regular Nunjah rates, and the number of proposed rates, in the Madras District.

H. Statement shewing the extent of Manawari lands in each Talook under each rate, with the present and proposed assessment, as well as waste and cultivation, in the Madras District.

I. General Abstract shewing the extent of Manawari lands of the whole District under each rate, with the present and proposed assessment, as well as waste and cultivation, in the Madras District.

J. Statement shewing the extent of lands assessed at the old rates, and merged into the proposed new rates of each Talook, in the Madras District.

K. General Statement shewing the extent of Manawari lands assessed at the old rates, and merged into the proposed new rates, in the Madras District.

L. Statement shewing the result of an examination made by the Deputy Collector regarding the Manawari lands, as well as Nunjah lands deprived of irrigation, &c., in the Sydapet Talook of the Madras District.

M. Abstract Statement shewing the result of an examination made by the Deputy Collector regarding the Manawari lands, as well as Nunjah lands deprived of irrigation, &c., in the Sydapet Talook of the Madras District.

N. Table shewing the present number of regular Nunjah rates, and the number of proposed rates of the Madras District.

O. Statement shewing the extent of regular irrigable Nunjah lands in each Talook under each rate, with the present and proposed assessment, as well as waste and cultivation, in the Madras District.

P. Abstract Statement shewing the extent of regular Nunjah lands in each Talook, with the present and proposed assessment, as well as waste and cultivation, in the Madras District.

Q. Statement shewing the extent of regular Nunjah lands in each Talook under each rate, with the present and proposed assessment, as well as waste and cultivation, in the Madras District.

(Signed) M. DAIVASEKAMONY,  
Deputy Collector, on Special Duty.



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1. Ordered that the foregoing papers be submitted for the consideration and orders of Government, with reference to their Order dated 5th October 1864, No. 1,832, Revenue Department, and the previous correspondence.

2. The above report by Daivasekamony Pillay on the partial revision of the Madras assessment shews that he has altogether misapprehended the object in view, and neglected the instructions issued for his guidance.

3. He was directed to confine his operations to one Talook. He appears to have ranged the District.

Attention should first have been directed to the Punjab lands and rates, which was in fact a necessary preliminary to the adjustment *as intended* of the Manawari assessment. He has addressed himself mainly to the latter, and left the former untouched.

A most important point was to obtain a reasonable estimate of the *average* produce of each class of land. He appears to have strained every effort to attain to a probable estimate of a maximum crop in an exceptionally good year.

4. The consequence is that the results obtained are comparatively valueless, and indeed almost if not quite as much might have been attained by arbitrary deductions from the records of past years, but such as they are the Board proceed to analyze them.

5. He has adopted four main divisions of dry soil.

1. Black and clay.

2. Loamy.

3. Red.

4. White and other inferior, and added three lower classes for what he describes as "swamps, sand beds, &c."

6. For the staple products of these lands he has selected

Cumboo,

Ragi,

Cholum,

Varagu,

Coarse Paddy (grown only in Manawari lands);

but the season admitted of his testing the productive powers of the soil in the first grain only.

7. Twenty-eight experiments were made in this grain (Cumboo) of which only seven took place in the Sydapet Talook, to which alone his inquiries should have been restricted, and to which his proposals mainly apply.

8. The results of these tests are shewn in Appendix A, from which it will be observed, that he has adopted a maximum estimate of gross produce considerably in excess of the average of the tests in the *best* description of each class of soil.

9. Only in the fourth class of soil was the best kind tested in the Sydapet Talook, and in only one of the Sydapet experiments was the result as large as the estimate adopted by the Deputy Collector.

10. For the other products his estimate was based on the result of "inquiries as to maximum gross produce," and he assumes that actual tests would not exhibit *higher* results.

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11. From the whole he has deduced a standard maximum estimate of the out turn of Punjab land on the average of the different kinds of staple crops selected which standard is again considerably in excess of his maximum estimate of Cumboo by test. He states that it is in some cases thirty per cent. in excess of the estimate in the original Settlement Accounts, and that the Ryots declared that even a partial failure of rain would make it impossible of attainment.

12. He next proceeded to *inquire* as to cultivation expenses, and to *test* the cost of *one* part of the operations, viz., *harvesting*, by experiment in *one* village in the Madrantakum Talook, the result being to shew that it was less by one-half than what he had been informed.

13. He therefore cut down the stated cost in all the other operations, and assumes Rupees 8 per kani as the cost of cultivation in the first class of Punjab land, against the Ryots' estimate of upwards of Rupees 15 (see Appendix B).

14. He reduced this estimate of cost still further for the inferior classes of soil, on the assumption that expense is more needed and is more readily incurred on the superior soils, and from paragraph 19 and Appendix F, it appears that he estimates this deduction for cultivation expenses as equal to  $37\frac{1}{2}$  per cent. of his estimate of maximum gross produce.

15. He then proceeded to consider what allowance should be made to meet vicissitudes of season, necessity for fallows, &c., and having satisfied himself by the original though somewhat arbitrary method of comparing an irrigated with an unirrigated crop that a failure of rain at the proper season will result in a loss of from forty to fifty per cent. of the crop, and also that the necessity for fallows compels the Ryots to leave forty or fifty per cent. of their Punjab lands fallow every year, he assumes with ingenious inconsistency that an allowance of twenty-five per cent. should be made from his maximum estimate of produce to meet these contingencies.

16. Appendices D and E are the price lists from which he has deduced his commutation rate on the average of the last twenty-five years inclusive of exceptional years; the average selected being with one exception the highest of all those he struck.

17. This average being Rupees 3-13-0 per Madras Goondoo cullum (= 96 Madras measures) of dry grains including second sort Paddy, the Deputy Collector has ingeniously arranged to allow for cost of conveying the crop to market by *one deduction of four Annas*, thus fixing his commutation rate at Rupees 3-9-0, (the old rate being Rupee 1-12-0,) and this incomprehensible device he styles "an allowance for conveyance charges deducted at the rate of four Annas per Madras cullum for every ten miles" without indicating the slightest intention of forming circles of villages, or modifying his rates with reference to greater or less distance from the principal mart, viz., Madras.



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18. The following abstract tabular statement shews the process by which he arrives at his money rates :—

| Class.                    | Estimated maximum gross produce per kani. | Estimated value of do. at fixed commutation rate. | Estimated cultivation expenses. | 25 per cent. allowance for fallows, season, &c. | Total of columns 3 and 4. | Remaining net profit. | Government share. | Proposed rate per kani. | Do. per acre. |
|---------------------------|-------------------------------------------|---------------------------------------------------|---------------------------------|-------------------------------------------------|---------------------------|-----------------------|-------------------|-------------------------|---------------|
|                           | 1                                         | 2                                                 | 3                               | 4                                               | 5                         | 6                     | 7                 | 8                       | 9             |
|                           | CLS. MES.                                 | RS. A. P.                                         | RS. A. P.                       | RS. A. P.                                       | RS. A. P.                 | RS. A. P.             | RS. A. P.         | RS. A. P.               | RS. A. P.     |
| 1                         | 6 0                                       | 21 6 0                                            | 8 0 0                           | 5 5 6                                           | 13 5 6                    | 8 0 6                 | 4 0 3             | 4 0 0                   | 5 0 5         |
| 2                         | 4 6                                       | 16 0 6                                            | 6 0 0                           | 4 0 1                                           | 10 0 1                    | 6 0 5                 | 3 0 3             | 3 0 0                   | 2 4 3         |
| 3                         | 3 0                                       | 10 11 0                                           | 4 0 0                           | 2 10 9                                          | 6 10 9                    | 4 0 3                 | 2 0 2             | 2 0 0                   | 1 8 2         |
| 4                         | 2 3                                       | 8 0 3                                             | 3 0 0                           | 2 0 1                                           | 5 0 1                     | 3 0 2                 | 1 8 1             | 1 8 0                   | 1 2 2         |
| Discretionary money rate. |                                           |                                                   |                                 |                                                 |                           |                       |                   |                         |               |
| 5                         | ...                                       | ...                                               | ...                             | ...                                             | ...                       | ...                   | ...               | 1 4 0                   | 0 15 1        |
| 6                         | ...                                       | ...                                               | ...                             | ...                                             | ...                       | ...                   | ...               | 1 0 0                   | 0 12 1        |
| 7                         | ...                                       | ...                                               | ...                             | ...                                             | ...                       | ...                   | ...               | 0 12 0                  | 0 9 1         |

19. The effect of merging the existing seventy-nine classes of Manawari land in these seven rates is a reduction of Rupees 94,685 on the whole Ayacut of 90,382 kanis, of which Rupees 26,011 is on the occupied area of 22,881 kanis, and Rupees 68,673 on the 67,501 Kanis which are lying *unoccupied and waste*.

20. The Appendix K to the Deputy Collector's Report, gives the details, and the following abstracts shew the number of old rates merged in each new one, and the effect on the Manawari of each Talook :—

| New class. | Number of the old rates merged. | From      | To        | Average old rate. | New rate. | Ayacut. | Percentage |
|------------|---------------------------------|-----------|-----------|-------------------|-----------|---------|------------|
|            |                                 | RS. A. P. | RS. A. P. | RS. A. P.         | RS. A. P. | Kanies. |            |
| 1          | 30                              | 11 0 0    | 4 9 6     | 6 11 2            | 4 0 0     | 23,128  | 25         |
| 2          | 19                              | 4 8 1     | 3 8 0     | 3 15 0            | 3 0 0     | 32,014  | 35         |
| 3          | 16                              | 3 6 0     | 2 10 0    | 2 15 8            | 2 0 0     | 22,144  | 25         |
| 4          | 9                               | 2 6 6     | 1 8 6     | 2 0 5             | 1 8 0     | 11,954  | 13         |
| 5          | 2                               | 1 7 3     | 1 5 0     | 1 6 1             | 1 4 0     | 628     | 1          |
| 6          | 1                               | 1 1 6     | ...       | 1 4 6             | 1 0 0     | 115     | ...        |
| 7          | 2                               | 0 14 0    | 0 7 0     | 0 10 6            | 0 12 0    | 399     | 1          |
|            |                                 |           |           |                   |           | 90,382  | 100        |

| Talooks.         | Reduction on Ayacut. | Reduction on occupation. |
|------------------|----------------------|--------------------------|
|                  | Rupees.              | Rupees.                  |
| Sydapet ...      | 14,534               | 5,774                    |
| Chingleput ...   | 10,303               | 1,343                    |
| Ponneri ...      | 22,703               | 10,728                   |
| Trivellore ...   | 13,055               | 5,133                    |
| Madurantakam ... | 20,476               | 1,289                    |
| Conjeveram ...   | 13,615               | 1,745                    |
|                  | 94,685               | 26,011                   |

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21. The Deputy Collector observes that as the Manawari lands are generally superior to the Punjab, which on an average are assessed at Rupees 2 (? per kani), *therefore* to assess the Manawari lands at other than the proposed graduated scale would involve a needless sacrifice of revenue. He, however, forgets that it was never proposed to assess the Manawari at the average of the Punjab assessment.

22. Having thus detailed the process he proposes for forming a revised Punjab assessment for the whole District, and the effect of its application to the Manawari lands, he proceeds to shew the effect that would be produced more immediately in the Sydapet Talook, by thus re-classing all Manawari Nunjah, and also all so-called Nunjah which is destitute of means of irrigation from public sources, of which he has personally inspected eighty per cent.

The extent of the Manawari land in this Talook is 17,573 kanis.

23. This area he thus distributes :—

|                                                                                                             | Kanies. | Rupees. |
|-------------------------------------------------------------------------------------------------------------|---------|---------|
| 1. Manawari irrigable from Government works to be transferred to Nunjah at present assessment ...           | 1,708   | 5,839   |
| 2. Do. within water-spread of tanks and deriving benefit therefrom to be do. with do. ...                   | 1,209   | 4,930   |
| 3. Do. in beds of tanks and to be transferred to Porumboke unassessed as unculturable ...                   | 5,628   | .....   |
| 4. Do. culturable but unirrigable from Government sources to be transferred to Punjab at proposed rates ... | 9,028   | 20,686  |
| Present assessment ...                                                                                      | 17,573  | 31,455  |
| Difference ...                                                                                              | .....   | 58,983  |
|                                                                                                             |         | 27,528  |

24. The occupied portion of item No. 4 is,

|                           |        |
|---------------------------|--------|
| Kanis                     | 4,269  |
| Present assessment Rupees | 15,429 |
| Proposed do. „            | 11,466 |
| Or a reduction of „       | 3,963  |

25. The present assessment on Item No. 3 is Rupees 20,448, which will be struck out of the accounts as an asset of revenue.

26. The unirrigable or unculturable area in the same Talook which is now classed as Nunjah is 4,072 kanis, which the Deputy Collector proposes to distribute thus—

|                                                 | Kanies.   | Rupees. |
|-------------------------------------------------|-----------|---------|
| 1. Transferred to Porumboke as unculturable ... | 1,620     | .....   |
| 2. Do. to Punjab as cultivable ...              | 2,452     | 6,430   |
| Present assessment of Item No. 1 ...            | Rupees... | 7,462   |
| Do. do. No. 2 ...                               | „         | 9,394   |
| Total...                                        |           | 16,856  |
| Difference Rupees...                            |           | 10,426  |



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27. The occupied portion of Item No. 2 is,

|                     |        |       |
|---------------------|--------|-------|
|                     | Kanis  | 642   |
| Present assessment  | Rupees | 3,030 |
| Proposed assessment | "      | 2,029 |
| Or a reduction of   | "      | 1,001 |

28. Thus the total result of his proposals is as follows:—

Kanis 7,248, assessed at Rupees 27,910 are transferred to Porumboke and excluded from the taxable area.

Kanis 2,917, assessed at Rupees 10,769 are transferred to Nunjah with the existing assessment.

Kanis 4,911 of occupied land are transferred to Punjab, with a reduced assessment of Rupees 13,495, the remission out of the present assessment being Rupees 4,964 and the proposed average per kani being Rupees 2-11-11.

Kanis 6,569 of culturable waste are similarly transferred to Punjab, with a reduced assessment of Rupees 13,621, the remission out of the present assessment being Rupees 5,040; and the proposed average rate per kani being Rupees 2-1-2, as shewn in the following abstract. It seems reasonable to anticipate that much of this waste will be occupied, and the assessment on only one-third of it would nearly cover the remission proposed on the land now in occupation:—

|                          | Transferred to Porumboke unassessed. |        | Transferred to Nunjah at present assessment. |        | TRANSFERRED TO PUNJAH. |        |        |        |
|--------------------------|--------------------------------------|--------|----------------------------------------------|--------|------------------------|--------|--------|--------|
|                          | Kanis.                               | Rs.    | Kanis.                                       | Rs.    | Occupied.              |        | Waste. |        |
| Manawari ... ..          | 5,028                                | 30,118 | 2,917                                        | 10,769 | 4,269                  | 11,466 | 4,759  | 9,220  |
| Nunjah ... ..            | 1,020                                | 7,402  | ...                                          | ...    | 642                    | 2,029  | 1,810  | 4,401  |
| Total Present assessment | 7,248                                | 27,910 | 2,917                                        | 10,769 | 4,911                  | 13,495 | 6,569  | 13,621 |
|                          |                                      |        |                                              |        |                        | 18,459 |        | 18,661 |
| Difference ...           |                                      |        |                                              |        |                        | 4,964  |        | 5,040  |

29. Such are the Deputy Collector's proposals for the treatment of the Manawari and unirrigated "Nunjah" lands of the District and Talook, which the Collector recommends should be carried out at once and throughout the District, and that at the same time all the existing Punjab rates should be merged in the proposed dry rates for Manawari lands.

30. The Board consider the Deputy Collector's proposals to be in great measure destitute of principle, and they are certainly not prepared to recommend that they be made applicable to all the Punjab lands, more especially as they observe that his minimum rate is Annas 12 per kani, and that even in the case of Manawari land the assessment on some of the worst land will be raised. They also do not find that the effect of applying the proposed rates to all the unirrigable Nunjah land of the District is shewn by the Deputy Collector, whose figures for the whole District appear to apply to Manawari land only. But it remains to be considered, whether

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in view of the facts that the revision is avowedly a temporary measure pending the completion of the survey and re-settlement of the District, and that the necessity for relieving the Manawari and wrongly classed "Nunjah" from an assessment which retains the larger portion of it waste is admitted, it may not be desirable to sanction the proposed reduction at once, and the Board are of opinion that the measure may at once be carried out as regards the Manawari throughout the District, and as regards the unirrigable Nunjah throughout the Sydapet Talook; the revision being extended as regards the latter lands to the whole District so soon as orders have been passed on the Statement of the existing and proposed rates, and the financial result of imposing the latter, which the Collector may be required to submit with as little delay as its preparation will admit of.

31. The further information necessary for the temporary revision of the Punjab assessment can be collected as the introduction of the Manawari revised assessment goes on, and the report submitted for orders.

32. The last point calling for notice is the arrangement proposed by the Deputy Collector for reducing the uselessly numerous Nunjah rates from 182 to 34 by striking out all broken fractions, and retaining only Rupees, half Rupees, and quarter Rupees, the financial result being a remission of Rupees 12,708 in the District on occupied land, and Rupees 5,132 on the waste.

33. The Board do not object to the principle of the proposal as a rude method of effecting a very desirable improvement pending the more exact revision of the assessment; but they see no reason why in its application all intermediate rates should be reduced to the next lowest exact fraction, instead of being placed in the next nearest new rate, as *e. g.*, Rupees 7-15-9 reduced to Rupees 7-12-0, instead of being raised to Rupees 8.

34. They consider that the fairer plan would be that all old rates above the half interval between two new rates should be placed in the higher of those two, as *e. g.*, all above Rupees 7-14-0 in Rupees 8, and all from Rupees 7-14-0 to above Rupees 7-10-0, in Rupees 7-12-0, and all from Rupees 7-10-0 to above Rupees 7-6-0, in Rupees 7-8-0 and so on, and they have caused a Statement to be prepared on



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this plan in their office for the occupied Nunjah from Appendices N and Q to the Deputy Collector's Report, the result being a net reduction of assessment amounting to Rupees 4,238 resulting from a gross increase of Rupees 1,455 against a gross decrease of Rupees 5,693, or Rupees 8,470 less than the reduction proposed on the occupied area by the Deputy Collector.

35. The Board consider that the greater convenience and security from fraud that will be attained by reducing the excessive number of existing Nunjah rates are worth this petty remission of revenue, and they recommend that the change as proposed by them be carried out, in both occupied and waste Nunjah.

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*Occupied land.*

Statement shewing the occupied Nunjah extent and assessment according to the present and proposed rates in the Madras District as arranged by the Board.

| According to the present numerous rates. |       |             |       | According to the proposed rates. |          |                       |           | Increase. | Decrease. |
|------------------------------------------|-------|-------------|-------|----------------------------------|----------|-----------------------|-----------|-----------|-----------|
| Extent.                                  |       | Assessment. |       | Rate per Kani.                   |          | Amount of Assessment. |           |           |           |
| Kanis.                                   | A. C. | RS.         | A. P. | RS.                              | A. P.    | RS.                   | A. P.     | RS.       | A. P.     |
| 1,724                                    | 5 2   | 18,968      | 6 2   | 11 0 0                           | 18,968   | 6 2                   |           |           |           |
| 1,362                                    | 5 2   | 13,628      | 10 6  | 10 0 0                           | 13,628   | 10 6                  |           |           |           |
| 2,989                                    | 6 8   | 26,903      | 5 7   | 9 0 0                            | 26,903   | 5 7                   |           |           |           |
| 15,423                                   | 14 0  | 1,31,107    | 8 7   | 8 8 0                            | 1,31,108 | 2 7                   | 0 10 0    |           |           |
| 3,503                                    | 12 2  | 29,115      | 12 2  | 8 4 0                            | 28,905   | 15 11                 |           |           | 209 12 3  |
| 343                                      | 13 6  | 2,770       | 9 11  | 8 0 0                            | 2,750    | 11 0                  |           |           | 27 14 11  |
| 6,465                                    | 0 10  | 50,795      | 1 9   | 7 12 0                           | 50,104   | 0 10                  |           |           | 691 0 11  |
| 4,172                                    | 8 0   | 31,016      | 9 2   | 7 8 0                            | 31,293   | 12 2                  | 277 2 0   |           |           |
| 363                                      | 15 0  | 2,628       | 13 5  | 7 4 0                            | 2,638    | 10 6                  | 9 13 1    |           |           |
| 7,291                                    | 9 8   | 51,040      | 12 4  | 7 0 0                            | 51,041   | 2 6                   | 0 5 2     |           |           |
| 469                                      | 2 2   | 3,172       | 8 0   | 6 12 0                           | 3,166    | 0 2                   |           |           | 5 13 10   |
| 5,820                                    | 11 12 | 38,199      | 5 2   | 6 8 0                            | 37,834   | 12 8                  |           |           | 355 8 6   |
| 1,089                                    | 8 6   | 6,850       | 1 8   | 6 4 0                            | 6,809    | 4 1                   |           |           | 80 13 7   |
| 9,555                                    | 5 8   | 58,333      | 1 2   | 6 0 0                            | 57,332   | 1 0                   |           |           | 1,001 0 2 |
| 8,042                                    | 5 8   | 45,771      | 2 4   | 5 12 0                           | 46,243   | 7 9                   | 472 5 5   |           |           |
| 1,402                                    | 6 14  | 7,680       | 8 2   | 5 8 0                            | 7,712    | 5 10                  | 32 13 8   |           |           |
| 12,097                                   | 3 8   | 63,510      | 5 2   | 5 4 0                            | 63,510   | 6 3                   | 0 1 1     |           |           |
| 2,121                                    | 5 6   | 10,669      | 2 0   | 5 0 0                            | 10,606   | 10 11                 |           |           | 62 7 1    |
| 8,167                                    | 0 12  | 39,286      | 10 7  | 4 12 0                           | 38,793   | 7 6                   |           |           | 493 3 1   |
| 1,771                                    | 8 10  | 8,678       | 7 0   | 4 8 0                            | 7,971    | 13 10                 |           |           | 106 9 2   |
| 12,771                                   | 14 0  | 55,341      | 10 0  | 4 4 0                            | 54,280   | 8 11                  |           |           | 1,061 1 1 |
| 8,319                                    | 0 14  | 32,805      | 13 1  | 4 0 0                            | 33,276   | 3 6                   | 470 6 5   |           |           |
| 2,631                                    | 0 8   | 9,783       | 8 5   | 3 12 0                           | 9,866    | 5 10                  | 82 19 5   |           |           |
| 14,286                                   | 3 4   | 50,048      | 8 7   | 3 8 0                            | 50,001   | 11 4                  |           |           | 46 13 3   |
| 2,363                                    | 13 8  | 7,774       | 5 6   | 3 4 0                            | 7,682    | 7 9                   |           |           | 91 13 9   |
| 7,139                                    | 12 8  | 21,850      | 9 10  | 3 0 0                            | 21,419   | 5 1                   |           |           | 431 4 9   |
| 2,420                                    | 6 10  | 6,853       | 6 5   | 2 12 0                           | 6,656    | 2 0                   |           |           | 197 4 5   |
| 8,688                                    | 11 10 | 22,469      | 9 4   | 2 8 0                            | 21,721   | 13 0                  |           |           | 767 12 4  |
| 2,233                                    | 11 6  | 4,934       | 1 7   | 2 4 0                            | 5,025    | 13 5                  | 91 11 10  |           |           |
| 901                                      | 14 10 | 1,791       | 3 8   | 2 0 0                            | 1,783    | 13 3                  |           |           | 7 6 5     |
| 1,784                                    | 15 12 | 3,075       | 10 2  | 1 12 0                           | 3,088    | 15 7                  | 13 5      |           |           |
| 488                                      | 3 0   | 787         | 3 11  | 1 8 0                            | 732      | 4 3                   |           |           | 4 15 8    |
| 814                                      | 15 10 | 1,069       | 15 7  | 1 4 0                            | 1,018    | 11 6                  |           |           | 51 4 1    |
| 305                                      | 4 10  | 301         | 8 9   | 1 0 0                            | 305      | 4 7                   | 3 11 10   |           |           |
| 1,59,297                                 | 4 4   | 3,58,423    | 0 8   |                                  | 3,54,181 | 6 9                   | 1,455 4 4 | 5,693     | 14 3      |

Net ... 4,238 9 11

(Signed) W. HUDLESTON Secretary



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Occupied lands.

Statement shewing the extent of Nunjah land under occupation, with its assessment according to the present and proposed rates in the Madras District.

| Proposed Rates in the Madras District. |         |    |    |                                 |    |                |     |                                  |    |                |    |           |     |     |           |     |    |    |
|----------------------------------------|---------|----|----|---------------------------------|----|----------------|-----|----------------------------------|----|----------------|----|-----------|-----|-----|-----------|-----|----|----|
| Number.                                | Extent. |    |    | According to the present rates. |    |                |     | According to the proposed rates. |    |                |    | Increase. |     |     | Decrease. |     |    |    |
|                                        |         |    |    | Assessment.                     |    | Rate per Kani. |     | Assessment.                      |    | Rate per Kani. |    |           |     |     |           |     |    |    |
|                                        | 1       | 2  | 3  | 4                               | 5  | 6              | 7   | 8                                |    |                |    |           |     |     |           |     |    |    |
|                                        | CS.     | A. | C. | RS.                             | A. | P.             | RS. | A.                               | P. | RS.            | A. | P.        | RS. | A.  | P.        | RS. | A. | P. |
| 1                                      | 1,724   | 5  | 2  | 18,968                          | 6  | 2              | 11  | 0                                | 0  | 18,968         | 6  | 2         | 11  | 0   | 0         |     |    |    |
| 2                                      | 1,362   | 5  | 2  | 13,628                          | 10 | 6              | 10  | 0                                | 0  | 13,628         | 10 | 6         | 10  | 0   | 0         |     |    |    |
| 3                                      | 2,989   | 6  | 8  | 26,903                          | 5  | 7              | 9   | 0                                | 0  | 26,903         | 5  | 7         | 9   | 0   | 0         |     |    |    |
| 4                                      | 15,408  | 12 | 12 | 1,30,980                        | 0  | 0              | 8   | 8                                | 0  | 1,30,980       | 0  | 0         | 8   | 8   | 0         |     |    |    |
| 5                                      | 13      | 3  | 4  | 111                             | 10 | 10             | 8   | 7                                | 4  | 112            | 3  | 7         | 8   | 8   |           |     |    |    |
| 6                                      | 1       | 14 | 0  | 15                              | 13 | 9              | 8   | 6                                | 8  | 15             | 15 | 0         | 0   | 1   | 3         |     |    |    |
| 7                                      | 3,493   | 8  | 14 | 29,032                          | 7  | 1              | 8   | 5                                | 0  | 28,821         | 13 | 2         | 0   | 13  | 8         |     |    |    |
| 8                                      | 10      | 8  | 4  | 83                              | 5  | 1              | 8   | 2                                | 8  | 84             | 2  | 9         | 0   | 13  | 8         |     |    |    |
| 9                                      | 315     | 9  | 2  | 2,554                           | 15 | 6              | 8   | 1                                | 0  | 2,524          | 9  | 0         | 0   | 30  | 6         | 6   |    |    |
| 10                                     | 7       | 6  | 8  | 59                              | 6  | 10             | 8   | 0                                | 4  | 59             | 4  | 0         | 0   | 0   | 2         | 10  |    |    |
| 11                                     | 2       | 0  | 12 | 16                              | 1  | 11             | 7   | 15                               | 9  | 16             | 6  | 0         | 0   | 0   | 4         | 1   |    |    |
| 12                                     | 2       | 7  | 0  | 19                              | 6  | 5              | 7   | 15                               | 4  | 19             | 8  | 0         | 0   | 0   | 1         | 7   |    |    |
| 13                                     | 8       | 13 | 0  | 69                              | 0  | 5              | 7   | 14                               | 4  | 70             | 8  | 0         | 0   | 1   | 7         | 7   |    |    |
| 14                                     | 7       | 9  | 0  | 59                              | 10 | 10             | 7   | 14                               | 3  | 60             | 8  | 0         | 0   | 0   | 13        | 2   |    |    |
| 15                                     | 6,010   | 8  | 6  | 47,318                          | 8  | 6              | 7   | 14                               | 0  | 46,581         | 8  | 11        | 0   | 736 | 15        | 7   |    |    |
| 16                                     | 3       | 6  | 12 | 26                              | 7  | 3              | 7   | 12                               | 0  | 26             | 8  | 4         | 0   | 0   | 1         | 1   |    |    |
| 17                                     | 18      | 2  | 6  | 140                             | 5  | 1              | 7   | 11                               | 8  | 140            | 10 | 5         | 0   | 0   | 5         | 4   |    |    |
| 18                                     | 146     | 9  | 6  | 1,121                           | 13 | 9              | 7   | 10                               | 9  | 1,126          | 0  | 8         | 0   | 14  | 2         | 11  |    |    |
| 19                                     | 286     | 5  | 12 | 2,187                           | 15 | 2              | 7   | 10                               | 6  | 2,219          | 4  | 6         | 0   | 31  | 5         | 4   |    |    |
| 20                                     | 10      | 5  | 6  | 81                              | 6  | 2              | 7   | 10                               | 0  | 77             | 8  | 4         | 0   |     |           |     |    |    |
| 21                                     | 8       | 0  | 14 | 61                              | 1  | 6              | 7   | 9                                | 4  | 60             | 6  | 7         | 0   |     |           |     |    |    |
| 22                                     | 21      | 12 | 6  | 163                             | 12 | 2              | 7   | 8                                | 4  | 163            | 4  | 10        | 0   |     |           |     |    |    |
| 23                                     | 39      | 15 | 12 | 297                             | 13 | 1              | 7   | 7                                | 2  | 299            | 14 | 1         | 0   |     |           |     |    |    |
| 24                                     | 4,092   | 5  | 10 | 30,412                          | 8  | 3              | 7   | 7                                | 0  | 30,692         | 10 | 4         | 0   | 280 | 2         | 1   |    |    |
| 25                                     | 4       | 15 | 12 | 36                              | 8  | 10             | 7   | 5                                | 4  | 36             | 2  | 2         | 0   |     |           |     |    |    |
| 26                                     | 18      | 9  | 4  | 135                             | 7  | 6              | 7   | 4                                | 8  | 134            | 11 | 1         | 0   |     |           |     |    |    |
| 27                                     | 38      | 5  | 0  | 277                             | 1  | 0              | 7   | 3                                | 7  | 277            | 12 | 3         | 0   |     |           |     |    |    |
| 28                                     | 290     | 4  | 8  | 2,095                           | 7  | 5              | 7   | 3                                | 6  | 2,104          | 8  | 7         | 0   | 0   | 11        | 3   |    |    |
| 29                                     | 11      | 12 | 12 | 84                              | 4  | 8              | 7   | 2                                | 4  | 85             | 8  | 5         | 0   | 9   | 1         | 2   |    |    |
| 30                                     | 1       | 5  | 12 | 9                               | 9  | 5              | 7   | 0                                | 10 | 9              | 8  | 3         | 0   | 1   | 3         | 9   |    |    |
| 31                                     | 7,290   | 3  | 12 | 51,031                          | 3  | 11             | 7   | 0                                | 0  | 51,031         | 10 | 3         | 0   | 0   | 6         | 4   |    |    |
| 32                                     | 29      | 0  | 10 | 199                             | 0  | 2              | 6   | 13                               | 8  | 196            | 0  | 3         | 0   |     |           |     |    |    |
| 33                                     | 3       | 8  | 12 | 24                              | 5  | 3              | 6   | 13                               | 6  | 23             | 15 | 0         | 0   |     |           |     |    |    |
| 34                                     | 0       | 13 | 8  | 5                               | 11 | 11             | 6   | 13                               | 0  | 5              | 11 | 2         | 0   |     |           |     |    |    |
| 35                                     | 366     | 3  | 14 | 2,482                           | 0  | 1              | 6   | 12                               | 6  | 2,472          | 2  | 1         | 0   |     |           |     |    |    |
| 36                                     | 1       | 7  | 0  | 9                               | 11 | 0              | 6   | 11                               | 8  | 9              | 11 | 3         | 0   | 0   | 0         | 3   |    |    |
| 37                                     | 1       | 6  | 10 | 9                               | 8  | 0              | 6   | 11                               | 4  | 9              | 8  | 8         | 0   | 0   | 0         | 8   |    |    |
| 38                                     | 26      | 12 | 8  | 177                             | 10 | 5              | 6   | 11                               | 0  | 180            | 12 | 4         | 0   | 3   | 1         | 11  |    |    |
| 39                                     | 3       | 9  | 8  | 24                              | 0  | 4              | 6   | 10                               | 11 | 24             | 4  | 1         | 0   | 0   | 3         | 9   |    |    |
| 40                                     | 36      | 3  | 12 | 240                             | 8  | 10             | 6   | 10                               | 2  | 244            | 9  | 4         | 0   | 4   | 0         | 6   |    |    |
| 41                                     | 20      | 10 | 8  | 135                             | 13 | 4              | 6   | 9                                | 9  | 134            | 4  | 3         |     |     |           |     |    |    |
| 42                                     | 15      | 11 | 4  | 104                             | 6  | 3              | 6   | 9                                | 8  | 102            | 1  | 2         |     |     |           |     |    |    |
| 43                                     | 5,760   | 4  | 6  | 37,794                          | 8  | 2              | 6   | 9                                | 0  | 37,441         | 12 | 7         | 0   |     |           |     |    |    |
| 44                                     | 5       | 1  | 2  | 33                              | 0  | 11             | 6   | 8                                | 4  | 32             | 15 | 3         | 0   |     |           |     |    |    |
| 45                                     | 7       | 12 | 12 | 50                              | 6  | 11             | 6   | 7                                | 6  | 50             | 10 | 10        | 0   |     |           |     |    |    |
| 46                                     | 11      | 3  | 12 | 72                              | 1  | 7              | 6   | 6                                | 8  | 73             | 0  | 7         | 0   | 3   | 11        |     |    |    |
| 47                                     | 756     | 3  | 8  | 4,792                           | 6  | 10             | 6   | 5                                | 6  | 4,726          | 5  | 9         | 0   | 15  | 0         |     |    |    |
| 48                                     | 8       | 6  | 4  | 52                              | 14 | 11             | 6   | 5                                | 0  | 52             | 7  | 1         |     |     |           |     |    |    |
| 49                                     | 14      | 12 | 14 | 93                              | 1  | 0              | 6   | 4                                | 4  | 92             | 4  | 6         |     |     |           |     |    |    |
| 50                                     | 5       | 12 | 12 | 36                              | 5  | 6              | 6   | 4                                | 2  | 36             | 3  | 8         |     |     |           |     |    |    |
| 51                                     | 287     | 2  | 2  | 1,808                           | 14 | 5              | 6   | 3                                | 9  | 1,794          | 9  | 3         | 0   |     |           |     |    |    |
| 52                                     | 2       | 1  | 6  | 12                              | 15 | 6              | 6   | 3                                | 6  | 13             | 0  | 7         | 0   | 1   | 1         |     |    |    |
| 53                                     | 2       | 8  | 14 | 15                              | 13 | 2              | 6   | 3                                | 2  | 15             | 15 | 5         | 0   | 2   | 3         |     |    |    |
| 54                                     | 12      | 8  | 10 | 77                              | 10 | 4              | 6   | 3                                | 1  | 78             | 5  | 10        | 0   | 11  | 6         |     |    |    |

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Statement shewing the extent of Nunjah land under occupation, &c.--(Continued.)

| Number. | Extent.     | According to the present rates. |                | According to the proposed rates. |                | Increase. | Decrease.   |
|---------|-------------|---------------------------------|----------------|----------------------------------|----------------|-----------|-------------|
|         |             | Assessment.                     | Rate per Kani. | Assessment.                      | Rate per Kani. |           |             |
| 1       | 2           | 3                               | 4              | 5                                | 6              | 7         | 8           |
|         | CS. A. C.   | RS. A. P.                       | RS. A. P.      | RS. A. P.                        | RS. A. P.      | RS. A. P. | RS. A. P.   |
| 55      | 8,657 8 0   | 53,024 15 10                    | 6 2 0          | 51,945 0 0                       |                |           | 1,079 15 10 |
| 56      | 10 3 8      | 62 1 2                          | 6 1 2          | 61 5 0                           |                |           | 0 12 2      |
| 57      | 3 10 14     | 22 4 0                          | 6 0 9          | 22 1 3                           |                |           | 0 2 9       |
| 58      | 15 8 14     | 93 14 10                        | 6 0 8          | 93 5 3                           |                |           | 0 9 7       |
| 59      | 10 2 6      | 60 15 1                         | 6 0 1          | 60 14 3                          | 6 0            |           | 0 0 10      |
| 60      | 1 1 10      | 6 9 4                           | 5 13 8         | 6 9 9                            |                | 0 0 5     |             |
| 61      | 3 2 2       | 18 7 4                          | 5 15 16        | 18 12 9                          |                | 0 5 5     |             |
| 62      | 864 0 2     | 5,043 13 7                      | 5 14 6         | 5,124 0 9                        |                | 80 3 2    |             |
| 63      | 11 3 2      | 65 7 6                          | 5 13 7         | 64 5 11                          |                |           | 1 1 7       |
| 64      | 3 12 10     | 22 2 5                          | 5 13 6         | 21 12 8                          |                |           | 0 5 9       |
| 65      | 5 5 8       | 31 2 10                         | 5 13 4         | 30 11 7                          |                |           | 0 7 3       |
| 66      | 5 12 12     | 33 11 0                         | 5 13 0         | 33 5 4                           |                |           | 0 5 8       |
| 67      | 78 10 0     | 456 0 7                         | 5 12 9         | 452 1 6                          | 5 12           |           | 3 15 1      |
| 68      | 23 6 12     | 134 7 7                         | 5 11 10        | 134 11 0                         |                | 0 3 5     |             |
| 69      | 4 4 6       | 24 7 6                          | 5 11 7         | 24 0 2                           |                | 0 1 8     |             |
| 70      | 6 0 4       | 31 3 9                          | 5 11 6         | 34 9 5                           |                | 0 5 8     |             |
| 71      | 7,903 14 2  | 44,969 7 2                      | 5 11 0         | 45,447 5 2                       |                | 477 14 0  |             |
| 72      | 15 8 4      | 85 15 8                         | 5 8 8          | 85 5 5                           |                |           | 0 10 3      |
| 73      | 139 2 12    | 757 4 0                         | 5 8 3          | 765 7 1                          |                |           | 1 12 11     |
| 74      | 7 10 6      | 42 3 0                          | 5 8 2          | 42 1 2                           |                |           | 0 1 10      |
| 75      | 1,198 13 2  | 6,500 12 10                     | 5 7 6          | 6,593 8 2                        |                | 32 11 4   |             |
| 76      | 9 14 2      | 51 2 10                         | 5 7 0          | 54 5 8                           | 5 8            | 0 2 10    |             |
| 77      | 23 2 14     | 125 12 4                        | 5 6 7          | 127 7 10                         |                | 1 11 6    |             |
| 78      | 3 7 4       | 18 10 5                         | 5 6 5          | 18 15 10                         |                | 0 5 5     |             |
| 79      | 4 12 2      | 25 11 1                         | 5 6 4          | 26 2 8                           |                | 0 7 7     |             |
| 80      | 68 12 2     | 365 2 5                         | 5 4 11         | 360 15 8                         |                |           | 4 2 9       |
| 81      | 6 10 8      | 35 3 5                          | 5 4 8          | 34 15 1                          |                |           | 0 4 4       |
| 82      | 15 15 8     | 84 6 6                          | 5 4 7          | 83 13 4                          | 5 4            |           | 0 9 2       |
| 83      | 11,999 12 8 | 62,994 3 2                      | 5 4 0          | 62,998 13 7                      |                | 4 10 5    |             |
| 84      | 6 0 14      | 31 5 8                          | 5 2 10         | 31 12 7                          |                | 0 6 11    |             |
| 85      | 2,026 7 0   | 10,198 6 0                      | 5 0 6          | 10,132 3 0                       |                |           | 66 3 0      |
| 86      | 1 9 6       | 7 14 11                         | 5 0 0          | 7 14 11                          |                |           |             |
| 87      | 32 8 0      | 161 2 6                         | 4 15 4         | 162 8 0                          | 5 0            | 1 5 6     |             |
| 88      | 60 13 0     | 301 10 7                        | 4 15 3         | 304 1 0                          |                | 2 6 5     |             |
| 89      | 22 4 10     | 108 3 3                         | 4 13 8         | 105 14 0                         |                |           | 2 5 3       |
| 90      | 113 8 8     | 562 13 1                        | 4 13 6         | 553 8 4                          |                |           | 9 4 9       |
| 91      | 7,869 7 8   | 37,870 8 2                      | 4 13 0         | 37,379 15 8                      |                |           | 490 8 6     |
| 92      | 13 2 4      | 62 11 1                         | 4 12 4         | 62 6 8                           |                |           | 0 4 5       |
| 93      | 10 2 2      | 48 12 0                         | 4 12 0         | 48 2 1                           |                |           | 0 9 11      |
| 94      | 11 13 6     | 56 0 7                          | 4 11 9         | 56 3 6                           | 4 12           | 0 2 11    |             |
| 95      | 81 6 12     | 382 1 9                         | 4 11 3         | 386 12 1                         |                | 4 10 4    |             |
| 96      | 3 14 2      | 18 1 11                         | 4 10 8         | 18 7 1                           |                | 0 5 2     |             |
| 97      | 20 9 8      | 94 9 5                          | 4 10 6         | 97 13 1                          |                | 3 3 8     |             |
| 98      | 17 12 0     | 82 13 4                         | 4 10 4         | 84 5 0                           |                | 1 7 8     |             |
| 99      | 34 14 10    | 161 1 5                         | 4 9 10         | 157 1 10                         |                |           | 3 15 7      |
| 100     | 1,375 3 2   | 6,322 8 5                       | 4 9 6          | 6,133 6 1                        |                |           | 134 2 4     |
| 101     | 8 14 13     | 40 12 11                        | 4 9 2          | 40 2 11                          |                |           | 0 10 0      |
| 102     | 25 9 6      | 115 4 0                         | 4 8 1          | 115 2 2                          | 4 8            |           | 0 1 9       |
| 103     | 0 8 4       | 2 3 10                          | 4 6 9          | 2 5 1                            |                | 0 1 3     |             |
| 104     | 7 15 4      | 35 3 3                          | 4 6 5          | 35 12 7                          |                | 0 9 4     |             |
| 105     | 518 7 2     | 1,401 5 2                       | 4 6 4          | 1,433 0 1                        |                | 31 10 11  |             |



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Statement shewing the extent of Nunjah land under occupation, &c.—(Continued.)

| Number. | Extent.     | According to the present rates. |                | According to the proposed rates. |                | Increase. | Decrease.  |
|---------|-------------|---------------------------------|----------------|----------------------------------|----------------|-----------|------------|
|         |             | Assessment.                     | Rate per Kani. | Assessment.                      | Rate per Kani. |           |            |
| 1       | 2           | 3                               | 4              | 5                                | 6              | 7         | 8          |
|         | CS. A. C.   | RS. A. P.                       | RS. A. P.      | RS. A. P.                        | RS. A.         | RS. A. P. | RS. A. P.  |
| 106     | 10,305 4 2  | 45,092 2 0                      | 4 6 0          | 43,797 5 6                       |                |           | 1,294 12 6 |
| 107     | 0 4 14      | 1 5 2                           | 4 5 4          | 1 4 8                            |                |           | 0 0 6      |
| 108     | 25 13 12    | 111 10 8                        | 4 5 1          | 109 14 5                         |                |           | 1 12 3     |
| 109     | 67 11 8     | 281 2 7                         | 4 3 6          | 287 12 10                        | 4 4            | 6 10 3    |            |
| 110     | 34 12 2     | 144 15 4                        | 4 2 9          | 147 11 6                         |                | 2 12 2    |            |
| 111     | 2,338 0 0   | 9,710 6 3                       | 4 2 6          | 9,936 8 0                        |                | 226 1 9   |            |
| 112     | 4 7 0       | 18 4 9                          | 4 2 0          | 17 12 0                          |                |           | 0 8 9      |
| 113     | 111 1 4     | 457 9 9                         | 4 1 11         | 444 5 0                          |                |           | 13 4 9     |
| 114     | 27 0 12     | 110 8 4                         | 4 1 5          | 108 3 0                          |                |           | 2 5 4      |
| 115     | 21 3 14     | 86 1 3                          | 4 0 10         | 84 15 6                          |                |           | 1 1 9      |
| 116     | 154 8 4     | 618 15 4                        | 4 0 1          | 618 1 0                          |                |           | 0 14 4     |
| 117     | 42 6 10     | 169 10 7                        | 3 15 6         | 169 10 6                         | 4 0            |           | 0 0 1      |
| 118     | 8 2 4       | 32 4 2                          | 3 15 5         | 32 9 0                           |                | 0 4 10    |            |
| 119     | 7,873 0 8   | 31,011 2 6                      | 3 15 0         | 31,492 2 0                       |                | 480 15 6  |            |
| 120     | 40 15 2     | 160 9 6                         | 3 14 9         | 163 12 6                         |                | 3 3 0     |            |
| 121     | 36 3 4      | 140 10 11                       | 3 14 2         | 144 13 0                         |                | 4 2 1     |            |
| 122     | 6 11 14     | 26 9 10                         | 3 14 0         | 25 4 6                           |                |           | 1 5 4      |
| 123     | 40 13 8     | 156 2 8                         | 3 13 6         | 153 2 8                          |                |           | 3 0 0      |
| 124     | 26 1 2      | 100 1 1                         | 3 13 5         | 97 12 3                          |                |           | 2 4 10     |
| 125     | 147 15 0    | 553 1 2                         | 3 11 7         | 554 12 3                         | 3 12           | 1 11 1    |            |
| 126     | 2,296 8 8   | 8,537 4 9                       | 3 11 6         | 8,611 15 10                      |                | 74 11 1   |            |
| 127     | 75 14 14    | 276 0 8                         | 3 10 2         | 284 11 9                         |                | 8 11 1    |            |
| 128     | 36 15 10    | 134 4 3                         | 3 10 1         | 138 10 7                         |                | 4 6 4     |            |
| 129     | 23 3 0      | 83 13 1                         | 3 9 10         | 81 2 6                           |                |           | 2 10 7     |
| 130     | 14,234 0 14 | 49,865 4 8                      | 3 8 0          | 49,819 3 1                       |                |           | 46 1 7     |
| 131     | 18 15 8     | 65 12 11                        | 3 7 6          | 66 6 3                           | 3 8            | 0 9 4     |            |
| 132     | 5 13 12     | 19 6 2                          | 3 7 5          | 20 8 1                           |                | 1 1 11    |            |
| 133     | 4 2 2       | 14 3 9                          | 3 7 1          | 14 7 5                           |                | 0 3 8     |            |
| 134     | 6 4 12      | 21 4 1                          | 3 6 0          | 20 7 5                           |                |           | 0 12 8     |
| 135     | 61 1 4      | 205 3 3                         | 3 5 9          | 198 8 1                          |                |           | 6 11 2     |
| 136     | 116 10 6    | 391 5 3                         | 3 5 8          | 379 1 8                          |                |           | 12 3 7     |
| 137     | 2,170 11 14 | 7,127 2 3                       | 3 4 6          | 7,054 14 7                       | 3 4            |           | 72 3 8     |
| 138     | 8 2 14      | 26 9 6                          | 3 4 0          | 26 9 4                           |                |           | 0 0 2      |
| 139     | 0 14 6      | 2 13 2                          | 3 2 4          | 2 14 8                           |                | 0 1 6     |            |
| 140     | 8 11 6      | 26 11 7                         | 3 1 1          | 26 2 1                           |                |           | 0 9 6      |
| 141     | 6,579 2 6   | 20,163 4 2                      | 3 1 0          | 19,737 7 1                       |                |           | 425 13 1   |
| 142     | 55 2 4      | 168 10 5                        | 3 0 11         | 165 6 9                          |                |           | 3 3 8      |
| 143     | 199 9 8     | 602 13 3                        | 3 0 4          | 598 12 6                         | 3 0            |           | 4 0 9      |
| 144     | 259 1 8     | 777 5 8                         | 3 0 0          | 777 4 6                          |                |           | 0 1 2      |
| 145     | 32 10 14    | 96 1 8                          | 2 15 0         | 98 0 6                           |                | 1 14 10   |            |
| 146     | 5 6 10      | 15 11 1                         | 2 14 4         | 16 3 8                           |                | 0 8 7     |            |
| 147     | 1,878 1 8   | 5,349 15 8                      | 2 13 6         | 5,164 12 1                       |                |           | 185 3 7    |
| 148     | 358 11 10   | 1,002 8 9                       | 2 12 9         | 986 7 11                         |                |           | 16 0 10    |
| 149     | 159 9 2     | 437 2 9                         | 2 11 10        | 438 13 1                         |                | 1 10 4    |            |
| 150     | 6 4 12      | 17 3 5                          | 2 11 9         | 17 5 0                           | 2 12           | 0 1 7     |            |
| 151     | 3 0 14      | 8 3 5                           | 2 11 0         | 8 6 5                            |                | 0 3 0     |            |
| 152     | 2 15 6      | 7 15 1                          | 2 10 11        | 8 2 3                            |                | 0 3 2     |            |
| 153     | 11 11 6     | 30 5 4                          | 2 10 6         | 32 3 3                           | 2 12           | 1 13 11   |            |
| 154     | 7,140 3 12  | 18,782 10 3                     | 2 10 0         | 17,850 9 4                       |                |           | 932 0 11   |
| 155     | 1,294 0 4   | 3,091 15 1                      | 2 6 6          | 3,235 0 7                        | 2 8            | 143 1 6   |            |
| 156     | 254 7 10    | 615 0 0                         | 2 6 3          | 636 3 1                          |                | 21 3 1    |            |

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Statement shewing the extent of Nunjah land under occupation, &c.—(Concluded.)

| Number. | Extent.      | According to the present rates. |                | According to the proposed rates. |                | Increase.  | Decrease.  |
|---------|--------------|---------------------------------|----------------|----------------------------------|----------------|------------|------------|
|         |              | Assessment.                     | Rate per Kani. | Assessment.                      | Rate per Kani. |            |            |
| 1       | 2            | 3                               | 4              | 5                                | 6              | 7          | 8          |
|         | CS. A. C.    | RS. A. P.                       | RS. A. P.      | RS. A. P.                        | RS. A.         | RS. A. P.  | RS. A. P.  |
| 157     | 0 15 14      | 2 5 5                           | 2 5 9          | 2 3 8                            |                |            | 0 1 9      |
| 158     | 43 12 14     | 103 2 7                         | 2 5 8          | 98 8 11                          |                |            | 4 9 8      |
| 159     | 76 0 14      | 175 0 5                         | 2 4 9          | 171 1 11                         |                |            | 3 14 6     |
| 160     | 6 3 12       | 14 0 6                          | 2 4 0          | 14 0 5                           | 2 4            |            | 0 0 1      |
| 161     | 133 11 2     | 299 8 3                         | 2 3 10         | 300 13 1                         |                | 1 4 10     |            |
| 162     | 21 11 14     | 48 11 5                         | 2 3 9          | 48 14 8                          |                | 0 3 3      |            |
| 163     | 1,051 3 0    | 4,291 5 0                       | 2 3 0          | 4,390 2 9                        |                | 98 13 9    |            |
| 164     | 208 9 2      | 444 15 5                        | 2 2 0          | 417 2 3                          |                |            | 27 13 2    |
| 165     | 36 4 6       | 74 1 5                          | 2 0 8          | 72 8 9                           |                |            | 1 8 8      |
| 166     | 9 1 12       | 18 5 9                          | 2 0 3          | 18 3 6                           | 2 0            |            | 0 2 3      |
| 167     | 615 4 4      | 1,210 10 11                     | 1 15 6         | 1,230 8 6                        |                | 19 13 7    |            |
| 168     | 22 11 2      | 43 2 2                          | 1 14 5         | 43 6 3                           |                | 2 4 1      |            |
| 169     | 148 13 12    | 267 6 11                        | 1 12 9         | 260 8 1                          |                |            | 6 14 10    |
| 170     | 1,320 2 12   | 2,312 2 3                       | 1 12 0         | 2,310 4 10                       |                |            | 1 13 5     |
| 171     | 69 5 14      | 116 13 1                        | 1 10 11        | 121 10 3                         | 1 12           | 4 13 2     |            |
| 172     | 226 9 6      | 379 3 11                        | 1 10 10        | 396 8 5                          |                | 17 4 6     |            |
| 173     | 350 3 4      | 535 13 10                       | 1 8 6          | 525 4 7                          |                |            | 10 9 3     |
| 174     | 72 0 6       | 105 0 6                         | 1 7 4          | 108 0 7                          | 1 8            | 3 0 1      |            |
| 175     | 65 15 6      | 96 5 7                          | 1 7 3          | 98 5 1                           |                | 2 9 6      |            |
| 176     | 718 11 6     | 939 12 5                        | 1 5 0          | 898 6 2                          |                |            | 61 6 3     |
| 177     | 10 13 14     | 13 5 7                          | 1 3 9          | 13 9 4                           |                | 0 3 9      |            |
| 178     | 2 0 2        | 2 5 4                           | 1 2 7          | 2 8 2                            | 1 4            | 0 2 10     |            |
| 179     | 83 6 4       | 94 8 3                          | 1 2 1          | 104 3 10                         |                | 9 11 7     |            |
| 180     | 31 3 14      | 34 15 8                         | 1 1 11         | 31 3 10                          |                |            | 3 11 10    |
| 181     | 131 11 8     | 143 14 1                        | 1 1 6          | 131 11 6                         | 1 0            |            | 12 2 7     |
| 182     | 142 5 4      | 122 11 0                        | 0 14 0         | 142 5 3                          |                | 19 10 3    |            |
| total.. | 1,59,297 4 4 | 8,58,423 0 8                    |                | 8,54,184 6 9                     |                | 2,165 0 10 | 6,403 10 9 |
|         |              |                                 |                |                                  |                | Net ..     | 4,233 9 11 |

(Signed) W. HUDLESTON,  
Secretary.

No. 259.

ORDER THEREON, 12th July 1866, No. 1,736.

**Land Revenue.**

1. The Government have gone very carefully through these papers, and regret to find the Board's sweeping condemnation of the Deputy Collector's work is but too well merited.

2. His instructions were precise, and it is incomprehensible how the Collector could have allowed him to deviate from them as he has done; still stranger how he could adopt his recommendations, and propose their being immediately carried out throughout the District!



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3. The primary step in determining the assessment is to ascertain, with reasonable accuracy, the productive powers of the soil. The Deputy Collector's experiments, with this view, have been only twenty-eight for five Talooks of the District; in one Talook (Conjeveram) a single experiment only was made.

4. Moreover, few as the experiments were, they were limited to a single product, cumboo, (out of five which the Deputy Collector himself considers the staples,) and the season even for cumboo was an unfavorable one.

5. The expenses of cultivation appear to have been arrived at by hearsay, the reported cost being reduced by one-half, because a single experiment in a single item, harvesting the crop, cost less by one-half than the Ryots had asserted.

6. It is needless, however, to analyse all the operations which the Board have done thoroughly; for even if all other details were satisfactory, the worthless character of the experiments of produce would vitiate the whole.

7. The only part of the Deputy Collector's work on which any reliance can be placed is his re-classification of the land, hitherto improperly regarded as irrigated. He has personally tested 80 per cent. of the area, and this the Government are willing to accept, pending the regular survey of the District which is now in progress. But the Government cannot adopt the Board's further recommendation, viz., to accept the proposed rates of assessment. The data on which these rates are based, they have shewn to be worthless, and the Deputy Collector himself states that a large extent of the land is more fertile than the "Poonjah" or dry land. The present rates range from 11 Rupees to seven Annas per Caway (1½ Acre), the former is obviously too high; but if the Government were to adopt the Deputy Collector's rates of four Rupees to 12 Annas, they might find themselves in an embarrassing position, as these rates will of course regulate those of all other "dry" lands. The safest plan, under existing circumstances, will be to take a higher scale, viz., from six Rupees as a maximum, and bring all land above Rupees six to this rate and so on, down the scale. The Board will issue the necessary instructions to the Collector.

8. As regards the really irrigated land, the Board's proposal to reduce the number of classes from 183 to 34, at a loss of Rupees 4,238, seems highly desirable, and will be carried out. These numerous rates, varying by a few pice, give an opening for fraud, and increase the accounting work of the District greatly.

9. As for the future management of this work, the Board will report whether the Deputy Collector's services are still required to give effect to such orders as Government have now passed, as if not, he had better revert to his ordinary work.

10. The Board will also arrange with the Collector for careful experiments as to the produce of lands of different kinds during harvest. He has several Assistants who may be usefully employed on this work.

(Signed) W. HUDLESTON,  
*Acting Secretary to Government.*

No. 1,779:

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th April 1861.

Read letter from the Collector of Madras, dated 15th February 1861, No. 41.

(In Cons. 19th February 1861, No. 1,046.)

1. In this letter the Collector explains that the sale of the Petitioner's land in spite of his appeal to the Board against the distraint, took place in consequence of the land having been entered in one name, and the appeal made in another.

2. The Board cannot accept the explanation as at all satisfactory, and they consider the conduct of the late Tahsildar Sami Naik to have been very reprehensible throughout, and think that the carelessness described in paragraph 5 by which a certificate of sale was issued renders the Goomastah Govindan deserving of severe punishment which the Collector will accordingly inflict.

3. The Collector argues that although the land was held under what was termed a quit-rent Bill this should only be regarded as a Puttah, inasmuch as it was obtained, in Fasli 1267 only, in lieu of what is known as a "Kriya Tota puttah," under an unauthorized system which has sprung up and spread in the District of late years. The Board are at a loss to understand how this departure from the usual practice could have taken place if a proper supervision had been maintained by the late Collector.

4. The question of legalizing the collection of Fees payable to Government Village Officers has been recently submitted to Government by the Board. They do not, therefore, deem it necessary to revert to this subject in these Proceedings, as under any point of view they consider that this sale of land could not be upheld in a Court of Law.

5. The Board do not suppose that either the Petitioner or the purchaser of the land have suffered any material pecuniary loss; but they are not disposed to allow a case of this kind to pass as a mere blunder, nor do they think that Government should bear the expense of setting matters right. They propose, therefore, that a fine of 100 Rupees, or more if necessary, should be imposed on the Tahsildar "Sami Naik" who is the most culpable party, and that suitable compensation should be paid to the purchaser and the Petitioner.

6. The Collector is, therefore, requested to inform the Board what amount of compensation the purchaser is willing to take upon giving up the land, and what sum may be fairly paid to the Petitioner for the loss and trouble he has been put to.

7. The Collector will take immediate steps to substitute ordinary Puttahs for the quit-rent Bills which have been issued in place of the old "Kriya Tota puttahs" and will discontinue the practice of issuing such again.

(A true Extract.)

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

To B. Cunliffe, Esq., Collector of Madras.

Exd. J. Wright.



No. 3,361.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 20th June 1865.

Read the following letter from E. G. R. FANE, Esq., Collector of Madras, to R. A. DALYELL, Esq., Acting Secretary to the Board of Revenue, dated Sydapet, 22nd April 1865, No. 105 :—

1. With reference to the Order of Government, No. 1,832, dated 5th October 1864, communicated in Board's Proceedings,\* I have the

\* 8th October 1864, No. 6,645.

honor to report that Daivasigamoney Pillay joined this District on the 1st of March, and during the whole of that month, was employed in reading up the old correspondence on the subject of the revision of assessment in this District, and in visiting certain of the villages in the Sydapet Taluk, and testing the produce of the few Nunjah lands that still remained there uncut.

2. On the subject of the work that he is to be employed in, I have given him the following instructions, which I hope will meet with the Board's approval.

*First.*—He is to take up first the Taluk of Sydapet.

*Second.*—To re-assess the Punjab lands generally, and in so doing to consider only their productive powers, ignoring altogether the previous assessment on such lands.

*Third.*—In re-assessing these lands the commutation to be calculated from the last twenty-five years† average prices.

† A Statement showing the last twenty-five years price is enclosed.

*Fourth.*—Twenty-five per cent. to be allowed for fallows, contingencies, bad seasons, &c., this per centage being followed as a general rule by the Settlement Department; and as although the Taluk is near the large market of Madras, labour from the proximity of Madras is dear, bringing the general average of profits to an equality with that of more distant and apparently less favoured Taluks. For cartage, I propose to allow four annas for a Cahun for every ten miles, which is as near as I can ascertain the real cost about this District.

3. I beg, however, to request the Board will give me instructions as to whether, in consolidating the rates of the Nunjah lands of this District, the productive powers of such land are to be tested, or whether the plan recommended by Mr. Ellis is simply to be followed, and the numerous rates reduced to eighteen or some other convenient number.

4. If the Nunjah land as well as the Punjab is to be re-assessed only after their productive powers have been tested, the revision would require at least six months for each Taluk, and could only be carried on during the cultivation season of each year, and a small addition would be required to the present establishment. Such a general revision is however, I think, unnecessary, as the Nunjah rates are, as a rule, not high in this District, but only too numerous, and want only such a re-modelling, as shall do away with all fractional parts of a Rupee, but without any great sacrifice of revenue to Government. The only Nunjah lands really requiring re-assessment, are the Manavari Nunjah, and such of them as are classified as Nunjah, but have no means of irrigation.

5. Before actually introducing the revised settlement into Sydapet, a full report of the probable financial result of the re-assessment will of course be furnished to the Board.



ENCLOSURE No. 1.

TABLE of Prices of Grains in the Madras District from Faslis 1249 to 1273.

| Faslis.                                                                    |     | PADDY.                     |                            |               | DRY GRAINS.             |                          |                          |                             |               | Remarks.                                          |
|----------------------------------------------------------------------------|-----|----------------------------|----------------------------|---------------|-------------------------|--------------------------|--------------------------|-----------------------------|---------------|---------------------------------------------------|
|                                                                            |     | 1st sort,<br>per<br>Garce. | 2nd sort,<br>per<br>Garce. | Aver-<br>age. | Raggy,<br>per<br>Garce. | Cumboo,<br>per<br>Garce. | Cholum,<br>per<br>Garce. | Vara-<br>goo, per<br>Garce. | Aver-<br>age. |                                                   |
|                                                                            |     | RS.                        | RS.                        | RS.           | RS.                     | RS.                      | RS.                      | RS.                         | RS.           |                                                   |
| 1249                                                                       | ... | 101                        | 91                         | 96            | 133                     | 108                      | 141                      | 62                          | 111           |                                                   |
| 1250                                                                       | ... | 88                         | 81                         | 85            | 116                     | 103                      | 116                      | 63                          | 100           |                                                   |
| 1251                                                                       | ... | 69                         | 63                         | 66            | 93                      | 85                       | 106                      | 54                          | 84            |                                                   |
| 1252                                                                       | ... | 74                         | 68                         | 71            | 99                      | 90                       | 99                       | 52                          | 85            |                                                   |
| 1253                                                                       | ... | 74                         | 66                         | 70            | 93                      | 81                       | 100                      | 48                          | 81            |                                                   |
| 1254                                                                       | ... | 87                         | 77                         | 82            | 105                     | 89                       | 111                      | 46                          | 88            |                                                   |
| 1255                                                                       | ... | 134                        | 122                        | 128           | 165                     | 119                      | 172                      | 68                          | 131           | } General<br>drought.<br>Unfavora-<br>ble season. |
| 1256                                                                       | ... | 128                        | 116                        | 122           | 172                     | 163                      | 210                      | 84                          | 157           |                                                   |
| 1257                                                                       | ... | 101                        | 91                         | 96            | 133                     | 136                      | 201                      | 72                          | 135           |                                                   |
| 1258                                                                       | ... | 72                         | 63                         | 67            | 100                     | 93                       | 127                      | 49                          | 92            |                                                   |
| 1259                                                                       | ... | 77                         | 71                         | 74            | 101                     | 80                       | 94                       | 52                          | 82            |                                                   |
| 1260                                                                       | ... | 88                         | 81                         | 85            | 104                     | 87                       | 109                      | 57                          | 89            |                                                   |
| 1261                                                                       | ... | 72                         | 63                         | 67            | 99                      | 81                       | 111                      | 53                          | 86            |                                                   |
| 1262                                                                       | ... | 66                         | 60                         | 63            | 96                      | 82                       | 101                      | 47                          | 82            |                                                   |
| 1263                                                                       | ... | 111                        | 104                        | 107           | 159                     | 140                      | 177                      | 73                          | 137           | } Unfavora-<br>ble season.                        |
| 1264                                                                       | ... | 136                        | 125                        | 131           | 186                     | 183                      | 202                      | 92                          | 166           |                                                   |
| 1265                                                                       | ... | 145                        | 127                        | 136           | 195                     | 195                      | 116                      | 95                          | 150           |                                                   |
| 1266                                                                       | ... | 122                        | 105                        | 113           | 161                     | 145                      | 147                      | 76                          | 133           |                                                   |
| 1267                                                                       | ... | 147                        | 134                        | 141           | 198                     | 174                      | 198                      | 91                          | 165           |                                                   |
| 1268                                                                       | ... | 156                        | 139                        | 147           | 198                     | 204                      | 214                      | 101                         | 179           |                                                   |
| 1269                                                                       | ... | 129                        | 116                        | 123           | 170                     | 160                      | 201                      | 104                         | 159           |                                                   |
| 1270                                                                       | ... | 154                        | 144                        | 149           | 196                     | 185                      | 181                      | 95                          | 164           |                                                   |
| 1271                                                                       | ... | 173                        | 155                        | 169           | 212                     | 217                      | 218                      | 99                          | 186           |                                                   |
| 1272                                                                       | ... | 178                        | 161                        | 170           | 224                     | 204                      | 212                      | 105                         | 209           |                                                   |
| 1273                                                                       | ... | 170                        | 157                        | 163           | 210                     | 179                      | 200                      | 151                         | 185           |                                                   |
|                                                                            |     | 2,852                      | 2,590                      | 2,721         | 3,719                   | 3,383                    | 3,864                    | 1,979                       | 3,256         |                                                   |
| Average<br>from Faslis<br>1249 to<br>1273, for<br>twenty-five<br>years ... |     | 114                        | 104                        | 109           | 149                     | 135                      | 155                      | 79                          | 129           |                                                   |

SYDAPET,  
22nd April 1865.

(Signed) E. G. R. FANE,  
Collector.

1. The Board observe that the Order of Government, under date 6th July 1864, No. 1,167, is distinct as to the course to be followed in regard to the Nunjah lands of the Madras District. No general revision of the assessment is needed in regard to them. All Manavary land is to be transferred to Punjah, and careful inquiry is to be made whether any other land, really without means of irrigation, is still classed as Nunjah, and if so, such land is also to be transferred to Punjah. In addition to this, the numerous rates below Rupees 8½ should be merged into a few as has already been done with those above Rupees 8½. This should be carried out with as little reduction as possible, as the general rates now in force have been decided by the Board and Government to be moderate. The Nunjah waste which is never cultivated must also be scrutinized, in view to correcting any errors which may have been made in its rate of assessment.

2. The general re-assessment of the Punjab lands, with reference to their existing productive powers, will be a much more delicate undertaking. The Collector has selected the Sydapet Taluk to commence upon, and as the Board presume that a good deal has already been done, as the Deputy Collector has now been upwards of three months in the District, they will not interfere with his choice, but he should have reported his reasons for selecting this Taluk, as the Board doubt whether some of the other Taluks of the District, that of Chingleput for instance, are not more immediately in need of relief.

3. The Punjah lands of the Sydapet Taluk should now be arranged into such number of classes as they naturally fall from well marked differences in their productive powers, and though the minute sub-division of soils adopted by the Settlement Department need not be followed, their general classification may be taken as a guide by the Collector.

4. These classes being ascertained, they should be compared with the classes into which the same lands were divided at the original assessment, and the amount of yield as then recorded should be compared with the present productive powers of the same classes, which must be ascertained by careful inquiry and experiment.

5. The next step is the determination of any deductions necessary to be made from the gross produce for cultivation expenses, variations of season, fallows, distance from market, &c., but these deductions must not be made hap-hazard at so much per cent. After careful inquiry and consideration a distinct rate of deduction must be recommended for each, and the reasons for recommending the particular rate must be fully given. Where practicable also, any proposed deductions of this nature should be compared with similar deductions which may have been made at the original assessment.

6. The determination of the commutation rate too must be undertaken with great care. The Board are by no means disposed to be satisfied with the series of years which the Collector now proposes to take. The series should certainly include as many years as correct returns of prices are available for. It should be divided into cycles of say twenty years each, and the average rate of each cycle compared with the general average. The same series might also be divided into cycles of ten years each, and their averages compared with those obtained under the former plan. The averages should also all be taken both including and excluding exceptional years, and the several results thus obtained should be compared with the commutation rate adopted at the original assessment, and a recommendation should be made for the adoption of any particular rates with distinct reasons for doing so.

7. The lands having been carefully classed, the grain value of each class of land having been arrived at, and the commutation rate decided upon, each of which operations must be carried out in consultation with the Board, the rate proposed for each class will be determined. As directed by Government, it will be the half of the net produce of the land after all deductions have been made commuted into money at a rate decided upon after due deliberation. The rates thus arrived at will be compared with the present rates on the land, and the orders of Government for their imposition on the lands of the Taluk will be requested, as well as permission to extend the revision to the other Taluks of the District.

8. If the Collector requires further instruction upon any particular point, he should at once address the Board, and a Progress Report must be submitted on the 1st of July, showing precisely what has been done up to that date towards carrying out the orders of Government since the arrival of the Special Deputy Collector in the District. Similar Progress Reports must be submitted monthly until the work is completed.

(True Copies and Extract.)

(Signed) R. A. DALYELL,  
Acting Secretary.

To E. G. R. Fane, Esq., Collector of Madras.

Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.

Exd. J. Wright.



Issuing instructions for conducting the revision of assessment in the District, and requesting to submit a Progress Report showing the work done up to 1st July 1865, and similar progress reports monthly, till the work is completed.

No. 3,361.

Dated 20th June 1865.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1865.

Department.

No. 4,931.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th August 1865.

Read Progress Report of M. DAIVASIGAMONEY PILLAY, the Special Deputy Collector of the Madras District, up to the 30th June 1865.

1. In pursuance of the order of Government placing the services of the Deputy Collector temporarily at the disposal of the Collector of the Madras District for the purpose of carrying out the general revision of the assessment throughout the District, he joined the District as early as possible on the 1st of March, and having had an interview with the Collector at Trivellur for instructions upon the subject, he returned to Saidapat on the 6th. During the remaining portion of the month, he occupied himself in reading over all the correspondence relative to the revision of assessment in this District, examining the Price Currents for a series of years, and the Season Reports commencing from Fasli 1220. After having made himself familiar with these subjects, he prepared various statistical returns, which he thought would help him towards carrying out the proposed revision. He was then able to submit a report to the Collector, dated 31st March, embodying his views upon the subject, and soliciting instructions, among other points, as to how the Manavary lands are to be dealt with in the revision, and what the process is which ought to be gone through for preparing the new rates for Punjab. Meanwhile, the Azmayashdars were sent out on the 16th March to inspect the Manavary lands, as well as regular Nunjah lands now deprived of the means of irrigation in the Taluk of Chingleput; and up to the end of 30th June, that is in about three and half months, they have inspected 4,830 Cawnies, lying in 109 villages. The Deputy Collector must, however, observe here that the non-attendance of the Kurums, whose services are indispensably necessary for the examination of the lands, for nearly a month and a half, during which period they were engaged at the settlement of that Taluk, necessarily impeded the progress of the work to a certain extent.

2. The most important and the first step towards carrying out the revision of the Punjab assessment in this District, is to test the productive power of the various descriptions of Punjab lands by actual experiments. But the Deputy Collector regrets to state, that at the time he joined the District, the harvest season of Punjab crops being nearly over, he is obliged, in the absence of any experimental tests made before hand in this Collectorate, in accordance with the Proceedings of the Board of Revenue, No. 8,200, dated 22nd December 1864, to wait until the next Punjab harvest season for working this experiment in a large scale.

3. He, however, engaged his attention during these three months in making inquiries into the several preliminary points, which are essential towards the completion of the revision of assessment in the Taluk of Sydapat. It was thought advisable to commence with this Taluk, as the Collector is always within the easy reach of the Deputy Collector; and it would be necessary for him to consult the Collector in many points at the outset, which he cannot do with equal despatch if he commenced with any other distant Taluk; moreover, the Manavary lands of the Taluk are by no means limited. The several points alluded to as having engaged his attention are shown below :—

I. The determination of the whole Nunjah Ayakut of each village, distinguishing seigal from waste.

II. The determination of the extent of Manavary in each village under each rate, distinguishing seigal from waste.

III. The classification of the Manavary lands into those which ought to be transferred to Punjab, and those which need not be transferred, as being irrigable from Government sources.

IV. Scrutinizing into the causes which impede, to a large extent, the cultivation of Manavary lands in each village.

V. Inquiring in each village what extent of land at present assessed as Manavary, is in the bed of the tank, and actually within its waterspread.

NOTE.—This inquiry was undertaken in each village, as several cases of the kind came to his notice.



VI. The determination of the extent of regular Nunjah lands in each village which, being deprived of the means of irrigation, should be transferred to Panjah.

VII. During the space of these three months the above inquiries were conducted in 200 out of the 248 villages of the Taluk of Sydapet, and the accounts based upon them examined and scrutinized by him. These inquiries were interrupted for about twenty\* days owing to the

\* From 24th April to 13th May.  
absence of the Kurnums from the villages, consequent upon the annual settlement of the Taluk by the Collector.

VIII. During the period under review the Deputy Collector, in addition to the above work, personally inspected 4,028 Cawnies lying in thirty-four different villages, with the view of satisfying himself of the correctness of the Statements made by the Azmayashdars and Kurnums regarding such lands.

IX. In conclusion, the Deputy Collector begs to state that during the period under review, he also visited four Amany villages as per margin, and made a regular classification of their lands to the extent of 1,806 Cawnies, with the assistance of one Gumastah, and further tested eleven cases of Nunjah produce in different villages, where produce was available for experiment.

No. 183.

Forwarded to the Acting Secretary to the Board of Revenue, with reference to their Proceedings No. 3,361, of the 20th June 1865.

SYDAPET, 3rd July 1865.

(Signed) E. G. R. FANE,  
Collector.

The Board wish the future reports of the Deputy Collector to take the form of a diary: it would be well that he should make himself thoroughly acquainted with any experiments which have been hitherto made as to the productive powers of the land; any information on the subject which is available on the Collector's records should be carefully studied by the Deputy Collector. The Board await the Collector's proposals for reducing the number of Nunjah rates. This revision, as well as the transfer of the Manavary lands (irrigated by rain alone) must be introduced at the coming Annual Settlement.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,  
Acting Secretary.

To E. G. R. Fane, Esq., Collector of Madras.

Exd. H. Morgan.

Passing remarks on the progress report of Deputy Collector M. Davasikamoney Pillay appointed for the general revision of assessment in the district and requesting that future reports be sent in the form of a diary.

No. 4,931.

Dated 16th August 1865.

PROCEEDINGS OF THE BOARD OF REVENUE.

No.

1865.

Department

No. 4,947.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th August 1865.

Read Progress Report of M. DAVASIKAMONEY, Special Deputy Collector, for the month of July 1865, Madras District.

1. At the close of June 1865, there were forty-eight villages in the Taluk of Sydapet, where the several points noticed in the last Progress Report had to be inquired into. During the month under review, thirty villages have been taken up, and inquiries completed in them.

| Completed villages. |     |
|---------------------|-----|
| Up to June...       | 200 |
| In July...          | 30  |
| Total...            | 230 |

2. As regards Manavary lands and Nunjah lands having no means of irrigation, the Deputy Collector personally visited sixteen villages, and examined 5,483 Cawnies, thus satisfying himself of the correctness of the accounts furnished by the Azmaishdars and Kurnums.

| Villages.     | Extent.<br>Cawnies. |
|---------------|---------------------|
| Up to June... | 34 4,028            |
| In July...    | 16 5,483            |
| Total.....    | 50 9,511            |

| Villages.     | Extent.<br>Cawnies. |
|---------------|---------------------|
| Up to June... | 4 1,806             |
| In July.....  | 1 526               |
| Total.....    | 5 2,332             |

3. The Deputy Collector proceeded to the Amany village of Valasaravakam and classified the soil. The total extent thus classified is 526 Cawnies.

4. In the Chingleput Taluk, four of the Azmaishdars were employed in examining the Manavary lands. The extent thus examined during the month under report is 2,737 Cawnies. Progress of work in that Taluk is somewhat retarded by the absence of the Kurnums, who are stated to have been engaged in the Taluk Cutcherry in preparing the settlement and other accounts. The Tahsildar has, however, been instructed to send away the Kurnums forthwith.

| Chingleput Taluk. |           |
|-------------------|-----------|
| Village.          | Extent.   |
| Up to June.....   | 109 4,930 |
| In July.....      | 23 2,737  |
| Total.....        | 132 7,667 |

5. The Deputy Collector was also engaged, with a view to reduce the number of existing Nunjah rates, in forming different plans, and working out their financial results.

(True Copy.)

(Signed) E. G. R. FANE,  
Collector.

SAIDAPET,  
1st August 1865.

To the Acting Secretary to the Board of Revenue.

The Board await the submission of the Collector's proposals for reducing the number of the Nunjah rates. This revision, as well as the transfer to dry rates, of the lands classed as 'wet,' but irrigated by rain only (Manavary lands), should certainly be carried out during the present year.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,  
Acting Secretary.

To E. G. R. Fane, Esq., Collector of Madras.

Exd. R. H. Lee.



Revision of assess-  
ment in the Mu-  
ras District.

I have gone very  
carefully through  
these papers and  
am sorry to say  
the 18th sweeping  
condemnation of  
the Deputy Commis-  
sioner's work  
is but too well me-  
rited -

His instructions  
were precise and  
it is incomprehen-  
sible how the Commis-  
sioner could have allowed  
him to deviate from  
them as he has ~~done~~  
done - Still strange  
how he could adopt

Don't know why  
I have

1865

Department

No.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 17th August 1865.

M. J. P. 1865.

No 4,917.

Awaiting the submission of proposals for re-  
ducing the number of Muzajah rates in the dis-  
trict.

1312th Aug 1865  
1865



his recommendations  
and propose  
their being imple-  
mented carried out  
throughout the Dis-  
trict -

The primary  
step in determi-  
ning the assess-  
ment is to ascer-  
tain with reasonable  
accuracy the  
productive powers  
of the soil. The  
Defy Com. Experi-  
ment with this  
view have been only  
28 for <sup>5 Taluqs of the Dist.</sup> ~~the whole Dis-~~  
trict - in one Taluk  
~~only~~ / Comparisons / a  
single Experiment  
only was made -

Revenue for

as the experiments  
here they were limited  
to a single product -  
Cumin seed - out of five  
which the Defy Com.  
himself considers  
the staples - / and  
the season even for  
Cumin seed was an un-  
favourable one.

The expenses of  
cultivation appear  
to have been arrived  
at by hearsay -  
the reported cost  
being reduced by  
one half, he could  
a single Experi-  
ment in a single  
item - harvesting  
the crop - cost less  
by one half than  
the ryots had as-  
serted -



It is needless  
humer to analyze  
all the operations  
which the Bd. have  
done thoroughly - for  
even if all other  
details were satis-  
factory, the worth-  
less character of  
the Experiments of  
produce would  
vitiates the whole.

contains

The only part  
of the Rep & Com:  
work on which  
any reliance can  
be placed is his  
reclassification  
of the land without  
improperly reported  
amounts.

~~Experiments of produce  
which the Bd. have  
done thoroughly~~

He has personally  
tested 80 per cent  
of the area and  
this may I think  
be accepted, pend-  
ing the regular survey  
of the district which  
is now in progress.  
But I do not see  
how the Govt can  
adopt the Bd's further  
recommendation  
to accept the  
proposed rates of  
assessment. The  
data on which these  
rates are based, they  
have shown to be  
worthless - and the  
Rep of Mr. himself  
states that a large  
extent of the land



is more fertile than  
the "Poorjah" or  
Dry land - ~~It~~  
The present rates  
range from 11 Rs  
to 7 Annas per Canne  
(1/3 Acre) - The former  
is obviously too high  
but if put adpt to the  
Rest of C. rates  
of 4 Rs to 12 Annas  
they may find  
them selves in an  
unlarrassing po-  
sition - as these rates  
will of course equalize  
those of all other  
"Dry" lands. It  
seems to me that  
the safest plan  
under existing

It seems to me to be  
doubtful policy to make  
these partial changes -  
like what will again have  
the same effect - when we  
are contemplating a more  
comprehensive reform into  
the a perfect system of the  
district. Still, if any  
change in the way of present  
charges is to be effected, I  
prefer what I have here  
suggested.

I think that in many cases  
the same suggestion will  
be more or less in many  
cases. It is a long time before  
a revised assessment  
is carried out. The  
- It will be a long time before  
the land is put out  
again by the present  
I think so.

- When the  
of culture  
is  
No doubt.

is to take a higher  
scale - viz from 8 Rs  
as a maximum &  
bring all land above  
this bit & so on, down  
the scale. It is an  
easier matter to  
reduce than to raise  
the assessment &  
As regards the  
really irrigated  
land, the 18th pro-  
posal to reduce  
the number of  
clauses from 182  
to 34 at a loss of  
Rs. 4238 seems highly  
desirable. These nu-  
merous rates - vary-  
ing by a few pice  
give an opening for  
fraud & increase  
the accounting work  
of the district party.



As for the future  
 management of  
 this work, the 18th  
 May, it be as best  
 whether the Depy  
 Colr Services are  
 still required to  
 see & the it to such  
 when as put may  
 now pass - if not  
 he had better re-  
 vert to his ordinary  
 work.

yes

certainly

The 18th May, it,  
 I think, arrange  
 with the Colr for  
 carefully experiments  
 as to the produce  
 of lands of different  
 kinds, during har-  
 vest. He has several  
 Assistants who might  
 be thus engaged.

better for than wasting  
 men here at the Club  
 Mr. Smith  
 has generally

Revenue Separately

22. 1736.

Proceedings of the Madras Government  
 under date the 12th July 1866 -

Read the following -

Proc: of the Board of Revenue -

Submitting with  
 Remarks letter from Colr  
 of Madras forwarding pro-  
 posals of Spl. Dy. Colr, & di-  
 visionary Killay for trans-  
 ferring to Junjah the man-  
 agement of Junjah lands having  
 no irrigation, & for reducing  
 the number of Junjah and  
 Junjah cases.

(Here enters 13th March  
 1866 No. 1707)

The Govt have  
 gone very carefully through  
 these papers and it goes  
 to find the Board's  
 sweeping condemnation  
 of the Dy. Colr's work is  
 but too well merited.

His instructions  
 were precise and it is  
 incomprehensible how  
 the Collectors could have  
 allowed



allowed him to deviate from them as he has done - still stranger how he could adopt his recommendations and propose their being immediately carried out throughout the district!

The primary step in determining the assessment is to ascertain with reasonable accuracy the productive powers of the soil. - The Ag. Coll. experiments with this view have been only 28 for 5 Talooks of the district - in one Talook (Conjeveram) a single experiment only was made -

Moreover, few as the experiments were they were limited to a single product Cumboo -

(out of five which the Deputy Collector himself considers the staples, and the season even for Cumboo was an unfavorable one -

The expenses of cultivation appear to have been arrived at by hearsay - the reports cost being reduced by one half, because a single experiment in a single item - harvesting the crop - cost less by one half than the reports had asserted -

It is needless however, to analyse all the operations which the Board have done thoroughly for



for even if all ~~the~~  
other details were  
satisfactory, the ~~en-~~  
worthless character  
of the experiments of  
produce would vit-  
-ate the whole.

The only part  
of the ~~Sy.~~ Collector's  
work on which any  
reliance can be placed  
is his reclassification  
of the land hitherto  
improperly regarded  
as irrigated.

He has personally tested 80 per  
cent of the area and <sup>this</sup> the Government  
are willing to accept, pending the  
regular survey of the District which  
is now in progress. But the Govt.  
cannot adopt the Board's further  
recommendation, viz to accept the  
proposed rates of assessment. The  
data on which these rates are based,  
they have shown to be worthless  
and the Deputy Collector himself  
states that a large extent of <sup>the</sup> land  
is more fertile than the "Poonjah"  
or Dry land. The present rates  
range from 11 Rupees to 7 annas  
per Canne ( $1\frac{1}{3}$  acre) - the former  
is obviously too high - but if the  
Government were to adopt the Deputy  
Collector's rates of 4 Rs. to 12 annas  
they might find themselves in an  
embarrassing position - as these  
rates will of course regulate  
those of all other "dry" lands. The  
safest plan under existing circum-  
stances will be to take a higher  
scale viz from 6 Rs. as a  
maximum and bring all land  
above



above Rs 6 to this rate and so on,  
down the scale. The Board will  
issue the necessary instructions  
to the Collector.

As regards the really  
irrigated land, the Board's pro-  
posal to reduce the number of  
classes from 182 to 34 at a loss  
of Rs 4,238 seems highly desirable  
and will be carried out. These  
numerous rates - varying by a few  
pice give an opening for fraud  
and increase the accounting  
work of the district greatly.

As for the future  
management of this work, the  
Board will report whether  
the Deputy Collector's services  
are still required to give  
effect to such orders as Govt  
have now passed as if not he  
had better revert to his ordinary  
work.

The Board will also  
arrange with the Collector for  
careful experiments as to the  
product of land of different

lands during harvest. &  
several Assistants who may  
be usefully employed on the  
work.

Indy To the Board of (Olan Bas 12 July  
14 Caper Bas 11 Oct)

B. M. Ball



