M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2482

Press

363. 364

Dated 15-9-1866.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
15th September 1866.

No. 363. Read the following letter from the Collector of Salem, to the Secretary to Government, Revenue Department, Fort Saint George, dated Ahtur, 8th September 1866, No. 61 :—

With reference to Extract Minutes of Consultation, dated 7th December 1858, Revenue Department, No. 1,630, conveyed in the Board's Proceedings, dated 15th idem, I have the honor to state that sixty copies of Colonel Read's Report* on the original settlement of Salem in 1791—1796, epitomized and annotated by Mr. Puckle, have been printed. Six copies have been sent to the Board of Revenue, and six copies are herewith sent to the Government Office.

* Selection No. I.

No. 364. ORDER THEREON, 15th September 1866, No. 2,482.

Miscellaneous.

Ordered to be recorded.

(True Extract.)

(Signed) J. GROSE,
Under Secretary to Government.

To the Collector of Salem.

Exd. T. O'Connor.

SELECTIONS FROM THE RECORDS OF THE SALEM DISTRICT.

No. 1.

COLONEL READ'S

REPORT

ON THE ORIGINAL

SETTLEMENT OF SALEM

IN 1791—1796.

EPITOMIZED AND ANNOTATED BY

R. K. PUCKLE, Esq.

DY. DIRECTOR OF REVENUE SETTLEMENT.

SALEM.

Printed at the Collectorate Press.

1866.

COLONEL READ'S REPORT
ON THE SETTLEMENT OF SALEM.

[*Colonel Read's Report is the only complete account of the original settlement of the District to be found in the Salem records. This report, though very full, and written with great ability and research, is so overlaid with revenue terms in Tamil, Canarese and Hindustani, with calculations in money and measures no longer in general use, with topographical descriptions of a country now better known from maps, and with treatises on subjects but indirectly connected with the settlement, that its utility as a book of reference is almost lost to those who have not time to study it, or to search for the valuable statistics and curious information it contains.*

To render it therefore easier of reference, topographical descriptions, statements of no present value, extracts from standard works &c. &c. have been omitted; the useful tables have been re-written; figures denoting measurements, grain, or money have been converted into acres, Madras measures, rupees annas and pice; English equivalents for native terms have been inserted; and the bare report is given (curtailed of all that does not immediately relate to the settlement or to the condition of the country early in the present century) with the addition of foot notes to illustrate the meaning, or to explain any marked discrepancy between the former Revenue system and that of the present day.]

Geographical Survey.

A knowledge of the situation, extent, divisions, and description of the country, being material in the administration of its affairs, the first settlements were no sooner completed, and other revenue matters put in train, than I entered upon a Geographical Survey in January 1793, and in August following, I had the pleasure of presenting your Board and Government with maps of all the districts; but as these were only sketches, and inaccurate from the slender means and haste with which the Survey was executed, I began another in August 1794 with proper instruments, and upon a much larger scale. From its being impossible for me to prosecute a business of that nature and pay due attention to the many other duties of my station, I could only propose to set it on foot, and employed Mr. Mather a professional Surveyor to carry it on. That proved a very arduous undertaking, principally on account of the unhealthiness of the hills, but fortunately Mr. Mather survived repeated attacks of the hill fever and finished his survey.

2. As exhibiting the aspect of the Country in respect to hills, plains, woods and rivers, the true shape and extent of districts, and as containing every village and tank in them, it is one of the most particular surveys of the kind in India, and probably one of the most correct. When it is considered that it is done upon a scale of one inch to a mile, that the districts contain above 6000 square miles, and that it was completed within four years and a half, it will appear to be a singular proof of what can be done by an individual who exerts himself in the service of his employers.

[*Here follows a description of the position and general aspect of the Salem District. Also comparative tables of hills and distances, and lists of rivers and roads, an account of the general character of the climate, the prevalent diseases, the mode of treating them &c.*]

22. I divided the country (*a*) ceded to the Company into three divisions or collections, and consigned the immediate charge of them to my three assistants (*b*), that freed from the ordinary routine of business, I might have the more time for the general direction of affairs, and the variety of investigations comprehended in my survey, and proposed system of Revenue.

(*a*) The country thus ceded in 1792 comprised the Talaghat and Baramahal divisions, or all the Salem District except the Balaghat (the present Osur taluk) which was also ceded in 1799.

(*b*) Viz. the southern division, or all Attur, and parts of the Namakkal, Salem and Senkagiri taluks to Capt. MacLeod; the centre division or all Darmapuri and parts of the Namakkal, Salem and Senkagiri taluks, to Capt. Munro the northern division, or all the Krishnagiri, Tiruppattur, and Uttankarai taluks, to Capt. Graham.

23. When this country was ceded to the Company, that part of it south of the Toppaiyar was composed of 8, and that north of the river of 18, districts (*c*).

24. Some of these being too large, and others too small for tahsildaries, districts or sub-collections of land rent, the larger were divided into two, three, or four parts, and as many of the smaller were joined together as appeared most convenient for the purpose. The Board of Revenue, observing material differences in the collections, ordered a new arrangement in 1796.

[*Here follow lists of villages and places in which excise duties were levied, the estimated area of Government lands &c.*]

101. I was at a loss from having no precedent or example for a guide in this novel undertaking how to enter upon it, and every step I took presented fresh difficulties ; but by perseverance they were gradually surmounted, and in June 1793 I had the honor of submitting the result of my labours in a report on the principles I had devised for regulating a land assessment. The dryness of the subject, the method in which it was necessarily treated, and other defects, make it tedious in perusal, but the principles therein laid down are just, and are the grounds of the survey that has been made ; though it has been necessary in the valuation of lands to modify these principles, by the combination of other circumstances with the intrinsic value of the soil.

Agricultural Survey.

107. There are about 50 different coins current in the ceded Districts, but the following are the only ones used in accounts (*d*).

1	Maili or Company's Cash.								
8½	1	Anna or 16 part of a Gopali fanam.							
18¾	2¼	1	Anna or 16 part of a Kantiraya fanam.						
80	9¾	4¼	1	Maili or silver fanam.					
130	16	7	1⅝	1 5	Gopali fanam.				
300	37	16	3¾ 5	2 16	1	Kantiraya fanam.			
986	121½	52	12 16 9	7⅝	3¼	1 1 9	1 4	Pondicherry Rupee.	
1086	133⅜	58	13 16	8⅓	3⅜ 4	1⅓	1 5	1 5	Gopali chakram.
1300	160	75⅜	16¼	10 1	4 9	3 13	2 5 4	2 16 5	1 Kantiraya chakram
3000	369	160	37½	23 13	10	8 13	3 10	2 5 4	1 1 5	1 Star pagoda.
3600	443	192	45	28	12	3 20			

(*c*) The Talaghat and the Baramahal.

(*d*) The figures here given cannot be reconciled to each other. If the cash be taken as the unit, and 986 cash are worth 1 Rupee, the star pagoda is worth Rs. 3-10-5 7/493. If the Kantiraya fanam be taken as the unit, and one fanam is worth 309 cash, or 4 annas 10 200/493 pice, the Company's Rupee is worth 975 cash, and the star pagoda 3558 31/493 cash or Rs. 3-10-2 493. But if the Star pagoda of 12 Kantiraya fanams be taken as the unit, and valued as customary at 3¼ Rs. the Kantiraya fanam is worth 4 annas 8 pice, or 3¾ Maili fanams of 80 cash each, as given in the statement. The want of uniformity in the relative values of the other figures is probably owing to their conversion into the nearest Tamil fractions of annas and pice, and to great accuracy having been disregarded so long as the number of cash in the Maili and Kantiraya fanams and in the star pagoda were relatively correct. In the following pages the pagoda has been converted into rupees at 3¼ Rs. to the pagoda; the Kantiraya fanam at 4 annas 8 pice, or 12 to the pagoda; the Maili fanam at 1 anna 3 pice, or 45 to the pagoda; and the cash at 80 to the Maili fanam or 3,600 to the pagoda.

[*Here follow detailed accounts of the weights and measures in use in Salem, the native system of chronology, the sub division of lands into wet, dry and garden, treatises on matter, earth, water, air &c.*]

166. An equal division of the gross produce between the raiyats and the Government being the custom all over India, half the produce was taken in these districts as the basis of assessment. (*e*)

Basis of Assessment.

Previous to the division of the crops, there are commonly certain deductions made from the gross produce before and after threshing, also before and after measurement, as fees for civil religious, judicial, municipal, rustic and even domestic services, likewise for alms to devotees and other privileged mendicants. Originating wholly in local custom, these deductions are regulated differently in every two villages, upon the land, the produce, or ploughs. Part of them being public, and part of them private charges, they may be considered as no material deduction from the Government or raiyat's share. (*f*)

167. Rents in kind are most common where money is scarce, but in countries where that cause is removed, they may be necessarily continued from the precariousness of the crops. The raiyats prefer rents in kind when grain is cheap, and Amildars (revenue officers) prefer them when grain is dear, as the raiyat's share of the crop is a variable proportion of the produce in specie, in proportion to the market price. As rents in kind are usual in districts (*g*) contiguous to others that pay in money, custom appears to be the only reason for their being continued. For example, the dry lands of Rayakottai and wet lands of Shendamangalam, Namakkal and Paramati, are the only portions of the Baramahal and Salem districts that were formerly settled by the Government on Varam, (*h*) but as these districts were rented out in large farms to the principal inhabitants, the latter sub rented the greater part to the inferior raiyats.

Land rents in kind.

168. The equal division of the crops being only a general rule, that applied to the dry, and in part to the wet lands, it was necessarily modified according to the labour, expense, and other circumstances of cultivation, in the division of wet crops generally. Both the farmers and their tenants being perfectly acquainted with these circumstances, the requisite modifications in regulating their respective shares, were consequently made with the same facility as bargains commonly are. These circumstances were of course extremely various, but the labour and expense of cultivating wet lands depending much on situation, determined in great measure the farmer's and tenant's shares, which, as may be supposed, have in time consolidated into customary shares, or rents in kind for lands of every description.

169. The customary shares are exacted, (where rents are in kind), from raiyats (*i*) who cultivate in their own villages, and take lands into cultivation early in the year, or before the season for sowing the principal grains is over ; but more favourable terms are granted to such as take lands into cultivation after that, as then they can only cultivate horsegram (*j*) or other grains of little value. More favourable terms are likewise granted to raiyats who cultivate land

(*e*) In this and the following ten paragraphs Col. Read describes the revenue system that he found existing. This equal division however applied only to the dry crops & to crops grown on ordinary tank irrigated lands. Vide para 168.

(*f*) These fees known as svatantram became a bona fide charge on the raiyats when grain rents were abolished by the English Government ; for the assessment was based on a division of the gross produce, without reference to fees or charges, which though customary, were no doubt regarded by our Government as optional on the part of the raiyats.

(*g*) Taluks.

(*h*) Division of the produce.

(*i*) Known as ulkudi or resident raiyats.

(*j*) Horse gram is still sown in an unfavourable season when the rains have failed and there is no chance of raising a crop of ragi or kambu, but it is no longer a crop of little value, the present market price being 10 seers per Rupee.

in villages distant from their own, also to Brahmans, (*k*) Musalmans and others who turn farmers, and cannot on account of their religious tenets or condition in life hold the plough themselves, which obliges them to employ the Sudras, or the cultivating class of inhabitants. Remissions are likewise granted to all who will cultivate fallow and waste lands (*l*).

170. Such being the origin and progress of private assessment, it became necessary where the Government settlements were made in kind with Sudras or cultivators of the soil, to ascertain and register these shares together with the quantities of land of each description cultivated; and as these shares varied with the produce, and expense of cultivation, it became necessary to reduce them to a few classes determined by evident marks of distinction arising from the circumstances of cultivation, as expressed in the following statement.

Description of Land.	Percentage of produce forming	
	The raiyat's share.	The Govt. share.
Dry	50	50
Irrigated by the Kaveri or other running streams	40	60
By inferior rivers, or large tanks holding 4 or 5 months water supply	45	55
By small tanks holding 3 months water supply	50	50
By smaller tanks and wells	55	45
By still smaller tanks and wells	60	40
By still smaller tanks and wells	63	37
By wells requiring 4 labourers	67	33
By wells requiring 5 labourers	75	25
Plantations of cocoa and areca nut palms before coming into full bearing	67	33
Do. in full bearing	50	50
Sugar cane when the raiyats defray the expense of cultivation	67	33
Do. when Government furnish plants, and the raiyats defray the expense of cultivation	50	50
Do. when the Government defray all the expense of cultivation	33	67

171. The several descriptions of farmers paid the subjoined proportions of the above shares:

Ulkudi or resident raiyats who farmed lands in time for the great crops, the full shares or rates. Parakudi or raiyats who farmed land in neighbouring villages $\frac{9}{10}$. Strangers, Brahmans, and Musalmans $\frac{8}{10}$.

172. The full rent being charged for arable (cultivated) lands only, the following proportions were exacted from waste or fallow lands. Such lands as had lain ten years in fallow, paid nothing the first, half the customary rents the second, and full rent the third year. Barren, mountainous, or rocky lands paid nothing the first year, a quarter of the usual rent the second, half the third, and full rent the fourth year. Ruinous villages were given upon an annually increasing assessment for 3 years, and after that they paid the full rents (*m*).

173. All these shares or rates being entered in the records, they were considered the limits of the Government demand upon the raiyats, and were used in forming the annual settlement. While this practice obtained, it was optional to make the settlements in "Guttakai," that is, for fixed quantities, in lieu of the shares prescribed for the several descriptions of

(*k*) This reduced assessment in favour of certain classes was known as Minaha and was abolished some years ago.

(*l*) Vide para 172.

(*m*) This system of granting waste lands on "progressive kani" has been discontinued, except in special cases.

land (*n*). Whatever mode of assessment was adopted, it is a natural inference that as much was always exacted of the cultivating tenants, as they could possibly afford (*o*).

174. The money rents of land being in lieu of the share in kind paid by the cultivating tenants to their immediate superiors or lessees, it is consequently denominated after them "Sudras' tirvai."

Money rents of Land.

175. The regulating these rents, when demanded for the crops, is but another step in the progress of assessment, as it only requires the putting a valuation on the Government share of the produce. The easiest method it appears is to require the current price, or that which it may be supposed the raiyat can procure, for the Government share ascertained by actual measurement (*p*); because that leaves no question as to the quantity, or the valuation; but this is only practicable between farmers and their tenants. Another method, where it has been the practice to give fixed quantities in rents in kind, is to put a valuation on them (*q*). The most difficult way is to estimate the Government share from the nature of the soil, and to value that share by the ordinary price of grain in the country, because that leaves room for litigation in respect to quantity, the kinds that may be grown, and their estimated equivalents (*r*). I understand that where rents in kind are thus commuted for money rents, as in the Carnatic, it is usually done at the beginning of the agricultural year, or during the ploughing season, by stipulating rates for specific quantities of land growing different products. This is done either by demanding particular rates for every acre growing each kind of grain, or for such as grow certain classes. The latter is far the most general mode, all the dry products being reduced into 4 classes, and the wet into one; a certain proportion of what is called the full rent being demanded for all the kinds according to their class as under.

The first class of dry grain called "Muruvasi", from its paying the full rent, comprehends ragi, kambu, cholam, wheat and indigo; the second "Mukkalvasi," from its paying three quarters of the full rent, includes Bengal gram and cotton; the 3rd "Araivasi," or half rent, contains samai, varagu, and tinnai; and the 4th class "Kalvasi", or quarter rent, consists of gingelly oil seed, lamp oil seed, horse gram, black gram, dhall and other pulses. The rents of every two districts are different, varying as I am told from a pagoda to half a pagoda per kani (*s*), and the inferior rates also differ in like proportion. Where the crops are assessed in this manner early in the year, it is usual for the revenue officers to come upon the raiyats for additional assessment, either because the assessment already paid has not amounted to the actual dues of Government, or on pretence that it has not. In the Carnatic, and in the Balaghat (*t*), wet lands are very seldom or ever settled on money rates, owing to the fluctuation in their annual produce greatly exceeding that of the dry crops. It is evident that where the crops are assessed, the lands must necessarily be measured every year to ascertain the assessment of fields, as the assessment must change with the crop, and the area cultivated with any particular class of crop.

176. The same mode must have anciently obtained in the Baramahal (*u*), but in process

(*n*) In some districts villages are still held on "guttakai," or contract for a fixed amount of quit rent.

(*o*) „ As the demands of the former Government always rose in proportion to the degree of culture, and as the man "who carried it further than his neighbours was frequently exposed to the imposition of arbitrary fines on the suspicion "of being rich, the raiyats found it more convenient to occupy a great extent of ground badly cultivated at a moderate "rate, rather than pay a greater or an equal sum, for a smaller extent cultivated." Captain Munro to Colonel Read. Vide Dykes on Salem, page 120.

(*p*) This system was adopted in Tanjore and Tinnevelly, where under the name of Ulangu the Government share of the produce of irrigated lands was valued annually with reference to current prices. This Ulangu system was abolished in 1860.

(*q*) Known as the Motu faisal system whereby certain fixed rates were charged on every acre cultivated under the several heads of wet, dry, garden, and tope.

(*r*) The course pursued by the settlement department is very similar; the yield of each class of land is ascertained, and the Government share is converted into a money rent on the average of market prices during a series of years.

(*s*) Or from Rs. 3-8-0 to Rs. 1-12-0 per Kani of 1.33 acres.

(*t*) Comprising the Osur taluk of Salem on the Maisur frontier. In the Balaghat the people grow cocoa and areca palms, plantains, and betel vines, under tanks, and prefer these crops to rice. Vide para 6 of preliminary report on the settlement of the northern taluks of Salem, dated April 13, 1866.

(*u*) Comprising the northern taluks of Salem immediately below the Balaghat.

of time, the assessment of the crops became fixed upon the land, by the enaction of certain rates for lands usually appropriated to the culture of the above mentioned four classes of products; and hence the four tarams, or descriptions of land, both dry and wet, which composed the scale of assessment of a village. Every village had it's own scale of assessment, and the rates of every two villages differed from one another, according to the properties of the soil, and other circumstances of cultivation. This reduced the annual investigations of Government, (when they were carried [illegible] (r) to the occupancy of the land. The ascertaining that with exactness likewise req[illegible] a land measurement, but according to tradition more than an estimate by the eye wa[illegible]ever attempted, except in the case of Inam (v) lands which were always measured when g[illegible]nted away. These estimates, but more generally the accounts showing the proportion [illegible]ach class occupied in every village, constituted the groundwerk of the annual settlement.

177. It appears from every account of vigorous administrations, that the object of financial enquiry among t[illegible] Native Governments has always been to ascertain the Sudras' tirval (or the assessment paid by the actual cultivators) as the means of ascertaining what the country could afford as public revenue; and as the karanams' (w) accounts were not to be depended on, it could only be ascertained with correctness by an agricultural survey, which has therefore been undertaken.

178 (x). An [illegible]qual division of the crops between the raiyat and the Government, or his immediate l[illegible]ssee [illegible]usive of certain perquisites to village servants, was the rule for assessing lands in gen[illegible]ral, [illegible]fording sufficient for the cultivator's maintenance, and the expense of cultivation), an[illegible] was adopted as the basis of valuation by the survey.

179. [illegible] gra[illegible]ations of fertility in land being infinite, and various in every field, or lot of fields, it [illegible] pos[illegible] to distinguish and to value every particular spot; therefore the valuation w[illegible]as n[illegible] average of soils.

180. The usual crops being classed as field, and garden produce, (the latter requiring frequent chang[illegible] of situation, and the former consisting of several kinds, which require a constant succe[illegible]n [illegible] crop[illegible], it became necessary to estimate the quantity of the field produce everywhere [illegible] the average of their kinds.

181. [illegible] quantity of the different kinds of produce which the soil yields in plentiful years a[illegible]ing more, and its quantity in years of scarcity less, than sufficient for the cultivator's s[illegible] was necessary to estimate the full crop, and to make a deduction therefrom to redu[illegible] the average quantity (y). According to enquiries the average yield on dry land ought [illegible] be about 69 per cent, and that on wet land about 84 per cent of a full crop.

182. As money rents or the equivalent of those quantities (of grain) were desired, and as prices were constantly varying, the valuation was made on the average prices of kinds. That of the dry was found by investigation to be about 15¼ kantiraya fanams (Rs. 4-7-2), and that of the wet to be [illegible] such fanams (Rs. 4-10-8) per candy of 17280 rupees weight or 1500 cubic inches (z).

(v) Rent free, or held on quit rent.

(w) Village accountants.

(x) In this and the following paragraph Colonel Read describes the system on which his survey assessment was based.

(y) "It is not known in what way the quantity comprised as a full crop was ascertained; but it is probable that this point was determined partly on enquiries among the chief inhabitants of a village, and partly on data afforded by the old accounts." Vide answers to questions put by the Board of Revenue regarding the commutation rates of Salem, dated 17 January 1855.

(z) The Krishnagiri candy of 17280 Rs. weight, contains 180 local measures, each of 108 Rs. weight, and not 160 Madras measures, as assumed in reply to the question put by the Board of Revenue. This local measure is 1 less than $\frac{1}{10}$ the Madras standard measure of 120 Rs. weight, (with a capacity of 104 cubic inches) and thus the commutation rates of 90 and 94 Rs. per garce, for the dry grains & paddy have been accepted on the supposition that they express the value of the Madras garce of 2400 measures, whereas they express the value of 9 of a garce or 2850 Madras measures; the commutation rates of Salem being really 1 lower than they were ever supposed to be. $\frac{1}{10}$

183. The assessment being found with as much attention as possible to all these averages and compared with those made by the common rules, it was found that the latter amounted to 33 per cent of the dry, and to 40 per cent of the wet crops, in place of half as universally supposed; because, the true proportions of money rents to the whole produce depends on the prices at which the Government shares are calculated, and lower prices had always been used in such estimates (a). All these proportions however left no more, it was supposed, to the raiyat than what was generally understood from time immemorial to be sufficent for defraying his maintenance and replacing his stock; or what a man who cultivated the quantity of land esteemed the complement of a plough required, was considered his due, and the rates (based on these calculations) adopted as the established rates of assessment for the average kinds of lands, the rates for other lands varying with the properties of the soil.

184. These being determined and the proportion of labour and expense of cultivation varying in different situations, the following estimates were arrived at.

Description of land.	By common estimate.		Common estimates corrected.		Estimate for the survey.	
	Percentage.		Percentage.		Percentage.	
	Raiyat's share.	Govt. share.	Raiyat's share.	Govt. share.	Raiyat's share.	Govt. share.
Dry Land.						
Yielding one crop	50	50	65	35	68	32
Do. two crops	50	50	65	35	68	32
Wet Land.						
Watered by superior rivers	40	60	53	47	55	45
Do by inferior rivers	45	55	57	43	60	40
Do by superior tanks	50	50	60	40	62½	37½
Do by inferior tanks	50	50	60	40	62½	37½
Do by smaller tanks and wells	55	45	65	36	67	33
Do by smaller tanks and wells	60	40	68	32	70	30
Do by smaller tanks and wells	63	37	70	30	72½	27½
Do by wells of more than 18 feet	67	33	74	26	75	35
Do by wells of less than 18 feet	75	25	80	20	80	20

The proportions of the produce being thus fixed on for rents in every situation, when applied to specific quantities of land they produced very different rates, according to the properties of the soil, and consequent quantity of the produce. These rules serving to ascertain the intrinsic value of land, others became necessary to modify them for the condition of the occupants.

185. Men and cattle being able to perform only a certain quantity of work in a given time, a single plough, or a man and two bullocks, can only cultivate a certain quantity of land. Some land is so fertile that an acre will yield support to the cultivator to keep up his stock, and afford a rent. Other land is so sterile that all a man could cultivate would not yield so much.

(a) The conversion of a certain portion of the gross produce into money at a low valuation, and adopting this as the Government demand, was supposed, in all districts, to leave the raiyat sufficient for his maintenance and for cultivation expenses. The officers who made the first settlements in Southern India seem to have held different opinions as to the portion of the gross produce to be demanded, and the rate at which this portion should be converted into money. Compared with neighboring districts, Salem was especially fortunate in the low estimate of the produce and the moderate commutation rates determined on by Col. Read. This course is also adopted by the settlement department, for when the gross produce, cultivation expenses, and net produce of an average acre has been ascertained, these standard figures are raised or lowered to meet the circumstances of the superior or inferior classes of soil.

These circumstances render it necessary to make some deductions from, or additions to, the rates which the averages give in very rich and poor lands.

156. The ability of man and cattle varying so much that in certain lands one raiyat migh be able to cultivate sufficient for all his own expenses and rent, and another be unable to cultivate enough of the same land to afford himself subsistence, these circumstances render it necessary to pay regard to the strength, health, stock and other circumstances of the cultivator (*b*).

187. The proximity or distance of lands, in respect to market towns, being favourable or unfavourable for the sale of produce, and those close to great roads being subject to the depredations of thieves and cattle, some increase or decrease of the rates which the averages would give, is necessary in those situations (*c*).

188. The valuation of a field, or farm, was made with regard to all those rates, or considerations, in order to ascertain the rent actually paid by the raiyat, or (when there was reason to suppose he was over or under assessed) what he ought to pay, according to the value of land in the neighbourhood. The next step was to compare this valuation with the rent paid in the preceding year, and that which the raiyat offered in the current year. If the valuation, the former rent, and the demand were nearly the same, the medium was deemed the fair assessment. If the former rent and demand were above the valuation, and the raiyat rich, the assessment was raised; if the raiyat was poor, it was lowered. If the former rent and demand were below the valuation, and the raiyat poor, they were admitted as the fair assessment. If the valuation, the former rent, and the demand, all differed, the medium was taken, and modified in all cases to the ability of the r[illegible]

189. The rates [illegible]ssment regulated by [illegible]y being thus generally reduced below the valuation, or [illegible] real worth of the l[illegible] were increased (*d*) in the second or third succeeding [illegible]ording as they were [illegible] to be under their proper standard, or that which the raiyat [illegible]mmunity could afford as [illegible]

190. The assessm[illegible] being the equal divisio[illegible] the crops between the raiyats and the Government for its [illegible]d being regulat[illegible]ersities of soil, kinds, quantities and prices of crops, by the labour a[illegible] expense of cult[illegible]ferti[illegible]d sterility of the soil, in particular situations, ability of the raiy[illegible]d his cattle, by the former rent and actual demand, and being afterwards raised so as to a[illegible]h the intrinsic value of the soil, it appears that the raiyat's or cultivator's share may be of t[illegible] from 33 to 50 per cent, and of the wet from 40 to 75 per cent; consequently the Governme[illegible]are may be of the dry from 50 to 67 per cent and of the wet from 25 to 60 per cent ac[illegible] to the circumstances of cultivation (*e*). But it may be generally reckoned that the Gavernme[illegible] share is 33 per cent of the dry and 40 per cent of the wet crops.

191. The process of valuation may seem very intricat[illegible] from its depending on so many rules and some of them being so occult that it is not possible to determine their real quantity or value; and it is so difficult, that were the same person employed to survey any particular spot

(*b*) "Valuing lands by the intrinsic quality without any regard to the circumstances of the cultivator conveys "but a vague idea, for land is good or bad in proportion to the degree of labour bestowed upon it, and it depends on the "condition of the cultivator whether it is ploughed one time or seven, or whether it is completely manured or not "at all." Captain Munro to Colonel Read. Vide Dykes on Salem, page 119.

(*c*) This is equivalent to the system of grouping adopted by the settlement department, whereby the standard rates are modified with reference to advantages or disadvantages of situation. Proximity to roads is however no longer thought detrimental, though it no doubt was so at a time when grain and merchandise were carried on pack bullocks, and these latter were turned loose to graze at every halting place.

(*d*) The probabilities are that these rates were increased considerably in Captain McLeod's division, to the extreme south (adjoining the Carnatic, then under native rule) as the assessment is still high there; but they do not seem to have been increased at all in Captain Munro's and Captain Graham's divisions, where the assessment has always been light.

(*e*) Vide para 170.

at two periods sufficiently distant for him to forget particulars, his second probably would not come within 10 per cent of his first valuation. One example however in dry land, and one in wet, will show the facility with which the said rules have been applied in practice.

192. The judgment formed of the properties of soil composing the field, or lot of fields surveyed, and consequently of the quantity they will produce, must depend on the skill of the surveyor, who determines degrees of fertility by comparison with equal quantities of other lands. If there be no crop or stubble on the ground, to show what kinds of grain are grown in such a field, or if there is no person present to inform him, the surveyor must determine its class, for grounds are generally classed as before mentioned according to the kinds for whose culture they are fitted. Let it be supposed that a surveyor has determined, from information acquired on the spot, or from his knowledge of soils, that a particular field of dry grain is fit for the culture of the following kinds, and that it will yield per acre 560 measures of ragi, or 400 measures of kambu.

The gross average yield per acre is thus 480 local, or 432 Madras measures; deducting 31¼ per cent (135 Madras measures) for unfavourable seasons, the average net yield is 297 Madras measures, which valued at 15¼ kantiraya fanams or Rs. 4-7-2 per candy of 144 Madras measures, is worth Rs. 9-2-9. The raiyat's share at 68 per cent amounts to Rs. 6-3-10; and the Government share at 32 per cent to Rs. 2-14-11.

Suppose a surveyor wishes to determine by the same means the value of a wet field, supplied by a tank without assistance from wells, and that consequently it yields in plentiful years 1152 Madras measures; deducting 18¾ per cent (216 Madras measures) for unfavourable seasons, the net yield is 936 Madras measures, which valued at the average price of 16 kantiraya fanams or Rs. 4-10-8 per candy of 114 Madras measures is Rs. 30-5-4. The raiyat's share at 62½ per cent is Rs. 18-15-4, and the Government share at 37½ per cent is Rs. 11-6-0.

193. The magnitude of the work requiring every possible abridgment of labour, the following table of rates for every gradation of soil was prepared for the use of the surveyors.

PRODUCE AND ASSESSMENT PER ACRE.

Dry.		Wet.																							
			Assessment of land dependent on.																						
Produce per acre.	Assessment.	Produce per acre.	Superior rivers.			Inferior rivers.			Superior tanks.			Inferior tanks.			Still smaller tanks with wells.			Still smaller tanks with wells.			Still Smaller tanks with wells.			Wells more than 18 feet.			Wells less than 18 feet.		
Madras. Mea.	R. A. P.	Madras. Mea.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.
1440	9 12 1	5760	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1296	8 12 0	5184	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1152	7 12 5	4608	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6	6	0	0	0	0
1008	6 12 11	4032	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
864	5 13 4	3456	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
720	4 13 9	2880	35	0	0	31	1	9	31	1	9	29	2	8	25	14	5	23	5	4	21	3	9	19	7	0	15	9	5
648	4 6 0	2592	31	8	0	28	0	0	28	8	0	26	4	0	23	5	5	21	0	0	19	2	2	17	8	0	14	0	0
576	4 2 9	2304	28	0	0	24	14	4	24	14	4	23	5	4	20	12	3	18	10	8	17	0	6	15	8	10	12	8	2
504	3 6 5	2016	21	8	0	21	7	6	21	7	6	20	6	8	18	3	2	16	5	4	14	14	11	13	8	11	10	14	3
432	2 14 8	1728	21	0	0	18	10	8	18	10	8	17	8	0	15	10	2	14	0	0	12	11	6	11	10	8	9	5	4
360	2 5 11	1440	17	8	0	15	9	0	15	9	0	14	2	4	13	1	1	11	10	8	10	9	10	9	11	6	7	12	5
288	1 15 1	1152	14	0	0	12	7	4	12	7	4	11	10	8	10	6	2	9	5	4	8	8	3	7	12	4	5	10	7
216	1 7 4	864	10	8	0	9	5	5	9	5	5	8	12	0	7	13	1	7	0	0	6	4	10	5	13	4	4	10	8
144	0 15 7	576	7	0	0	6	3	8	6	3	8	5	13	4	5	2	2	4	10	8	4	3	2	3	14	2	3	1	10
72	0 7 9	288	3	8	0	3	2	0	3	2	0	2	14	8	2	9	1	2	5	4	2	1	7	1	14	11	1	8	11
43	0 4 9	173	2	1	7	1	14	6	1	14	0	1	12	0	1	10	2	1	6	5	1	4	7	1	2	8	0	14	11
22	0 1 9	86	1	0	6	0	15	2	0	15	2	0	14	0	0	13	1	0	11	2	0	10	4	0	9	4	0	7	6

As this table precludes the occasion for calculations, it reduces the necessary qualificatiens of a surveyor to a knowledge of the soil, and the discrimination of situations.

194. The modification of the rates, thus prescribed, according to the circumstances of the land and the cultivator, is from necessity discretionary, and the final adjustment of them by comparison with former rent and actual demand, though expressible in figures, must likewise be the result of accommodation and attention to the raiyat's ability.

195. As already noticed, all valuations of land were necessarily made by comparison, and reference to the measures used in the districts surveyed. There were four sets of these tables, and they were distinguished from one another by the principal districts in which they were used, viz. Salem, Senkagiridurg, Dharmapuri and Krishnagiri.

The soil in general is poorest in Pennagara, on the highest level; and gradually better to the southward and eastward on the lower level. These differences may be owing to the high lands being more exposed to the winds, and to the decomposed or finer particles of the soil being washed away by the rain into the beds of rivers; but they may chiefly proceed from the state of husbandry, which appears to be farthest advanced in the districts that are highest assessed (*f*).

198. The total of all the arable lands dry and wet, in the several districts in the years they were severally surveyed, amounted to 1125023 acres; and the assessment (which it must be remembered is the rental paid by the cultivators of the soil, for all descriptions of land Government and Inam) certainly never was ascertained before with so much exactness in any part of India. A partial comparison only can be made with the rental of any former year, because there is none (*g*) complete. To effect one with the settlement of fasli 1202, the quit rents, tribute, village taxes, licenses, customs, and hill rents must be deducted, and the cost of the district establishment must be added, to give Rs. 1307615, the land assessment of the arable Government lands on the plains. It further requires the deduction of lands granted to pagoda and village establishments to produce the rental correspondent with the above viz. Rs. 1590164.

The subjoined table will show how the two rentals have thus been qualified to ensure the desired comparison.

In fasli 1202.	By Survey			
Divisions.	Rent of arable land.	Rent of arable land.	Increase.	Per cent.
	Rs.	Rs.	Rs.	
Southern.	512489.	699516.	187027.	36½
Central.	528806.	545694.	16888.	3¼
Northern.	266319	344953.	78634.	29½
	1307615.	1590164.	282549	21½

[*In addition to the land assessment, imposts on products, trades and implements were levied. These were variously classed as village taxes, district licenses and road customs. Village taxes produced a revenue of Rs.* 100986, *by assessing smelting furnaces, lime kilns, saltpetre boilers, manufactories of earth salt and fuller's earth, grazing grounds, fruit trees, ploughmen, labourers, Mahratta servants, wood cutters, grass cutters and thieves, tank diggers, dancers, wrestlers, priests, merchants, artizans &c.*]

(*f*) I imagine that after making every allowance for the superior fertility of the soil and all other advantages, the assessment of the southern is on the average 12 or 13 per cent higher than that of the northern taluks; the southern pay about 24 and the northern 11 fanams for every acre of dry land." Notes by Captain Munro on the proposed Raiyatvari Code. Vide Dykes on Salem, page 113.

(*g*) Up to this time the lands had not been registered on one uniform system throughout the district generally: the survey was not completed till fasli 1207.

201. The headmen and village accountants from time immemorial had the privilege of drawing what revenue they could from the products and inhabitants of their respective villages. The rates of assessment are therefore different in every two villages.

204. It is material to observe that the headmen levy only one tax from every caste or trade.

206. When the districts were ceded to the Company the Chetties (*h*) of certain castes, exercising judicial authority over their clients, were in the practice of levying taxes on the Pallars, a caste of husbandmen; on the five castes of artizans, viz. goldsmiths, blacksmiths, carpenters, braziers and stone cutters; and on washermen, barbers, pariahs, chaklars and others. The Chetties likewise exacted fines for murder, theft, adultery, fornication, breach of marriage contract, also for killing cattle, brahmani kites, monkeys, snakes &c. The Government, in consideration of these privileges, had imposed a tax upon the Chetties; but conceiving that I and my assistants might administer justice throughout the districts with greater impartiality than the Chetties, their judicial powers were annulled, and with them the tax upon castes; so that ever since, the villagers generally have paid only one tax to the potel (*i*) (besides land rent), and one to the farmers of the customs.

[*District licenses produced Rs.* 37866, *including a royalty on timber, bamboos, honey, roots, dyes, and other jungle products; the privilege of selling spirituous liquors and collecting a per centage duty on the produce of the looms; the monopoly of the sale of red thread and ghi; a cess on garden produce &c.*

Customs produced Rs. 72445, *and were levied on grain and goods of every description, on shops and stalls, fairs and markets, on merchants, pilgrims, cattle, sheep and poultry.*]

The customs are exacted at chaukies, or toll houses, at the entrance into mandavas (*j*) and villages, or where roads meet or cross. The number of toll houses depends on the situation and extent of the mandavas, and on the roads that pass through them. The general rule is never to charge duty on the same articles more than once in any mandava; the toll gatherers therefore give the merchants certificates, wherever they pay, which pass them free at other toll gates within the same mandava. The effect of the customs upon trade depends on the amount charged on commodities, and the number of custom houses. To illustrate the effect the customs have in trade, the next statement exhibits the mandavas and customs upon the roads round Salem, the principal manufacturing and trading town in the Ceded Districts.

These roads are five in number & branch out to different quarters from Salem as follows.

1. To Attur, E. 36 miles through five mandavas.
2. To Tattayyangarpettai, S. E. 54 miles through four do.
3. To Paramati, S. 42 miles through four do.
4. To Pulampatti, W. 34 miles through four do.
5. To Dharmapuri, N. W. 40 miles through five do.

229. The whole distance being 206 miles, and the mandavas 25, it appears their average number is one to every eight miles and two furlongs. Their multiplicity has originated from the number of small estates or districts into which the country was anciently divided, when every palayakar established toll houses at the boundary of his domains, to increase his income. The customs levied on passing through any single mandava may appear trifling, but their amount on the transit of goods through whole provinces should be considered. It appears that the Baramahal being generally about 150 miles from the coast, the customs on the products of the country transported to that distance are on the average 40 per cent of their prime cost, which

(*h*) There is however a remarkable difference between the right and left hand castes, the trials of the former being always conducted under one head man, and those of the latter on the other hand before a council of several members who are invariably of the Chetty caste. The head man of the right hand caste is also called Chetty, though in reality of somewhat lower caste; and the fines among his people as a matter of course formed part of his official income. Vide Dykes on Salem, page 223.

(*i*) The head man of the village.

(*j*) The Mandava was the customs farm let to a contractor, and included a certain number of villages, or a certain length of road.

must prevent the greater part of them being ever sent to the coast for sale; the customs on imports, which have chiefly to travel about the same distance, average, from the eastward twelve and from the westward seven, per cent on the cost. The customs have never been regulated by any other rules than what have occurred to the farmers: and no other reason can be given for the arbitrary charge on the value of commodities.

230. There appear to be several objections to the road customs as they stand at present; their variety, which must subject the merchants to frequent impositions on the part of the farmers; their exorbitance, which must be a great obstruction to trade; and the number of toll bars, which impede the merchants in travelling. Litigations frequently arise about the rates demanded. If deemed politic to continue these customs, they might be generally equalized to a certain rate of per centage upon the average price of every article, the rates might be reduced, and all the toll bars, except at the common boundaries of districts, might be abolished.

239. Agreeably to what has been already observed of imposts in general, the privilege of levying customs has usually belonged to the owners of landed property. According to the survey registers, the customs amount to Rs. 72445, but depending on the offers of candidates, they must fluctuate more than any other branch of revenue.

242. It appears from investigation, that the collections of the customs were three times more than the rents in one mandava; it is therefore fair to suppose that they are seldom less than double the receipts of Government. Their consequently falling so heavy on the people while they contribute so little to revenue, and so much to the discouragement of trade, is a powerful reason for their abolition, or their being modified for the general interests. It appears from the above, that if the road customs were abolished, and the town customs continued as at present, they would yield only about Rs. 4550, and the rates might in such case be quadrupled, when they would amount to Rs. 18200.

243. Quit rents are the rents paid for certain Inam villages or allotments of land. They are literally such portions of the full rent paid by the cultivators of the soil as were originally reserved by Government when it granted away those villages and lands, or such as have been since demanded from the incumbents. The rents originally demanded were supposed to leave sufficient portions of the full rent for the intended purposes, whether for defraying the expenses of cultivation, revenue or police, religious or charitable establishments. Tippoo resumed all that were gratuitous, and charged full rent; but a quarter of some, half of others, and three quarters of a few were afterwards remitted. Most of those whose remitted portions were conditional, being fees or stipends for rustic, municipal and other services, have likewise been raised from time to time, and some of them abolished.

Quit rents

245. Peshkash is the tribute which palayakars and zamindars, who are vassals or dependent chiefs, pay to their superior or sovereign for their districts or principalities. From its being impossible, without expelling such vassals, to ascertain their income accurately, tributes are very unequally imposed, and are commonly as much as the sovereign thinks the vassals can be prevailed on to pay. The proportion of tribute to revenue being nowhere prescribed, and usage being the best guide in default of prescription, I determined the peshkash I had to settle in 1791, by taking nearly the average proportion that the former tributes bore to the collections.

Tribute

247. All hills are included in districts on the plains, and some are divided among two or more districts (*k*). Some of the villages on the plains that skirt the hills, called "kombe", have been particularly surveyed, but the

Hill rents

(*k*) Taluks

extreme unhealthiness of the larger kombe villages, the scattered situations of their inhabitants, their jealousy of interference, poverty and independence, have rendered it impracticable to do more than make a rude estimate of their value, by villages or districts, according to circumstances. Some have been settled individually, and by villages, but it has been necessary to settle others by nadus or whole districts. If the chiefs of some of the larger tracts were to decline to come to any settlement, it would be difficult to compel them, as it is dangerous for an inhabitant of the plains to remain 24 hours on the hills, and it would be impossible to discover the haunts of the hillmen. There is one range of mountains, called Kalarayamalai, forming about 30 miles of the eastern boundary of the district between Attur and Shengamma (in South Arcot), that has assumed independence (*l*), and owing to the circumstances I have mentioned, the calling it in question has not appeared worthy of a trial. The settlement of the hills being generally in the gross, and on a very indefinite proportion of the produce, it forms a head of revenue distinct from land rent, quit rent, or tribute.

248. These hill rents are always included with the village taxes, quit rents and tribute, under the general head of land rent; but forming a considerable portion of the jama (*m*), they ought to be separately reported on.

[*Here follow calculations of the rent or surplus produce of the labour and industry of the district, but these calculations are of no real value, as they are based on guesswork, and worked out by the aid of estimates that are at best only approximate.*]

271. It is rather doubtful what mode of management was first adopted after the country was brought under the dominion of powerful chiefs, and divided into districts or principalities; but it appears from the earliest accounts that the conduct of cultivation, revenue, police and justice was wholly entrusted to establishments of servants whose offices became hereditary. The principal ones consisted of natars, manayakars, and sampratis who had the charge of whole districts, and the inferior ones of kaundans and karanams, who were the heads and accountants of villages. These had their establishments of district and village servants, and there is reason to conjecture that they were entirely supported, at first by lands and by fees or perquisites from the produce, till a change of system was introduced by the Maisur Government, who remunerated their officers with monthly pay or with lands in lieu of pay; from which it appears that depriving them of hereditary right was the object of the innovation.

Charges of Collection.

272. The system which I suppose to have obtained generally, is said to have been introduced in the Baramahal towards the close of the 16th century. In 1784 this was abolished, and orders were given for escheating the Inam lands and perquisites. The village servants being indispensable, their offices were continued, but in order to bring the whole expense of collection into one account, it was ordered that all the service lands of the Company's districts should be included in the settlement and in the cash accounts.

273. All the Company's establishments of servants are now paid in money; and their salaries amounted in 1208 to Rs. 365629, or 18¾ per cent of Rs. 1742224, the amount of the Company's gross collections that year. Though it was not intended to escheat the Inam lands of village servants, it appears they have been annexed in the survey registers to the Government lands. These ought probably to have been entered under a different head; but as that is doubtful, I have added the amount to the village establishment, which including the collectors' commission and salaries, makes the total charges of collection Rs. 386318 or 17¼ per cent of Rs. 2199336 the total gross collections of the Company's lands in 1208. Taken as they stand, the whole charges of collection paid in land and money come to Rs. 471236 which is 20 per cent of Rs 2355575 the total of the Company's, the palayakars' and the jaghirdars' gross collections on raiyatvari and inam lands.

Progress of the Survey.

283. The several districts were surveyed as follows.

Tiruppattur in 1203: Chinnagiri, Dharmapuri, Vomalur, Vaniyambadi, and Kuppattur

in 1204; Salem, Belur, Attur, Rasipur, Nangapillai, Senkagiridurg, Yerapadi, Tiruchandur, Krishnagiri, and Kambainellur in 1205; Viraganur, Shendamangalam, Namakkal, Paramati, Pennagara, Tenkarakottai and Virabadra in 1206; Kangundi and Mulpadi in 1207. No agricultural survey could be made of the hill ranges on account of their unhealthiness.

286. The survey register being of easy construction, and all the parts of it already explained, I shall only transpose the bottom line of it to give a closer and more convenient view of its contents.

		In fasli 1208.	In fasli 1270.
No. of Collectorates (European officers' charges)		3	3
No. of districts or taluks		25	9
No. of villages		4865	4405
Extent of plain country in square miles		4997	unknown.
Do. of hills	in do	1262	unknown.
Do. of dry cultivation	in acres	1049003	1416866
Do. of wet cultivation	in do	76020	97425
Do. of dry fallows	in do	342248	unknown.
Do. of wet fallow	in do	16990	unknown.
Do. of dry and wet cultivable waste		1046365	399901
Do. of hills, woods, villages, roads, tanks		1475132	1816955
	Total	4065760	3731147
Population	Male	312882	646246
	Female	299989	621954
	Total	612871	1268200
No. of sheep		633390	490389
No. of horned cattle		564328	590850
No. of ploughs		57190	92680
		RS. A. P.	RS. A. P.
Assessment of dry arable land per acre		1 4 2	1 7 0
Do. of wet arable		7 9 4	7 1 0
Average of dry and wet arable		1 9 8	1 11 0
Assessment of population per head		3 14 9	1 10 0
No. of Sudras or tenants		85227	70911
No. of weekly markets		115	unknown.
No. of annual fairs		376	unknown.
Land assessment of the plains		1742390	1977287
Do. of the hills		29779	33580
	Total land rent	1769169	2010867
Village taxes and licenses		86804	0
Miscellaneous charges-(Motarfa, tree tax, fisheries &c.)		0	126935
District taxes and licenses		28253	0
Abkari and stamps		0	214135
Road and market customs		72445	0
Income tax		0	35915
	Total	187502	376985
	Grand total	1956771	2387852

(*l*) A portion of these hills are to this day held free of assessment.

(*m*) Collections.

(*n*) Natars or Natamakarars are still known by name, but the title is merely honorary or is used in the same sense as Manayakar to denote the chief revenue officer of a village. The Sampratis till quite lately held an intermediate station in some districts between the village accountants and taluk gumastas, and corresponded to the natkaranams of Trichinopoly and Tanjore, but the office is now abolished.

Rec.d 15th Sept.r 1866 Ans.d No 363

1866 Revenue Department
Gov.t of Gowt for September
From No. 3093.

The Collector
of Salem

To The Secretary to Govt
Fort St George

Dated 8th September 1866
Received 12th.

No 61

E-3.

RECORDED.

Stating that 60
copies of Colonel Read's
report on the original
settlement of Salem have
been printed and that six
have been sent to the Board
and six now sent to Govt.
Gt-2482.
10th Sept.r 66.

Ans.d 363 & 364

Collector Salem Despatch 1866