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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1427

Press
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Dated 20th May 1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
20th May 1868.*

Read the following papers :—

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

Read letters from the Director of Revenue Settlement, dated 8th March and 29th
August 1866, Nos. $\frac{286}{9}$ and $\frac{1211}{40}$.

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

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

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

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

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

6. The classified area amounts for the whole district to 15,08,642 acres. The classification was conducted on the established principles of the department. Of the entire area sixty-six per cent. is "sandy red" soil, sixteen per cent. "loamy red," sixteen per cent. "regur" (chiefly loamy), and two per cent. "permanently improved." It will hence be seen, that by far the largest portion of the district is composed of "red" soil, the talook per-centage of this ranging from sixty-eight in Kistnagherry to ninety-one in Uttengherry.

7. The standard crops selected are white Paddy, throughout the district, for Nunjah; and Cholum, Cumboo and Raggy in the southern, and Cumboo, Raggy, and Horse-gram in the other divisions, for Punjah.

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

9. The price lists of years prior to Fusly 1231, (A. D. 1821-22,) having been destroyed by fire in that year, the commutation rate is based on those of the series of years from Fusly 1231 to Fusly 1274. The Collector's price lists are averages of the prices in different fairs and market-towns throughout the district, and from these, deductions have been made to meet the expense of conveying the grain to market, and the merchants' profit. Mr. Puckle states as regards ryots, that the ryots "sell their grain to merchants and bandymen, who visit the village at stated seasons and cart away the surplus produce. A certain margin of profit and an abatement according to the distance to be travelled, is allowed to a purchaser on the spot; and as far as can be ascertained this is about $1\frac{1}{2}$ annas a Cullum or twelve per cent. for profit, and 1 anna a mile for cartage." The average distance which, in the Southern division, paddy has to be carried to market, is thirty miles. The same system prevails throughout the district in respect to all grains; but the average distance to markets varies in the different divisions. The average price of paddy during the ryots' selling months (February and March) from Fusly 1231 to Fusly 1274, in the Southern division, is shown by Mr. Puckle to have been 13 annas per Harris Cullum, and that of the dry grains, 14 annas for Raggy, 15 for Cumboo, and one rupee for Cholum. In the Northern talooks the corresponding averages are 11 annas for Paddy, 11 for Raggy, 11 for Cumboo, and 14 for Gram. A complete series of price lists from Fusly 1218 to Fusly 1274, extant in the Board's office, gives the average town prices in February and March as $12\frac{1}{2}$ annas for Paddy, $12\frac{1}{2}$ for Raggy and Cumboo, and $13\frac{1}{2}$ for Cholum. The deduction of the allowance for cartage and brokerage reduces the commutation rates to 10 annas per Harris Cullum in the Southern, and 9 annas in the Northern division for all grains. Mr. Thomas proposed 10 annas for the dry grains, and 9 annas for Paddy throughout the district. The grant of these deductions on the ryots' whole crop and not merely on the saleable surplus is so much in his favor. The cultivation expenses have been calculated in the usual manner, except that the straw covers the expense of ploughing.

10. From the net produce a deduction of ten per cent. is made on account of unprofitable areas included in the Survey. The money-rates deduced from these calculations approximate as closely as possible to a moiety of the net produce, and range for nunjah from $1\frac{1}{2}$ to 8 Rupees per acre, and for punjah from 6 annas to $4\frac{1}{2}$ Rupees. These rates, however, are varied by the grouping of the villages, and finally resolve themselves into twelve rates from 1 Rupee to 9 Rupees for Paddy, and twelve rates from 4 annas to $4\frac{1}{2}$ Rupees for punjah per acre. The nunjah

villages in the Southern division have been thrown into four groups according as they draw their irrigation from the Cauvery, from the Vellaur and Vasistanady, from minor rivers or from small tanks. The same principle has been adopted in the Northern division; and for the district there are thus five distinct groups of Nunjah villages. Similarly, the dry lands have been divided into four groups for the district. As regards Nunjah land, the system of grouping according to the nature and quality of the irrigation is obviously sound; but the Board do not quite understand the principle on which the dry lands of Salem have been grouped. In Trichinopoly and Kurnool, it was mainly the general character of the soil which guided the grouping; but in Salem, except in the third group, the chief distinction seems to lie in proximity to roads and markets, for which a liberal allowance has already been made in fixing the commutation price. The financial result of the proposed assessment, calculating on the basis of the settlement of Fusly 1274, is a reduction for the whole district of Rupees 4,11,799, or twenty-four per cent.

11. On the other hand an addition of Rupees 45,450 has to be made to the revised settlement on account of second crop irrigation; and it is proposed to introduce the Village Service Cess, which at $6\frac{1}{4}$ per cent. will make a further addition of Rupees 80,925. The Settlement of Fusly 1274 was Rupees 17,06,462, out of which Rupees 1,04,834 was paid to village officers, the net settlement being thus only Rupees 16,01,628. The revised settlement including second crop and village fees would have been Rupees 14,21,474, out of which Rupees 23,909 would have gone to village officers, leaving the net settlement Rupees 13,97,565, the difference being Rupees 2,04,063, or slightly under thirteen per cent.

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

13. The proposed assessment is *exclusive* of road cess.

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

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

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

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17. The circumstance that the new assessment involves a loss of revenue, is not surprising. In point of fact every new settlement has involved a reduction of the land-tax. In Trichinopoly, this amounted to twenty-five per cent.; in the Manargoody and Chellumbrum talooks of South Arcot, to about eighteen per cent.; and the settlements of these districts included a road cess of two per cent., and in the case of the South Arcot talooks the fees of village servants also, both of which are excluded from the Salem settlement. When the revision of the assessment throughout the Presidency was undertaken in 1855, the avowed expectation was that there would be a large sacrifice of existing revenue. The assessments then were, as a rule, too high for the ryots to pay and prosper, and there were anomalies and inequalities in almost every district, repressive of agricultural enterprise and prosperity. It was then determined, after all due consideration, that the demand of the State should be limited to a share of the produce, calculated on certain established principles. This determination of the share of the State was not influenced by any consideration of gain or loss of revenue, but by the conviction of its necessity in order to stimulate extension and improvement of cultivation; to admit of the accumulation of capital in the hands of ryots; to lead to the creation gradually of a class of landlords between the Government and the actual cultivators of the soil; and to give stability to the land revenue and contentment to the people. In those districts in which settlements based on these principles have been introduced, there can be no doubt that both the State and the people have largely gained; cultivation has rapidly increased; the revenue is paid with ease and regularity; the circumstances of the agricultural community have manifestly improved; and the State has also indirectly benefited, not merely by the greater production and consumption of taxed articles, but also by being enabled to throw on the people, burdens which hitherto devolved exclusively on itself. The road cess alone is expected to yield about Rupees 19,00,000 per annum, and *pro tanto* relieves the drain on the public taxes. The rapid rise in prices of late years happily renders it no longer needful to contemplate a reduction of assessment as an imperative necessity; but the other great objects of the revision, the limitation of the land-tax to the prescribed standard, the equalization of its incidence and the correction of anomalies, have still to be attained; and another object of the highest importance has now been superadded, namely, its settlement in perpetuity. The question now is not whether the revision will involve gain or loss of revenue, but whether the present settlement accords with the principles laid down. The present reports shew that it does not, and that the State is really taking from the people more than its determined share, as calculated on the prices of a series of years. The Board are not, therefore, of opinion that the introduction of the new settlement should be postponed. It is doubtless true that in Salem, those anomalies which existed in Trichinopoly do not prevail; but neither are they to be found in other districts, and the correction of such defects is but one of the objects of the revision of assessment. The Board are, however, inclined to doubt whether the present assessment is so even, and the present classification so correct as Mr. Puckle believes. The Talaghaut and Balaghaut came into our possession in 1792, and the Baramahl in 1799. A careful field survey and assessment on the Ryotwary principle, were then carried out by Colonel Reid and his Assistants, Messrs. McLeod and Graham. Had this settlement

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remained undisturbed, all that Mr. Puckle advances might be accepted; but unfortunately, on the completion of the survey and assessment quinquennial leases were introduced, and when these ran out, the district was parcelled out into Zemindary estates and sold to the highest bidders. The great majority of these estates ultimately reverted to Government, but intermediately, rack-rents and every means of exaction were resorted to by their owners, and it is hardly to be credited that Reid's classification and assessments can have survived such vicissitudes. More recently the cowle system was very largely resorted to, and in many cases the holders of these cowles got their lands permanently, at rates below those fixed assessments. On this subject Mr. E. C. G. Thomas writes as follows:—

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

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

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

19. The Board observe that when Mr. Brett, as Collector of the district, deprecated the new Survey and Settlement, he expressly ascribed the satisfactory state of the district to the reductions which had then been made, and the high price agricultural of produce. He wrote, “I do not anticipate any future decrease in the cultivation, provided no great fall should take place in the price of agricultural produce.” It is impossible, however, to guarantee the continuance of these high

Ryots paying RS.	Fusly 1271.	Nos.
500 to 1,000	...	1
250 " 500	...	14
100 " 250	...	248
50 " 100	...	1,294
30 " 50	...	4,035
10 " 30	...	32,868
Under 10	...	98,567
Total	...	1,37,027
Average assessment	...	9½ Rupees.

prices, nor is it desirable or expedient that the revenues of a large province, and the welfare of its population, should be left dependent on such a contingency. The rent-roll of the district shews, that the number of substantial ryots is still small, and that as yet, there is only a body of comparatively well-to-do tenants instead of the class of landlords with capital and intelligence, whose existence is so necessary to give stability to the revenue.

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

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

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

23. Seeing how very moderate the new assessment will be on Nunjah, and the yearly increasing difficulty of enforcing Coody Maramut, the Board would strongly urge that the present opportunity should be taken of commuting it into money by an addition of from five to ten per cent. to the Nunjah assessment, or perhaps at a fixed rate per acre of 2 annas per annum for single-crop land, and 4 annas per acre for double-crop land. The land can very well pay this sum, and such a cess laid out on the repair and maintenance of their irrigation works would be an immense advantage. When the assessment is being so materially lightened the Board think that a measure of this nature may very fairly be adopted. The proceeds would be expended in each village by the Collector in communication with the Engineer.

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

25. They would introduce the Village Cess Act simultaneously with the new assessment. Under Section V of the Act, it will be necessary, if the proceeds of

the cess in any village are insufficient, to supplement the same so far as may be really necessary.

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

No. 503. MINUTE BY THE HONORABLE H. D. PHILLIPS.

1. I must confess to a strong inclination to leave Salem matters as they now stand, and to be content with the loss indirectly caused by having employed a large Survey Establishment on work which has given no result. Mr. Puckle, Mr. Master, and Mr. Brett are good authorities for that course. I was Collector of Salem for nearly four years up to the end of 1853, and always felt that the assessment was easily borne, and that it did not exhibit any serious inequalities. No doubt there were some of these in the extreme south wet lands under the Moganoor channel, but Mr. Frank Maltby, the Sub-Collector in charge of the Southern Talooks, had dealt with all that had come to notice, and lopped off what required removal. The quantity of available uncultivated land in the entire district is not great, and such as there is, will, I believe, be found to be of the most worthless class, and is little likely to be coveted for occupation, so that we shall be hard set to recover the two and a half lacs which it is proposed by the Board voluntarily to relinquish.

2. I feel also doubtful whether the Survey and Demarcation will not, to a great extent, have to be re-done if we interfere and re-model the assessment. It is not probable that the ryots will have left standing all this while the boundary marks of kinds set up by the Demarcation parties. Nothing goes more against the grain of our ryots than to see strangers entering and measuring their lands for purposes which, though good and laudable, are imperfectly, if at all, comprehended, and I apprehend that a deal has been undone during the delay that has occurred which must be re-done. The original survey of some sixty years ago was ably conducted by Captains Graham, Macleod, and Munro, under the close and careful supervision of Colonel Reid. Their unit was the English acre, as it has been in the late survey, and taking the area of this straggling district into consideration, I do not think the excess said to have been discovered by recent operations (81,594 + 68,840) can be regarded as large. When it comes to be spread over the thousands of fields to which it belongs, there will be a very minute portion to add to each field; and no Collector would deem it worthwhile to worry the ryots by taxing them with what would be trumpery additions to their old holdings. Since any time, the ryots of the district must have benefited considerably by the Railway line being taken right through the district; and if they were moderately well off when, they must be now far more prosperous than they were, to say nothing of the immense profits realized by high prices.

21st October 1867.

(Signed) H. D. PHILLIPS.

No. 504. MINUTE BY THE HONORABLE SIR T. PYCROFT, K. C. S. I.

1. Although a staunch advocate for moderate assessments, I must confess that I cannot but concur with Messrs. Master and Puckle that the introduction of the new assessment into Salem, at a present sacrifice of more than two lacs of Rupees annually, is not called for.

2. The object of revising our old assessments is to leave to the cultivator his due share in the fruit of his labors, which share, it has been decided, should be a moiety of the net produce. The land tax in Salem takes from the ryot more than that moiety, if the rate at which it should be commuted be that on which the revised settlement has been based, viz., that of the average of the forty-three years from Fusly 1231 (1821-22) to Fusly 1274 (1864-65), or Rupees 75 per garce for grains wet and dry in the Northern Talooks, and Rs. 83-5-4 for the same grains in the Southern. But it will be seen

from Mr. Master's report that the average prices from Fusly 1263 (1853-54) to

May 1866 have been double, and in some cases treble the proposed commutation rates. Is there then reason to expect that these high rates will be maintained, or at all events that they will not sink so low as not to leave the ryot his moiety of the net produce under the existing assessment in Salem? Considering all circumstances, and especially that so far as the present rise in prices due to the depreciation in the currency, in consequence of the gold discoveries in Australia, America, and elsewhere, it may be presumed to be permanent, I think that there is reason for such a conclusion, and at all events that there is such probability of the reverse as would justify us in relinquishing so large an amount of revenue as would be involved in carrying out this revised assessment.

3. The revision, no doubt, has been made with great care, and its introduction would have the effect of correcting the inequalities and anomalies of the old assessment, but the correction would hardly be worth effecting at so great a cost.

4. The records of the new assessment should be carefully preserved both for the statistical information which they must contain, and that they may be available for us hereafter should they be at any time required.

5. The Survey should be proceeded with, and Village Maps prepared as soon as possible.

28th October 1867.

(Signed) T. PYCROFT.

No. 505. MINUTE BY HIS EXCELLENCY THE PRESIDENT.

1. I agree with my colleagues in thinking that it would be most impolitic under the present rates of price, to abandon two lacs of revenue from the Salem District by adopting the new scheme of settlement, as it is submitted to Government.

2. At the same time I think it would be equally impolitic to abandon the results of so much labor and inquiry, and allow this opportunity of placing the assessment on a more discriminating and equitable basis.

3. We ought, in my opinion, to exact from the Salem District a gross revenue not inferior to that which has recently been levied, and to base it on the repartition sanctioned by the proposals of the Settlement Officers.

4. This result, it seems to me, may be attained by two methods, either by simply adding a small per-centage to all the rates proposed, weighing most upon the wet crops, or by contracting the number of years on which the commutation average is struck, so as to exclude the earlier lower years, and thus obtain an average high enough to cover the contemplated deficit of revenue.

5. To add the per-centage abovementioned to the assessment rates would appear to attack the principle of exacting no more than the value of half the net produce, which is presumed to be arrived at by the investigations of the Revenue Officers before us.

6. I prefer the alternative of contracting the number of years on which the commutation rate is calculated. This would be equitable. All the Members of Government are agreed that the prospective prices of agricultural produce are likely to sink permanently to anything like the level of prices in the earlier years embraced in the long period adopted by the Settlement Officers of the Board of Revenue. I would take twenty years in lieu of forty-three, or a number of years which would give us an average capable of yielding the amount of money now raised.

7. In this way there would be no loss of revenue, and still the revenue would be more fairly levied.

8. I think it would be a great blow to our Survey and Settlement Establishment to reject this plan altogether, and such a course might expose us to a severe censure on the part of the Supreme Government.

9. I highly approve of the proposal of the Board to introduce a commutation cess for the local labor service or Koodimaramut. I would at once affirm a general principle, prescribe a similar measure in all future settlements, and apply it retrospectively to the districts already settled where there is any existence of such customary labor. The Supreme Government should be addressed on the subject, and this commutation cess fixed as the local fund for the irrigation repairs everywhere.

(Signed) NAPIER.

506. MINUTE BY THE HONORABLE A. J. ARBUTHNOT.

1. I agree in the opinion of His Excellency the Governor that it would not be right to postpone, for an indefinite period, the re-assessment of the Salem District, which forms the subject of the reports submitted with the Proceedings of the Board of Revenue, under date the 4th-October last. Notwithstanding the evident prosperity of the district regarded as a whole, it is clear from the reports of the Officiating Director of Revenue Settlement, and of the late Deputy Director Mr. Puckle, that

parts of the district a revision of the Revenue Settlement, with reference to facts brought to notice by the recent Survey and Assessment operations, is much needed. It appears that in the Namcul Talook the area of Government land, as ascertained by the Survey, is in excess of the area hitherto entered in the accounts by not less than twenty-six per cent., while in the Trichengode Talook there is a similar excess of seventeen per cent. Again, in the settlement proposed by Mr. Puckle, which entails an immediate decrease of revenue of upwards of two lacs of Rupees, there is very great variation in the extent to which particular localities are affected by the proposed rates. In Attur Talook the decrease is seventeen per cent. in the

dry, and thirty-two per cent. in the wet land. In Namcul the decrease is as large as thirty-six per cent. in the wet, while it is only eleven per cent. in the dry land. In one wet group of villages in Attur Talook the decrease amounts to fifty-four per cent. In another, in the Trichengode Talook, it amounts to forty-five per cent. If the assignment of the rates and the grouping of the villages have been carried out on correct principles (and neither the Officiating Director nor the Board of Revenue take any exception to the Deputy Director's proceedings in these respects), the variations above referred to indicate very startling inequalities in the present assessment, which ought not to be continued, and the removal of which was one of the main objects with which the expensive scheme for the Survey and Assessment of this Presidency was sanctioned by the Home Government. The retention of a settlement containing such inequalities would be altogether opposed to the declared policy of the Local Government and to the instructions of the Home Government, and would tend to an indefinite postponement of the introduction of a permanent settlement, or of a settlement for any considerable number of years, into the Salem District.

2. On the other hand, I am clearly of opinion that it would be an unwise measure, and one altogether unwarranted by the facts which have been placed before Government, to incur, without further inquiry, the large sacrifice of revenue which would follow the adoption of the settlement proposed by Mr. Puckle. That settlement is based on an average of the prices of grain extending over a period of forty-three years, the longest period for which the Deputy Director was able to obtain registers of prices. The commutation rates thus arrived at are Rupees 120 per garce for dry, and Rupees 111 for wet grains in the Southern Talooks; and Rupees 100 for dry grains, and Rupees 93 for wet grains in the Northern Talooks; whereas an average struck for the last twenty years of the period gives a commutation rate of Rupees 137 per garce for dry grains, and one of Rupees 123 per garce for wet grains for the entire district. The result of basing the commutation rate on the average prices of the last twenty years of the period would be to raise the assessment proposed by Mr. Puckle from Rupees 12,94,663 to Rupees 14,24,116, and if to the latter sum be added Rupees 45,450, the estimated assessment for a second crop, Rupees 93,049, the estimated increase of cultivation since the date of Mr. Puckle's reports, and Rupees 94,819 the cess for the fees of village officers hitherto paid from the general revenues,

the assessment of the district would be raised to Rupees 16,57,434, or deducting Rupees 1,04,834 the amount of the payments to be made by Government to village servants, the assessment would be Rupees 15,52,600, and the immediate decrease of revenue would be reduced in round numbers from Rupees 2,00,000 to Rupees 50,000.

3. It appears to me that, looking to the steady rise of prices of late years, and to the opinions very generally entertained, that that rise is likely to be in a great measure permanent, the number of years adopted as the basis of the commutation rates, which have been proposed for the settlement of the Salem District, is unduly large, and that the adoption of rates entailing so great a reduction in an aggregate revenue which, it is asserted by the most competent authorities, is now paid, and for many years past has been paid with ease, would be inconsistent with the instructions

contained in Sir C. Wood's Despatch of the 9th July 1862, announcing the sanction of Her Majesty's Government to sanction a permanent settlement of the revenue throughout India, in the 50th paragraph of which it is laid down as a condition to the introduction of such a settlement "a full, fair, and equitable rent imposed on all lands now under temporary settlement." I submit that the first and most important steps towards the imposition of a full, fair, and equitable rent is to determine what number of years should be taken as the basis for the commutation rate; that the question is one of general application; that the basis should be based on general considerations, and that it should be based, not with reference to each individual district, but with reference to the Presidency, due allowance being of course made for exceptional circumstances in any particular locality. I would further submit that the number of years which is to form the basis of the commutation rates having been determined, the same set of years should be retained for fixing those rates in the future, which remain to be settled.

I am aware that on both these points a different view has been hitherto maintained both by the local Revenue authorities and by the Home Government.

* Paragraph 70.

In the Despatch* already quoted, the Secretary of State adverts to the possibility of making up for any losses which may have been incurred in the earlier years owing to a subsequent rise in the value of land, or a depreciation in the value of the precious metals, by adopting higher commutation rates in the later years; and more recently in Sir C. Wood's Despatch, conveying the orders of Her Majesty's Government regarding the settlement of the Trichinopoly District, it is observed that "the determination of the commutation rate to be adopted in a particular district is one of those points of detail which it is not within the province of the Secretary of State to decide," evidently implying that the several processes for fixing the commutation rates, including the particular series of years which the averages were to be deduced, would have to be performed separately for each district. I would submit that this plan is open to the obvious and, as it appears to me, very serious objection, that it would perpetuate on a large scale, as between district and district, those inequalities in the incidence of taxation, the existence of which in the details of the present settlement is one of the main reasons for its revision. It would be far better, I think, to adopt one set of years as the basis of the commutation rates for the entire Presidency, and to apply the averages so obtained, as well to those districts which have been settled ten or fifteen years hence, as to those now under settlement. I suggest that the Board of Revenue should be instructed to give their immediate consideration to this question, in communication with the Officiating Director of the Settlements and with any of the Collectors of districts or other Officers of experience in Revenue affairs whom they may think fit to consult, and having done so to inform the Government whether they apprehend any practical difficulties in the adoption of a particular series of years as the basis of the commutation rates for the entire Presidency, and if not, what series of years will, in their opinion, give an average of prices as may safely be adopted as the basis of a settlement which is intended to continue, if not in perpetuity, at all events for such a lengthened period as will afford to the present generation of landholders all the practical

advantages of a permanent settlement, and which, while sufficiently low to enable the owners of land to accumulate capital and to extend their holdings, will not not feel certain what is meant in the foregoing extracts by the allu- too low to secure to the State, in the words of the Despatch of 1862, "a full, fair and Revenue reaching its probable limit," but reading the Despatch and equable rent." In communicating these instructions to the Board of Revenue the Minutes recorded by the Members of the Supreme Govern- I would point out to that body that the Government are fully sensible of the subject of a permanent settlement, and adverting more particularly advantages of imposing such a low rate of assessment as will tend to give (now Sir Cecil) Beadon, dated the 18th February 1861, in which he exchangeable value to the soil, and will be conducive to the gradual growth of grant of a permanent settlement to all estates of which three-fourths of middle class connected with the land, but that they cannot regard it as necessary and had been or might be brought under cultivation, I am led to infer to the attainment of this object, that the State should incur the large immediate ex- ary of State must have contemplated the postponement of the perma- prospective sacrifice of what must long constitute the chief part of the pub- it of any district or part of a district until the area of cultivable revenue, that would be involved in the adoption of commutation rates great- form a very small proportion of the entire cultivable area, and that below the lowest rates to which the prices of agricultural produce are likely agai- nality occurring it was his intention that the waste should be thrown

5. It is argued by the advocates of the very low assessments, such as the Supreme Government, the settlement in perpetuity of the which has been proposed for the Salem District, and which has been adop- the revised rates." the intention of the Despatch, the arrangement which it contemplated for the neighbouring district of Trichinopoly, that the immediate loss of revenue the intention of the Despatch, the arrangement which it contemplated is rapidly made up by the impulse which is given to the extension of cultivation opposed to the principles of the Ryotwari system of Land Revenue, and there is doubtless much force in the argument, so far as it applies to the ad- tending features of which is the reservation of the right of the State to ad tax on all waste land as it is brought into cultivation. The point is light not to be left in doubt, and in regard to which it is very desirable tions of Her Majesty's Government should be clearly ascertained. d this brings me to the equally important question of the duration of ent, a question which I approach with some hesitation, inasmuch as e of a permanent settlement of the Land Revenue in money is distinctly the Despatch of 1862. Up to this time, however, no action has been taken on this decision either in this intimation of the intentions of Presidency* or, so far as I am informed, of a permanent settlement, has yet been made to in any other part of India, and from the settlement has been introduced. tenor of the discussions which took place in 1863, regarding the re-assessment of opoly District, it seems doubtful whether either the Local Government the authorities have latterly regarded the question of a permanent assess- money as finally settled. I observe that Sir William Denison, in the first es of Minutes recorded by him on the Trichinopoly Settlement, expressly the orders contained in Lord Stanley's Despatch of the 8th April 1859, of a settlement for thirty years, as laying down the rule which the Govern- be bound to follow, and that to His Excellency's observations on this point the 21st paragraph of that document an expression occurs, which I have noted in the margin, and which I hardly think would have been made use of, if the Home authorities had regarded their previous decision in favor of a permanent assessment in money as the final settle- ment of that much vexed question. all the circumstances, it seems very desirable that we should apply to the Government for such instructions on this important question, as will enable make known to the landholders of every district, which has been or may be

6. There are some other important points in connexion with the Revenue Settlement of this Presidency, on which it appears to me that the policy and intentions of the Government should be more clearly defined. First, as regards the duration of the settlements now being introduced, and the conditions which are to be fulfilled before proclaiming in any district the period for which the settlement is to continue. The instructions of the Secretary of State, issued so far back as 1862, are to the effect that as the districts of this Presidency are "gradual-ly brought under the revised assessment, and when there is reason to believe that the land revenue has not only reached its probable limit, but that it is equitable to distribute over the lands affected by it," the settlement of the revenue is to be made permanent. In another part of the same Despatch the Secretary of State announces to the Government of India that as regards all districts or parts of districts in which "no considerable increase is to be expected in the land revenue, where its equitable apportionment has already been or may hereafter be ascertained to the satisfaction of that Government, Her Majesty's Government will be ready to sanction on their recommendation, or on that of the local Government

*Proceedings of the Madras Government, Revenue Department,
20th May 1868.*

hereafter brought under the revised settlement, what is to be the duration of that settlement; whether the money rates imposed under it are to be permanent, or are to last for a fixed term of years, and if so, for what term.

9. In regard to the permanency of the assessment as estimated in grain, or in other words the permanency of the arrangement that the land tax is not to exceed a moiety of the net produce as estimated at the time of the settlement, all the authorities are, I believe, agreed; but in regard to the settlement of the assessment in money, opinions widely differ. To me it appears (if I may venture to offer an opinion on the subject) that while on the one hand it is very desirable that the period for which the money assessment is to be declared permanent, should be sufficiently long to enable the present generation to regard it, so far as they are concerned, as possessing all the practical advantages of a settlement in perpetuity, and so to encourage them to improve their land and extend their holdings, (and this object I conceive would be attained by a money settlement of fifty years or even of thirty years' duration,) it would, on the other hand, be an unwise and uncalled for measure to bar our successors half a century hence from the possibility of adapting the assessment to those changes in the value of agricultural produce and of other commodities which may in the meantime have occurred, and against which no human foresight can guard. It is perhaps hardly necessary to observe that the objections advanced in the 55th paragraph of the Despatch of 1862 to revisions of assessment even after long intervals, though applicable to revisions of the grain assessment, can have little or no application to periodical revisions of the commutation rate, which cannot involve any of those harassing enquiries and opportunities for peculation, extortion, and abuse of power, on the part of the subordinate officials, to which the Secretary of State adverts.

10. In connexion with the question of the permanency of the assessment, it has been often urged of late years that the permanency of the money assessment is one of the leading principles of the Ryotwari system in this Presidency. In a letter addressed by this Government to the Government of India, under date the 8th February 1862, it is asserted that "the distinguishing feature of Ryotwari is the limitation in perpetuity of the demand of the State upon the land," and in support of this assertion reference is made to previous declarations to the same effect commencing with a proclamation issued by Colonel Read to the ryots of the Salem District in 1796, and ending with a statement made by the Government in 1857 on a review of Sir Henry Ricketts' Report on the Civil Establishments of this Presidency. It is clear, however, that this view of the incompetency of the Government to raise the assessment was not held by the authors of the Survey and Settlement now in progress, who not only did not advocate a permanent assessment in money, but recommended* that the assessment in grain should be subject to revision after the expiration of fifty years, and that the commuted value of the grain assessment in money should be periodically adjusted every seven or ten years according to its average money value in those periods. The Home Government, Lord Stanley being then Secretary of State, objected to this arrangement, and gave a preference to an assessment in money, which, however, they proposed to limit to a period of thirty years. After further discussion it was determined by the Local

* See Minutes of Consultation, dated 14th August 1855, paragraph 23.

*Proceedings of the Madras Government, Revenue Department,
20th May 1868.*

Government that the assessment should be revised after fifty years, if then deemed expedient, and this was the position of the question when Sir C. Wood's Despatch of July 1862 was issued, deciding in favor of a permanent settlement. I have already stated the reasons which lead me to think it desirable that the question should be again brought under the consideration of the Home Government.

11. Another matter to which the attention of the Government should be given, is the present position of the Special Department which was created in 1857 for the purpose of conducting the revision of the land assessment. In 1864 it was determined to restrict the operations of that department to a limited number of districts, the settlement of which had already made some progress, and to entrust the re-assessment of the remaining districts to the Collectors, acting under the guidance of the Board of Revenue, and aided in each case by a small special establishment. Since that time the Special Department has been without any permanent head, and its staff has been much reduced in anticipation of its complete abolition at a comparatively early date. Very recently, however, the Government have been under the necessity of transferring the settlement of Nellore, one of the districts which were being settled upon the new plan, to the Officiating Director of Revenue Settlements, the attempt of the Collector to revise the settlement having resulted in failure, and the Board of Revenue have suggested that the staff of the Settlement Department should again be strengthened in order that the Officiating Director "may be able to take up districts where circumstances are adverse to the Collectors' undertaking the duty." It is evident from the tenor of the Board's remarks that they do not anticipate that the plan of entrusting the revision of the settlement to the Collectors will be generally more successful than it has proved to be in the case of Nellore, and I cannot but think that the probabilities of the case are greatly in favor of the correctness of the Board's views. The duty is one of considerable importance, and of no little difficulty, requiring more than average capacity and experience on the part of the officers employed on it. I would suggest that we should take into our serious consideration the expediency of replacing the department on an efficient footing, and of making over to it the remainder of the settlements, except perhaps that of Tinnevely, the Collector of which district is an experienced Settlement Officer.

30th November 1867.

(Signed) A. J. ARBUTHNOT.

No. 507. MINUTE BY THE HONORABLE THE PRESIDENT.

I. My views with reference to the new settlement of the Salem District were expressed in a note on the papers originally circulated. I have seen no reason to modify them essentially, and they may be briefly recapitulated as follows:—

(1.) No revenue ought to be sacrificed.

(2.) The labors of the Settlement officers ought not to be laid aside.

(3.) The new Settlement ought to be based on the classification proposed by the Settlement officers.

(4.) The loss of revenue contemplated by the Settlement officers and the Board of Revenue should be recovered by contracting the number of years on which

the commutation rate is based, so as to strike out a number of the earlier cheaper years.

(5.) A water-cess should be introduced for minor local irrigation repairs, on the principle of a commutation of that customary unpaid labor which the people formerly rendered for State wet lands, and which they still render for Zemindary wet lands.

II. Mr. Arbuthnot having taken this question in hand, has now communicated to Council a Minute, in which not only the re-settlement of the Salem District is comprehensively treated, but in which several questions of great importance to the public revenue and social condition of the country at large are raised. I may be permitted to embody the principal suggestions of my honorable colleague under the following heads, for the facility of analysis and discussion:—

(1.) The Government should definitively fix the term of years on which the average of prices is to be calculated for commuting the produce rent of Government land into money rent, or, in the language of Mr. Arbuthnot, "they should determine what number of years should be taken as the basis for settling the commutation rate."

(2.) The number of years adopted as the basis of the commutation rate should not be adopted with reference to each individual district, but the same term should be adopted for all the districts of the Presidency under settlement, or which still remain to be re-settled, allowances and exceptions being made for the proved requirements of particular localities.

(3.) That the duration of the new settlements should be fixed, and that the resolution of Government on this important question should be distinctly and definitively communicated to the occupiers of Government land.

(4.) That the Establishment of the Settlement Department should be restored to an efficient state, and be exclusively charged with the duty of introducing the new settlements, with the exception, perhaps, of Tinnevely.

III. I agree with Mr. Arbuthnot that it is most desirable to adopt a term of years on which the commutation rate may be calculated, keeping in view the interests alike of the Government and the ryot. In the settlement heretofore proposed, or effected, the officers charged with this duty, and the Board of Revenue, appear to me to have extended the term much more than was necessary in their benevolent anxiety to relieve the cultivator from an over-charge, in the event of a considerable reduction in the price of agricultural commodities occurring hereafter. They have gone back more than forty years, and have embraced a series of seasons when the country had scarcely realized the benefits of a durable peace, and when the foreign market was but imperfectly opened to the productions of India. Such a course may have been natural and justifiable some time back, when the rise in the price of agricultural produce was new, when the maintenance of remunerative rates was problematic, and when the causes of this better state of things were uncertain. Something also may be allowed for the spectacle of recent evils and for individual opinion. Some parts of the country had been scourged and exhausted by high assessments, and the contemplation of stationary or deteriorating culture, produced a re-action in favor of low and permanent rates of taxation. The principle of permanent assessment, in fact, became much in vogue, and the partisans of that principle

expected, and not without reason, a compensation for immediate loss of revenue, on lands already paying rent, from the expansion of cultivation, as well as from the Customs and Abkarry, which would naturally improve with a general development of ease and wealth among the laboring classes.

I submit that the time has now come when we need not share the apprehensions which were justifiably entertained, some years ago, of a re-action to extremely low prices. The rise of prices appears to be securely fixed upon an improvement in the internal market, and upon a demand for Indian grains and Indian cotton in Europe, which would take off even a larger quantity of those articles than at present be supplied and exported. Prices have been maintained at a satisfactory level over a considerable series of years, they have been raised to a calamitous pitch in a time of dryness and scarcity, but they have stood the test of average harvests and prosperous seasons. I do not mean to affirm that we can look forward with absolute security to the future, but I have not found so great a concurrence of opinion on any subject involving the welfare of the country as on this. Most persons cognizant of the state of the Presidency, and of the course of trade, have expressed their confidence to me in the maintenance of an average calculated upon the prices of the last twelve years, and I do not think that private parties letting land for a money rent would accept a rent fixed on the average of a longer period. The Government, however, being mindful of the rights, the vested interests, the habits and the apprehensions of the cultivators, and looking to the development of other sources of revenue, may well be inclined to take a more liberal course, and to include a longer retrospect of cheaper years in fixing the basis of their commutation rate. Mr. Arbuthnot has alluded to twenty years as the term which might be adopted, a concession which would still involve some loss upon the land revenue now easily exacted in the Salem District. I would do so far after hearing the opinion of the Board of Revenue, and, in doing so, I should feel a perfect confidence that the average price thus attained would prove to be a liberal starting point for the proximate future.

IV. Having determined the number of years which should form the basis of the commutation rate, it appears to me most desirable that the same term should be applied to all the districts of the Presidency.

The causes which have contributed to raise the price of agricultural produce have operated, as far as I am informed, over the whole surface of the country, and from about the same date they have affected all kinds of agricultural produce, and have been as apparent in cocoanuts and in cattle, as in paddy, gram, raggy, or cholum. I would make the term of years general, but if it can be shown that the tide of prosperity set in later, or rose more slowly in some districts than in others, or that some districts have been depressed and impoverished by exceptional discouragements, an abatement might be made from the commutation rate, calculated on the normal term of years, in consideration of such peculiar circumstances.

In advocating these opinions, I would not expose myself to the imputation of undervaluing either the expansion of culture, which would be prompted by low assessments, or the improvement in other branches of revenue, which would be conse-

quent on an increasing purchase power in the mass of the rural population. No one endued with common humanity and reason would ever advocate the re-imposition of assessments burdensome to the Government ryot, or even conformable to the market value of land, if the land was offered freely to the highest bidder, or to the rent which the ryot would himself exact if he sublet the land. There is no principle more sacred in the eyes of Government than this, that the ryot has prescriptive rights in the land, rights of indefeasible occupancy on certain conditions, trenching very nearly on proprietary rights, and composing, with the rights of Government, a sort of common ownership, while cultivation is carried on, which it is difficult and indeed unnecessary to define, and which has no parallel in the land tenures of England. The Madras ryot has in tradition, in the benevolence of Government and in its prudence, an absolute charter and safeguard against anything like severity or exaction. The principle of competition, or that of the market value, will never be introduced in letting Government land. The Government land occupant can never be dealt with as a tenant at will, nor even as a tenant at all. But surely between these extremities, which are renounced by all, and the indulgence lately practised in land settlements, especially in regard to wet lands, there may be some reasonable mean which would secure to Government a continuance of its ancient part in the produce of the soil, or the value of that produce, without oppressing the cultivator, or crippling his faculty of extending cultivation, or shutting him out from an increasing share in the simple conveniences and indulgences of an Indian life.

V. The Home Government and the Supreme Government have at various times, and in several forms, gone very near to affirm the introduction of a permanent money assessment for Government lands in this Presidency. Mr. Arbuthnot has cited various declarations on this subject, which happily are not conclusive, and which have never been authoritatively imparted to the ryot in any part of the country.

Sir William Denison has contended, in a series of able Minutes, so conclusively against the superfluous liberality of a permanent money assessment, that I feel my incapacity to add any thing of value to his arguments.

The Government in this Presidency has a right to a certain share in the produce of the soil as soon as it is brought under cultivation and while it continues to bear a crop. The Government is absolute proprietor of the soil while it is waste and when it relapses into waste. This is the general rule, though of course there are many exceptional land tenures, and some provincial peculiarities.

The right to a certain share in the produce of the cultivated soil implies a right to an expansion of revenue in four different ways:—

- (1.) By an increase of the area cultivated.
- (2.) By an increase in the value of the crop.
- (3.) By an increase in the amount of crop raised on a given area.
- (4.) By the substitution of more valuable crops in lieu of crops of less value.

The Native Government, which still takes its dues in kind, and the Zemindars who does the same, benefit by the several processes indicated above.

The ryot who sublets Government land adds, in all probability, a fifth imposition on the actual cultivator, by exacting a larger share of the crop raised.

A proprietor in England in granting a new lease of a farm looks to the same sources, except the last, for an increase of rent, although he may not have directly contributed, or have very partially contributed, to the results which enrich him.

The Government of Madras in ceasing to receive its dues in kind, has practically waived two sources of increased revenue. They do not contemplate taking any share of the increased amount of produce raised by the industry or capital of the cultivator. If the ryot digs a well for the benefit of his land, the land is now still assessed as dry land. Nor do they consider the nature of the crop raised. If the ryot puts down cotton where grain was sown before, he pays for it. But the Government have, up to the present time, affirmed their right to revenue on land reclaimed by the ryot from waste, and they have never yet notified to the ryot that his present money assessment will not be raised with a well ascertained and established rise in prices.

Mr. Arbuthnot in paragraph 7 of his Minute has noted that the Supreme Government recently recommended that when three-fourths of the cultivable area of an estate (I presume a village land) have been brought under cultivation, Government should waive their right to raise revenue on the remaining fourth, and assess the whole in perpetuity at a fixed sum. Mr. Arbuthnot justly affirms the expediency of obtaining from Her Majesty's Government a distinct expression of opinion on a point which affects one of the fundamental principles of the Ryotwari settlement. I think it right to record my deliberate opinion against any concession of this nature, which would deprive Government of a valuable source of future revenue, which is not expected by the people, which is inconsistent with their habits and traditions, and which would never be granted by one native to another.

The principle of a permanent money assessment in this Presidency is one which requires to be vigilantly resisted, for it is not only advocated by many of the able Bengal Civilians, but it is even supported by some of our own economists, who retain a deep impression of the mischief which was wrought by high assessments in past times, and under other circumstances. In my humble judgment this Government should set its face stubbornly against such an innovation for the following reasons:—

(1.) The increase in the value of agricultural produce, is an increase to which the cultivator contributes nothing. It is the effect of an improvement in the domestic and foreign markets, over which the cultivator has no control, or it is owing to the discovery and depreciation of the precious metals, in which he has no part. To give the cultivator the whole benefit of the expanding value of his commodity, would simply be to reward him for the merits and exertions of others, or for the accidents of the period in which we live.

(2.) The cultivator does not generally expect, and does not seriously intend, to be put upon a permanent unalterable money rent. He will accept the system when it suits him, but he will not accept it, and he cannot accept it, to his prejudice. The principle that the State claim is a claim to a certain proportion of the realized

produce, is deeply laid in the popular heart. When the harvest is abundant, the ryot will pay his money rent cheerfully, and wear the face of an English farmer, but let a bad season come, and the crop fail, he will instantly become a Hindu ryot again, and claim a remission of rent on the ground that there was no return. Nor is it possible to expect any other result. The ryot has no capital. He cannot support the strain of scarcity, and the State in such a contingency would not deem it just or politic to sell him up, and supply his place with another as poor as himself. But if the ryot can call upon the State to make a remission of rent in bad seasons, surely it is equitable that the State should have some share in the prosperity of the ryot, at least to the extent of a participation in a rise of prices, when that rise is not owing to a diminution of supply, but to a development of demand. The ryot is indeed quite ready to be dealt with in this manner; in such a proceeding he would not conceive himself to be wronged, or if here and there it should create discontent that discontent would be the effect of our own rash diffusion of foreign notions.

(3.) While the ryot has no claim to a permanent money rent in justice or custom, it would be most impolitic in Government to sanction such a sacrifice of revenue, both in their own interest and in the interest of the people at large.

The land revenue will long be the bulk of the public revenue of India; no one can predict to what extent prices may be advanced, either by increased consumption and exportations, or by an eventual fall in the value of gold. But the Government requires all it has and all it can obtain, with liberality and justice, for the support of its establishments, for the maintenance of public credit, for education, for sanitation, for social innovations, for re-productive public works, which the people have neither the wealth nor the intelligence to undertake themselves. The Government is the only capitalist, and the only guarantee, in India, and a development of its financial power, now that the era of wars and conquests has passed away, may really be regarded as identical with a development of the national welfare. We cannot afford to part with one farthing of revenue, present or prospective, which can be levied without direct prejudice to the interests and feelings of the community.

It has been urged, and Mr. Arbuthnot appears to affirm the opinion, that one of the advantages contingent on a low money assessment for a prolonged period would be to give an exchangeable value to the soil, and to further the gradual growth of a middle class connected with the land. Mr. Arbuthnot does not indeed think it necessary, to the attainment of this object, that Government should incur large, immediate, or prospective sacrifices; but the object commends itself to his approval, and he thinks that it ought to be asserted in addressing the Board of Revenue in connection with these matters.

I confess that I doubt the propriety of laying down any maxims of this nature. The creation of a middle class of landed proprietors in this country, that is, the creation of a class of great ryots, holding large areas of land from Government at a low fixed rent, might prove to be the creation of a race of middlemen between the benevolent Government and the rack-rented cultivator. A middle class occupant of Government land would be much more likely to sublet his land in small

holdings to the highest bidder, than to cultivate it himself with capital and science. I think it extremely desirable, in the interest of the people and the land, that the occupants holding from Government should be themselves the cultivators of the soil, as they generally are now. The interposition of an idle class, living on the difference between the rent paid to Government and the rent received from the working man, would defeat the object of Government in granting moderate rates of assessment, and would introduce the evils of the Zemindary system, without its agreeable and redeeming features.

In my humble judgment the rights and interests of Government would be sufficiently protected, and the benefits which belong to the system of permanent money assessment would be imparted to the ryot in an equitable degree, by the introduction of a fixed money assessment for twenty-one or thirty years, subject to revision at the end of that period. I am prepared to accede to thirty years in the hope of effecting a compromise with my colleagues and with the Board of Revenue, among whom I apprehend that a settlement for fifty years, if not in absolute perpetuity, would find considerable support.

It is obvious that when the duration of the new settlements has been finally determined, information of the resolution of Government should be communicated to the occupants of State lands in the most distinct manner, in order that they may be disabused of any erroneous impressions which may possibly have reached them on this subject.

VI. The proposal made by Mr. Arbuthnot, that the Settlement Establishment should be placed upon an efficient footing, commands my hearty concurrence. I look to that establishment as the only agency by which the land assessment of this Presidency can be placed on an equitable and harmonious basis. The expedient of employing the Collectors on this duty was, in my mind, a well-intentioned but ill-judged piece of economy. The exclusive employment of a body of special, well-trained, experienced officers on this duty appears to be demanded on the following grounds:—

- (1.) To ensure celerity and efficiency in the execution of the work.
- (2.) To ensure an equal, consistent, course in all parts of the country, in lieu of abandoning the several unsettled districts to the theories and prepossessions of the local Revenue officers, of which we have had a foretaste in the eccentric, though conscientious and zealous proceedings of Mr. Dykes, in Nellore.
- (3.) To save the country from the neglects which must occur if the Collectors and subordinate Revenue officers are drawn from their proper work, and put upon a most intricate, laborious, and absorbing duty.

VII. Having thus expressed my general assent to the proposals made by Mr. Arbuthnot, I have only to add, in conclusion, an emphatic expression of opinion, that the Government ought not to pass over in silence the suggestion offered by the Board in favor of raising a water-cess or per-centage on the wet assessment, in the way of commutation for the ancient customary service to which the occupants of irrigated land were liable for the repair of minor irrigation works. I would not only affirm this principle in reference to Salem, but in regard to all the districts,

settled, and unsettled, of the Presidency, in which there is a recent tradition of this popular obligation, or in which the Zemindars exact it. It will be found, I apprehend, that customary labor for irrigation repairs was universal; that the Government occupants have for the most part abasively evaded this salutary obligation to the State since the institution and development of the Public Works Department; that in some districts this kind of labor has been already actually commuted for a money payment; that in others it is still in some measure rendered; and that in all it might be recovered either in work or in money without hardship to the people, for at the ruling prices the wet assessments, payable in money, are extremely light, and nowhere represent anything like half the net produce of the soil.

I need not say that in case the Government should sanction the imposition of a small water-cess, such as that to which I have referred, the funds thus raised should be reserved and expended strictly for local purposes, on the same footing as the road-cess.

(Signed) NAPIER.

20th December 1867

No. 503. MINUTE BY THE HONORABLE H. D. PHILLIPS.

1. I retain the opinion which I have already expressed, and which, I observe, is that of Sir Thomas Pycroft, that, on the principle of leaving well alone, it is not at the present time desirable or necessary to disturb the revenue assessment of the Salem District, if such disturbance is to result in the abandonment of any portion of the revenue which for years past has been easily yielded throughout the Province generally, and without any known hardship being inflicted on the agricultural classes.

2. In regard to the serious inequalities of assessment in a few talooks, which are noticed by the Director of Revenue Settlement, and are adverted to in Mr. Arbuthnot's Minute, I observe that the Director, Mr. Master, does not find fault with his Deputy, Mr. Puckle's, rates or grouping of villages, but, nevertheless, writes doubtingly as to the proposed large sacrifice of revenue, in the absence of statements shewing the incidence of the new assessment in each village, and the decrease or increase, if any, in each.

3. No doubt inequalities of assessment of this class were formerly very numerous in the Salem District; but, so far as I recollect, they had received the special attention, in the southern talooks, of the then Sub-Collector, Mr. F. Maltby, and were at all times, both in his and in the principal division, at once disposed of and reduced when brought to notice, the sanction of the Board of Revenue being all that was wanted to sanction the reduction.

4. The inequalities in question are not now general or frequent over the entire district; and no good reason occurs to me why the course formerly taken in such cases should not at present be followed by the principal officers of the Collectorate. They might be required to hold a special inquiry into the bearing of the assessment in these extreme cases, and propose, for approval by the Board of Revenue, such reductions as might seem to them to be equitable. This could be

done without impediment to the routine business of the divisions under charge of these officers. It would be proceeded with gradually and without intermission, until all had disappeared, and would thus be closed without having attracted to the work the special attention of the main body of the ryots, or causing them to suppose that any material alteration in the assessment of the district was in contemplation.

5. Should it, however, be determined to introduce the new assessment, I do not hesitate to agree in the proposal of His Excellency the President, to calculate the commutation rates on a lower series of years than that on which Mr. Puckle's rates have been prepared, and I think a range of twenty years, the two late exceptional years being excepted, will yield a result that shall not be inequitable between the Government, as landlord, and its tenants. But the question is one of such high importance, that it is undoubtedly desirable it should be referred for an opinion by the Board of Revenue, as suggested by Mr. Arbuthnot, and that they be desired to consider whether one set of years may not be rendered applicable to the whole of the Presidency.

6. It is beyond doubt necessary to create a correct general understanding as to the intended duration of the revised settlement after its introduction into any one district, and to remove the belief, which in some places unquestionably prevails, (erroneously, I take it,) that once applied, these settlements are to be perpetual. We may, therefore, with advantage solicit a declaration on the point by the Secretary of State, as Mr. Arbuthnot has suggested. Personally, I should be disposed to adopt the limit of twenty years, which commends itself to His Excellency the President.

7. My service in Ryotwar districts may have given me a bias in favor of preserving an intimate, close connection between the Revenue officers of the Government and the Government tenantry. Whether or not, I am unable to trace the benefits which would arise from the establishment of a monied middle class of farmer, whose position and influence would gradually render the inferior classes of husbandmen, sub-tenants, perhaps at will, of a few opulent landholders, instead of their remaining the trusted and trustworthy tenants of the State. As such they secure an indulgent landlord, who feels that the interests of the ryots are bound up in those of the Government, and I think that no step should be taken which may be calculated to diminish the number of ryots who have now direct communication with our own Revenue officers.

8. In respect of again securing for village communities the advantages which formerly resulted from the unpaid labor of villagers on unimportant repairs to irrigation channels and other works termed "Kudimaramut," I am strongly of opinion that a cess of a light kind may and should be imposed. At present those duties, which no villager will deny to have been of a prescriptive character, are neglected or evaded, and it has become necessary to pay a price for numerous trumpery jobs, which would have been completed, before the establishment of the Public Works Department, under the superintendence and by the orders of the least influential head of a village.

(Signed) H. D. PHILLIPS.

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

Land Revenue.

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

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

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

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

4. In the former the increase in the area discovered by Survey averages 12 per cent., and in the latter 16 per cent; the actual increase in the former being 81,594 acres, and in the latter 63,840 acres.

These areas do not include Inam or Poramboke lands.

5. The classified area is 1,508,642 acres, and of this 82 per cent. is Red soil

16 " Regur

2 " Exceptional or permanently improved.

6. The standard crops are—

White Paddy throughout the district. For Wet lands.

Cholum, Cumboo, and Ragi in Southern division.

Cumboo, Ragi, and Horsegram in Northern division. For Dry lands.

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

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

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

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

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

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Per "Harris Cullum."

In ryots' selling months, February and March.	Paddy.	Ragi.	Cumboo.	Cholum.	Gram.
Southern talooks, Annas	13	14	15	16	0
Northern do. "	11	11	11	0	14
According to Lists in Board's records, dated Fusly 1218 to Fusly 1274...	12½	12½	12½	13½	0
Mr. Puckle's rate for all grains after deducting allowance for cartage and brokerage.	For all grains. Annas.				
Southern talooks ...	10				
Northern do. ...	9				
Mr. Thomas's rate for the whole district ...	Paddy. Dry grains. 9 10				

Rates adopted in Tri- chinopoly...	8	10	10	12	0

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

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

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

Southern Talooks { Wet land Rs. 9-4-0
Dry land ,, 4-12-0
Northern do. { Wet land ,, 9-0-0
Dry land ,, 3-12-0

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

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

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

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

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

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

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

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

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

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

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Occupied area under each rate in Fusly 1274.

DRY LAND.				WET LAND.			
Rate.	Extent.	Assess- ment.	Percent- age.	Rate.	Extent.	Assess- ment.	Percent- age.
RS. A. P.	Acres.	RS.		RS. A. P.	Acres.	RS.	
4 8 0	1,811	8,150	...	9 0 0	336	3,024	...
3 8 0	6,247	21,863	1	8 0 0	652	5,216	1
2 8 0	9,659	24,147	1	7 0 0	2,597	18,176	3
2 0 0	22,885	45,768	3	6 0 0	7,692	46,155	9
1 8 0	93,236	1,39,855	10	5 0 0	17,787	88,939	21
1 4 0	1,94,502	2,43,127	20	4 0 0	27,385	1,09,540	33
1 0 0	2,60,201	2,60,201	27	3 0 0	19,213	57,640	23
0 12 0	1,74,041	1,30,530	18	2 8 0	3,360	8,397	4
0 8 0	80,197	40,999	8	2 0 0	996	1,991	1
0 6 0	65,149	24,431	7	1 8 0	511	765	1
0 5 0	200	63	0	1 4 0	3,489	4,362	4
0 4 0	48,660	12,163	5	1 0 0	61	61	0
Total...	9,56,788	9,50,397	100	Total...	84,079	3,44,266	100

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

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

19. The ultimate results of Mr. Puckle's proposals are differently stated by himself at paragraph 40 of his letter dated 13th April 1866, by Mr. Master at paragraph 23 of his letter dated 29th August 1866, and by the Board at paragraph 11 of their Proceedings above recorded, and none of the calculations appear to be quite accurate according to the *data* used.

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

<i>Mr. Puckle's proposals.</i>		<i>Actual settlement of Fusly</i>	
Single crop assessment on area classified in Fusly 1270	RS. 12,94,663	1274...	RS. 17,06,462
Do. on extension of cultivation to Fusly 1274	80,449	Deduct payments out of collections to village servants	1,04,834
Total	13,75,112	Net settlement	16,01,628
Add—village cess on above, at 6½ per cent	85,944	Mr. Puckle's do.	15,06,505
Second crop assessment, estimated	45,449	Difference	95,123
Grand total	15,06,505	Add deficiency of village cess to meet village charges	18,890
Deduct deficiency in village cess	18,890		1,14,013
Net result	14,87,615		
Net settlement of Fusly 1274	16,01,628		
Mr. Puckle's net results	14,87,615		
Difference	1,14,013		

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

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

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

24. The Board are opposed to any postponement, and the Government agree with them in thinking that it would be most unwise to abandon the results of the labor and enquiry that have been devoted to the survey and revision of the assessment, and so to lose the opportunity for settling the Government demand on a more discriminating and equitable basis than it at present occupies.

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

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

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

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

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29. Mr. Puckle has adopted two scales, for the Northern and Southern talooks respectively, and taking the higher of these rates and comparing it with the Price List for February and March (the Ryots' selling months) from Fusly 1245 to 1276, it is found that, as regards the four kinds of dry grain for which details are given, viz., Cholum, Cumboo, Ragi, and Horse-gram, the price has only in two instances out of ninety-six (viz., Cumboo in February, and Ragi in March, Fusly 1266) receded to a level with the proposed rate during the twelve years from Fusly 1265 to Fusly 1276, and that as regards Paddy, there are also only two cases out of forty-eight (viz., second sort Paddy in February and March, Fusly 1266) in which it similarly receded, while the average of the twenty years, from Fusly 1255 to 1274, which excludes the two years 1865-66 and 1866-67, in which prices may be said to have risen to famine rates, gives the following result:—

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

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

Actual Settlement of Fusly 1274	Rs. 17,06,462
Deduct payment by Government to village servants	1,04,834
Net Settlement...	16,01,628 A
Assessment on area classed in Fusly 1270 at rates based on 20 years' average for first crop	14,21,116
Village Service Cess at 6½ per cent. on do.	89,007
Assessment on estimated extension of cultivation to Fusly 1274 at rates as above	93,049
Village Service Cess on do.	5,815
Second crop charge as calculated by Mr. Puckle	45,450
Total...	16,57,437
Deduct payment to village servants	1,04,834
Net Settlement...	15,52,603 B
Difference between A and B	49,025

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

32. The Government are willing to accept this loss of three per cent. of existing land revenue as the price of securing for the district the benefit of the expensive operations which have been carried out there, and the Board of Revenue will be requested to report, after communication with the Director of Revenue Settlement, whether they see any objection to the proposed modification, and to the adoption

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of the same series of years in fixing the commutation rate for the purposes of the revision in any other district which may be taken in hand. They will also submit their opinion as to the practicability of applying the proposal to any district in which the revision has been already carried out, as it is evident that the use of different series of years in different districts is fatal to the attainment of that relative equality of taxation which it was one of the main objects of the revision to secure as nearly as possible.

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

34. It appears to the Government desirable to take powers by an Act to impose a cess for this purpose on all holders of land irrigated from a Government source at a rate not exceeding a fixed per-centage on the assessment on the land, and they desire that the Board will take

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

the matter in hand at once, and, after communication with the several Collectors and with the Director of Revenue Settlement, submit a draft of an Act to

attain the object in view, with their remarks as to the rate to be adopted and the probable financial result of the measure.

35. In connection with the question of the Salem revision, the Government have had under consideration the advisability of restoring the Department of Revenue Settlement to the position in regard to the general revision of the land assessment which it occupied prior to the passing of the orders of 12th December 1861, No. 2,243, resolving to entrust the duty to the Collectors of the districts concerned, except in a few specified cases.

36. The experience which the Government have had of the working of this altered system has been very unsatisfactory, and convinces them that the retention of the special department for the performance of this special duty is the only method by which to ensure celerity and efficiency in its discharge, consistency and uniformity in the details of the re-assessment, and a fair measure of relative equality in the resulting taxation, as well as to save the country from the neglect which must occur if the Collector and subordinate Revenue officers are withdrawn from their ordinary duties, and employed on this intricate, laborious, and absorbing task.

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

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

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

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

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

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

(Signed) W. HUDLESTON,
Secretary to Government.

SALEM.

Comparative Revenue Statement shewing :—

1st. Settlement of Fusly 1274.

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

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

Talooks.	Dry or Wet.	Jummahbundy Beriz of Fusly 1274.	As per new Settlement.	Difference on columns 3 and 4.	Per-centage.	Beriz as per proposed rates.	Difference on columns 3 and 6.	Per-centage.
1	2	3	4	5		6	7	
		RS.	RS.	RS.	RS.	RS.	RS.	RS.
Southern Talooks.	{ Dry	7,89,022	5,91,402	-1,97,620	25	6,99,876	-1,59,146	20
	{ Wet	3,01,743	2,70,570	- 94,173	31	2,53,762	- 47,981	16
		10,90,765	7,98,972	-2,91,793	27	8,83,638	-2,07,127	19
Northern Talooks.	{ Dry	4,58,263	3,58,995	- 99,268	22	3,61,134	- 94,129	21
	{ Wet	1,57,434	1,36,696	- 20,738	13	1,76,344	+ 18,910	12
		6,15,697	4,95,691	-1,20,006	20	5,40,478	- 75,219	12
Total...	{ Dry	12,47,285	9,50,397	-2,96,888	24	9,94,010	-2,53,275	20
	{ Wet	4,59,177	3,44,266	-1,14,911	25	4,30,105	- 29,071	6
		17,06,462	12,94,663	-4,11,799	24	14,24,116	-2,82,346	17

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SALEM.

Detailed calculation of Wet rates based on 20 years average of prices down to Fusly 1274.

CLASSIFICA- TION.	Class.	Sort.	Classifi- cation. Taram.	Gross produce.	Value at 12 Annas per Harris Cul- lum.	Deduct cul- tivation expenses.	Net pro- duce.	Half of net produce.	Deduct 10 per cent. for unpro- ductive area.	Remainder.	Rates now pro- posed, based on average of 20 years down to Fusly 1274.	Rates pro- posed by Mr. Puckle.
				H.C.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
2	2	1	1	45	33 12	11 14	21 14	10 15	1 2	9 13	9 0	8 0
2	2	1	2	40	30 0	10 14	19 2	9 9	0 15	8 10	3 8	7 0
4	4	1	3	35	26 4	10 8	15 12	7 14	0 12	7 2	7 0	6 0
7	7	1	4	30	22 8	9 0	13 8	6 12	0 11	6 1	6 0	5 0
5	5	1	5	25	18 12	7 8	11 4	5 10	0 9	5 1	5 0	4 0
3	3	2	6	20	15 0	6 0	9 0	4 8	0 7	4 1	4 0	3 0
8	8	2	7	15	11 4	4 8	6 12	3 6	0 5	3 1	2 0	2 8
4	4	3	8	12	9 0	3 8	5 8	2 12	0 4	2 8	2 8	2 0

MADRAS,

11th November 1867.

SALEM.

Detailed calculation of Dry rates, based on 20 years, average of prices down to Fusly 1274.

CLASSIFICA- TION.	Class.	Sort.	Classifi- cation. Taram.	Gross produce.	Value at 12 Annas per Harris Cul- lum.	Deduct 15 per cent.	Remainder.	Deduct cultivation expenses.	Net pro- duce.	Half of net produce.	Deduct 10 per cent. for unpro- ductive area.	Remain- der.	Rates now pro- posed, based on average of 20 years down to Fusly 1274.	Rates pro- posed by Mr. Puckle.
				H.C.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
2	2	1	1	28	21 0	3 2	17 14	6 12	11 2	5 9	0 9	5 0	5 0	4 8
2	2	1	2	23	17 4	2 9	14 11	5 12	8 15	4 7	0 7	4 0	4 0	3 8
4	4	1	3	19	14 4	2 2	12 2	5 12	6 6	3 3	0 5	2 14	3 0	2 8
3	3	1	4	17	12 12	1 15	10 13	5 8	5 5	2 11	0 4	2 7	2 8	2 0
4	4	2	5	14	10 8	1 9	8 15	5 4	3 11	1 14	0 3	1 11	1 12	1 8
7	7	1	6	12	9 0	1 6	7 10	4 12	2 14	1 7	0 2	1 5	1 4	1 4
5	5	2	7	11	8 4	1 4	7 0	4 12	2 4	1 2	0 2	1 0	1 0	1 0
8	8	3	8	9	6 12	1 0	5 12	4 4	1 8	0 12	0 1	0 11	0 12	0 12
3	3	3	9	8	6 0	1 0	5 0	3 12	1 4	0 10	0 1	0 9	0 8	0 8

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11th November 1867.

SALEM.
Statement contrasting Mr. Puckle's proposals with rates based on average of 20 years down to Fusly 1274.
DRY.

Money rates.	1st Group.		2nd Group.		3rd Group.		4th Group.		5th Group.	
	Proposed rates.	As per report.	Proposed rates.	As per report.	Proposed rates.	As per report.	Proposed rates.	As per report.	Proposed rates.	As per report.
1	Rs. 4 0 0	Rs. 4 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 2 0	Rs. 3 0	Rs. 4 0
2	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 1 8	Rs. 3 0	Rs. 4 0
3	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 1 4	Rs. 3 0	Rs. 4 0
4	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 1 0	Rs. 3 0	Rs. 4 0
5	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 0 12	Rs. 3 0	Rs. 4 0
6	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 0 8	Rs. 3 0	Rs. 4 0
7	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 0 6	Rs. 3 0	Rs. 4 0
8	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 0 5	Rs. 3 0	Rs. 4 0
9	Rs. 4 0 0	Rs. 3 8	Rs. 3 6	Rs. 3 8	Rs. 2 0	Rs. 2 8	Rs. 1 10	Rs. 0 4	Rs. 3 0	Rs. 4 0

WET.

1	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
2	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
3	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
4	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
5	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
6	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
7	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
8	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0
9	Rs. 10 0 0	Rs. 9 8	Rs. 8 0	Rs. 7 6	Rs. 6 0	Rs. 5 4	Rs. 4 0	Rs. 3 0	Rs. 2 0	Rs. 1 0

MADRAS,
11th November 1867.

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

Talooks.	Dry or Wet.	AS PER MR. PUCKLE'S REPORT.		AS PER CALCULATION.					
		Average for 44 years from Fusly 1231 to 1274.		Average for 20 years from Fusly 1255 to 1274.		Average for 25 years from Fusly 1250 to 1274.		Average for 30 years from Fusly 1245 to 1274.	
		Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.	Per Garce.	Per Harris Cullum.
1	2	3		4		5		6	
Southern Talooks.	Dry...	Rs. 120	Rs. 0 15	Rs. 137	Rs. 1 1	Rs. 123	Rs. 0 15	Rs. 120	Rs. 0 15
	Wet...	Rs. 111	Rs. 0 13	Rs. 123	Rs. 0 15	Rs. 111	Rs. 0 13	Rs. 109	Rs. 0 13
Northern Talooks.	Dry...	Rs. 100	Rs. 0 12						
	Wet...	Rs. 93	Rs. 0 11						

Talooks.	Dry or Wet.	AS PER MR. PUCKLE'S REPORT.				AVERAGE OF 20 YEARS AS PER PER-CENT. CALCULATION.					Per-centage.
		Per Harris Cullum.	Deduct Merchants' profit and cartage.	Remainder.	Commutation rate.	Per Harris Cullum.	Deduct Merchant's profit and cartage.	Rem: nder.	Commutation rate.	Difference.	
1	2	3	4	5	6	7	8	9	10	11	12
Southern Talooks.	Dry.	Rs. 0 15	A. P. 4 9	A. P. 10 3	A. P. 10 0	Rs. 1 1 0	A. P. 4 9	A. P. 12 3	A. P. 12 0	A. P. 2 0	20
	Wet.	Rs. 0 13	A. P. 3 4	A. P. 9 8	A. P. 10 0	Rs. 0 15 0	A. P. 3 4	A. P. 11 8	A. P. 12 0	A. P. 2 0	20
Northern Talooks.	Dry.	Rs. 0 12	A. P. 3 6	A. P. 8 6	A. P. 9 0	Rs. 0 14 0	A. P. 3 6	A. P. 10 6	A. P. 11 0	A. P. 2 0	22
	Wet.	Rs. 0 11	A. P. 2 4	A. P. 8 8	A. P. 9 0	Rs. 0 13 0	A. P. 2 4	A. P. 10 8	A. P. 11 0	A. P. 2 0	22

MADRAS,
11th November 1867.

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

Dry or Wet.	Grains.		Average for 20 years from Fusly 1255 to 1274.		Average for 25 years from Fusly 1250 to 1274.		Average for 30 years from Fusly 1245 to 1274.			
			Amount.	Average.	Amount.	Average.	Amount.	Average.		
1	2		3		4		5			
Dry.	Cholum..... Cumboo..... Raggy..... Horse-gram..	{ February...	Rs. 147	Rs.	{ February...	Rs. 132	Rs.	{ February...	Rs. 128	
		{ March... ..	148		{ March... ..	132		{ March... ..	129	
		{ February...	131		{ February...	114		{ February...	115	
		{ March... ..	131		{ March... ..	114		{ March... ..	115	
		{ February...	133		{ February...	120		{ February...	116	
		{ March... ..	130		{ March... ..	117		{ March... ..	113	
		{ February...	136		{ February...	125		{ February...	121	
		{ March... ..	136		{ March... ..	120		{ March... ..	120	
		Total	1,092	137		974	123		957	120
	Wet...	Paddy: { 1st Sort.. { 2nd Sort..	{ February...	128		{ February...	116		{ February...	113
{ March... ..			128	{ March... ..		116	{ March... ..		113	
{ February...			117	{ February...		106	{ February...		104	
{ March... ..			118	{ March... ..		107	{ March... ..		105	
		Total	491	123		445	111		435	109

MADRAS,
11th November 1867.

Price List of the Salem District per Garce.

Fusics.	CHOLUX.		CUMBOO.		RAGGY.		HORSE-GRAM.		WHITE PADDY.				Remarks.
	March.		March.		March.		March.		1st Sort.		2nd Sort.		
	February	March.	February	March.	February	March.	February	March.	February	March.	February	March.	
	2	3	4	5	6	7	8	9	10	11	12	13	
1												14	
1835-36	RS. 83	RS. 87	RS. 83	RS. 88	RS. 77	RS. 75	RS. 65	RS. 62	RS. 85	RS. 85	RS. 77	RS. 82	
1245													
1836-37	116	121	102	100	101	102	107	104	105	107	98	101	
1246													
1837-38	130	133	117	116	120	116	110	108	105	107	102	100	
1247													
1838-39	118	115	104	107	106	102	127	117	103	99	96	93	
1248													
1839-40	97	99	84	87	85	84	109	108	92	89	85	83	
1249													
1840-41	79	81	72	73	73	70	81	73	77	76	69	70	
1250													
1841-42	63	65	62	60	62	60	71	75	72	69	64	63	
1251													
1842-43	63	65	58	60	58	59	76	75	65	66	58	60	
1252													
1843-44	61	62	57	57	54	54	74	65	64	64	57	59	
1253													
1844-45	87	87	81	81	80	82	90	87	79	78	72	72	
1254													
1845-46	156	162	132	142	145	137	142	43	129	131	121	120	
1255													
1846-47	164	170	158	149	158	149	175	170	135	130	126	124	
1256													
1847-48	114	111	101	96	102	95	97	86	94	91	88	86	
1257													
1848-49	76	73	70	70	71	69	70	66	75	74	68	69	
1258													
1849-50	96	93	85	86	85	81	94	91	91	87	84	81	
1259													
1850-51	71	72	61	65	64	64	70	70	71	69	63	63	
1260													
1851-52	70	71	61	61	59	57	68	64	66	65	60	60	
1261													
1852-53	79	83	68	70	66	66	72	71	66	69	59	62	
1262													
1853-54	112	113	106	111	100	106	125	155	94	99	87	93	
1263													
1854-55	129	128	117	120	113	115	134	126	112	112	103	105	
1264													
1855-56	149	141	129	130	133	124	147	144	130	129	120	120	
1265													
1856-57	134	140	120	123	121	120	128	133	114	118	105	109	
1266													
1857-58	235	235	195	190	194	188	178	181	180	173	163	157	
1267													
1858-59	236	235	204	204	221	207	211	196	192	185	173	165	
1268													
1859-60	173	185	169	170	175	166	173	166	153	154	139	143	
1269													
1860-61	210	214	191	193	193	193	197	194	171	177	162	163	
1270													
1861-62	163	192	176	178	183	179	170	162	173	171	153	157	
1271													
1862-63	163	162	148	139	156	147	146	134	145	146	133	134	
1272													
1863-64	163	163	142	139	141	151	146	161	168	188	154	172	
1273													
1864-65	210	216	187	193	181	184	188	207	194	194	189	189	
1274													

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

Dry or Wet.	Grains.	Average for 20 years from Fusly 1255 to 1274.		Average for 25 years from Fusly 1250 to 1274.		Average for 30 years from Fusly 1245 to 1274.	
		Amount.	Average.	Amount.	Average.	Amount.	Average.
		3		4		5	
1	2	Rs.		Rs.		Rs.	
Dry.	Cholum.....	February...	147	February...	132	February...	128
		March.....	148	March.....	132	March.....	129
	Cumboo.....	February...	131	February...	114	February...	115
		March.....	131	March.....	114	March.....	115
	Raggy.....	February...	133	February...	120	February...	116
Wet.		March.....	130	March.....	117	March.....	113
	Horse-gram...	February...	136	February...	125	February...	121
		March.....	136	March.....	120	March.....	120
	Total	1,092	187	974	123	957	120
	Paddy { 1st Sort... { February...	128		116		113	
Wet.		March.....	128	March.....	116	March.....	113
		February...	117	February...	106	February...	104
		March.....	118	March.....	107	March.....	105
	Total	491	123	445	111	435	109

MADRAS,
11th November 1867.

Price List of the Salem District per Garce.

Fuslies.	CHOLEM.		CUMBOO.		RAGGY.		HORSE-GRAM.		WHITE PADDY.				Remarks.
	March.		March.		March.		March.		1st Sort.		2nd Sort.		
	February	March.	February	March.	February	March.	February	March.	February	March.	February	March.	
	2	3	4	5	6	7	8	9	10	11	12	13	
1835-36	Rs. 83	Rs. 87	Rs. 83	Rs. 88	Rs. 77	Rs. 75	Rs. 65	Rs. 62	Rs. 85	Rs. 85	Rs. 77	Rs. 82	Rs. 82
1836-37	116	121	102	100	101	102	107	104	103	107	98	101	101
1837-38	130	133	117	116	120	116	110	108	105	107	102	100	100
1838-39	118	115	104	107	106	102	127	117	103	99	96	93	93
1839-40	97	99	84	87	85	84	109	108	92	89	85	83	83
1840-41	79	81	72	73	73	70	81	73	77	76	69	70	70
1841-42	63	65	62	60	62	60	71	75	72	69	64	63	63
1842-43	68	65	58	60	58	59	76	75	65	66	58	60	60
1843-44	61	62	57	57	54	54	74	65	64	64	57	59	59
1844-45	87	87	81	81	80	82	90	87	79	78	72	72	72
1845-46	156	162	132	142	145	137	142	143	129	131	121	120	120
1846-47	164	170	158	149	158	149	175	170	135	130	126	124	124
1847-48	114	111	101	96	102	95	97	86	94	91	88	86	86
1848-49	76	73	70	70	71	69	70	66	75	74	68	69	69
1849-50	96	93	85	86	85	81	94	91	91	87	84	81	81
1850-51	71	72	61	65	64	64	70	70	71	69	63	63	63
1851-52	70	71	61	61	59	57	68	64	66	65	60	60	60
1852-53	79	83	68	70	66	66	72	71	66	69	59	62	62
1853-54	112	113	106	111	100	106	125	155	94	99	87	93	93
1854-55	129	128	117	120	113	115	134	126	112	112	103	105	105
1855-56	149	141	129	130	133	124	147	144	130	129	120	120	120
1856-57	134	140	120	123	121	120	128	133	114	118	105	109	109
1857-58	235	235	195	190	194	188	178	181	180	173	163	157	157
1858-59	236	235	204	204	221	207	211	196	192	185	173	165	165
1859-60	173	183	169	170	175	166	173	166	166	154	139	143	143
1860-61	210	214	191	193	198	193	193	194	171	177	162	163	163
1861-62	193	192	176	178	183	179	170	162	173	171	153	157	157
1862-63	166	162	148	139	156	147	140	134	145	146	133	134	134
1863-64	163	163	142	139	141	151	146	161	168	188	184	182	182
1864-65	210	216	187	193	181	184	188	207	194	194	182	182	182
1865-66	276	294	249	271	261	266	274	288	216	226	203	212	212
1866-67	317	267	248	249	293	274	266	245	243	218	219	212	212
20 years from Fusly 1255 to 1274.	Total	2,936	2,959	2,620	2,620	2,666	2,598	2,725	2,553	2,562	2,343	2,363	2,363
	Average.	147	148	131	131	133	130	136	128	128	117	118	118
25 years from 1250 to 1274.	Total.	3,204	3,319	2,950	2,960	2,993	3,117	3,100	2,910	2,915	2,663	2,687	2,687
	Average.	132	132	114	114	120	117	120	116	116	106	107	107
30 years from 1245 to 1274.	Total.	3,838	3,874	3,440	3,458	3,482	3,635	3,599	3,403	3,402	3,121	3,148	3,148
	Average.	128	129	45	115	116	121	120	113	113	104	105	105
20 years from 1257 to 1276.	Total.	3,209	3,183	2,827	2,853	2,917	2,943	2,940	2,748	2,745	2,581	2,543	2,543
	Average.	160	159	141	143	146	147	147	137	137	126	127	127
25 years from 1252 to 1276.	Total.	3,740	3,734	3,313	3,347	3,412	3,505	3,485	3,220	3,214	2,952	2,978	2,978
	Average.	150	149	133	154	137	140	140	129	129	118	119	119
30 years from 1247 to 1276.	Total.	4,332	4,227	3,752	3,790	3,855	14,003	3,965	3,672	3,654	3,368	3,339	3,339
	Average.	141	141	125	126	129	133	132	122	122	112	113	113

MADRAS,
11th November 1867.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th October 1867.

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

Nos. $\frac{286}{9}$ and $\frac{1211}{40}$.

1. The Board much regret that the disposal of these letters has been so long delayed from a variety of causes. They relate to the assessment of the Salem District.
2. The Survey of the District was commenced in August 1859, and will probably be completed during the present year; the work having been greatly retarded by various causes, the chief being that the demarcation was originally defective, or had been lost owing to the long interval between its completion and the commencement of the Survey.
3. The Settlement operations began with the demarcation in 1859, and their results are comprised in the above reports. They were carried out by Messrs. Puckle and E. C. G. Thomas. The latter gentleman was obliged to go home in 1862, and no trace can be found of any final report from him, but a draft of one containing much valuable information, though unfortunately without some of the statements which would have added greatly to its practical value, is forthcoming.
4. The District comprises nine talooks, which constitute three well-marked divisions, known as the Talaghaut, Balaghaut, and Baramahl; and it was originally intended that each of these tracts should be separately reported on. The first accordingly forms the subject of Mr. Master's and Mr. Puckle's first report; but ultimately the two last were blended together in the second report, which also embraces the general results of the other division.
5. In the Talaghaut or Southern division, the Survey areas show an increase of 81,594 acres, or twelve per cent. over the reputed area as entered in the Revenue accounts. The increase is only four and eight per cent. in the Salem and Ahtoor talooks, while it is twenty-six in Namcul, and seventeen in Trichengode. In the other two divisions the increase is 68,840 acres, or sixteen per cent.; but details are not given. This is in both cases the area of Government land only. At the date of the report, correct information could not be given of Inam or Poramboke land; but the Director of Revenue Settlement will supply this information as soon as available.
6. The classified area amounts for the whole District to 15,08,642 acres. The classification was conducted on the established principles of the department. Of the entire area sixty-six per cent. is "Sandy Red" soil; sixteen per cent. "Loamy Red;" sixteen per cent. "Regur" (chiefly loamy); and two per cent. "permanently improved." It will hence be seen that by far the largest portion of the District is composed of "Red" soil; the talook percentage of this, ranging from sixty-eight in Kistnagherry to ninety-one in Uttengherry.
7. The Standard Crops selected are White Paddy, throughout the District, for Nunjah; and Cholum, Cumboo and Raggy in the Southern, and Cumboo, Raggy, and Horse-grain in the other divisions, for Punjab.
8. The gross produce of the different soils is given in the tables appended to paragraphs 8 and 7 of Mr. Master's two reports, in juxtaposition with those of the like land of the five Districts already settled by the department. The actual experiments made by the department have been few in number, and the results given have been deduced partly from these and partly from estimates of punchayets of intelligent ryots, and general inquiry. From the gross produce of dry lands a deduction of fifteen per cent. in the Southern, and twenty per cent. in the Northern divisions has been made for contingencies of season. No allowance has been made on this account in the case of Nunjah lands; but Mr. Master believes that the grouping system is supposed to provide for this.
9. The Price lists of years prior to Fusly 1231, (A. D. 1821-22,) having been destroyed by fire in that year, the commutation rate is based on those of the series of years from Fusly 1231 to Fusly 1274. The Collector's Price lists are averages of the prices in different fairs and market towns throughout the District; and from these, deductions have been made to meet the expense of conveying the grain to market, and the merchants' profit. Mr. Puckle states as regards

rice that the ryots "sell their grain to merchants and bandymen, who visit the village at stated seasons and cart away the surplus produce. A certain margin of profit and an abatement, according to the distance to be travelled, is allowed to a purchaser on the spot; and as far as can be ascertained this is about $1\frac{1}{2}$ annas a Cullum, or twelve per cent. for profit, and 1 anna a mile for cartage." The average distance which, in the Southern division, Paddy has to be carried to market is thirty miles. The same system prevails throughout the District in respect to all grains; but the average distance to markets varies in the different divisions. The average price of Paddy during the ryots' selling months (February and March) from Fusly 1231 to Fusly 1274, in the Southern division, is shown by Mr. Puckle to have been 13 annas per Harris Cullum, and that of the Dry grains, 14 annas for Ragghy, 15 for Cumboo, and one rupee for Cholum. In the Northern talooks the corresponding averages are 11 annas for Paddy, 11 for Ragghy, 11 for Cumboo, and 14 for Gram. A complete series of Price lists from Fusly 1218 to Fusly 1274 extant in the Board's office, gives the average town-prices in February and March as $12\frac{1}{2}$ annas for Paddy, $12\frac{1}{2}$ for Ragghy and Cumboo, and $13\frac{1}{2}$ for Cholum. The deduction of the allowance for cartage and brokerage reduces the commutation rates to 10 annas per Harris Cullum in the Southern, and 9 annas in the Northern division for all grains. Mr. Thomas proposed 10 annas for the Dry grains, and 9 annas for Paddy throughout the district. The grant of these deductions on the ryots' whole crop, and not merely on the saleable surplus is so much in his favour. The cultivation expenses have been calculated in the usual manner, except that the straw covers the expense of ploughing.

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

11. On the other hand an addition of Rupees 45,450 has to be made to the revised settlement on account of second-crop irrigation; and it is proposed to introduce the Village Service Cess, which at $6\frac{1}{2}$ per cent. will make a further addition of Rupees 80,925. The Settlement of Fusly 1274 was Rupees 17,06,462, out of which Rupees 1,04,834 was paid to village officers, the net settlement being thus only Rupees 16,01,628. The revised settlement including second crop and village fees would have been Rupees 14,21,474, out of which Rupees 23,909 would have gone to village officers, leaving the net settlement Rupees 13,97,565, the difference being Rupees 2,04,063, or slightly under thirteen per cent.

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

13. The proposed assessment is exclusive of Road Cess.

14. Regarding the revised assessment as a whole, and comparing it, in its incidence on the cultivation and waste, with the rates introduced in other Districts, the Board see no reason to question its fairness and moderation. Owing to the length of time which has elapsed since the classifi-

cation was made, its application will need care and judgment; but on the assumption that it is so applied—and there is nothing to preclude this—the Board believe it will be found to be consonant with the intentions of Government and the Secretary of State in regard to revised assessments.

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

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

17. The circumstance that the new assessment involves a loss of revenue is not surprising. In point of fact every new settlement has involved a reduction of the land-tax. In Trichinopoly, this amounted to twenty-five per cent.; in the Manargoody and Chellumbrum talooks of South Arcot to about eighteen per cent.; and the settlements of these Districts included a Road Cess of two per cent.; and in the case of the South Arcot talooks the fees of village servants also: both of which are excluded from the Salem settlement. When the revision of the assessment throughout the Presidency was undertaken in 1855, the avowed expectation was that there would be a large sacrifice of existing revenue. The assessments then were, as a rule, too high for the ryots to pay and prosper; and there were anomalies and inequalities in almost every District repressive of agricultural enterprise and prosperity. It was then determined, after all due consideration, that the demand of the State should be limited to a share of the produce, calculated on certain established principles. This determination of the share of the State was not influenced by any consideration of gain or loss of revenue, but by the conviction of its necessity in order to stimulate extension and improvement of cultivation; to admit of the accumulation of capital in the hands of the ryots; to lead to the creation gradually of a class of landlords between the Government and the actual cultivators of the soil; and to give stability to the land revenue and contentment to the people. In those Districts in which settlements based on these principles have been introduced, there can be no doubt that both the State and the people have largely gained; cultivation has rapidly increased; the revenue is paid with ease and regularity; the circumstances of the agricultural community have manifestly improved; and the State has also indirectly benefited, not merely by the greater production and consumption of taxed articles, but also by being enabled to throw on the people burdens which hitherto devolved exclusively on itself. The Road Cess alone is expected to yield about Rupees 19,00,000 per annum, and *pro tanto* relieves the drain on the public taxes. The rapid rise in prices of late years happily renders it no longer needful to contemplate a reduction of assessment as an imperative necessity; but the other great objects of the revision, the limitation of the land-tax to the prescribed standard, the equalization of its incidence and the correction of anomalies have still to be attained; and another object of the highest importance has now been superadded, namely, its settlement in perpetuity. The question now is not whether the revision will involve gain or loss of revenue, but whether the present settlement accords with the principles laid down. The present reports show that it does not; and that the State is really taking from the people more than its determined share, as calculated on the prices of a series of years. The Board are not, therefore, of opinion that the introduction of the new settlement should be postponed. It is doubtless true that in Salem, those anomalies which existed in Trichinopoly do not prevail; but neither are they to be found in other Districts; and the correction of such defects is but one of the objects of the revision of assessment. The Board are, however, inclined to doubt whether the present assessment is so even, and the present classification so correct as Mr. Puckle believes. The Talaghaut and Balaghaut came into our possession in 1792, and the Baramahl in 1799. A careful field survey and assessment, on the Ryotwary principle, were then carried out by Colonel Reid and his Assistants, Messrs. McLeod and Graham. Had this settlement remained undis-

rice that the ryots "sell their grain to merchants and landymen, who visit the village at stated seasons and cart away the surplus produce. A certain margin of profit and an abatement, according to the distance to be travelled, is allowed to a purchaser on the spot; and as far as can be ascertained this is about $1\frac{1}{2}$ annas a Cullum, or twelve per cent. for profit, and 1 anna a mile for cartage." The average distance which, in the Southern division, Paddy has to be carried to market is thirty miles. The same system prevails throughout the District in respect to all grains; but the average distance to markets varies in the different divisions. The average price of Paddy during the ryots' selling months (February and March) from Fusly 1231 to Fusly 1274, in the Southern division, is shown by Mr. Puckle to have been 13 annas per Harris Cullum, and that of the Dry grains, 14 annas for Ragghy, 15 for Cumboo, and one rupee for Cholum. In the Northern talooks the corresponding averages are 11 annas for Paddy, 11 for Ragghy, 11 for Cumboo, and 14 for Grain. A complete series of Price lists from Fusly 1218 to Fusly 1274 extant in the Board's office, gives the average town-prices in February and March as $12\frac{1}{2}$ annas for Paddy, $12\frac{1}{2}$ for Ragghy and Cumboo, and $13\frac{1}{2}$ for Cholum. The deduction of the allowance for cartage and brokerage reduces the commutation rates to 10 annas per Harris Cullum in the Southern, and 9 annas in the Northern division for all grains. Mr. Thomas proposed 10 annas for the Dry grains, and 9 annas for Paddy throughout the district. The grant of these deductions on the ryots' whole crop, and not merely on the saleable surplus is so much in his favour. The cultivation expenses have been calculated in the usual manner, except that the straw covers the expense of ploughing.

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

11. On the other hand an addition of Rupees 43,150 has to be made to the revised settlement on account of second-crop irrigation; and it is proposed to introduce the Village Service Cess, which at 6 $\frac{1}{2}$ per cent. will make a further addition of Rupees 80,925. The Settlement of Fusly 1274 was Rupees 17,06,462, out of which Rupees 1,04,831 was paid to village officers, the net settlement being thus only Rupees 16,01,628. The revised settlement including second crop and village fees would have been Rupees 14,21,474, out of which Rupees 23,909 would have gone to village officers, leaving the net settlement Rupees 13,97,565, the difference being Rupees 2,04,063, or slightly under thirteen per cent.

12. The assessed waste in Fusly 1274 was 4,67,775 acres, bearing an assessment of Rupees 2,98,468. The village cess on this area would amount to Rupees 18,651.

13. The proposed assessment is exclusive of Road Cess.

14. Regarding the revised assessment as a whole, and comparing it, in its incidence on the cultivation and waste, with the rates introduced in other Districts, the Board see no reason to question its fairness and moderation. Owing to the length of time which has elapsed since the classifi-

cation was made, its application will need care and judgment; but on the assumption that it is so applied—and there is nothing to preclude this—the Board believe it will be found to be consonant with the intentions of Government and the Secretary of State in regard to revised assessments.

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

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turbed, all that Mr. Puckle advances might be accepted; but unfortunately on the completion of the survey and assessment quinquennial leases were introduced, and when these ran out, the District was parcelled out into Zemindary estates, and sold to the highest bidders. The great majority of these estates ultimately reverted to Government; but intermediately, rack-rents and every means of exaction were resorted to by their owners, and it is hardly to be credited that Reid's classification and assessments can have survived such vicissitudes. More recently the Cowle system was very largely resorted to, and in many cases the holders of these cowles got their lands permanently at rates below those fixed assessments. On this subject Mr. E. C. G. Thomas writes as follows:—

"The circumstance of discretionary increased impositions on certain fields have taken place in the Talaghaut and Baramahl under Colonel Reid, and in the Balaghaut under Mr. Cockburn, while, in the latter case, at least, these increased cesses were only partially levied, as the will and cunning of the various village Carnums permitted of it; the incessant resumptions of Mootahs and the reductions of assessment either temporary or permanent, almost always found necessary in those half-ruined estates; the loss of accounts connected with Colonel Reid's settlement, and above all the extensive introduction of the Cowle system, and the effect which this had under liberal Collectors, in permanently reducing the assessment over the District to a degree and in a way which none but the local Carnums could trace; these various changes have resulted in an assessment, in which the marks of Colonel Reid's settlement, have, in the course of sixty years, been virtually effaced."...

"The present assessment can but be considered the gradual fortuitous result of many varying circumstances, and being still most unequal in its incidence, and without any fixed principles as a basis, offers both the opportunity and the occasion for the introduction of a well-considered new settlement on sound principles."

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

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

19. The Board observe that when Mr. Brett, as Collector of the District, deprecated the new Survey and Settlement, he expressly ascribed the satisfactory state of the District to the reductions which had then been made, and the high price of agricultural produce. He wrote: "I do not anticipate any future decrease in the cultivation, *provided no great fall should take place in the price of agricultural produce.*" It is impossible, however, to guarantee the continuance of these high prices, nor is it desirable or expedient that the revenues of a large province, and the welfare of its population, should be left dependent on such a contingency. The rent-roll of the District shows that the number of substantial ryots is still small, and that as yet there is only a body of comparatively well-to-do tenants, instead of the class of landlords with capital and intelligence whose existence is so necessary to give stability to the revenue.

Fully 1271.	
Ryots paying	Nos.
500 to 1,000...	1
250 to 500...	13
100 to 250...	218
50 to 100...	1,294
50 to 50...	4,935
10 to 50...	82,568
Under 10...	94,567
Total...	1,37,927
Average assessment...	9½ Rupees.

away what has cost so much time and money.

20. While, therefore, the Board cannot but regret that some district more in need of immediate relief, was not originally taken up, they think it would be a great pity to throw

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

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

23. Seeing how very moderate the new assessment will be on Nunjah, and the yearly increasing difficulty of enforcing Coody Maramut, the Board would strongly urge that the present opportunity should be taken of commuting it into money by an addition of from five to ten per cent. to the Nunjah assessment, or perhaps at a fixed rate per acre of 2 annas per annum for single-crop land, and 3 annas per acre for double-crop land. The land can very well pay this sum, and such a cess laid out on the repair and maintenance of their irrigation works would be an immense advantage. When the assessment is being so materially lightened, the Board think that a measure of this nature may very fairly be adopted. The proceeds would be expended in each village by the Collector in communication with the Engineer.

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

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

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

(A true Extract.)

[Signature]

Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of Salem.

.. to the Officiating Director of Revenue Settlement.

Exd. J. Wright.

*Reported to Congress
by 8th June 1868*

and now

*Rev. 1867. Department.
No. 2673.*

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 4th October 1867.

Received 8th

Oct 1867

No. 6,334.

Each 11. 27 - 20 Nov.

Submitting, with remarks, letters from Director of Revenue Settlement on subject of introduction of new Settlement into Salem District, and objecting to its proposed postponement.

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1868/12 1868/12

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APPENDIX.

Report of the Deputy Director, dated 26th October 1865, No. 90, with enclosures.

No. 284
v.

From

R. E. MASTER, Esq.,
Officiating Director of Revenue Settlement.

To

W. HUDLESTON, Esq.,
Secretary to the Board of Revenue.

Sir,

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

Salem.
Attur.
Namakal.
Trichongode.

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

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

AREA.—4. The annexed statement gives the areas ascertained by survey for the several talooks, compared with the areas according to the Revenue accounts. The particulars are given for the Government land only. Mr. Puckle states that he is unable, at the present stage, to furnish any reliable information regarding Inam or Poramboke lands. The former have been settled by the Commissioner subsequent to their classification in fuslies 1269-70 and 71, and many lands, hitherto held on favorable rates of assessment, have been adjudicated on by him, and transferred to the head of Inam. Land also held as Inam at the time of classification, has been since resumed as Government. The particulars of these transfers and adjustments can only be ascertained on the detailed registry of the villages. Similarly, no comparison can be made between the area of the Poramboke as ascertained by survey, and that by Curnums' accounts, for much of the latter has since been laid out in fields as cultivable waste, and moreover, hills, rocks and dense jungle, although included in the Curnum's areas, have been excluded from survey. In the Government lands, an increase of area by survey is observable in all the talooks, ranging from 26 per cent in Namakul to 4 per cent in Salem and averaging for the whole 12 per cent.

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

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

	Salem.		Attur.		Namakul.		Trichengode.		Total.		
Description.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	Extent.	Per-centage.	
1	2	3	4	5	6	7	8	9	10	11	
	Acres.	Acs.	Acres.	Acs.	Acres.	Acs.	Acres.	Acs.	Acres.	Acs.	
Exceptional.....	4,969	2	2,488	1	5,155	4	3,643	2	1,6255	2	
Regar. {	Clay... ..	6,248	2	25,509	13	733	1	1,875	1	34,365	4
	Loamy ..	13,745	5	21,391	11	13,059	9	5,806	3	53,911	7
	Sandy ...	3,744	2	5,659	3	2,284	2	3,280	1	11,967	2
Total..	23,737	9	52,469	27	16,076	12	10,961	5	103,213	13	
Red. {	Loamy... ..	54,166	22	56,811	30	36,599	26	25,282	13	1,72,858	22
	Sandy	1,68,065	67	81,918	42	73,456	58	160,169	80	4,89,608	63
Total...	2,22,231	89	1,38,729	72	1,10,055	84	1,85,451	93	6,62,466	85	
Grand Total...	2,50,937	100	1,93,686	100	1,37,286	100	2,00,055	100	7,81,964	100	

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

Soils.			Area of Government Land.					
Main series.	Sub-divisions and their number in the standard classification.	Sort.	1st group villages.	2nd group villages.	3rd group villages.	4th group villages.	Total.	Percentage.
1	2	3	4	5	6	7	8	9
Permanent-ly improved.	2 {	1	Acres. 2,197	Acres. 4,336	Acres. 328	Acres. 713	Acres. 7,574	Acres. 1
		2	2,253	5,737	345	346	8,681	1
		Total...	4,450	10,073	673	1,059	16,255	2
Regar clay ...	Pure..... 3 {	1	1,308	4,348	1,047	1,917	8,620	1
		2	2,093	8,511	828	1,227	12,659	1
		3	413	12,534	17	122	13,086	2
		Total ..	3,814	25,393	1,892	3,266	34,365	4
	Loamy... .. 4 {	1	3,478	5,832	1,179	255	10,745	1
		2	5,294	12,882	3,647	4,341	26,164	4
		3	3,772	10,014	1,696	1,520	17,002	2
		Total...	12,545	28,728	6,522	6,116	53,911	7
	Sandy... .. 5 {	1	3,326	4,557	968	518	9,369	1
		2	686	3,863	503	228	5,280	1
		3	25	274	4	5	318	0
		Total...	4,047	8,694	1,475	751	14,967	2
	Total of series...		20,406	62,815	9,889	10,133	1,03,243	13
Red clay.....	Loamy..... 7 {	1	12,214	12,704	7,817	5,988	38,723	5
		2	24,484	75,753	4,659	3,184	1,08,085	14
		3	4,377	19,103	2,009	561	26,050	3
		Total...	41,075	1,07,565	14,485	9,733	1,72,858	22
	Sandy... .. 8 {	1	36,678	61,765	6,865	758	1,06,066	14
		2	23,163	1,85,098	16,577	592	2,25,430	29
		3	40,160	1,10,806	7,206	...	1,58,112	20
		Total...	99,941	3,57,669	30,618	1,350	4,89,608	63
	Total of series...		1,41,016	4,65,234	45,133	11,083	6,62,466	85
	Grand Total...		1,65,872	5,38,122	55,695	22,275	7,81,964	100

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

rules last sanctioned, remission for wet crops partially lost, is expressly confined to Districts which have not been re-assessed by this Depart-

Description of Soils.	Class and Sort.	Cholam.												Cumbuco.												Raghy.												White paddy.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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ment. In all Districts as yet revised, Trichinopoly alone excepted, an allowance on this account has been made both in the wet and dry lands. I believe however that Mr. Puckle considers that the grouping with reference to irrigation, provides for all ordinary vicissitudes of season, while should water fail altogether, and a dry crop alone be raised, dry rates of assessment would be charged. The case of crops totally destroyed is met by the Remission rules. For the dry lands, Mr. Puckle considers that a deduction of 15 per cent will be sufficient to meet the vicissitudes of season, 20 per cent having been allowed in Trichinopoly, which is far more unfavorably circumstanced as regards springs and hill streams.

Description of Soils.	Class and Sort.	Cholum.						Cumboo.						Raghy.						White paddy.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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		Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Salem.	Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Salem.	Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Salem.	Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Salem.	Godavery.	Masulipatam.	Kurnool.	South Arcot.	Trichinopoly.	Salem.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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COMMUTATION RATES.—9. The old price lists of 1821-22 are not forthcoming, having been destroyed by fire in that year. The returns for 45 years however are extant and will be sufficient for our purpose. Mr. Puckle has carefully collated the information thus derived, and has formed three sets of averages, comparing the town selling price, and the price in February and March (the months in which the ryots chiefly dispose of their produce) for the District generally, with those for the southern talooks only, as well as with the figures given in the Collector's Jambuddy reports. After ascertaining that the talook whole series of years has averaged for paddy 13 Annas per Harris Cullum, and for the staple dry grains 15 Annas, Mr. Puckle discusses the subject of markets, and the allowance to be made on account of merchants' profits. He estimates 20 miles as the average distance which the paddy has to be conveyed to market. It is not however conveyed there by the ryots, who sell it on the spot to the merchants who come round the village to buy it up. A curious system is said to obtain, according to which, in addition to the whole sale discount which the merchant receives, he is allowed cartage at 1 Anna per mile, which is of course equivalent to selling the paddy to a merchant from a distance at a rate lower than would be accepted from one in the neighbourhood. The average distance which the dry grains have to be conveyed is estimated at 25 miles, but the wholesale discount allowed to the merchant is greater than in the case of paddy. After allowing in both cases for this discount and cartage, it is proposed to fix the commutation rate at 10 Annas per cullum for both paddy and the dry grains. The annexed table compares the rates thus adopted with those taken for other Districts. It will be seen that the rate for paddy, is higher than that adopted in any other District, Kurnool and parts of the Kistna excepted, and that while the rate for cholam for the other two dry grains are either equal to or higher than the other District rates, South Arcot excepted. I consider Mr. Puckle's rates moderate and unobjectionable.

Names of Districts.	Cholam.		Cumbum.		Ragby.		White Paddy.	
	Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Godavery.....	84 0 0	0 10	160 0 0	0 0	7 2 66	0 0 0 8 0	72 0 0	0 8 8
Masulipatnam.....	95 0 0	0 11	570 0 0	0 0	8 5	.....	80 0 0	0 9 7
	100 0 0	0 12	0	.....	.....	.....	90 0 0	0 10 10
	110 0 0	0 13	2	.....	.....	.....	95 0 0	0 11 5
Kurnool.....	105 0 0	0 12	7	.....	.....	.....	110 0 0	0 13 2
South Arcot.....	116 10 8	0 14	0 93	5 4 0	11 2 93	5 4 0 11 2	71 12 8	0 8 7
Trichinopoly.....	100 0 0	0 12	0 83	5 4 0	0 0 83	5 4 0 10 0	66 10 8	0 8 0
Salem.....	83 5 4	0 10	0 83	5 4 0	0 0 83	5 4 0 10 0	83 5 4	0 10 0

CULTIVATION EXPENSES.—10. The cultivation expenses seem to have been very fairly calculated by Mr. Puckle, and though as I had occasion to remark in my report on Kurnool, it is somewhat irregular to include the item of manure, still if it is the invariable practice to apply it, the

item cannot perhaps fairly be altogether excluded from the calculations. The conclusions arrived at are, that Rupees 9-4 represent the cost of cultivating an acre of good loamy wet land, and Rupees 4-12 an acre of dry land of similar quality, these figures being proportionately reduced for the inferior soils. In some of the other Districts the value of the straw has been set off against the keep of bullocks, the two items being allowed to balance each other. Here, Mr. Puckle calculates that the straw pays for the entire operation of ploughing. These estimates contrast curiously with those given in the report from the Acting Collector of Tinnevely and are an additional

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proof to the great exaggeration of the latter.

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

Class.	Sort.	Dry.			Proposed rates.	Irrigated.			Proposed rates.
		30 per cent of the gross.	Half net.	Remainder after deducting 10 per cent from half net.		30 per cent of the gross.	Half net.	Remainder after deducting 10 per cent from half net.	
		2	3	4		6	7	8	
1		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A.
2	1	4 7 5	5 1 0	4 8 11	4 8	8 7 0	8 15 0	8 0 8	8 0
	2	3 10 8	3 11 9	3 5 9	3 8	7 8 0	7 14 0	7 1 5	7 0
3	1	2 11 4	2 2 3	1 14 10	2 0	5 10 0	5 10 0	5 1 0	5 0
	2	2 3 8	1 9 6	1 6 11	1 8	4 11 0	4 7 0	3 15 11	4 0
	3	1 6 11	0 12 3	0 11 0	0 12	2 4 0	2 1 0	1 13 8	2 0
4	1	3 0 6	2 10 9	2 6 6	2 8	7 8 0	7 14 0	7 1 5	7 0
	2	2 11 4	2 2 3	1 14 10	2 0	6 9 0	6 7 0	5 12 8	6 0
	3	1 12 1	1 0 9	0 15 1	1 0	2 13 0	2 13 0	2 8 6	2 8
5	1	2 3 8	1 9 6	1 6 11	1 8	5 10 0	5 10 0	5 1 0	5 0
	2	1 14 7	1 5 0	1 2 11	1 4	4 11 0	4 7 0	3 15 11	4 0
	3	1 6 11	0 12 3	0 11 0	0 12	2 13 0	2 13 0	2 8 6	2 8
7	1	2 11 4	2 2 3	1 14 10	2 0	6 9 0	6 7 0	5 12 8	6 0
	2	2 3 8	1 9 6	1 6 11	1 8	5 10 0	5 10 0	5 1 0	5 0
	3	1 4 5	0 8 0	0 7 3	0 8	2 13 0	2 13 0	2 8 6	2 8
8	1	2 3 8	1 9 6	1 6 11	1 8	5 10 0	5 10 0	5 1 0	5 0
	2	1 14 7	1 5 0	1 2 11	1 4	3 12 0	3 6 0	3 0 7	3 0
	3	1 4 5	0 8 0	0 7 3	0 8	2 4 0	2 1 0	1 13 8	2 0

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

Sources of irrigation.		Talooks.	Government occupied land.	Government unoccupied land.	Total Government land.
1		2	3	4	5
			Acres.	Acres.	Acres.
Cauvery.....	1	Namaku.....	4256	538	4794
Vellar and Vasistanadi.....	2	Attur.....	8345	697	9042
Minor rivers	3	Salem.....	3346	405	3751
		Attur.....	3028	384	3412
		Namaku.....	1421	210	1631
		Trichengode.....	6619	1735	8354
		Total.....	14,414	2734	17,148
Small tanks.....	4	Salem.....	10,120	2078	12,198
		Attur.....	2512	379	2891
		Namaku.....	3822	473	4295
		Trichengode.....	1895	996	2891
		Total.....	18,319	3926	22,275
		Grand Total.....	45,364	7895	53,259
Total of all sources.....		Salem.....	13,466	2483	15,949
		Attur.....	13,885	1460	15,345
		Namaku.....	9493	1321	10,720
		Trichengode.....	8514	2731	11,245
			45,364	7895	53,259

13. The dry lands have been divided into three groups, the particulars of which are described in detail in paragraph 37 to 40 of Mr. Puckle's report, and are further illustrated by the map which accompanies it. The 1st group is taken as the standard, the rates for the 2nd and 3rd being proportionately lowered. The following tables show the rates proposed for the several groups of dry and wet land. When merged together, they form a series of 11 dry rates, ranging from Rupees 4-8 to 4 Annas, and a series of 11 wet rates, ranging from Rupees 9 to Rupee 1. At first I was inclined to think the last named rate an unnecessarily low one for wet land, but on reference

to the statement appended to paragraph 16, it will be seen that the area falling under this rate is insignificant, viz., 45 acres.

Soils.		Dry rates per acre.			Wet rates per acre.				MONEY RATES.	
Main series.	Sub-Divisions.	1st Group.	2nd Group.	3rd Group.	1st Group.	2nd Group.	3rd Group.	4th Group.		
	1	2	3	4	5	6	7	8		
Permanently Improved.....	2	Rs. A. 4 8	Rs. A. 3 8	Rs. A. 2 8	Rs. A. 9 0	Rs. A. 8 0	Rs. A. 7 0	Rs. A. 6 0	Dry.	Wet.
	3	3 8	2 8	2 0	8 0	7 0	6 0	5 0		
Regar.....	Pure	1 2 0	1 8	1 4	6 0	5 0	4 0	3 0	Rs. A. 4 8	Rs. A. 9 0
		2 1 8	1 4	1 0	5 0	4 0	3 0	2 8	3 8	8 0
		3 0 12	0 8	0 6	2 8	2 0	1 8	1 0	2 8	7 0
	Loamy	1 2 8	2 0	1 8	8 0	7 0	6 0	5 0	4 2 0	6 0
		2 2 0	1 8	1 4	7 0	6 0	5 0	4 0	1 8	5 0
		3 1 0	0 12	0 8	3 0	2 8	2 0	1 8	1 4	4 0
	Sandy	1 1 8	1 4	1 0	6 0	5 0	4 0	3 0	0 12	2 8
		2 1 4	1 0	0 12	5 0	4 0	3 0	2 8	0 8	2 0
		3 0 12	0 8	0 6	3 0	2 8	2 0	1 8	0 6	1 8
	Loamy	1 2 0	1 8	1 4	7 0	6 0	5 0	4 0		
		2 1 8	1 4	1 0	6 0	5 0	4 0	3 0		
		3 0 8	0 6	0 4	3 0	2 8	2 0	1 8		
	Sandy	1 1 8	1 4	1 0	6 0	5 0	4 0	3 0		
		2 1 4	1 0	0 12	4 0	3 0	2 8	2 0		
		3 0 8	0 6	0 4	2 8	2 0	1 8	1 0		

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

Class.	Sort.	Dry rates.				Wet rates.				
		Goda-very.	Kistna.	Kur-nool.	Trichino-poly.	Salem.	Goda-very.	Kistna.	Kur-nool.	Trichino-poly.
1		2	3	4	5	6	7	8	9	10
2	1	Rs. A. 5 0	Rs. A. 3 8	Rs. A. 3 8	Rs. A. 3 8	Rs. A. 4 8	Rs. A. 5 8	Rs. A. 5 0	Rs. A. 8 0	Rs. A. 8 12
	2	4 0	2 8	...	2 4	3 8	5 8	5 0	...	7 8
3	1	4 0	2 8	2 8	2 0	2 0	5 8	4 8	6 8	6 0
	2	3 0	2 0	1 8	1 8	1 8	4 0	3 8	5 8	5 0
	3	1 8	1 4	1 0	0 8	0 12	2 8	2 8	4 8	2 12
4	1	3 0	2 0	1 8	2 12	2 8	6 8	5 0	7 0	7 0
	2	2 4	1 8	1 0	1 12	2 0	5 8	4 0	6 0	6 0
	3	1 0	1 0	0 8	0 10	1 0	4 0	3 0	5 0	3 4
5	1	2 4	1 8	1 0	1 8	1 8	5 0	3 8	6 0	5 0
	2	1 12	1 0	0 8	1 0	1 4	3 8	2 8	4 8	4 0
	3	1 0	0 10	0 4	0 8	0 12	2 0	2 0	3 0	2 12
7	1	2 4	0 12	0 12	1 12	2 0	6 0	4 0	4 8	6 0
	2	1 4	0 8	0 8	1 0	1 8	4 8	3 0	3 8	4 0
	3	0 12	...	...	0 6	0 8	3 8	...	...	2 4
8	1	1 0	0 8	0 8	1 0	1 8	4 8	3 0	3 8	4 0
	2	0 12	0 4	0 4	0 8	1 4	3 8	2 8	2 8	2 12
	3	0 8	...	...	0 6	0 8	2 8	...	...	2 4

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

Talooks.	Occupied.				Waste.				Total.			
	Extent.		Average per acre.		Extent.		Average per acre.		Extent.		Average per acre.	
	Acres.	Rs.	Rs. A. P.	Acres.	Rs.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.	Rs. A. P.	Acres.
1	2	3	4	5	6	7	8	9	10			
Salem.....	1,82,753	2,17,753	1 3 1	52,253	36,087	0 11 1	2,34,988	2,53,840	1 1 3			
Attur.....	74,763	92,170	1 5 3	1,03,578	70,098	0 10 10	1,78,341	1,69,268	0 15 2			
Namukul.....	93,678	1,10,561	1 2 11	22,883	24,598	0 12 0	1,26,566	1,35,159	1 1 1			
Trichengode.....	1,47,319	1,63,918	1 1 10	41,491	30,491	0 11 9	1,88,810	1,94,409	1 0 6			
Total.....	4,98,493	5,91,402	1 3 0	2,30,210	1,61,274	0 11 3	7,28,705	7,52,676	1 0 6			
Salem.....	13,466	50,864	3 12 5	2,483	5,705	2 4 9	15,949	56,559	3 8 9			
Attur.....	13,885	68,088	4 15 2	1,400	4,489	3 1 4	15,345	73,187	4 12 4			
Namukul.....	9,493	52,091	5 7 9	1,221	4,285	3 7 11	10,720	56,356	5 4 1			
Trichengode.....	8,514	35,927	4 3 6	2,731	6,822	2 8 0	11,245	42,749	3 12 10			
Total.....	45,361	2,07,570	4 9 3	7,835	21,291	2 11 2	53,259	2,28,861	4 4 9			

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

Money rate.	Salem.			Attur.		Namukul.			Trichengode.			Total.			Percent- age.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
	Extent.	Assess- ment.	3	Extent.	Assess- ment.	4	Extent.	Assessment.	5	Extent.	Assessment.	6	Extent.	Assessment.		7	Extent.	Assessment.	8	Extent.	Assessment.	9	Extent.	Assessment.	10	Extent.	Assessment.	11	Extent.	Assessment.	12	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
Rs. A.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DRY.	Rs.	Acres.	DR

17. In comparing the financial results of the proposed Settlement with the present Revenue demand, it is necessary to bear in mind that the former is calculated on the cultivated area as classified in fusties 1269-70 and 71, and is exclusive of second crop charge. The following table shows that the new assessment is Rupees 7,98,972 against Rupees 10,90,765 the Jamabundy Beriz of fusty 1274. At first sight the decrease is Rupees 2,91,793, or 27 per cent, but if the estimated amount of charge to be imposed on lands cultivated with a second crop from a Government source of supply, viz. Rupees 35,275, and the assessment on the increase of cultivation during the last 5 years, roughly estimated by Mr. Puckle at Rupees 51,474, be added to the new assessment, the decrease is diminished to Rupees 2,05,044 or 18 per cent. But this is not all. At present, the village servants' allowances are defrayed by Government, at a cost, in fusty 1274, as shown by Mr. Puckle in paragraph 54, of Rupees 60,078. In other words, that sum is deducted from the Revenue. Assuming that Act IV of 1864 (Madras) will be brought into force in the District simultaneously with the introduction of the new Settlement, and that the maximum rate, viz., 64 per cent. will be levied, it will produce a sum of Rupees 52,140 calculated on Rupees 8,34,247, and thus the decrease of Revenue will be practically reduced to a lakh and a half, or 14 per cent.

Talooks.	Wet or dry.	Group.	As per Jamabundy accounts for fusly 1274.		As per new Settlement accounts.		Comparison.		
			Extent.	Assessment.	Extent.	Assessment.	Extent Columns 2 and 4.	Assessment Columns 3 and 5.	Per cent age.
1	2	3	4	5	6	7	8	9	10
Salem.....	Dry...	1	Acres. 57,663	Rs. 1,26,989	Acres. 62,337	Rs. 92,481 + 4,644	—	34,508	27
		2	96,289	1,58,223	97,376	1,01,308 + 1,087	—	53,915	31
		3	25,215	31,585	23,052	20,951 — 2,103	—	10,621	34
		Total	1,79,167	3,16,797	1,82,755	2,17,733 + 3,568	—	99,044	31
	Wet...	3	3,120	19,059	3,340	15,270 + 226	—	3,789	20
		4	8,145	51,473	10,120	35,591 + 1,975	—	15,879	31
		Total	11,265	70,532	13,460	50,861 + 2,201	—	19,668	28
	Total	.....	1,90,432	3,87,329	1,96,201	2,68,617 + 5,769	—	1,18,712	31
	Attur	1	21,561	33,878	22,528	27,195 + 967	—	3,317	10
		2	51,476	84,331	48,479	58,737 — 2,997	—	23,593	29
		3	3,651	3,668	3,756	3,238 + 105	—	430	12
		Total	76,688	1,10,877	74,763	99,170 — 1,925	—	20,707	17
Namakul ...	Dry...	2	7,608	62,991	8,345	45,437 + 677	—	17,557	23
		3	2,757	31,114	3,028	11,170 + 271	—	16,944	51
		4	2,165	6,936	2,512	9,081 + 347	—	2,145	31
		Total	12,530	1,01,041	13,885	68,688 + 1,295	—	32,356	32
	Total	.....	89,278	2,20,921	88,618	1,67,858 — 630	—	53,063	24
	Wet...	1	12,002	11,853	13,318	18,498 + 1,316	—	3,615	25
		2	78,851	1,09,353	80,330	92,063 + 1,479	—	17,490	16
		Total	90,853	1,21,206	93,678	1,10,561 + 2,825	—	13,615	11
		1	4,285	4,252	4,256	29,199 — 29	—	17,653	37
	Wet...	3	1,291	2,476	1,421	6,995 + 136	—	2,481	26
		4	3,193	2,722	3,822	15,897 + 623	—	8,825	33
		Total	8,775	9,450	9,499	52,091 + 724	—	29,359	36
	Total	.....	99,628	2,09,656	1,03,177	1,62,652 + 3,519	—	43,001	21
Trichengode.	Dry...	1	11,714	17,716	11,448	16,103 — 266	—	1,615	9
		2	1,39,787	2,10,421	1,35,871	1,47,815 — 3,916	—	62,639	30
		Total	1,51,501	2,28,142	1,47,319	1,63,918 — 4,132	—	64,254	28
	Wet...	3	5,990	33,441	6,619	29,215 + 1,529	—	7,226	29
		4	2,345	12,476	1,895	6,712 — 450	—	5,561	43
		Total	7,435	48,717	8,514	35,927 + 1,079	—	12,787	26
	Total	.....	1,58,936	2,76,859	1,55,833	1,99,845 — 3,105	—	77,041	28
	Total.....	Dry.....	1,68,209	7,89,022	1,98,495	5,91,402 + 286	—	1,97,020	25
		Wet.....	40,065	3,01,743	45,361	2,07,570 + 5,299	—	94,173	31
		Total	5,33,274	10,90,765	5,43,856	7,98,972 + 5,585	—	2,91,763	27

18. On looking into the details of the foregoing statement, it will be observed that in Salem, the decrease of assessment, subject of course to the modifications referred to in the last paragraph is in the dry lands, 31 per cent, and in the wet, 28 per cent, averaging for the whole 31 per cent. In Attur the decrease is 17 per cent in the dry, and 32 per cent in the wet, averaging 24 per cent. In Namakul the decrease in the wet is as large as 36 per cent, though it is only 11 per cent. in the dry, the average being 21 per cent. In Trichengode the decrease is 28 and 26 per cent. in the dry and wet respectively, averaging 28 per cent. It will be further noticed that in particular groups the decrease is even more startling, for instance in the 3rd wet group of Attur, it amounts to 54 per cent, and in the 4th wet group of Trichengode to 45 per cent. Good ground should be shown before the Revenue of these villages is reduced by one-half. I have no fault to find with Mr. Puckle's rates, or with his grouping, but looking to the large sum proposed to be given up by the State, I should have been glad to have been furnished with a village-wise statement, showing the incidence of the new assessment in each village, and the decrease, or increase, if any, in each. Such statements were appended to the Kurnool and Godavary reports, and the detailed information afforded was of great use. I am unwilling to postpone the submission of the present report until similar statements can be prepared, especially as I have to regret the unavoidable delay that has already occurred in forwarding it, but I will request Mr. Puckle to have the statements made out and carefully to scrutinize the financial results for every village. The fact of the new Settlement resulting in any particular village in a decrease out of proportion to its known circumstances and resources, and below the amount which it has for a series of years paid with ease, will at once give rise to a doubt as to the accuracy of the detailed classification, and lead to the necessary re-examination and revision. Mr. Puckle will of course have this re-examination made in all cases in which the figures are suggestive of doubt. The following table compares the proposed Settlement not only with the Jamabundy Beriz of fusly 1274, but with the average demand for the last seven years, during which period, the highest demand was only slightly higher than the present one, while the lowest was about equal to the proposed Settlement with the additions detailed in paragraph 17.

Particulars.	Proposed Settlement of dry and wet assessment.	As per Jamabundy accounts for fusly 1274.	Average settled demand of the last 7 years from fusly 1268 to fusly 1274.	Highest demand during the same period.		Lowest demand during the same period.	
				Fusly.	Amount.	Fusly.	Amount.
1	2	3	4	5		6	
	Rs.	Rs.	Rs.	Rs.		Rs.	
Dry.....	5,91,402	7,89,022	7,48,154	1274	7,89,022	1269	6,91,084
Wet	2,07,570	3,01,743	2,92,485	1272	3,08,769		2,51,813
Total dry and wet....	7,98,972	10,90,765	10,40,639	1273	10,97,111		9,42,897

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

G. O., 5th April 1864, No. 577.

ROAD FUND.—20. Mr. Puckle makes no allusion to the Road fund which should have been provided for by adding 2 per cent. to the proper land assessment, in accordance with paragraph 12 of the Order of Government, dated 19th October 1860, No. 1906. The cess can hardly be considered as included in the moderate assessment proposed, involving so large a reduction. 2 per cent on Rupees 8,34,217 will amount to Rupees 16,685. The cess might be entered separately in the puttah like that for village service, or if it be determined to include it in the rates, the latter must be slightly raised for the purpose, fractions being of course avoided.

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

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

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

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

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

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) R. E. MASTER,

Officiating Director of Revenue Settlement.

Ent in the Pres of the
Board of Revenue to the
Secretary to Govt. of India
dated 4 October 1867
No. 5334.

R2673/67

Report from the
Director of Revenue Settlement
to the Secretary to the Govt.
of India dated 8 March 1866
on Revenue Settlement.

Revenue Settlement, dated 13th April
1866, No. 26, with enclosures.

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APPENDIX.

Report of Deputy Director of Revenue Settlement, dated 13th April
1866, No. 26, with enclosures.

FROM R. E. MASTER, Esq.,
Officiating Director of Revenue Settlement.To W. LUDLESTON, Esq.,
Secretary to the Board of Revenue.

SIR,

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

Oosoor.
Kristnagheri.
Tripatur.
Uttangheri.
Darampuri.

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

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

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

per cent.

Talooks.	Northern talooks.												Total of southern Talooks.		Grand Total.	
	Darampuri.		Tripatur.		Uttangheri.		Kristnagheri.		Oosoor.		Total.		Extent.	Percentage.	Extent.	Percentage.
	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.	Extent.	Percentage.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	ACRES.	A.	ACRES.	A.	ACRES.	A.	ACRES.	A.	ACRES.	A.	ACRES.	A.	ACRES.	A.	ACRES.	A.
Exceptional	1,678	1	427	1	637	...	878	1	737	1	4,357	1	16,255	2	20,612	2
Regar. {	271	...	155	...	1,520	1	77	...	57	...	2,080	...	34,365	4	86,445	2
	36,662	20	5,476	8	14,762	7	17,448	12	9,926	8	84,274	12	53,911	7	1,39,155	9
	10,160	6	1,822	2	2,827	1	29,186	19	13,812	11	57,247	8	11,967	2	72,214	5
Total...	47,083	26	7,453	10	18,609	9	46,711	31	23,795	19	1,43,601	20	1,03,243	13	2,46,844	16
Red. {	15,091	2	10,162	14	19,175	10	6,017	4	24,594	19	75,039	10	1,72,358	22	2,47,897	16
	1,13,445	64	55,005	75	1,59,151	81	97,723	64	78,357	61	5,03,681	69	4,59,606	63	9,93,239	66
	1,28,536	73	65,167	89	1,78,326	91	1,03,740	68	1,02,951	80	5,78,720	79	6,62,463	85	12,41,186	82
Total...	1,77,247	100	73,047	100	1,97,572	100	1,51,329	100	1,27,483	100	7,20,678	100	7,81,964	100	15,08,642	100
Grand Total...	1,77,247	100	73,047	100	1,97,572	100	1,51,329	100	1,27,483	100	7,20,678	100	7,81,964	100	15,08,642	100

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

Soils.			Area of Government land.						Percentage.
Main Series.	Sub-Divisions and their number in the Standard classification.	Sorts.	1st Group Villages.	2nd Group Villages.	3rd Group Villages.	4th Group Villages.	5th Group Villages.	Total	
1	2	3	4	5	6	7	8	9	10
Permanently improved...	2 ... }	1	...	...	8	289	167	444	...
		2	...	1,187	1,608	1,018	8	3,893	1
		Total...	...	1,187	1,616	1,307	247	4,357	1
Regar... ..	Pure 3 ... }	1	...	42	101	131	96	370	...
		2	...	81	56	866	57	1,060	...
		3	...	116	51	449	34	650	...
		Total...	...	239	208	1,446	187	2,080	...
	Loamy 4 {	1	...	1,727	2,142	6,015	3,767	13,651	2
		2	...	7,088	7,069	11,922	11,197	37,276	5
		3	...	9,858	7,435	9,053	7,001	33,347	5
		Total...	...	18,673	16,646	26,990	21,965	81,274	12
	Sandy 5 {	1	...	7,380	9,028	5,943	915	23,266	3
		2	...	5,574	14,307	4,931	388	25,200	4
		3	...	2,098	4,686	1,786	211	8,781	1
		Total...	...	15,052	24,021	12,660	1,514	57,247	8
Total of Series..		...	33,964	44,875	41,096	23,666	1,43,601	20	
Red... ..	Loamy 7 {	1	...	4,682	6,041	6,466	927	17,516	2
		2	...	8,242	13,283	12,229	960	34,714	5
		3	...	5,713	7,900	8,653	513	22,809	3
		Total...	...	18,637	27,224	27,348	2,400	73,039	10
	Sandy 8 {	1	...	23,084	28,870	30,512	233	82,799	11
		2	...	40,349	1,20,293	86,566	222	2,47,430	34
		3	...	33,591	49,864	89,878	119	1,73,452	24
		Total...	...	97,024	1,99,027	2,06,956	674	5,03,681	69
Total of Series...			1,15,031	2,26,251	2,34,304	5,074	5,78,720	79	
Total of northern talooks		...	1,50,242	2,72,742	2,76,707	26,987	7,26,678	100	
Total of southern talooks		...	1,63,872	5,38,122	55,695	22,275	...	7,81,964	...
Grand Total		...	1,63,872	6,88,864	3,28,437	2,98,982	26,987	13,08,642	...

STANDARD CROPS.—6. The staple crop on irrigated land is White Paddy. On the dry lands Cumboo and Raghy are staples, as in the southern talooks, but Horse gram takes the place of Cholam.

GRAIN VALUES.—7. The grain values taken for Paddy are the same as in the southern talooks. Those for Raghy are higher, owing to the heavy yield of that crop in the north, as explained by Mr. Puckle in para. 19. Where the soil is loose and dry, Cumboo grows as well as in the south, but on the whole, its yield is not so good. The out-turn of the gram crops, though often good, is uncertain and precarious, and the average of the three dry grains is consequently lower than in the south. It will no doubt be noticed in the table given at para. 20 of Mr. Puckle's Report, that while the standard proposed for Paddy is considerably below the result obtained by actual experiments, as well as below the independent estimates in the villages, the standards taken for Raghy and Cumboo are in excess, both of the result of the actual experiments and the independent estimates, while the standard for Horse gram, though higher than the result attained by experiments, is below the independent estimates. It must be remarked however, that the experiments of produce in the dry grains have not been numerous enough to allow of their being taken as the sole basis on which to fix the grain values. For the three dry crops together, there were only 56 experiments, while in Paddy alone there were 177. In fixing the dry grain values therefore, it has been necessary to rely more on extraneous information than on the actual experiments. Mr. Puckle further remarks that the present proposals agree very nearly with the estimate formerly made by Colonel Read in his Report on Salem, and I find also that they do not greatly differ from the estimate made by the late Deputy Director, Mr. Thomas in his Report written in 1862. The following table shews the grain values at present proposed, compared with those adopted in the Talaghaut division as well as in other Districts, I have also added columns shewing Mr. Thomas's estimates in juxta position. In the southern talooks it has been proposed to make a deduction of 15 per cent. from the full gross produce of dry lands, on account of unfavorable seasons, but Mr. Puckle considers that that allowance will be insufficient to meet the circumstances of the northern talooks where the rainfall is uncertain, and the crops consequently precarious, and proposes that the same allowance that was granted in Trichinopoly, viz., 20 per cent. should be made. I support this recommendation.

Looking to the great difference in the rainfall between the northern and southern talooks, and the fact that the crops in the northern talooks are more precarious, it is recommended that the same allowance should be made in the northern talooks as was granted in Trichinopoly, viz., 20 per cent.

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

Names of Districts	Colum.			Camboo.			Raghy.			Horse gram.			Wet Paddy.		
	Per garce.		Per Harris culam.	Per garce.		Per Harris culam.	Per garce.		Per Harris culam.	Per garce.		Per Harris culam.	Per garce.		Per Harris culam.
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Godavery...	81	0	0	0 10	1	60	0	0	0 7	2	60	0	0	0 8	8
Kistna (Masulipatam Division)	95	0	0	0 11	5	70	0	0	0 8	5	80	0	0	0 9	5
Kurnool...	100	0	0	0 12	0	...	...	...	...	...	90	0	0	0 10	10
South Arcot	110	0	0	0 13	0	...	...	...	...	...	95	0	0	0 11	5
Trichinopoly	105	0	0	0 12	0	...	...	...	...	...	110	0	0	0 13	2
Salem... { Southern talooks	116	10	8	0 14	6	93	5	4	0 11	2	71	12	8	0 8	7
Do. { Northern talooks	120	0	0	0 12	0	83	5	4	0 10	0	60	10	8	0 8	0
Do. as proposed by Mr. Thomas	83	0	0	0 10	0	83	0	0	0 10	0	75	0	0	0 9	0

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

MONEY RATES.—11. The money rates are formed as follows. The cultivation expenses are deducted from the gross produce in the irrigated lands, and the cultivation expenses in addition to 20 per cent. (allowance for unfavorable seasons) from the gross produce of the dry land. The remainder, which represents the net produce, is then halved, and from the half, a deduction of 10 per cent. is made on account of hedges, banks, rocks and other unprofitable parts of fields. This deduction was made in the southern talooks, and is absolutely necessary. The proposed rates represent, as near as can be, half the net produce minus the 10 per cent. deduction. The particulars are shewn in the following statement and the proportion of 30 per cent. of the gross is also given.

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

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

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

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

Names of Districts.	Cholum.						Cumbou.						Raghy.						Horse gram.						White Paddy.								
	Per garce.			Per Harris culum.			Per garce.			Per Harris culum.			Per garce.			Per Harris culum.			Per garce.			Per Harris culum.			Per garce.			Per Harris culum.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
Godavery...	84	0	0	0 10	1	60	0	0	0 7	2	69	0	0	0 8	0	0	0 11	6	72	0	0	0 8	8	80	0	0	0 9	7	88	0	0	0 8	
Kistna (Masulipatam Division)	95	0	0	0 11	5	70	0	0	0 8	5	...	...	...	...	...	...	...	...	80	0	0	0 9	7	...	...	...	...	...	...	...	...		
	100	0	0	0 12	0	...	...	...	...	...	...	...	...	...	...	...	...	...	90	0	0	0 10	10	...	...	...	...	...	...	...	...		
	110	0	0	0 13	2	...	...	...	...	...	...	...	...	...	...	...	...	...	95	0	0	0 11	5	...	...	...	...	...	...	...	...		
Kurnool ...	105	0	0	0 12	7	...	...	...	...	...	...	...	...	...	...	...	...	...	110	0	0	0 13	2	...	...	...	...	...	...	...	...		
South Arcot	116	10	8	0 14	0	93	5	4	0 11	2	93	5	4	0 11	2	...	...	...	71	12	8	0 8	5	...	...	...	...	...	...	...	...		
Trichinopoly	190	0	0	0 12	0	83	5	4	0 10	0	83	5	4	0 10	0	...	...	...	66	10	8	0 8	0	...	...	...	...	...	...	...	...		
Salem. { Southern talooks	83	5	4	0 10	0	83	5	4	0 10	0	83	5	4	0 10	0	...	...	...	83	5	4	0 10	0	...	...	...	...	...	...	...	...	...	
Do. { Northern talooks	...	...	...	...	...	75	0	0	0 9	0	75	0	0	0 9	0	75	0	0	75	0	0	0 9	0	75	0	0	0 9	0	75	0	0	0 9	0
Do. as proposed by Mr. Thomas	83	0	0	0 10	0	83	0	0	0 10	0	83	0	0	0 10	0	...	...	...	75	0	0	0 9	0	...	...	...	...	...	...	...	...		

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

MONEY RATES.—11. The money rates are formed as follows. The cultivation expenses are deducted from the gross produce in the irrigated lands, and the cultivation expenses in addition to 20 per cent. (allowance for unfavorable seasons) from the gross produce of the dry land. The remainder, which represents the net produce, is then halved, and from the half, a deduction of 10 per cent. is made on account of ledges, banks, rocks and other unprofitable parts of fields. This deduction was made in the southern talooks, and is absolutely necessary. The proposed rates represent, as near as can be, half the net produce minus the 10 per cent. deduction. The particulars are shewn in the following statement and the proportion of 30 per cent. of the gross is also given.

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

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

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

Source of Irrigation.	Groups	Talooks.	Government occupied Land.	Government unoccupied land.	Total Government land.
1	2	3	4	5	6
			ACRES.	ACRES.	ACRES.
Palar river.....	2	Tripatur... ..	684	233	887
Poniyar and Vanaiyar rivers.....	3	Uttangheri... ..	1,110	272	1,382
		Kristnagheri... ..	1,325	215	1,570
		Total.....	2,435	517	2,952
Minor rivers and large tanks... ..	4	Darampuri... ..	3,905	965	4,870
		Tripatur... ..	2,863	642	3,505
		Uttangheri... ..	699	303	992
		Kristnagheri... ..	1,649	623	2,272
		Oosoor... ..	5,832	1,584	7,416
		Total . . .	14,848	4,117	18,965
Small tanks.. ..	5	Darampuri... ..	7,347	1,753	9,100
		Tripatur... ..	2,906	562	3,468
		Uttangheri... ..	2,789	1,568	4,197
		Kristnagheri... ..	6,133	1,839	7,972
		Oosoor... ..	2,543	677	3,120
		Total.....	20,748	6,239	26,987
		Grand Total.....	34,715	11,076	45,791
Total for the Talooks.					
Darampuri... ..			11,253	2,718	13,970
Tripatur... ..			5,583	1,407	6,990
Uttangheri... ..			4,398	2,083	6,481
Kristnagheri... ..			2,197	2,797	4,994
Oosoor... ..			8,375	2,161	10,536
		Total.....	34,715	11,076	45,791

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

Groups.	Southern talooks.	Northern talooks.	Total.	Percentage.
1	2	3	4	5
	ACRES.	ACRES.	ACRES.	ACRES.
1st.	4,794	...	4,794	5
2nd.	9,042	887	9,929	10
3rd.	17,148	2,952	20,100	19
4th.	22,275	18,965	41,240	40
5th.	...	26,987	26,987	26
Total.....	53,259	42,791	1,03,050	100
Cultivated.....	45,341	38,715	84,056	82
Waste	7,891	11,076	18,967	18

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

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

Soils.			Dry rates per Acre.				Wet rates per Acre.				
Main Series.	Sub-divisions.	Sorts.	1st Group.	2nd Group.	3rd Group.	4th Group.	1st Group.	2nd Group.	3rd Group.	4th Group.	5th Group.
1			2	3	4	5	6	7	8	9	10
			RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.	RS. A.
Permanently improved.	2	1	4 8	3 8	2 8	2 0	9 0	8 0	7 0	6 0	5 0
		2	3 8	2 8	2 0	1 8	8 0	7 0	6 0	5 0	4 0
	3	1	2 0	1 8	1 4	1 0	6 0	5 0	4 0	3 0	2 8
		2	1 8	1 4	1 0	0 12	5 0	4 0	3 0	2 8	2 0
		3	0 12	0 8	0 6	0 5	2 8	2 0	1 8	1 0	1 0
Regar.	4	1	2 8	2 8	1 8	1 4	8 0	7 0	6 0	5 0	4 0
		2	2 0	1 8	1 4	1 0	7 0	6 0	5 0	4 0	3 0
		3	1 0	0 12	0 8	0 6	3 0	2 8	2 0	1 8	1 4
	5	1	1 8	1 4	1 0	0 12	6 0	5 0	4 0	3 0	2 8
		2	1 4	1 0	0 12	0 8	5 0	4 0	3 0	2 8	2 0
		3	0 12	0 8	0 6	0 5	3 0	2 8	2 0	1 8	1 4
	7	1	2 0	1 8	1 4	1 0	7 0	6 0	5 0	4 0	3 0
		2	1 8	1 4	1 0	0 12	6 0	5 0	4 0	3 0	2 8
		3	0 8	0 6	0 4	0 4	3 0	2 8	2 0	1 8	1 4
Red.	8	1	1 8	1 4	1 0	0 12	6 0	5 0	4 0	3 0	2 8
		2	1 4	1 0	0 12	0 8	4 0	3 0	2 8	2 0	1 8
		3	0 8	0 6	0 4	0 4	2 8	2 0	1 8	1 0	1 0

Money rates merged.

Southern talooks.				Northern talooks.			
Taram.	Dry.	Wet.		Taram.	Dry.	Wet.	
1	2	3		4	5	6	
	RS. A.	RS. A.			RS. A.	RS. A.	
1	4 8	9 0	1	3 8	8 0		
2	3 8	8 0	2	2 8	7 0		
3	2 8	7 0	3	2 0	6 0		
4	2 0	6 0	4	1 8	5 0		
5	1 8	5 0	5	1 4	4 0		
6	1 4	4 0	6	1 0	3 0		
7	1 0	3 0	7	0 12	2 8		
8	0 12	2 8	8	0 8	2 0		
9	0 8	2 0	9	0 6	1 8		
10	0 6	1 8	10	0 5	1 4		
11	0 4	1 0	11	0 4	1 0		
	11	11		11	11		

RATES FORMERLY PROPOSED BY MR. THOMAS.—17. As the Board may like to see the rates formerly proposed by Mr. Thomas, they are shown in the annexed table. The dry rates are the same in number and very much like those now proposed for the northern talooks. The wet rates are more numerous, altogether 18 in number and ranging from Rupees 7-8 to Rupees 1-8.

Soils.		Dry rates per Acre.						Wet rates per Acre.					
Main Series.	Sub-Divisions.	1st Group.		2nd Group.		3rd Group.		1st Group.		2nd Group.		3rd Group.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Permanently improved.	3	1 12	2 3	3 5	4 3	5 0	6 1	7 8	8 6	9 5	10 0	11 4	12 0
Boggy.	Pure.....	1 12	2 3	3 5	4 3	5 0	6 1	7 8	8 6	9 5	10 0	11 4	12 0
	Loamy.....	2 1	3 1	4 1	5 1	6 1	7 1	8 1	9 1	10 1	11 1	12 1	13 1
	Sandy.....	3 0	4 0	5 0	6 0	7 0	8 0	9 0	10 0	11 0	12 0	13 0	14 0
	.....	4 0	5 0	6 0	7 0	8 0	9 0	10 0	11 0	12 0	13 0	14 0	15 0
Fert.	Pure.....	1 12	2 3	3 5	4 3	5 0	6 1	7 8	8 6	9 5	10 0	11 4	12 0
	Loamy.....	2 1	3 1	4 1	5 1	6 1	7 1	8 1	9 1	10 1	11 1	12 1	13 1
	Sandy.....	3 0	4 0	5 0	6 0	7 0	8 0	9 0	10 0	11 0	12 0	13 0	14 0
	.....	4 0	5 0	6 0	7 0	8 0	9 0	10 0	11 0	12 0	13 0	14 0	15 0

Money rates merged.

Talook.	Dry.		Talook.	Wet.	
	Rs.	A.		Rs.	A.
1	3	5	1	7	8
2	3	5	2	7	8
3	2	5	3	6	8
4	2	0	4	6	0
5	1	5	5	5	8
6	1	4	6	5	0
7	1	0	7	4	8
8	0	14	8	4	0
9	0	12	9	3	12
10	0	10	10	3	8
11	0	8	11	3	4
			12	3	0
			13	2	12
			14	2	8
			15	2	4
			16	2	0
			17	1	12
			18	1	8

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

Class.	Sort.	Dry rates.												Wet rates.											
		Godavery.				Kistna.				Kurnool.				Trichinopoly.				Salem.				Salem.			
		Southern talooks.		Northern talooks.		Southern talooks.		Northern talooks.		Southern talooks.		Northern talooks.		Southern talooks.		Northern talooks.		Southern talooks.		Northern talooks.					
		RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14												
2	1 2	5 4	0 0	3 2	8 8	3 ..	8 ..	3 2	8 4	4 3	8 8	3 2	8 8	7 5	0 8	6 5	0 0	8 ..	0 ..	8 7	12 8	8 7	0 0	7 6	0 0
3	1 2 3	4 3	0 1	2 8	8 4	2 1	8 0	2 0	0 8	2 0	0 12	1 0	8 8	5 2	8 6	4 2	8 8	6 5	8 8	6 5	0 12	5 2	0 0	4 3	0 0
4	1 2 3	3 2 1	0 1 0	2 1	8 8	1 1	8 0	2 1	12 12	2 2	8 0	2 0	0 10	6 5	8 8	5 4	0 0	7 6	0 0	7 6	0 0	7 6	0 0	6 5	0 0
5	1 2 3	2 1 1	4 12 0	1 1	8 0	1 0	0 10	1 0	8 4	1 0	8 0	1 0	8 8	5 2	0 0	3 2	8 0	6 2	0 0	5 3	0 0	5 2	0 12	5 2	0 0
7	1 2 3	2 1 0	4 0 12	0 5	8 0	0 ..	8 ..	1 0	12 6	2 1	0 8	1 0	8 6	6 4	0 8	4 3	0 8	4 3	8 8	6 3	0 8	6 2	0 4	6 5	0 0
8	1 2 3	1 0 0	0 12 8	8 0	8 4	0 ..	8 ..	1 0	0 6	1 1	8 4	8 0	8 6	4 2	8 8	3 2	0 8	3 2	8 8	4 2	0 12	8 2	0 0	4 1	0 8

FINANCIAL RESULTS.—19. The next table shews the result of applying the proposed rates to the Government land, occupied and waste, in the several talooks, with the average rate per acre. In both dry and wet, the highest average is in Ossoor, viz., 15 Annas 10 Pies and Rupees 4-2-9 respectively in the occupied land and 13 Annas 2 Pies and Rupees 3-12-3 on the occupied and waste together. The average for the 5 talooks, taking occupied and waste together, is 10 Annas 9 Pies and Rupees 3-2-10 for dry and wet respectively. In the southern talooks the average was Rupees 1-0-6 and Rupees 4-4-9, and for the whole District 13 Annas 1 Pie and Rupees 3-12 for dry and wet respectively.

21. As remarked in para 17 of the former Report, it is important to remember, in comparing the financial result of the New Settlement with the present Revenue demand, that the former is calculated on the cultivated area of some 5 years back, and is also exclusive of second crop charge. In para. 29 of his Report, Mr. Puckle compares the Settlement Assessment, viz., Rupees 4,95,691, with the land Revenue of the surveyed villages for fasly 1,270, viz., Rupees 5,60,211, the result being a decrease of Rupees 64,520 or 12 per cent., but he explains that if the estimated charge for second crop, viz., Rupees 10,174 and the village service cess at 6½ per cent. on the assessment, viz., Rupees 31,617 be added, the net decrease is reduced to Rupees 22,729 or 4 per cent. The village fees, now paid by Government, amount to Rupees 42,733.

22. But as in the former Report, the comparison must be made with the demand for fasly 1274, and this is done in the following statement. It will be seen therefrom that the new assessment is Rupees 4,95,691 against Rupees 6,15,697, the Jamabundy Beriz of fasly 1274. The decrease is at first sight Rupees 1,20,006, or 20 per cent., but in reality it will be very much less. Adding to the Settlement assessment the second crop charge as estimated by Mr. Puckle, viz., Rupees 10,174, the assessment on the estimated increase of cultivation since fasly 1270, viz., Rupees 29,975, the village service cess calculated at 6½ per cent. on Rupees 5,34,840 viz., Rupees 33,427, the whole amounts to Rupees 5,63,267, and the decrease is reduced to Rupees 47,450, or less than 8 per cent.

Talooks.	Wet or Dry.	Groups.	As per Jamabundy account of Fusly 1274.		As per New Settlement accounts.		Comparison.		
			Extent.	Assessment.	Extent.	Assessment.	Extent Columns 2 and 4.	Assessment Columns 3 and 5.	Percentage.
1	2	3	4	5	6	7	8	9	10
Darampuri....	Dry...	2	ACRES.	RUPEES.	ACRES.	RUPEES.	ACRES.	RUPEES.	Rs.
		3	38,061	32,398	40,509	38,660	+ 2,448	+ 6,262	19
		4	46,816	38,120	53,016	41,553	+ 6,200	+ 3,433	9
		4	45,455	37,143	41,274	25,410	- 4,181	- 11,733	32
	Wet...	Total..	1,30,332	1,07,661	1,34,799	1,05,623	+ 4,467	- 2,038	22
		4	3,537	16,501	3,905	15,858	+ 368	- 643	4
		5	6,388	28,035	7,347	23,580	+ 959	- 4,455	16
		Total..	9,925	44,536	11,252	39,438	+ 1,327	- 5,098	11
	Total...	.....	1,40,257	1,52,197	1,46,051	1,45,061	+ 5,794	- 7,156	5
									
Tripatur.....	Dry...	2	13,298	15,704	15,592	15,524	+ 2,294	- 180	1
		3	21,419	27,291	22,492	21,456	+ 1,073	- 5,835	21
		4	13,549	15,727	14,064	7,051	+ 515	- 8,676	55
		Total..	48,265	58,722	52,148	44,031	+ 3,882	- 14,691	25
	Wet...	2	747	6,545	684	3,798	- 63	- 2,747	42
		4	2,278	14,756	2,863	11,762	+ 585	- 2,994	20
		5	1,677	7,897	2,036	4,908	+ 359	- 2,909	37
		Total..	4,702	29,198	5,583	20,518	+ 881	- 8,650	30
	Total...	.....	52,968	87,920	57,731	64,571	+ 4,763	- 23,341	26
									
Uttangheri....	Dry...	3	26,923	24,320	28,257	21,571	+ 1,334	- 2,755	11
		4	64,032	66,978	64,110	36,304	+ 78	- 30,674	45
		Total..	90,955	91,304	92,367	57,875	+ 1,412	- 33,429	56
	Wet...	3	1,080	3,869	1,110	5,247	+ 30	+ 1,378	36
		4	550	1,923	599	2,318	+ 49	+ 395	20
		5	2,291	9,082	2,689	6,906	+ 398	- 2,176	24
		Total..	3,921	14,874	4,398	14,471	+ 477	- 403	3
	Total...	.....	94,876	1,06,178	96,765	72,346	+ 1,809	- 33,832	32
									
Kristnagheri..	Dry...	2	11,674	10,893	12,742	11,896	+ 1,068	+ 1,603	9
		3	73,395	61,122	74,602	55,470	+ 1,207	- 5,652	9
		4	12,178	12,710	13,867	8,151	+ 1,689	- 4,559	56
		Total..	97,247	84,725	1,01,211	75,517	+ 3,964	- 9,205	18
	Wet...	3	1,057	6,917	1,325	5,712	+ 268	- 1,265	17
		4	1,431	7,373	1,649	6,795	+ 218	- 578	8
		5	4,319	19,694	6,133	14,786	+ 1,814	- 4,908	25
		Total..	6,807	33,984	9,107	27,293	+ 2,300	- 6,691	20
	Total...	.....	1,04,054	1,18,709	1,10,318	1,02,810	+ 6,264	- 15,899	13
									
Oosoor.....	Dry...	2	56,851	74,365	46,989	52,188	- 9,862	- 22,177	30
		3	25,173	33,595	25,167	19,895	- 6	- 13,700	41
		4	5,953	7,801	5,612	3,866	- 321	- 4,025	51
		Total..	87,957	1,15,851	77,768	75,949	- 10,189	- 39,902	34
	Wet...	4	4,117	22,284	5,832	26,104	+ 1,715	+ 3,820	17
		5	2,503	12,538	2,543	8,812	- 50	- 3,716	30
		Total..	6,710	34,842	8,375	34,946	+ 1,665	+ 104	...
	Total...	.....	94,667	1,50,693	86,143	1,10,895	- 8,524	- 39,798	26
									
Total.....	Dry...	.....	4,54,757	4,58,263	4,58,293	3,58,995	+ 3,536	- 99,268	22
	Wet...	.....	32,065	1,57,434	38,715	1,39,696	+ 6,650	- 20,738	13
	Total...	.....	4,86,822	6,15,697	4,97,008	4,95,691	+ 10,186	- 1,20,006	20

23. On further examining the above statement it will be seen that in the Darampuri talook the decrease of assessment, subject to the modifications above referred to, is in the dry land 22 per cent., and in the wet 11 per cent., averaging for the whole 5 per cent. In Tripatur the decrease is 25 per cent. in the dry, and 30 per cent. in the wet, the average being 26 per cent. In Uttangheri the decrease in the dry is 35 per cent., but only 3 per cent. in the wet, the average being 32 per cent. In Kristnagheri the decrease in the dry and wet is 18 and 20 per cent., respectively, average 13 per cent. In Oossoor there is a decrease of 34 per cent. in the dry, and an inappreciable increase in the wet.

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

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

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

AVAILABLE SOURCES FOR EVENTUAL INCREASE OF REVENUE.—27. The annexed table shows the area of waste land both dry and wet, classified and assessed in the several talooks. The total for the northern talooks is 2,29,670 acres, assessed at Rupees 1,15,903, but from this must be deducted 57,417 acres assessed at Rupees 28,975, estimated to have been brought under cultivation since fusly 1270, leaving 1,72,253 acres bearing an assessment of Rupees

86,928, as future assets. The village service fees on this sum, at 6½ per cent., will amount to Rupees 5,432 and the road fund, at 2 per cent., to Rupees 1,738.

Talooks.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Darampuri	28,478	13,618	2,718	4,681	31,196	18,299
Tripatur	13,909	5,963	1,407	3,412	15,316	9,375
Uttangheri... ..	98,724	34,435	2,083	3,848	1,00,807	38,283
Kristnagheri	38,304	19,647	2,707	4,903	41,011	24,550
Oossoor	39,179	20,648	2,161	4,748	41,340	25,396
Total...	2,18,594	94,311	11,076	21,592	2,29,670	1,15,903
Total of southern talooks...	2,30,210	1,61,274	7,895	21,291	2,38,105	1,82,565
Total of District...	4,48,804	2,55,585	18,971	42,883	4,67,775	2,98,468

COMPARISON OF PROPOSED SETTLEMENT WITH PRESENT AND FORMER REVENUE.—28. Taking the whole District, the proposed assessment on a single crop, and exclusive of village service fees amounts to Rupees 12,94,663, against Rupees 17,06,462, the Jamabundy Beriz of fusly 1274, a decrease of Rupees 4,11,799, or 24 per cent., but to the first named sum must be added the following items, viz., estimated charge for second crop, Rupees 45,449; assessment on increase of cultivation since fusly 1270, Rupees 80,449, village service cess, Rupees 84,230. The total amounts to Rupees 15,04,791 and the decrease is reduced to Rupees 2,01,671, or 12 per cent. The particulars are shewn in the annexed brief statement.

129,4663
45,449
80,449
84,230
150,4791

Particulars.	Wet or Dry.	As per Jamabundy Accounts for Fusly 1274.		As per New Settlement Accounts.		Comparison.		
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Per centage.
1	2	3	4	5	6	7	8	9
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.
Southern talooks	Dry.	4,98,209	7,89,022	4,98,495	5,91,402	+286	-1,97,620	25
	Wet.	40,065	3,01,743	45,364	2,07,570	+5,299	-94,173	31
	Total...	5,38,274	10,90,765	5,43,859	7,98,972	+5,585	-2,91,793	27
Northern talooks	Dry.	4,54,757	4,58,263	4,58,293	3,58,995	+3,536	-99,268	22
	Wet.	32,065	1,57,434	38,715	1,36,696	+6,650	-20,738	13
	Total...	4,86,822	6,15,697	4,97,008	4,95,691	+10,186	+1,20,006	20
Total ...	Dry.	9,52,966	12,47,285	9,56,788	9,50,397	+3,822	-2,96,888	24
	Wet.	72,150	4,59,177	84,079	3,44,266	+11,949	-1,14,911	25
	Total...	10,25,096	17,06,462	10,40,867	12,94,663	+15,771	-4,11,799	24

29. In the Report on the southern talooks, the proposed Settlement was compared with the average demand for 7 years from fusly 1263 to fusly 1274. Mr. Puckle has furnished a statement for the northern talooks, which I give below, shewing the Revenue demand for 20 years, viz., from fusly 1255 to 1274. An exact comparison cannot however be made, since the figures in the Revenue accounts are inclusive of the assessment of the villages excluded from Survey and Settlement, the particulars for the latter not being distinguishable in the Collector's accounts. The Revenue of the excluded villages for fusly 1274 was Rupees 57,503. It was probably smaller in the earlier years.

Fuslies.	Dry including garden.		Irrigated.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1255...	1,96,875	3,14,291	22,412	1,24,078	3,19,287	4,38,372
1256...	3,03,237	3,18,630	27,837	1,52,768	3,31,131	4,71,398
1257...	3,18,669	3,34,035	29,455	1,69,516	3,48,064	4,94,611
1258...	3,33,353	3,48,184	28,124	1,54,245	3,61,481	5,02,469
1259...	3,20,046	3,36,460	22,829	1,28,235	3,42,875	4,64,695
1260...	3,22,359	3,38,182	24,544	1,55,889	3,50,903	4,94,071
1261...	3,42,070	3,53,385	29,003	1,55,994	3,71,073	5,09,379
1262...	3,37,329	3,51,845	33,269	1,51,039	3,70,698	5,05,884
1263...	3,15,890	3,32,631	31,241	1,41,212	3,47,131	4,76,843
1264...	3,33,377	3,53,314	24,294	1,31,694	3,57,771	4,85,008
1265...	3,65,310	4,23,697	25,734	1,11,998	3,91,044	5,35,695
1266...	4,01,067	4,25,609	29,390	1,63,205	4,29,397	5,88,814
1267...	3,94,122	4,24,632	26,879	1,51,001	4,25,001	5,76,133
1268...	4,16,111	4,43,242	29,962	1,72,569	4,47,073	6,15,762
1269...	4,31,852	4,63,439	31,883	1,55,533	4,65,735	6,20,972
1270...	4,41,209	4,66,382	35,658	1,83,172	4,76,258	6,48,531
1271...	4,52,346	4,77,179	32,841	1,72,137	4,85,187	6,49,337
1272...	4,71,591	4,97,728	37,721	1,96,394	5,12,313	6,94,123
1273...	4,91,050	5,06,943	32,834	1,67,884	5,20,684	6,74,027
1274...	5,00,677	5,09,319	32,785	1,61,851	5,33,462	6,73,269

30. I have procured an account shewing the Revenue demand on the whole District for 45 years, viz., from fusly 1230 to fusly 1274, which is annexed. The figures in this statement also include the Beriz of the villages excluded from survey in both the north and south of the District, the separate particulars of which are known only for fusly 1274, when they amounted to Rupees 75,929.

Fuslies.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1230...	3,82,591	6,17,442	35,679	2,76,495	4,18,270	8,93,937
1231...	4,49,358	6,86,237	36,122	2,65,186	4,85,480	9,51,423
1232...	5,02,159	7,35,393	42,209	3,03,704	5,44,368	10,39,097
1233...	5,14,862	7,63,008	37,870	2,82,434	5,52,732	10,45,442
1234...	5,20,286	7,83,712	46,309	3,29,629	5,66,595	11,13,341
1235...	5,55,281	8,03,426	50,284	3,58,873	6,05,555	11,62,299
1236...	5,72,610	8,14,558	49,249	3,52,931	6,21,859	11,67,489
1237...	5,59,077	8,05,733	45,245	3,28,595	6,04,322	11,34,328
1238...	5,25,716	7,62,306	43,951	3,14,957	5,69,667	10,77,263
1239...	5,08,042	7,35,243	42,513	3,08,114	5,50,555	10,43,357
1240...	5,55,303	7,75,001	46,590	3,26,577	6,01,893	11,01,578
1241...	5,34,627	7,50,670	46,896	3,27,747	5,81,523	10,78,417
1242...	4,89,920	6,86,580	40,085	2,92,575	5,30,005	9,79,155
1243...	4,67,849	6,52,614	47,074	3,22,206	5,14,923	9,74,820
1244...	5,57,014	7,42,482	47,973	3,29,015	6,04,987	10,71,497
1245...	6,02,962	8,05,024	46,457	3,24,230	6,49,419	11,29,254
1246...	5,71,910	7,93,092	41,896	3,09,808	6,16,806	11,02,900
1247...	5,61,851	7,97,491	47,867	3,33,078	6,09,718	11,30,569
1248...	5,90,346	8,35,515	49,359	3,42,768	6,39,705	11,78,283
1249...	6,42,506	8,88,171	53,804	3,67,237	6,96,310	12,55,408
1250...	6,54,347	9,03,471	53,949	3,64,494	7,07,396	12,67,965
1251...	6,73,639	9,35,644	55,766	3,80,177	7,29,405	13,15,821
1252...	6,45,897	9,12,506	52,942	3,64,382	6,98,749	12,76,888
1253...	6,38,391	9,04,112	54,234	3,70,625	6,92,625	12,74,737
1254...	6,14,144	8,74,941	52,194	3,64,283	6,66,338	12,39,224
1255...	5,97,857	8,61,084	48,818	3,49,673	6,46,675	12,10,706
1256...	6,03,602	8,64,274	55,174	3,88,125	6,58,776	12,52,399
1257...	6,23,607	8,86,426	58,063	4,06,967	6,81,670	12,93,393
1258...	6,56,736	9,24,016	57,546	4,06,591	7,14,282	13,34,607
1259...	6,24,705	8,86,059	49,753	3,62,800	6,74,458	12,48,859
1260...	6,33,175	9,22,361	56,969	4,00,749	6,90,144	13,23,110
1261...	6,54,742	9,39,173	57,145	3,98,612	7,11,887	13,37,785
1262...	6,49,107	9,60,990	68,654	4,04,995	7,17,761	13,65,985
1263...	6,20,038	9,31,503	69,427	4,08,560	6,89,465	13,40,063
1264...	6,58,296	10,05,595	49,925	3,63,830	7,08,221	13,69,425
1265...	7,29,940	10,14,573	53,294	3,92,882	7,83,144	14,07,455
1266...	8,19,574	11,53,284	58,575	4,06,918	8,78,149	15,60,202
1267...	8,22,774	11,58,396	55,025	3,89,447	8,77,799	15,47,843
1268...	8,63,777	12,41,173	60,822	4,42,502	9,24,599	16,83,675
1269...	9,03,076	12,42,259	64,572	4,01,544	9,67,648	16,46,803
1270...	9,20,781	12,63,645	62,668	4,16,897	9,83,449	16,80,542
1271...	9,32,219	12,72,175	61,078	4,07,963	9,93,297	16,80,138
1272...	9,68,086	13,12,307	65,583	4,32,882	10,33,669	17,45,189
1273...	10,23,773	13,74,126	62,187	4,17,288	10,85,960	17,91,414
1274...	10,25,371	13,73,304	61,154	4,09,631	10,86,525	17,82,935

QUESTION OF POSTPONING THE INTRODUCTION OF THE NEW SETTLEMENT CONSIDERED.—31. I have now submitted the proposals for the revision of the assessment of the whole District and have shewn their financial results, which, in round numbers, may be said to be a reduction in the present revenue of 12 per cent, or 2 lakhs of Rupees. The important question

remains, whether this revision shall be carried out at once, or whether under existing circumstances, and especially with reference to the prices of agricultural produce, it will not be wise for the present, to defer the introduction of the new Settlement. In speaking of prices however, I do not allude to, or wish to take into consideration at all, the extraordinary high prices of the moment, which are of course exceptional and temporary, being attributable to the existing general scarcity in so many Districts. I refer to the prices which have prevailed for a length of time, and which, though they may not be permanent, shew no signs of diminishing to any appreciable extent.

32. It will be remembered that the commutation rates on which the foregoing proposals are based, are Rupees 75 per garce for both wet and dry grains in the northern talooks, and Rupees 53-5-4 for both wet and dry grains in the southern talooks, it not being considered advisable to adopt higher rates, in framing an assessment intended to last a great many years. In writing in 1862, Mr. Thomas observed that the then existing prices were really 10 per cent

* Paddy per garce	Rs.	185
Cholum.	246	
Cumboo.	220	
Raghy.	241	
Horse gram.	214	

Price in Sale.	Average of 5 years.	Rs.	Rs.
* Paddy 2nd Sort.	246	234	
Cumboo.	333	313	
Cholum.	397	332	
Raghy.	400	323	
Horse gram.	423	344	

higher than those which he proposed to adopt, and which are very much the same as those now adopted as the commutation rates. The prices were therefore in 1862, about Rupees 160 per garce for wet and Rupees 150 per garce for dry produce. These rates however are low when compared with the average prices* prevailing in the last fusly up to May, or before the advance caused by the anticipation of the present scarcity, took place. The prices for June of the current year are shown in the margin, but as above said, I would put these on one side altogether.

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

"The reduction recently made in this District in the land assessment, has brought down the heavier rates on both irrigated and dry lands to a moderate standard. This reduction, combined with the present high prices of agricultural produce, has so lowered the Government tax on all the better descriptions of land, that in my opinion, no further general reduction is now necessary."

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

shaken. The circumstances of the people generally, have improved of late years, and are still improving. We have therefore good reason to expect that with their improving means, a great deal of land that is still waste, will be brought under cultivation, whether the new Settlement be made or not."

34. The effect of the reductions alluded to by the Collector was immediately seen, for whereas the average area under cultivation for the 5 years prior to any reduction being made, was 7,03,495 acres and the average assessment Rupees 13,47,281, in the 4 following years in which the first instalment of the reductions were granted, the average area under cultivation was 8,65,922 acres and the average assessment Rupees 15,49,794. In fusly 1269, in which the full reduction first took effect, the cultivated area rose to 9,67,648 acres and the assessment to Rupees 16,46,803. The anticipations then expressed, that both cultivation and assessment would go on steadily increasing, have been fully realized as will be seen from the following statement, the figures for the earlier years of which, have been taken from the accounts which accompanied Mr. Brett's letter above quoted, and those for the latter have been procured from the Board's Office. In fusly 1273 the cultivated area had reached 10,85,960 acres and the assessment Rupees 17,91,414. In the following fusly there was again an increase in the aggregate area under cultivation, but the demand fell slightly, owing chiefly to certain garden lands having been, under the orders of the Board and Government, transferred to the head of dry, and assessed accordingly.

Collector's Jamabundy Report for fusly 1274 para 14.

Fuslies.			Extent.	Assess- ment.	Deduct Remission.	Remainder.
1			2	3	4	5
			ACRES.	RS.	RS.	RS.
Fuslies prior to the re- duction of assessment.	1	1260	6,90,143	13,23,110	...	13,23,110
	2	1261	7,11,888	13,37,785	...	13,37,785
	3	1262	7,17,761	13,65,985	...	13,65,985
	4	1263	6,89,464	13,40,063	...	13,40,063
	5	1264	7,08,221	13,69,425	...	13,69,425
	Average.		7,03,495	13,47,273	...	13,47,273
Fuslies in which slight reductions were made.	6	1265	7,83,141	14,81,803	74,348	14,07,455
	7	1266	8,78,149	16,63,361	1,03,159	15,60,202
	8	1267	8,77,799	16,53,782	1,05,939	15,47,843
	9	1268	9,24,599	17,94,680	1,11,005	16,83,675
	Average.		8,65,923	16,48,406	...	15,49,794
Fuslies in which full re- ductions were made.	10	1269	9,67,648	18,43,181	1,96,378	16,46,803
	11	1270	9,83,449	18,69,835	1,89,293	16,80,542
	12	1271	9,93,297	18,70,632	1,90,494	16,80,138
	13	1272	10,33,669	19,39,034	1,93,845	17,45,189
	14	1273	10,85,960	17,91,414	...	17,91,414
	15	1274	10,86,525	17,82,935	...	17,82,935
	Average.		1,025,091	18,49,505	...	17,21,170

6

The above statement is correct and is the result of the calculations of the Collector of Salem, who has been directed to examine the same and report thereon.

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

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

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

26. In his subsequent letter of the 15th January 1866 No. 4, Mr. Puckle again observed, "Salem is the only southern District remaining incomplete and it is questionable whether it is worth while to revise a District so very well settled already."

27. Mr. Puckle's suggestion in the concluding para of his second report is, that the scheme for the Settlement of the northern talooks should be sanctioned now, to save further reference but that the rates sanctioned should not be introduced until the southern talooks and other Districts more immediately in need of Settlement have been attended to, or until prices fall so as to render relief necessary. The arguments advanced apply however with equal force to the southern talooks, which moreover, in the event of the Settlement being introduced, will benefit by three fourths of the lakhs of Rupees to be foregone, the prospective reduction in the northern talooks being only Rupees 47,450. The District, in its present condition, certainly does not press for a reduction of assessment, and as a revision, if made now, cannot be based on existing, or even on lately prevailing prices, and must consequently involve a reduction which is not called for, the expediency of unnecessarily giving up revenue at a time when the State is urgently in need of funds for the prosecution of so many useful undertakings, appears questionable, and the propriety of for the present "letting well alone" worthy of consideration.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) R. E. MASTER,

Officiating Director of Revenue Settlement.

PRELIMINARY REPORT

On the Settlement of the Balaghaut and Baramahal Divisions or northern talooks of Salem, dated 13th April 1866.

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41. Proposal to defer the introduction of the settlement in the talooks now reported on for the present.

List of Statements forwarded with the Report on the northern talooks of Salem.

- A. Statement comparing the proposed settlement of irrigated lands with the Jummaabundi beriz of Fusly 1270.
- B. Do. do. of dry lands with do.
- C. Statement exhibiting the area and assessment of the cultivation in irrigated lands under each taram and group.
- D. Do. do. of do. in dry land under do.
- E. Statement exhibiting the area and assessment of the cultivation in irrigated land under each money rate.
- F. Do. do. of do. in dry land under do.
- G. Do. do. of waste in irrigated land under each taram and group.
- H. Do. do. of waste in dry land under do.
- I. Statement exhibiting the area and assessment of the cultivation in irrigated land under each taram and group in the Darampuri talook.
- J. Do. do. Tripatur do.
- K. Do. do. Uttangheri do.
- L. Do. do. Kristnagheri do.
- M. Do. do. Oossoor do.
- N. Do. in dry land under each taram and group in the Darampuri talook.
- O. Do. do. Tripatur do.
- P. Do. do. Uttangheri do.
- Q. Do. do. Kristnagheri do.
- R. Do. do. Oossoor do.

- S. Statement exhibiting the area and assessment of the cultivation in irrigated land under each money rate in the Darampuri talook.
- T. Do. do. Tripatur talook.
- U. Do. do. Uttangheri do.
- V. Do. do. Kristangheri do.
- W. Do. do. Oossoor do.
- X. Do. in dry land under each money rate in the Darampuri talook.
- Y. Do. do. Tripatur do.
- Z. Do. do. Uttangheri do.
- AA. Do. do. Kristangheri do.
- BB. Do. do. Oossoor do.
- CC. Do. of waste in irrigated land under each tarana and group in the Darampuri talook.
- DD. Do. do. Tripatur do.
- EE. Do. do. Uttangheri do.
- FF. Do. do. Kristangheri do.
- GG. Do. do. Oossoor do.
- HH. Do. in dry land under each tarana and group in the Darampuri talook.
- II. Do. do. Tripatur do.
- JJ. Do. do. Uttangheri do.
- KK. Do. do. Kristangheri do.
- LL. Do. do. Oossoor do.
- MM. Statement exhibiting the amount of estimated second crop assessment for the 2nd, 3rd, and 4th groups of irrigated land.
- NN. Skeleton Map showing the grouping of dry lands in the Salem District.

SOORAMUNGALUM, 13TH APRIL 1866.

No. 26.

From

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

To

R. E. MASTER, Esq.,
Officiating Director of Revenue Settlement.

SIR,

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

STATISTICS OF THE TALOOKS.—2. These talooks* include both the Balaghaut and Baramahal divisions, containing 1,616 Ryotwari villages, with an area of 2,000 square miles, exclusive of 268 villages among the hills that cannot now be surveyed or assessed in detail.

- * 1. Oossoor
- 2. Kristangheri
- 3. Tripatur.
- 4. Uttangheri
- 5. Darampuri

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

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

- † Oossoor.
- ‡ Kristangheri.
- § Tripatur.
- || Uttangheri.
- ¶ Darampuri.

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

- § Tripatur.
- || Uttangheri.

6. The Palar and Poniyar flow through these talooks, and irrigate 2,500 acres, and minor rivers about 5,000 acres more. There are 90 tanks of considerable size, but the bulk of the irrigated area is dependant upon small tanks that hold from fifteen days to two months' water supply. Wells are of rare occurrence, and, with the exception of tobacco, but few garden crops are raised in the Baramahal. In the Balaghaut the people grow cocoanut and areca palms, plantains and betel vines under tanks, and prefer these crops to rice.

7. The unhealthiness of the climate for natives of the plains, the scarcity of water, and consequent want of fruit and vegetables, prevent Brahmins and Reddies from spreading themselves over the country, and engaging in agricultural pursuits. Hence, except in some favored localities, || the cultivators are mostly Pullies—an ignorant and improvident race, who spend their earnings on feasts and ceremonies, and do but little to improve their fields.

|| On the Mysore frontier the land-owners are usually Canara, race, and round Tripatur and Vaniembadi there are many Brahmins and Musselmans.

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

	Acres.
Black loam.....	84,274
Red do.	75,039

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

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

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

12. The Collector's Jummabundi Reports give a general average of 13 Annas for raggy and 12 Annas for cumboo. Separating the southern talooks, (where the price of these grains is shown to have averaged 14 and 15 Annas, respectively, during February and March,) the price of raggy and cumboo must clearly have averaged much less in the northern talooks, to bring down the District average to 13 and 12 Annas a cullum.

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

13. The draught cattle in these talooks are superior; the ordinary cart load being 20 cullums of paddy or 15 of dry grains. Twenty miles is the average distance from a market town; and the same rates of cartage and merchants' profits are here allowed as in the southern talooks.

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

Items.	Paddy.		Dry Grains.							
	Per garce.	Per Harris cullum.	Raggy.		Cumboo.		Horse-gram.		Average.	
			Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.	Per garce.	Per Harris cullum.
Average price throughout the northern talooks	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
Do. for February and March	100 11 0	12 108 1 0	13 101 9 0	12 124 0 0	15 111 3 0	13				
Average given in the Collector's Jummabundi Reports for the entire District	93 8 0	11 95 2 0	11 89 6 0	11 116 11 0	14 100 6 0	12				
	105 10 0	13 109 11 0	13 100 4 0	12 127 0 0	15 112 5 0	13				

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

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

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

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

Items.	February and March, average price per Harris cullum.		Deduct.								Remainder.		Comm-utation rate now proposed.
			Cartage at 1 Anna per mile.		Merchants' profits at 12 per cent. for paddy and 18 per cent. for dry grains.		Total.						
H. C.	M.M.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		
Paddy	...	11	0	1 0	0	1 4	0	2 4	0	8 8	0	9	
Dry grains	...	12	0	1 4	0	2 2	0	3 6	0	8 6	0	9	

GROSS PRODUCE OF THE LAND.—19. The staple crops selected are paddy, raggy, cumboo, and gram. The yield of paddy is much the same as under similar irrigation in the southern talooks.

Since this was written I have again read over Col. Read's report on Salem and find that his estimate of the average yield of dry land was 12 cullums 9 measures per acre. The average now proposed for the northern and southern talooks together being almost identical, viz., 12 cullums 12 measures per acre.

Raggy grows to perfection in the Balaghaut, and is above the average in the Baramahal. Cumboo grows well in a loose dry soil, and yields the same here as further south. Gram is remarkably fine, though it is at best an uncertain crop, and yields little more than half as much as the other staple grains. The average is thus reduced considerably, for while the yield of raggy, cumboo, and cholam is estimated at 14 cullums 11 measures an acre, for the southern talooks, the yield of raggy, cumboo and gram is here estimated at 13 cullums 3 measures, or excluding permanently improved land, in which cumboo and gram are never grown, at 11 cullums 19 measures an acre.

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

Description	Staple Crops.	AVERAGE YIELD PER ACRE.							
		By actual experiments.		By independ-ent estimates in the village.		By Ryots col-lectively in the Talooks		Now proposed as a standard.	
		No.	Harris cul-lums.	Madras measures.	Harris cul-lums.	Madras measures.	Harris cul-lums.	Madras measures.	Harris cul-lums.
Irri-gated.	Paddy...	177	31	0	27	5	20	8	26
Dry.	Raggy...	22	11	20	14	16	7	2	16
	Cumboo...	27	10	4	13	23	5	9	14
	Horse gram...	2	4	16	11	22	4	8	8
	Average for the dry crops...	51	9	12	13	13	6	19	13

AGRICULTURAL EXPENSES.—21. Work seldom commences in irrigated land until the day has well advanced; hence the task of the permanent laborer is proportionably less than elsewhere, and more coolies are required to assist him. The seed is sown broad cast, and is used in larger quantities than if sown in seed beds. The labor of planting is thus saved, but the ground has to be weeded twice. The permanent labourer can cultivate but 2½ acres of irrigated land; his wages are lower, but his ready money receipts are higher than in the southern talooks; the cost of manure is less, and fees to village artizans rather more than in the southern talooks. The amount of labor requisite to cultivate similar dry lands is about the same everywhere, though the cost depends on the rate of wages paid. Wages are lower in the northern talooks, and are now commuted into money at 1 Anna a cullum less than in the southern talooks. Hence though more labor is bestowed on wet lands, the cost of this labor is a trifle less than in other parts of the District; while with the same amount of labor bestowed on dry lands, the cost is quarter less in the northern than in the southern talooks.

DRY.

Taram.	Classification.		Gross produce in Harris cultum of 24 Madras measures.				Value at 9 Annas per cultum.	Deduct 20 per cent. on account of unfavorable seasons.	Remainder.	Deduct cultivation expenses.	Remainder or net produce.	50 per cent. of the net.	Deduct 10 per cent. on account of unprofitable areas measured into fields.	Remainder.	Standard rates now proposed.
	Class.	Sort.	Cumbho.	Raggy.	Gram.	Average.									
1	2	1	...	26	...	26	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	2	2	...	21	...	21	14 10 0	11 13 0	11 11 2	4 0 0	7 11 2	3 13 7	0 6 2	3 7 5	3 8 0
3	4	1	...	20	...	18	10 2 0	8 0 6	8 1 7	3 12 0	4 5 7	2 2 10	0 3 6	1 15 2	2 0 0
4	3	1	...	18	...	15	8 7 0	1 11 0	6 12 0	3 8 0	3 4 0	1 10 0	0 2 7	1 7 5	1 9 0
5	4	2	...	17	...	13	7 5 0	1 7 5	5 13 7	3 4 0	2 9 7	1 4 10	0 2 1	1 2 9	1 4 0
6	5	1	...	14	...	11	6 3 0	1 3 10	4 15 2	3 0 0	1 15 2	0 15 7	0 1 7	0 14 0	1 0 0
7	5	2	...	13	...	10	5 10 0	1 2 0	4 8 0	2 12 0	1 12 0	0 14 0	0 1 5	0 12 7	0 13 0
8	3	3	...	10	...	8	4 8 0	0 14 5	3 9 7	3 8 0	1 1 7	0 8 10	0 6 11	0 7 11	0 8 0
9	5	3	...	9	...	7	3 15 0	0 12 7	3 2 5	2 6 0	0 12 5	0 6 3	0 0 8	0 5 7	0 6 0

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

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

* Vide map of the grouping.

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

Taram or class.		IRRIGATED.								DRY.						
		2nd group.		3rd group.		4th group.		5th group.		2nd group.		3rd group.		4th group.		
		Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	Rs.	A.	
1	8	0	7	0	6	0	5	0	3	8	2	8	2	0	1	0
2	7	0	6	0	5	0	4	0	2	8	2	0	1	8	1	8
3	6	0	5	0	4	0	3	0	2	0	1	8	1	4	1	4
4	5	0	4	0	3	0	2	8	2	0	1	4	1	0	0	0
5	4	0	3	0	2	8	2	0	1	1	0	12	0	8	0	6
6	3	0	2	8	2	0	1	8	0	12	0	8	0	6	0	5
7	2	8	2	0	1	8	1	0	0	8	0	6	0	4	0	4
8	2	0	1	8	1	0	...	...	0	6	0	4	0	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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

IRRIGATED.				DRY.			
Items.	Cost in measures of grain.	Cost in money.	Total cost if the grain be commuted into money at 9 As. per Harris cullum.	Items.	Cost in measures of grain.	Cost in money.	Total cost if the grain be commuted into money at 9 As. per Harris cullum.
3rds of the time of a permanent laborer at 430 measures of grain per annum.	172	1 9 8	5 10 2	3rds of the time of a permanent laborer at 430 measures of grain per annum.	71	0 10 8	2 5 6
Weeding—20 coolies at 1½ measures each.	30	...	0 11 3	Weeding—8 coolies at 1½ measures each.	12	...	0 4 6
Reaping & thrashing, 12 do. at do.	18	...	0 6 9	Reaping & thrashing, 6 do. at do.	9	...	0 3 4
Seed ...	30	...	0 11 3	Seed ...	6	...	0 2 3
Manure ...	...	0 12 0	0 12 0	Manure ...	...	0 6 0	0 6 0
Iron ...	...	0 8 0	0 8 0	Iron ...	...	0 4 0	0 4 0
Fees to village artizans.	14	...	0 5 3	Fees to village artizans.	6	...	0 2 3
	264	2 13 8	9 0 8		104	1 4 8	3 11 11

or in round figures 9 Rupees for irrigated, and 3 Rupees 12 Annas for dry land.

23. 20 per cent. for unfavorable seasons was allowed in Trichinopoly, and 15 per cent. was recently proposed for the southern talooks of Salem.*

In the northern talooks the dry crops often suffer, for the rains are very uncertain, and even in favorable seasons the surface water is drained away more rapidly than on the lower level of the southern talooks. The chance of failure is therefore quite as great as in Trichinopoly, and 20 per cent. may be considered as a fair allowance on account of unfavorable seasons.

NET PRODUCE AND PROPOSED STANDARD RATES OF ASSESSMENT.—24. The following Statement shows the value of the net produce, which is arrived at by deducting the cultivation expenses only from the gross produce of irrigated land, and by deducting the cultivation expenses, plus 20 per cent. for unfavorable seasons, from the gross produce of dry land; grain being converted into money at 9 Annas per cullum of 24 Madras measures.

25. A further deduction of 10 per cent. is made from the Government share of half the net produce, on account of unprofitable areas * now measured into cultivated fields; and the remainder represents a close approximation to the standard rates proposed.

IRRIGATED.										
Taram.	Classification.		Gross produce.	Value at 9 Annas per cullum.	Deduct cultivation expenses.	Remainder or net produce.	Half of the net produce.	Deduct 10 per cent. on account of unprofitable areas measured into fields.	Remainder.	Standard rates now proposed.
	Class.	Sort.								
1	2	1	H. C.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	3	2	45	25 5	10 0 0	15 5 0	7 10 6	0 12 3	6 14 3	7 0 0
3	4	3	40	23 8	9 0 0	13 8 0	6 0 0	0 10 10	6 1 2	6 0 0
4	5	4	35	19 11	9 0 0	10 11 0	5 5 6	0 8 7	4 12 11	5 0 0
5	6	5	30	16 14	8 0 0	8 14 0	4 7 0	0 7 1	3 15 11	4 0 0
6	7	6	25	14 1	7 0 0	7 1 0	3 8 0	0 5 8	3 2 10	3 0 0
7	8	7	20	11 4	6 12 0	5 8 0	2 12 0	0 4 5	2 7 7	2 8 0
8	9	8	15	8 7	4 0 0	4 7 0	2 3 6	0 3 7	1 15 11	2 0 0
9	10	9	12	6 12	3 8 0	3 4 0	1 10 0	0 2 7	1 7 5	1 8 0

DRY.

Taram.	Classification.		Gross produce in Harris cullum of 24 Madras measures.				Value at 9 Annas per cullum.	Deduct 20 per cent. on account of unfavorable seasons.	Remainder.	Deduct cultivation expenses.	Remainder or net produce.	50 per cent. of the net.	Deduct 10 per cent. on account of unprofitable areas measured into fields.	Remainder.	Standard rates now proposed.
	Class.	Sort.	Cunhuo.	Raggy.	Gram.	Average.									
1	2	1	26	...	...	26	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
2	3	2	21	...	...	21	14 10 0	3 14 10	11 11	2 4 0	7 11 2	3 13 7	0 6 3	3 7 5	3 8 0
3	4	3	16	...	...	16	11 13 0	2 5 10	9 7	3 14 0	5 9 2	2 12 7	0 4 6	2 8 1	2 8 0
4	5	4	12	...	...	12	10 8 0	2 0 5	8 1	3 12 0	4 5 2	2 2 10	0 3 6	1 15 2	2 8 0
5	6	5	12	...	...	12	8 7 0	1 11 0	6 12 0	3 8 0	3 4 0	1 10 0	0 2 7	1 7 5	1 8 0
6	7	6	12	...	...	12	7 5 0	1 7 5	5 13 7	3 4 0	2 9 7	1 4 10	0 2 1	1 2 9	1 4 0
7	8	7	12	...	...	12	6 3 0	1 3 10	4 15 2	3 0 0	1 15 2	0 15 7	0 1 7	0 14 0	1 0 0
8	9	8	11	...	...	11	5 10 0	1 2 0	4 8 0	2 12 0	1 12 0	0 14 0	0 1 5	0 13 7	0 12 0
9	10	9	10	...	...	10	4 8 0	0 14 5	3 9 7	2 8 0	1 1 7	0 8 10	0 0 8	0 5 7	0 6 0
10	11	10	8	...	...	8	3 15 0	0 12 7	3 2 5	2 6 0	0 12 5	0 6 3	0 0 8	0 5 7	0 6 0

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

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

* Vide map of the grouping.

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

Taram or class.	IRRIGATED.				DRY.			
	2nd group.	3rd group.	4th group.	5th group.	2nd group.	3rd group.	4th group.	
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	8 0 0	7 0 0	6 0 0	5 0 0	3 8 8	2 0 8	2 0 8	
2	7 0 0	6 0 0	5 0 0	4 0 0	2 0 0	1 8 8	1 4 0	
3	6 0 0	5 0 0	4 0 0	3 0 0	1 8 8	1 4 0	1 0 12	
4	5 0 0	4 0 0	3 0 0	2 0 0	1 4 0	0 12 0	0 8 6	
5	4 0 0	3 0 0	2 0 0	1 0 0	0 12 0	0 8 6	0 4 5	
6	3 0 0	2 0 0	1 0 0	1 0 0	0 8 6	0 4 5	0 4 5	
7	2 0 0	1 0 0	...	...	0 6 0	0 4 5	...	
8	...	...	...	...	...	...	...	
9	...	...	...	...	...	...	...	

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

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

EMOLUMENTS OF VILLAGE OFFICERS.—31. 6½ per cent. on 5,05,865 Rupees will give 31,617 Rupees. The amount now paid by Government is 42,758 Rupees.

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

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

IRRIGATED.

Classification.		Taram.	2nd group.		3rd group.		4th group.		5th group.		Total.	
Class.	Sort.		Area.	Assess-ment.	Area.	Assess-ment.	Area.	Assess-ment.	Area.	Assess-ment.	Area.	Assess-ment.
2	1	1	Acres. ...	Rs. ...	Acres. 8	Rs. 57	Acres. 289	Rs. 1,736	Acres. 167	Rs. 830	Acres. 464	Rs. 2,623
2 4	2 1	2	18 180		70 460		35 5,177		54 3,767		177 9,584	
			198	1,382	530	3,178	5,212	26,066	3,821	15,285	9,761	45,011
4 7	2 1	3	287 2		1,044 58		6,004 1,479		10,200 927		17,535 2,466	
			289	1,737	1,102	5,514	7,483	29,933	11,127	33,383	20,001	70,567
3 5 7 8	1 1 2 1	4	21 38 2 5		58 171 18 37		35 759 341 335		96 915 626 333		210 1,883 990 710	
			66	330	284	1,139	1,473	4,421	1,970	4,921	3,793	10,814
3 5	2 2	5	11 4		34 15		20 61		39 91		104 171	
			15	59	49	144	81	200	130	259	275	662
8	2	6	...	...	6	15	41	82	28	42	75	139
4 5 7	3 3 3	7	116		435		269		3,484 3 2		4,324 3 2	
			116	290	455	910	269	400	3,489	4,362	4,320	5,962
3 8	3 3	8	... ...		1 ...		... ...		13 3		14 3	
			...	...	1	2	...	...	16	16	17	18
			684	3,789	2,435	10,959	14,848	62,838	20,748	59,101	38,715	1,36,696

DRY.

Classification.		Taram.	2nd group.		3rd group.		4th group.		Total.	
Class.	Sort.		Area.	Assess-ment.	Area.	Assess-ment.	Area.	Assess-ment.	Area.	Assess-ment.
2	2	2	Acres. 1,059	Rs. 2,649	Acres. 1,333	Rs. 2,665	Acres. 718	Rs. 1,076	Acres. 3,110	Rs. 6,388
4	1	3	1,547	3,092	1,682	2,535	838	1,047	4,067	6,664
3	1	4	21		43		96		160	
4	2		6,173		5,710		4,631		16,514	
7	1		4,080		5,983		4,987		15,050	
			10,274	15,411	11,736	14,670	9,714	9,714	31,724	39,795
3	2	5	35		3		24		62	
5	1		7,342		8,857		5,184		21,383	
7	2		7,652		12,192		8,960		28,804	
8	1		23,079		28,833		30,177		82,089	
			38,108	47,635	49,885	49,885	44,345	33,258	1,32,338	1,30,778
5	2	6	4,619		11,400		3,212		19,231	
8	2		31,822		97,595		55,162		1,84,579	
			36,441	36,441	1,08,995	81,748	58,374	29,188	2,03,810	1,47,377
4	3	7	6,108	4,580	3,143	1,571	2,016	756	11,267	6,907
3	3	8	1		0		0		1	
5	3		800		1,533		200		2,533	
			801	401	1,533	575	200	63	2,534	1,039
7	3	9	3,798		4,006		1,604		9,408	
8	3		17,699		21,219		21,117		60,035	
			21,497	8,061	25,225	6,306	22,721	5,680	69,443	20,047
			1,13,835	1,18,268	2,03,532	1,59,945	1,38,926	80,782	4,58,293	3,58,995

34. The 2nd class contains ¼ the 3rd class ½ and the 4th class ¼ of the irrigated area. There are no 1st class gardens in these talooks, and the permanently improved lands form but a ¼ part of the dry cultivation. The 4th, 5th, and 6th classes comprise ½ and the 9th class ¼ of the ordinary dry lands; the average assessment being 3 Rupees 9 Annas, and 12 Annas 6 Pice an acre for wet and dry lands respectively; or 1 Rupee less than the average proposed for the wet, and 6 Annas 6 Pice less than that proposed for the dry lands of the southern talooks.

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

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

IRRIGATED.				DRY.			
Rate.		Area.	Assessment.	Rate.		Area.	Assessment.
Rs.	A.	Acres.	Rs.	Rs.	A.	Acres.	Rs.
7	0	206	1,439	2	8	1,059	2,647
6	0	1,108	6,651	2	0	2,880	5,757
5	0	16,547	32,739	1	8	12,675	19,013
4	0	11,604	46,416	1	4	50,682	63,352
3	0	12,649	37,948	1	0	96,041	96,041
2	8	2,173	5,430	0	12	1,59,448	1,19,586
2	0	626	1,251	0	8	62,319	31,160
1	8	297	444	0	6	25,045	9,392
1	4	3,489	4,362	0	5	200	63
1	0	16	16	0	4	47,944	11,984
		38,715	1,36,696			4,58,293	3,58,995

AVAILABLE ASSETS OF REVENUE.—37. To make up for a reduction of 54,346 Rupees, there were in Fusly 1270, 2,29,670 acres of waste land on which the proposed assessment is 1,15,903 Rupees, 4th, of this area has been brought under cultivation since Fusly 1270, and the remainder will probably be taken up in the course of the next few years.

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

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

COMPARISON BETWEEN TRICHINOPOLY AND SALEM.—40. The reduction in Trichinopoly was 3,88,056 Rupees, or 25 per cent. on a revenue of 15,82,174

Single crop assessment per acre.	Irrigated.			Dry.		
	RS.	A.	P.	RS.	A.	P.
Trichinopoly general average.	4	4	0	0	15	5
Salem southern talooks.	4	9	0	1	8	0
Northern talook.	8	9	0	0	12	6
Salem, general average.	4	12	0	1	0	0

Rupees; the reduction proposed for the entire District of Salem is 2,59,390 Rupees, or 16 per cent. on a revenue of 15,99,502 Rupees. The circumstances of the two Districts, however, differ widely, for while the uplands of Trichinopoly are for the most part poor, and have been over-assessed from time immemorial, Salem is generally flourishing, and has enjoyed a comparatively light assessment for the last 60 years. In the northern talooks more especially, (though the soil is perhaps no better than in Trichinopoly) the assessment was so fairly imposed at the time of the original pynaish, that a revision seems quite unnecessary during the continuance of the present high prices, and great agricultural prosperity.

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

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) R. K. PUCKLE,

Deputy Director of Revenue Settlement.

A

STATEMENT comparing the proposed settlement of Irrigated lands in the northern talooks of the Salem District with the Jummabundi beriz of Fusly 1270.

Talooks.	Dry or Wet.	Group.	As per Jumma- bundi of fusly 1270.		As per proposed Settlement.		Comparison.*				Percentage of difference	
			Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.			
							Extent.	Assess- ment.	Extent.	Assess- ment.		
			ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	A.	RS.
Darampuri ...	Wet.	4	3,500	17,994	3,905	15,858	405	...	...	2,136	...	...
		5	5,915	26,671	7,347	23,580	1,432	...	...	3,091	...	...
			9,415	44,665	11,252	39,438	1,837	...	...	5,227	20	12
Tripatur.....		2	759	7,703	684	3,798	...	...	75	3,905	...	...
		4	2,497	14,221	2,863	11,762	366	...	...	2,459	...	...
		5	2,048	10,145	2,036	4,988	...	...	12	5,157	...	...
Uttangheri ...			5,304	32,069	5,583	20,548	279	...	...	11,521	5	36
		3	1,160	4,038	1,110	5,247	...	1,209	50	...	...	...
		4	641	1,876	599	2,318	..	442	42	...	...	...
Kristnagheri..		5	2,298	9,488	2,689	6,906	391	...	...	2,582	...	...
			4,099	15,402	4,398	14,471	299	...	...	931	7	6
		3	1,032	6,449	1,325	5,712	293	...	...	737	...	...
Oossoor.....		4	1,220	5,606	1,649	6,795	429	1,189	...	...	...	...
		5	4,307	20,304	6,133	14,786	1,826	...	...	5,518	...	...
			6,559	32,359	9,107	27,293	2,548	...	...	5,066	39	16
Total...		4	5,480	28,856	5,832	26,104	352	...	...	2,752	...	...
		5	2,257	11,071	2,543	8,842	286	...	...	2,229	...	...
			7,737	39,927	8,375	34,946	638	...	...	4,981	8	12
			33,114	1,64,422	38,715	1,36,696	5,601	...	...	27,726	17	12

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

(Signed) R. K. PUCKLE,

Deputy Director of Revenue Settlement.

B

STATEMENT comparing the proposed settlement of Dry lands in the northern talooks of the Salem District with the Jummabundi beriz of fusly 1270.

Talooks.	Dry or Wet.	Group.	As per Jamma- bundi of fusly 1270.		As per proposed Settlements.		Comparison.				Percentage of difference.	
			Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.			
							Extent.	Assess- ment.	Extent.	Assess- ment.		
Darampuri.	Dry.		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACS.	RS.	ACS.	RS.
		2	36,371	31,888	40,509	38,660	4,138	6,772	...	...	...	...
		3	44,773	37,810	53,016	41,553	8,243	3,743	...	...	...	...
		4	36,744	29,474	41,274	25,410	4,530	...	...	4,064	...	...
			1,17,888	99,172	1,34,799	1,05,623	16,911	6,451	...	...	14	7
Tripatur.		2	12,641	16,118	15,592	15,524	2,951	...	...	594	...	...
	3	20,289	27,006	22,492	21,456	2,203	...	...	5,550	...	...	
	4	11,503	10,339	14,064	7,051	2,561	...	...	3,288	...	...	
		44,433	53,463	52,148	44,031	7,715	...	...	9,432	17	18	
		24,611	23,100	28,257	21,571	3,646	...	...	1,529	...	...	
Uttangheri*		4	52,936	55,620	64,110	36,304	11,174	...	...	19,316	...	...
		77,547	78,720	92,367	57,875	14,820	...	...	20,845	19	26	
	2	10,222	10,361	12,742	11,896	2,520	1,535	...	...	...	...	
	3	65,140	53,556	74,602	55,470	9,462	1,914	...	...	...	...	
	4	10,468	12,016	13,867	8,151	3,399	...	...	3,865	...	...	
Kristna- gheri.			85,830	75,933	1,01,211	75,517	15,381	...	...	416	18	1
	2	50,330	63,003	46,989	52,188	...	...	3341	10,815	...	...	
	3	14,176	18,853	25,167	19,895	10,991	1,042	...	...	...	...	
	4	4,850	6,645	5,612	3,866	762	...	...	2,779	...	...	
		6,93,556	88,501	77,768	75,949	8,412	...	...	12,552	12	14	
Oosoor.			3,95,054	3,95,789	4,58,293	3,58,995	63,239	...	...	36,794	16	9
Total...												

* This is the talook that most needs reduction.

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

B

STATEMENT comparing the proposed settlement of Dry lands in the northern talooks of the Salem District with the Jummabundi beriz of fusly 1270.

Talooks.	Dry or Wet.	Group.	As per Jamma- lundi of fusly 1270.		As per proposed Settlements		Comparison.				Percentage of difference.	
			Extent.	Assessment.	Extent.	Assessment.	Increase.		Decrease.			
							Extent.	Asses- ment.	Extent.	Asses- ment.		
			ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACS.	RS.	ACS.	RS.
Darampuri.	Dry.	2	36,371	31,888	40,509	38,660	4,138	6,772	...	...	...	...
		3	44,773	37,810	53,016	41,553	8,243	3,743	...	...	...	...
		4	36,744	29,474	41,274	25,410	4,530	...	...	4,064	...	...
			1,17,888	99,172	1,34,799	1,05,623	16,911	6,451	...	...	14	7
Tripatur.		2	12,641	16,118	15,592	15,524	2,951	...	...	594	...	...
		3	20,289	27,006	22,492	21,456	2,203	...	...	5,530	...	...
		4	11,503	10,339	14,064	7,051	2,561	...	...	3,288	...	...
			44,433	53,463	52,148	44,031	7,715	...	...	9,432	17	18
Uttangheri*		3	24,611	23,100	28,257	21,571	3,646	...	...	1,529	...	...
		4	52,936	55,620	64,110	36,304	11,174	...	...	19,316	...	...
			77,547	78,720	92,367	57,875	14,820	...	...	20,845	19	20
		2	10,222	10,361	12,742	11,896	2,520	1,535	...	...	...	...
Kristna- gheri.		3	65,140	53,556	74,602	55,470	9,462	1,914	...	...	...	...
		4	10,463	12,016	13,867	8,151	3,399	...	...	3,865	...	...
			85,830	75,933	1,01,211	75,517	15,381	...	...	416	18	1
		2	50,330	63,003	46,989	52,188	...	...	3341	10,815	...	...
Oosoor.		3	14,176	18,853	25,167	19,895	10,991	1,042	...	...	...	...
		4	4,850	6,645	5,612	3,866	762	...	...	2,779	...	...
			6,93,556	88,501	77,768	75,949	8,412	...	...	12,552	12	14
			3,95,054	3,95,789	4,53,293	3,58,995	63,239	...	...	36,794	16	9
Total...												

* This is the talook that most nearly corresponds to the talook of the same name in the British records.

* This is the talook that most needs reduction.

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

C

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated lands under each taram and group.

Taram.	Classification.		2nd Group.				3rd Group.				4th Group.				5th Group.				Total.						
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.						
RS.	A.	ACS.	RS.	RS.	A.	ACRES.	RS.	RS.	A.	ACRES.	RS.	RS.	A.	ACRES.	RS.	RS.	A.	ACRES.	RS.						
1	2	1	8	0	...	...	7	0	8	57	6	0	289	1,736	5	0	167	830	464	2,623					
2	2	2	7	0	{	18	...	{	70	...	{	35	...	{	54	...	{	177	...						
	4	1				180	...		6	0		460	...		5	0		5,177	...	4	0	3,767	...	9,584	...
3	4	2	6	0	{	198	1382	{	530	3,178	{	5,212	26,066	{	3,821	15,285	{	9,761	45,911						
						287	...		5	0		1,044	...		4	0		6,004	...	3	0	10,200	...	1,753	...
						2	...		58	...		...	...		1,479	...		...	...	927	...	2,466	...		
						289	1737		1,102	5,514		7,483	29,933		11,127	33,383		2,001	70,567						
4	3	1	5	0	{	21	...	{	58	...	{	35	...	{	96	...	{	210	...						
						38	...		171	...		759	...		...	...		915	...	1,883	...				
						2	...		18	...		344	...		...	...		626	...	990	...				
						5	...		37	...		335	...		...	...		333	...	710	...				
5	3	2	4	0	{	66	330	{	284	1,139	{	1,473	4,421	{	1,970	4,924	{	3,793	10,814						
						11	...		34	...		20	...		39	...		104	...						
						4	...		15	...		61	...		91	...		171	...						
6	6	2	3	0	{	15	59	{	49	144	{	81	200	{	130	259	{	275	662						
						...	...		6	15		41	82		1	8		28	42	75	139				
						116	...		455	...		269	...		3,434	...		4,324	...						
						...	...		...	...		...	...		...	...		...	...						
7	4	3	2	8	{	...	...	{	...	...	{	...	...	{	3	...	{	3	...						
						...	...		...	...		...	...		...	...		...	...						
						116	290		455	910		269	400		3,489	4,362		4,329	5,962						
8	3	3	2	0	{	...	...	{	1	...	{	...	...	{	13	...	{	14	...						
						...	...		...	...		...	...		...	...		...	...						
						...	...		1	2		...	...		16	16		17	18						
Total...			684 3798				2,435 10,939				14,848 62,838				20,748 59,101				38,715 1,36,696						

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

D
STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each taram and group.

Taram.	Classification.		1st Group.			2nd Group.			3rd Group.			Total.				
	Class.	Sort.	Rate per Acre.		Assessment.	Rate per Acre.		Assessment.	Rate per Acre.		Assessment.	Extent.	Assessment.			
2	2	2	RS. 2	A. 8	ACRES. 1,059	RS. 2,647	RS. 2	A. 0	ACRES. 1,333	RS. 2,605	RS. 1	A. 8	ACRES. 718	RS. 1,076	ACRES. 3,110	RS. 6,393
3	4	1	2	0	1,547	3,092	1	8	1,682	2,525	1	4	838	1,047	4,067	6,664
4	3	1	1	8	21	...	1	4	43	...	1	0	90	...	160	...
	4	2			6,173	...			5,710	...			4,631	...	16,514	...
	7	1			4,080	...			8,983	...			4,987	...	15,050	...
5					10,274	15,411			11,736	11,670			9,714	9,714	31,724	39,796
	3	2	1	4	35	...	1	0	8	...	0	12	21	...	62	...
	5	1			7,342	...			8,857	...			5,184	...	21,383	...
	7	2			7,652	...			12,192	...			8,900	...	28,804	...
	8	1			23,079	...			29,833	...			30,177	...	82,089	...
6					38,108	47,635			42,885	42,885			44,345	33,238	1,32,338	1,30,778
	5	2	1	0	4,619	...	0	12	11,400	...	0	8	8,212	...	19,231	...
	8	2			31,822	...			97,593	...			55,162	...	1,84,679	...
7	4	8	0	12	36,441	36,441			1,08,995	81,748			59,874	29,188	2,03,810	1,47,377
8					6,108	4,580	0	8	3,143	1,571	0	6	2,016	750	11,267	6,907
	3	3	0	8	1	...	0	6	...	...	0	5	...	...	1	...
	5	3			800	...			1,533	...			200	...	2,533	...
9					801	401			1,333	575			290	63	2,534	1,032
	7	8	0	6	3,798	...	0	4	4,006	...	0	4	1,604	...	9,408	...
					17,699	...			21,219	...			21,117	...	60,035	...
					21,497	8,061			25,225	8,306			22,721	5,680	69,443	20,047
Total..					1,15,835	1,18,268			2,03,532	1,59,945			1,39,926	80,782	4,58,293	3,58,993

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

E
STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each money rate in the northern talooks of Salem District.

Money Rate.		Extent.	Assessment.
RS.	A.	ACRES.	RS.
7	0	206	1,439
6	0	1,108	6,651
5	0	6,547	32,739
4	0	11,604	46,416
3	0	12,649	37,948
2	8	2,173	5,430
2	0	628	1,251
1	8	297	444
1	4	3,489	4,362
1	0	16	16
Total...		33,715	1,36,696*

* Average 8-7-0.

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

F
STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each money rate in the northern talooks of Salem District.

Money Rate.		Extent.	Assessment.
RS.	A.	ACRES.	RS.
2	8	1,059	2,647
2	0	2,880	5,757
1	8	12,675	19,013
1	4	50,682	63,352
1	0	96,041	96,041
0	12	1,59,448	1,19,586
0	8	62,319	31,160
0	6	25,045	9,393
0	5	200	63
0	4	47,944	11,984
Total...		4,58,293	3,58,993*

* Average 13 annas.

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

G
STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated land under each taram and group in the northern talooks of the Salem District.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS. A.	ACRES.	RS.	RS. A.	ACRES.	RS.	RS. A.	ACRES.	RS.	RS. A.	ACRES.	RS.	ACRES.	RS.
1	2	1	8 0	...	...	7 0	...	...	6 0	...	...	5 0	...	...	...	...
2	2	2	7 0	12	...	6 0	8	...	5 0	15	...	4 0	26	...	56	...
	4	1		...	...		...	...		...	...		...	...	...	...
3	4	2	6 0	12	87	5 0	3	21	4 0	15	74	3 0	26	106	56	288
	7	1		106	...		39	...		861	...		997	...	2,003	...
				...	...		...	...		...	...		...	...	...	...
				106	638		39	195		861	8,447		997	2,994	2,003	7,274
4	3	1	5 0	...	...	4 0	...	...	3 0	...	...	2 8	...	...	...	...
	5	1		...	2		47	...		228	...		334	...	611	...
	7	2		...	...		...	...		...	...		...	...	...	...
	8	1		...	...		...	...		...	...		...	...	...	...
5	3	2	4 0	...	...	3 0	6	...	2 8	6	...	2 0	18	...	80	...
	5	2		33	...		89	...		285	...		297	...	654	...
				...	...		...	...		...	...		...	...	...	...
				33	131		45	133		291	727		315	628	684	1,619
6	8	2	8 0	...	...	2 8	8	19	2 ...	211	420	1 8	194	291	413	730
7	4	3	2 8	47	...	2 0	274	...	1 8	1,912	...	1 4	8,517	...	5,750	...
	5	3		...	...		23	...		103	...		208	...	394	...
	7	3		...	...		83	...		825	...		511	...	869	...
				47	116		330	661		2,340	8,510		4,236	5,295	6,953	9,582
8	3	3	2 0	...	...	1 8	27	...	1 8	23	...	1 0	21	...	71	...
	8	3		...	...		18	...		148	...		116	...	285	...
				...	...		...	...		...	...		...	...	...	...
				8	7		45	67		171	172		137	139	356	385
Total...				203	987		517	1,284		4,117	9,036		6,289	10,28	11,076	21,592

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

II

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the northern talooks of the Salem District.

Taram.	Classi- fication.		2nd Group.				3rd Group.				4th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent	Assess- ment.	Rate per Acre.		Extent	Assess- ment.	Rate per Acre.		Extent	Assess- ment.	Extent	Assess- ment.
			RS.	A.			RS.	A.			RS.	A.				
2	2	2	2	8	98	246	2	0	202	403	1	8	250	374	550	1,023
3	4	1	2	...	...	...	1	8	...	...	1	4	...	...	...	...
4	3	1	1	8	...	...	1	4	...	...	1	0	...	...	...	...
	4	2			522	...			270	...			426	...	...	...
	7	1			...	...			...	...			...	...	...	...
5	3	2	1	4	35	...	1	0	13	...	0	12	816	...	...	...
	5	1			...	...			...	...			...	...	...	...
	7	2			586	...			1,026	...			2,697	...	...	...
6	3	2	1	0	...	...	0	12	...	...	0	8	1,373	...	...	...
	5	1			...	...			...	...			...	...	...	...
	7	2			9,445	9,445			25,537	19,153			32,525	16,262	67,507	44,860
7	4	3	0	12	3,587	2,689	0	8	3,563	1,782	0	6	4,856	1,822	12,006	6,233
8	3	3	0	8	115	...	0	6	23	...	0	5	426	...	...	...
	5	3			1,298	...			3,130	...			1,483	...	...	...
	...	...			1,413	706			3,153	1,183			1,909	596	6,475	2,485
9	7	3	0	6	1,945	...	0	4	3,861	...	0	4	6,724	...	...	...
	8	3			15,889	...			28,627	...			68,613	...	...	...
	...	...			17,834	6,687			32,488	8,120			75,337	18,835	1,25,659	33,642
Total...			3	3,520	21,333	...	66,258	32,028	...	...	1,18,816	40,950	2,18,594	94,311	...	...

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

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each taram and group in the Darampuri talook.

Taram.	Classi- fication.		4th Group.				5th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Assess- ment.	Rate per Acre.		Extent.	Assess- ment.	Extent.	Assess- ment.
			RS.	A.			RS.	A.				
1	2	1	6	0	30	179	5	0	59	293	89	472
2	2	2	5	0	2	...	4	0	6	...	...	...
	4	1			336	...			1,585	...	...	...
	...	...			338	1,692			1,591	6,366	1,929	8,058
3	4	2	4	0	3,260	...	3	0	5,199	...	...	...
	7	1			133	...			235	...	...	...
	...	...			3,393	13,572			5,434	16,303	8,827	29,875
4	3	1	3	0	2	...	2	8	32	...	...	...
	5	1			51	...			101	...	...	...
	7	2			19	...			48	...	...	...
5	3	2	2	8	...	...	2	0	...	...	...	...
	5	1			...	...			...	...	...	...
	7	2			121	364			11	...	...	...
6	3	2	2	8	14	...	1	8	19	...	...	...
	5	1			4	...			30	59	48	103
	7	2			18	44			1	1	1	1
7	4	3	1	8	...	...	1	4	17	...	...	...
	5	1			...	...			...	...	...	...
	7	2			...	...			18	23	23	80
8	3	3	1	0	...	...	1	0	...	...	...	...
	5	1			...	...			...	...	...	...
	7	2			...	...			...	...	...	...
Total...			3,905	15,858	...	...	7,347	23,580	11,252	39,438	...	...

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

J

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each taram and group in the Tripatur talook.

Taram.	Classification.		2nd Group.				4th Group.				5th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent	Assessment.	Rate per Acre.		Extent	Assessment.	Rate per Acre.		Extent	Assessment.	Extent	Assessment.
			RS.	A.			RS.	A.			RS.	A.				
1	2	1	...	...	...	...	6	0	...	...	5	0	...	...	...	...
2	2	2	7	0	18	...	5	0	18	...	4	0	11	...	47	...
		4			1	180			...	1,023			...	218	...	1,421
3	4	2	6	0	198	1,382	4	0	1,041	5,205	3	0	229	914	1,460	7,501
		7			1	287			...	593			...	488	...	1,368
4	3	1	5	0	2	...	3	0	672	...	2	8	34	...	708	...
		5			1	289			1,737	1,265			5,006	522	1,568	2,076	8,365
5	3	1	4	0	21	...	3	0	9	...	2	8	35	...	65	...
		5			1	38			...	131			...	50	...	219
6	8	2	3	0	2	...	2	8	115	...	1	8	462	...	579	...
		5			1	5			...	159			...	154	...	318
7	4	3	2	8	66	330	1	8	414	1,242	1	4	701	1,751	1,181	3,323
		5			1	11			...	3			...	25	...	39
8	3	2	2	0	4	...	1	0	19	...	1	0	5	...	28	...
		5			1	15			59	22			55	30	60	67	174
9	8	2	3	0	...	...	2	0	38	76	1	8	8	13	46	89
		5			1	116			...	83			...	543	...	742
10	4	3	2	8	...	...	1	8	...	...	1	4	...	...	...	...
		5			1	...			...	...			...	...	...	...
11	3	3	2	0	116	290	1	0	83	124	1	0	543	679	742	1,098
		5			1	...			...	...			...	...	...	...
12	3	3	2	0	...	...	1	0	...	...	1	0	...	...	...	...
		5			1	...			...	...			...	...	...	...
Total...					684	3,798			2,863	11,762			2,036	4,988	5,583	20,548

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

K

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each taram and group in the Uttangheri talook.

Taram.	Classification.		3rd Group.				4th Group.				5th Group.				Total.			
	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Extent.	Assessment.		
			RS.	A.			RS.	A.			RS.	A.						
1	2	1	7	0	...	...	6	0	...	...	5	0	...	...	...	...		
2	2	2	6	0	64	...	5	0	...	...	4	0	28	...	...	...		
		4			1	240			...	178			...	492	...	...	...	
3	4	2	5	0	304	1,822	4	0	178	891	3	0	520	2,079	1,002	4,792		
		7			1	414			...	167			...	790	...	...	...	
4	3	1	4	0	54	...	3	0	88	...	2	8	263	...	...	...		
		5			1	468			2,340	255			1,021	1,053	3,159	1,776	6,520	
5	3	2	3	0	58	...	3	0	3	...	2	8	12	...	...	...		
		5			1	65			...	10			...	69	...	...	...	
6	8	2	2	8	18	...	2	8	68	...	1	4	68	...	...	...		
		5			3	37			...	22			...	63	...	...	...	
7	4	3	3	0	178	715	1	8	103	309	1	0	212	529	493	1,553		
		5			3	34			...	3			...	2	...	...	...	
8	3	2	1	8	48	143	1	8	...	...	1	0	4	...	...	...		
		8			3	14			...	3			7	6	12	57	162	
9	8	2	2	8	6	15	2	0	2	4	1	8	16	24	24	43		
		5			3	105			...	58			...	881	...	...	...	
10	4	3	2	0	...	...	1	8	...	...	1	4	...	...	...	...		
		5			3	...			...	...			...	1	...	...	...	
11	3	3	1	8	105	110	1	0	58	86	1	0	882	1,102	1,045	198		
		8			3	1			...	...			...	...	...	...	...	
12	3	3	1	8	...	...	1	0	...	...	1	0	...	...	...	...		
		8			3	1			...	...			...	...	...	...	...	
13	3	3	1	8	1	2	1	0	...	...	1	0	...	...	1	2		
		8			3	1			...	...			...	...	...	...	...	
Total...					1,110	5,247						599	2,318	2,698 6,905 4,398 14,470				

(Signed) R. K. PUCKLE,

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

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each taram and group in the Kristnageri talook. 4

Taran.	Classifi- cation.		3rd. Group.				4th Group.				5th Group.				Total.											
	Class.	Sort.	Rate per Acre.		Extent.	Assess- ment.	Rate per Acre.		Extent.	Assess- ment.	Rate per Acre.		Extent.	Assess- ment.	Extent.	Assess- ment.										
			Rs.	A.			Rs.	A.			Rs.	A.					Rs.	A.								
2	2	1	7	0	8	57	6	0	9	56	5	0	40	199	57	312										
	2	2	6	0	6	...	3	0	...	...	4	0	4	...	10	...										
	4	1			220	...			723	...			248	...	1,191	...										
3	4	2	5	0	630	...	4	0	543	...	3	0	3,039	...	4,212	...										
	7	1			4	...			15	...			73	...	92	...										
	4	3	1	4	0	634	3,174	3	0	558	2,232	2	8	3,112	9,334	4,504	14,710									
...						...	...			...	...			...	...	...	...	...	...	...						
...						106	...			...	207			...	4	...	19	...	13	...	13	...				
5	3	2	3	0	...	...	2	8	...	...	2	0	...	...	...	...										
					1	...			...	...			...	...	...	...	...	...	...	...						
					...	...			...	...			...	...	...	...	...	...	...	...						
6	8	2	2	8	...	...	2	0	...	...	1	8	3	4	3	4										
					1	1			...	...			...	...	...	...	...	...	...	...						
					...	...			...	...			...	...	...	...	...	...	...	...						
7	4	3	2	0	350	...	1	8	120	...	1	4	2,036	...	2,506	...										
					...	...			...	...			...	...	...	...	...	...	...	...						
					...	...			...	...			...	...	...	...	...	...	...	...						
Total...			1,325			5,712			1,649			6,795			6,133			14,786			9,107			27,293		

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

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated land under each taram and group in the Oosoor talook.

Taram.	Classification.		4th Group.				5th Group.				Total.					
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.						
1	2	1	RS. 6	A. 0	ACRES. 250	RS. 1,501	RS. 5	A. 0	ACRES. 68	RS. 338	ACRES. 318	RS. 1,839				
2	{	2	{	5	0	15	...	{	4	0	5	...	...			
		2,917				...	1,224				...	...				
3	{	4	2	{	4	0	2,932	14,663	{	3	0	1,229	4,916	4,161	19,579	
							1,441	...				684	...	...		
							571	...				322	...	...		
							2,012	8,048				1,006	3,019	3,018	11,067	
4	{	3	1	{	3	0	21	...	{	2	8	4	...	...	...	
							360	...				143	...	...		
							138	...				32	...	...		
							86	...				31	...	...		
5	{	3	2	{	2	8	605	1,816	{	2	0	215	537	820	2,353	
							...	29				...	...	...	...	
							29	72				...	5	...	...	...
							1	2				...	5	10	34	82
6	8	2	2	0	1	2	1	8	...	...	1	2				
7	{	4	3	{	1	8	3	...	{	1	4	7	...	...	...	
							...	...				...	...	...		
							...	...				...	...	...		
8	{	3	3	{	1	0	3	3	{	1	0	7	9	10	12	
							...	...				...	...	...		
							...	...				...	...	...		
Total...					5,832	26,105			2,543	8,842	8,375	34,947				

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

N

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each taram and group in the Darampuri talook.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	Rs. 3	A. 8	...	Rs. 2	A. 8	...	Rs. 2	A. 8	...	...	...
2	2	2	8	500	1,474	8	...	...	8	...	...	...	...
3	4	1	2	954	1,908	1	8	723	1	8	345	622	1,450
4	3	1	1	17	...	1	4	2118	1	4	259	323	1,936
4	4	2	1	5,088	...	1	4	...	1	0	...	...	...
4	7	1	1	713	...	1	4	1,155	1	0	...	...	...
5	3	2	1	5,813	8,719	1	4	3,273	1	0	2,803	2,803	11,859
5	5	1	1	21	...	1	0	...	1	0	...	...	...
5	7	1	1	1,498	...	1	0	3,135	1	0	...	...	...
5	8	1	1	1,789	...	1	0	3,056	1	0	...	...	...
5	8	1	1	3,919	...	1	0	6,733	1	0	...	...	...
6	5	2	1	7,227	9,034	1	0	12,924	1	0	...	...	...
6	8	2	1	1,382	...	1	0	181	1	0	...	...	...
6	8	2	1	7,447	...	1	0	25,384	1	0	...	...	...
7	4	3	0	8,829	8,829	0	8	25,565	0	8	10,174	...	...
7	4	3	0	6,093	4,569	0	8	3,009	0	8	1,501	...	...
8	3	3	0	...	...	0	6	...	0	6	...	...	...
8	5	3	0	...	...	0	6	...	0	6	...	...	...
9	7	3	0	...	...	0	4	...	0	4	...	...	...
9	8	3	0	504	...	0	4	1,502	0	4	...	...	...
9	8	3	0	10,500	...	0	4	8,514	0	4	1,000	...	...
9	8	3	0	11,004	4,127	0	4	7,016	0	4	7,123	...	...
Total...				40,510	38,660			53,015			8,193	2,048	26,213
								41,553			11,274	25,410	1,34,799
													1,05,623

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

0

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each taram and group in the Tripatur talook.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	...	...	...	...	...	...	...	...	...	...	...
2	2	2	2	8	91	229	2	0	148	296	1	8	37
3	4	1	2	0	36	71	1	8	134	201	1	4	54
4	3	1	1	8	4	...	1	4	4	...	1	0	...
4	4	2	1	8	80	...	1	4	416	...	1	0	...
4	7	1	1	8	614	...	1	4	1,597	...	1	0	...
5	3	2	1	4	698	1,047	1	0	2,017	2,521	1	0	...
5	5	1	1	4	1	...	1	0	...	...	1	0	...
5	7	2	1	4	88	...	1	0	98	...	1	0	...
5	8	1	1	4	465	...	1	0	1,857	...	1	0	...
5	8	1	1	4	1,852	...	1	0	12,621	...	1	0	...
6	5	2	1	0	2,406	3,007	1	0	14,576	14,576	1	0	...
6	8	2	1	0	328	...	1	0	212	...	1	0	...
6	8	2	1	0	10,121	...	1	0	4,699	...	1	0	...
7	4	3	0	12	10,449	10,449	0	8	4,911	3,684	0	8	...
7	4	3	0	12	10	7	0	8	8,804	4,402	0	8	...
8	3	3	0	8	1	...	0	6	14	5	0	6	...
8	5	3	0	8	...	...	0	6	...	...	0	5	...
9	7	3	0	6	1	1	...	...	...	...	0	4	...
9	8	3	0	6	400	...	0	4	200	...	0	4	...
9	8	3	0	6	1,502	...	0	4	500	...	0	4	...
Total...					1,902	713			700	175			
									2,900	725			
									14,063	7,051			
									52,148	44,031			

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

P

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each taram and group in the Uttangheri talook.

Taram.	Classification.		3rd Group.				4th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Assessment.	Rate per Acre.		Extent.	Assessment.	Extent.	Assessment.
			RS.	A.			RS.	A.				
1	2	1	2	8	ACRES. ...	RS. ...	2	0	ACRES. ...	RS. ...	ACRES. ...	RS. ...
2	2	2	2	0	128	256	1	8	243	365	371	621
3.	4	1	1	8	14	21	1	4	204	255	218	276
4 {	3	1	1	4	...	...	1	0	95	...	...	...
	4	402			...	2,587			...	...	...	
	7	370			...	1,774			...	...	...	
				772	965			4,456	4,456	5,228	5,421	
5 {	3	2	1	0	...	...	0	12	24	...	...	...
	5	1			340	...			928	...	...	...
	7	2			2,780	...			6,578	...	...	...
	8	1		1,359	...			9,580	...	...	...	
				4,479	4,479			17,110	12,832	21,589	17,311	
6 {	5	2	0	12	14	...	0	8	108	...	...	...
	8	2			20,203	...			30,378	...	...	...
					20,217	15,163			30,486	15,243	50,703	30,406
7	4	3	0	8	100	50	0	6	2,001	750	2,101	800
8 {	3	3	0	6	...	...	0	5	...	...	...	...
	5	3			...	...			...	...	...	...
					...	...			...	...	...	...
9 {	7	3	0	4	...	...	0	4	...	...	...	...
	8	3			2,547	...			9,610	...	...	...
					2,547	637			9,610	2,403	12,157	3,040
Total...					28,257	21,571			64,110	30,304	92,367	57,875

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

Q
STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each taram and group in the Kristnagheri talook.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			Total.				
	Class.	Sort.	Rate per Acre.		Extent.	Rate per Acre.		Extent.	Assess-ment.		Rate per Acre.	Extent.	Assess-ment.	Extent.	Assess-ment.	
			RS.	A.		RS.	A.		RS.	A.						RS.	A.	RS.	A.
1	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	
2	2	2	2	8	108	270	2	0	483	965	1	8	74	110	665	1,345
3	5	4	2	0	280	559	1	8	632	949	1	4	196	245	1,108	1,753
4	3	1	1	8	...	...	1	4	...	...	1	0	...	...	40	...
	4	2			550	...			2,426	...			916	...	3,892	...
	7	1			443	...			2,608	...			458	...	3,509	...
					993	1,490			5,073	6,341			1,375	1,375	7,441	9,206
5	3	2	1	4	...	...	1	0	...	...	0	12	...	...	3	...
	5	1			379	...			1,962	...			1,249	...	3,590	...
	7	2			153	...			829	...			146	...	1,128	...
	8	1			1,417	...			5,242	...			1,396	...	8,055	...
					1,949	2,436			8,036	8,036			2,791	2,093	12,776	12,565
6	5	2	1	0	2,537	...	0	12	10,607	...	0	8	2,347	...	15,491	...
	8	2			3,079	...			37,162	...			5,480	...	45,721	...
					5,616	5,616			47,769	35,827			7,827	3,914	61,212	45,357
7	4	3	...	12	4	3	0	8	35	17	0	6	...	...	39	20
8	3	3	...	8	...	...	0	6	...	...	0	5	...	...	...	...
	5	3			800	...			1,533	...			200	...	2,533	...
					800	400			1,533	575			200	63	2,533	1,038
9	7	3	}		392	...	0	}	...	...	0	4	...	...	396	...
	8	3			2,600	...			11,041	...			1,400	...	15,041	...
					2,992	1,122			11,041	2,760			1,404	351	15,437	4,233
Total...					12,742	11,896			74,602	55,470			13,867	8,151	1,01,211	75,517

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

R

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry land under each taram and group in the Ooroor talook.

Taram.	Classifi- cation.		2nd Group.				3rd Group.				4th Group.				Total.							
	Class.	Sort.	Rate per Acre.		Extent.	Assess- ment.	Rate per Acre.		Extent.	Assess- ment.	Rate per Acre.		Extent.	Assess- ment.	Extent.	Assess- ment.						
			RS.	A.			RS.	A.			RS.	A.										
1	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...						
2	2	2	2	8	270	674	2	0	62	124	1	8	16	24	348	822						
3	4	1	2	0	277	554	1	8	179	269	1	4	125	157	581	980						
4	3	1	1	8	...	...	1	4	...	...	1	0	...	...	...	...						
	4	2			460	...			348	...			352	...	1,160	...						
	7	1			2,310	...			253	...			308	...	2,871	...						
5	3	2	1	4	2,770	4,155	1	0	601	752	0	12	660	659	4,031	5,566						
					13	...			...	...			...	...	13	...						
					5,377	...			3,322	...			919	...	9,618	...						
					5,245	...			3,670	...			577	...	9,492	...						
					15,891	...			2,878	...			1,600	...	20,369	...						
6	5	2	1	0	20,526	33,158	0	12	9,870	9,870	0	8	3,096	2,322	39,492	45,350						
					372	...			386	...			56	...	814	...						
					11,175	...			10,147	...			1,045	...	22,367	...						
7	4	3	0	12	11,547	11,547	0	8	10,533	7,900	0	6	1,101	551	23,181	19,998						
					...	...			...	...			...	...	...	...						
					...	...			...	...			...	...	...	...						
8	3	3	0	8	...	...	0	6	...	...	0	5	...	...	...	...						
					...	...			...	...			...	...	...	...						
					...	...			...	...			...	...	...	...						
9	7	3	0	6	2,502	...	0	4	2,304	...	0	4	200	...	5,006	...						
					3,097	...			1,617	...			414	...	5,128	...						
					5,599	2,099			3,921	980			614	153	10,154	3,232						
Total...					46,990	52,188						25,166	19,895						5,642	3,866	77,768	75,949

W

STATEMENT exhibiting the Area and Assessment of the cultivation in Irrigated lands under each money rate in the Oosoor talook.

Money rate.	Extent.	Assessment.	
Rs. A.	ACRES.	Rs.	
7 0	...	...	
6 0	250	1,501	
5 0	3,000	15,000	
4 0	3,241	12,964	
3 0	1,612	4,836	
2 8	244	609	
2 0	6	12	
1 8	2	3	
1 4	7	9	
1 0	13	13	
Total...	8,375	34,947	Average 4 Rs. 2 As.

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Deputy Director of Revenue Settlement.

X

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each money rate in the Darumpuri talook.

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

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Deputy Director of Revenue Settlement.

Y

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each money rate in the Tripatur talook.

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

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Deputy Director of Revenue Settlement.

Z

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each money rate in the Uttanheri talook.

Money rate.	Extent.	Assessment.	
Rs. A.	ACRES.	Rs.	
2 8	...	...	
2 0	124	256	
1 8	258	387	
1 4	976	1,220	
1 0	8,936	8,936	
0 12	37,327	27,993	
0 8	30,587	15,293	
0 6	2,000	750	
0 5	...	...	
0 4	12,155	3,038	
Total...	92,367	57,875	Average 10 Annas.

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Deputy Director of Revenue Settlement.

AA

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each money rate in the Kristnagheri talook.

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

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Deputy Director of Revenue Settlement.

BB

STATEMENT exhibiting the Area and Assessment of the cultivation in Dry lands under each money rate in the Oosoor talook.

Money rate.	Extent.	Assessment.	
Rs. A.	ACRES.	Rs.	
2 8	270	674	
2 0	339	678	
1 8	2,965	4,448	
1 4	27,252	34,067	
1 0	22,077	22,076	
0 12	13,630	10,223	
0 8	1,101	551	
0 6	5,599	2,099	
0 4	4,535	1,133	
Total...	77,768	75,949	Average 15 Annas.

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Deputy Director of Revenue Settlement.

CC

STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated land under each taram and group in the Darumpuri talook.

Taram.	Classification.		4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	6	0	...	5	0	...	...	...
2	2	2	5	0	...	4	0	...	...	...
	4	1			...			...	...	...
3	4	2	4	0	133	3	0	149	...	...
	7	1			...			...	...	...
					133			249	749	382
4	3	1	3	0	...	2	8	...	...	...
	5	1			...			...	...	...
	7	2			59			56	...	...
	8	1			...			...	...	...
					59			56	139	115
5	3	2	2	8	2	2	0	1	...	...
	5	2			69			21	...	...
					...			...	...	...
					71			22	44	93
6	8	2	2	0	60	1	8	43	64	103
					...			...	...	...
7	4	3	1	8	547	1	4	1,209	...	...
	5	3			34			32	...	...
	7	3			40			124	...	...
					...			...	...	...
					621			1,365	1,706	1,986
8	3	3	1	0	9	1	0	7	...	...
	8	3			12			11	...	...
					...			...	...	...
					21			18	19	39
Total...					965			1,753	2,721	2,718
					1,960					4,681

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Deputy Director of Revenue Settlement.

DD

STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated land under each taram and group in the Tripatur talook.

Taram.	Classification.		2nd Group.			4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
2	2	2	RS. 7 0	ACRES. 12	RS. 87	RS. 5 0	ACRES. 5	RS. 24	ACRES. 14	RS. 56	RS. 167	ACRES. 31	RS. 167
3	4	2	6 0	106	638	4 0	156	624	89	267	1,529	351	1,529
4	7	2	5 0	2	8	3 0	67	202	60	150	360	129	360
5	3	2	4 0	33	...	2 8	4 4	...	10	...	...	...	...
	5	2							8	...	...	...	...
6	8	2	3 0	...	131	2 0	8	20	18	36	187	59	187
7	4	3	2 8	47	...	1 8	201	...	209	39	...	43	73
	5	3		...	...		7	...	2	...	...	...	...
	7	3		...	...		99	...	91	...	...	...	...
8	3	3	2 0	47	116	1 0	307	460	302	377	953	656	953
	8	3		...	...		8	...	8	...	...	...	...
				3	7		74	...	45	...	...	...	...
				3	...		82	83	53	53	143	133	143
Total...				203	987		642	1,447	562	978	3,412	1,407	3,412

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Deputy Director of Revenue Settlement.

EE

STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated lands under each taram and group in the Uttangheri talook.

Taram.	Classification.		3rd Group.			4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
1	2	1	RS. 7 0	...	...	RS. 6 0	...	...	RS. 5 0	...	...	...	...
2	2	2	6 0	...	...	5 0	...	...	4 0	...	...	...	...
	4	1		...	...		...	...		...	...	...	...
3	4	2	5 0	...	...	4 0	...	...	3 0	...	...	...	...
	7	1		...	...		...	...		...	...	...	...
4	3	1	4 0	...	...	3 0	...	...	2 8	...	...	...	...
	5	1		...	...		...	...		...	...	...	...
	7	2		...	...		...	...		...	...	...	...
5	3	2	3 0	...	...	2 8	...	...	2 0	...	...	...	...
	5	2		...	...		...	...		...	...	...	...
6	6	2	2 8	...	...	2 0	...	...	1 8	...	...	...	...
	4	3		...	...		...	...		...	...	...	...
7	4	3	2 0	...	...	1 8	...	...	1 4	...	...	...	...
	5	3		...	...		...	...		...	...	...	...
8	3	3	1 8	...	...	1 0	...	...	1 0	...	...	...	...
	8	3		...	...		...	...		...	...	...	...
Total...				272	666		303	572		1,508	2,610	2,083	3,848

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Deputy Director of Revenue Settlement.
6

FF

STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated land under each taram and group in the Kr̥stnagheri talook.

Taram.	Classification.		3rd Group.			4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS.	A.	ACRES.	RS.	A.	ACRES.	RS.	A.	ACRES.	RS.	A.
1	2	1	7	...	...	6	0	...	5	0	...	...	...
2	2	2	6	0	...	5	0	...	4	0	...	...	...
3	4	1	...	...	...	...	...	...	...	...	...	...	...
4	3	1	...	...	...	...	...	...	...	...	...	...	...
5	3	2	...	...	...	...	...	...	...	...	...	...	...
6	8	2	...	...	...	...	...	...	...	...	...	...	...
7	4	3	...	...	...	...	...	...	...	...	...	...	...
8	3	3	...	...	...	...	...	...	...	...	...	...	...
Total..			245		618	623		1,357	1,839		2,928	2,707	4,903

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Deputy Director of Revenue Settlement.

GG

STATEMENT exhibiting the Area and Assessment of the Waste in Irrigated land under each taram and group in the Oosoor talook.

Taram.	Classification.		4th Group.			5th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			RS.	A.	ACRES.	RS.	A.	ACRES.	RS.	ACRES.
1	2	1	6	0	...	5	0	...	...	...
2	2	2	5	0	...	4	0	...	...	...
3	4	1	...	...	...	...	...	...	...	...
4	3	1	...	...	...	...	...	...	...	...
5	3	2	...	...	...	...	...	...	...	...
6	8	2	...	...	...	...	...	...	...	...
7	4	3	...	...	...	...	...	...	...	...
8	3	3	...	...	...	...	...	...	...	...
Total..			1,584		3,700	577		1,048	2,161	4,448

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Deputy Director of Revenue Settlement.

II

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Darampuri talook.

Taram.	Classi- fication.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Rate per Acre.		Extent.	Rate per Acre.		Extent.	Extent.	
			RS.	A.		RS.	A.		RS.	A.		ACRES.	RS.
1	2	1	3	8	...	2	8	...	2	0	...	...	...
2	2	2	2	8	35	2	0	39	1	8	57	131	251
3	4	1	2	...	...	1	8	...	1	4	...	...	...
4	3	1	1	8	455	1	4	102	1	0	22	...	...
5	3	2	1	4	157	1	0	199	0	12	133	...	...
6	5	2	1	0	241	0	12	106	0	8	235	...	...
7	4	3	0	12	3,129	0	8	1,417	0	6	150	...	...
8	3	3	0	8	104	0	6	16	0	5	13	...	...
9	7	3	0	6	291	0	4	651	0	4	324	...	...
Total...			7,683	5,664	...	9,196	4,000	...	11,599	3,954	28,478	13,618	...

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

II

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Tripatur talook.

Taram.	Classi- fication.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Rate per Acre.		Extent.	Rate per Acre.		Extent.	Extent.	
			RS.	A.		RS.	A.		RS.	A.		ACRES.	RS.
1	2	1	3	8	...	2	8	...	2	0	...	...	...
2	2	2	2	8	13	2	0	19	1	8	41	62	73
3	4	1	2	0	...	1	8	...	1	4	...	...	...
4	3	1	1	8	...	1	4	...	1	0	...	...	...
5	3	2	1	4	...	1	0	...	0	12	...	...	...
6	5	2	1	0	...	0	12	...	0	8	...	...	...
7	4	3	0	12	42	0	8	60	0	6	108	41	210
8	3	3	0	8	5	0	6	1	0	5	41	...	...
9	7	3	0	6	75	0	4	241	0	4	996	...	...
Total...			1,526	931	...	3,712	1,773	...	8,671	3,259	13,909	5,963	...

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

II

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Darampuri talook.

Taram.	Classi- fication.		2nd Group.				3rd Group.				4th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Assess-ment.	Rate per Acre.		Extent.	Assess-ment.	Rate per Acre.		Extent.	Assess-ment.	Extent.	Assess-ment.
			RS.	A.			RS.	A.			RS.	A.				
1	2	1	3	8	...	...	2	8	...	...	2	0	...	...	...	...
2	2	2	2	8	35	89	2	0	39	77	1	8	57	85	131	251
3	4	1	2	...	...	...	1	8	...	...	1	4	...	...	...	...
4	3	1	1	8	...	...	1	4	...	...	1	0	...	...	...	...
4	4	2			455	...			102	...			...	...	...	...
4	7	1			...	...			...	...			...	...	...	...
5	3	2	1	4	...	...	1	0	...	...	0	12	...	...	...	...
5	5	1			...	...			...	...			...	...	...	...
5	7	2			...	...			...	...			...	...	...	...
6	5	2	1	0	...	...	0	12	...	...	0	8	...	...	...	...
6	8	2			...	...			...	...			...	...	...	...
6	...	...			...	...			...	...			...	...	...	...
7	4	3	0	12	...	...	0	8	...	...	0	6	...	...	...	...
7	...	...			...	...			...	...			...	...	...	...
7	...	...			...	...			...	...			...	...	...	...
8	3	3	0	8	...	...	0	6	...	...	0	5	...	...	...	...
8	5	3			...	...			...	...			...	...	...	...
8	...	...			...	...			...	...			...	...	...	...
9	7	3	0	6	...	...	0	4	...	...	0	4	...	...	...	...
9	8	3			...	...			...	...			...	...	...	...
9	...	...			...	...			...	...			...	...	...	...
Total...					7,683	5,664			9,196	4,000			11,599	3,954	28,478	13,618

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

II

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Tripatur talook.

Taram.	Classi- fication.		2nd Group.				3rd Group.				4th Group.				Total.	
	Class.	Sort.	Rate per Acre.		Extent.	Assess-ment.	Rate per Acre.		Extent.	Assess-ment.	Rate per Acre.		Extent.	Assess-ment.	Extent.	Assess-ment.
			RS.	A.			RS.	A.			RS.	A.				
1	2	1	3	8	...	...	2	8	...	...	2	0	...	...	...	...
2	2	2	2	8	13	33	2	0	19	38	1	8	41	62	73	133
3	4	1	2	0	...	...	1	8	...	...	1	4	...	...	...	...
4	3	1	1	8	...	...	1	4	...	...	1	0	...	...	...	...
4	4	2			...	...			...	...			...	...	...	...
4	7	1			...	...			...	...			...	...	...	...
5	3	2	1	4	...	...	1	0	...	...	0	12	...	...	...	...
5	5	1			...	...			...	...			...	...	...	...
5	7	2			...	...			...	...			...	...	...	...
6	5	2	1	0	...	...	0	12	...	...	0	8	...	...	...	...
6	8	2			...	...			...	...			...	...	...	...
6	...	...			...	...			...	...			...	...	...	...
7	4	3	0	12	...	...	0	8	...	...	0	6	...	...	...	...
7	...	...			...	...			...	...			...	...	...	...
7	...	...			...	...			...	...			...	...	...	...
8	3	3	0	8	...	...	0	6	...	...	0	5	...	...	...	...
8	5	3			...	...			...	...			...	...	...	...
8	...	...			...	...			...	...			...	...	...	...
9	7	3	0	6	...	...	0	4	...	...	0	4	...	...	...	...
9	8	3			...	...			...	...			...	...	...	...
9	...	...			...	...			...	...			...	...	...	...
Total...					1,526	931			3,712	1,773			8,671	3,259	13,909	5,963

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

JJ

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Ullangheri talook.

Taram.	Classification.		3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			Rs.	A.	ACRES.	Rs.	A.	ACRES.	Rs.	ACRES.
1	2	1	2	8	...	2	0	...	...	...
2	2	2	2	0	21	41	...	...	...	...
3	4	1	1	8	...	...	...	...	...	...
4	3	1	1	8	...	...	...	...	...	...
5	3	2	1	8	...	...	...	...	...	...
6	5	2	0	12	...	...	...	...	...	...
7	4	3	0	8	...	...	...	...	...	...
8	3	3	0	6	...	...	...	...	...	...
9	7	3	0	4	...	...	...	...	...	...
Total...			10,378	4,830	...	...	...	...	...	...

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

KK

STATEMENT exhibiting the Area and Assessment of the Waste in Dry lands under each taram and group in the Kristnagheri talook.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Rate per Acre.	Extent.	Assessment.	Extent.	Assessment.
			Rs.	A.	ACRES.	Rs.	A.	ACRES.	Rs.	A.	ACRES.	Rs.	ACRES.
1	2	1	3	8	...	2	8	...	2	0	...	...	...
2	2	2	2	8	19	47	2	0	1	8	10	15	137
3	4	1	2	0	...	1	8	...	1	4	...	...	...
4	3	1	1	8	...	1	4	...	1	0	...	...	...
5	3	2	1	8	...	1	0	...	0	12	...	...	...
6	5	2	0	12	...	0	12	...	0	8	...	...	...
7	4	3	0	12	...	0	8	...	0	6	...	...	...
8	3	3	0	8	...	0	6	...	0	5	...	...	...
9	7	3	0	6	...	0	4	...	0	4	...	...	...
Total.....			5,044	3,249	...	28,896	14,254	...	4,364	2,144	38,304	19,647	...

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

LL

STATEMENT exhibiting the Area and Assessment of the Waste in Dry land under each taram and group in the Oosoor talook.

Taram.	Classification.		2nd Group.			3rd Group.			4th Group.			Total.	
	Class.	Sort.	Rate per Acre.		Assess-ment.	Rate per Acre.		Assess-ment.	Rate per Acre.		Assess-ment.	Extent.	Assess-ment.
			RS.	A.		RS.	A.		RS.	A.		ACRES.	RS.
1	2	1	3	8	...	2	8	...	2	0	...	...	...
2	2	2	2	8	31	77	2	0	15	31	1	8	109
3	4	1	2	0	...	...	1	8	...	...	1	4	...
4	3	1	1	8	...	...	1	4	...	...	...	...	...
	4	2			42	...			...				
5	3	1	1	4	...	...	1	0	...	...	...	...	...
	5	2			382	...			...				
6	5	2	1	0	...	...	0	12	...	...	...	...	...
	8	2			5,685	...			...				
7	4	3	0	12	138	103	0	8	121	60	0	6	206
	5	3			255	...			567	...			
8	7	3	0	6	1,541	...	0	4	2,119	...	0	4	...
	8	3			10,901	...			4,371	...			
9	7	3	0	6	12,442	4,666	0	4	6,562	1,640	0	4	7,142
	8	3			...	...			...	...			
Total...			19,267	11,489	...	...	14,076	7,171	5,836	1,988	39,179	20,648	...

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

MM

STATEMENT exhibiting the amount of estimated 2nd crop Assessment for the 2nd, 3rd and 4th Groups of Irrigated land.

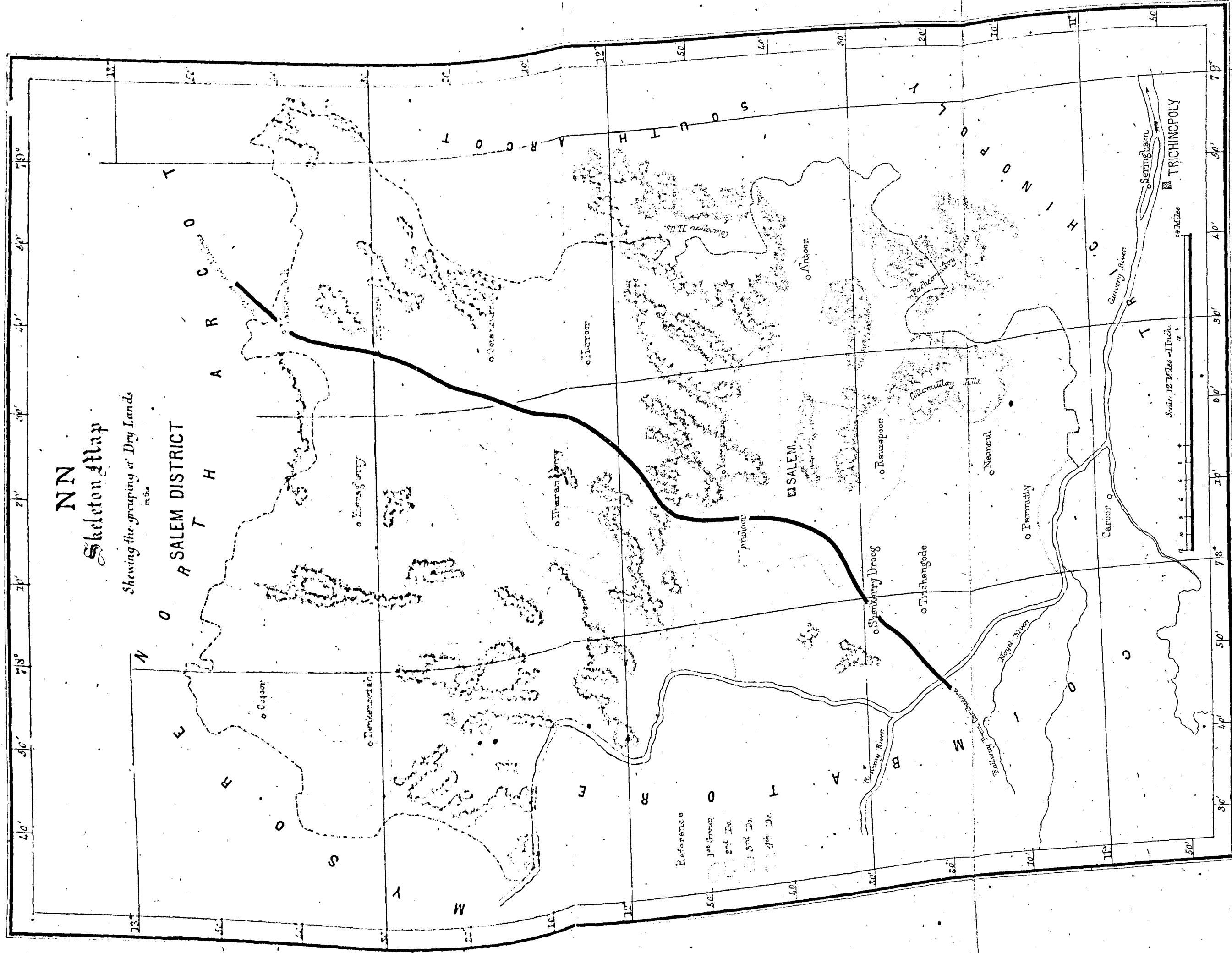
Talooks.	At 3rd	At 1			Grand Total.
	75 per cent. of 2nd Group.	50 per cent. of 3rd Group.	50 per cent. of 4th Group.	Total.	
Darampuri	...	...	1,982	1,982	1,982
Tripatur.	950	...	1,470	1,470	2,420
Uttangheri.	...	656	290	946	946
Kristnagheri.	...	714	849	1,563	1,563
Oosoor.	...	...	3,263	3,263	3,263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

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

NN **Skeleton Map**

Showing the grouping of Dry Lands

SALEM DISTRICT



Enc. in the Proceedings
of the Board of Revenue
to the Secretary to Govt.
R. D. Dated 4th October
1834

R 2673/67

Report from the
Director of Revenue
to the Secy to the Bd of
Rve. dated 29 August 1834
on Salem Settlement

Rev. 20th May 1834 L 1002

Enc. in the Proceeding
of the Board of Revenue
to the Secret. to Govt.
No. 9 Dated 4th October 1851
at 6334

Q 2673/67

Report from the
Director of Revenue
to the Secy to the Bd. of
Rev. dated 23 August 1851
on Salem Settlement

Rev. Secy May 1851 L. 1851

Tables of Rates for
Commutation in Salem
calculated by W. D. Macdonald
on the basis of
years than that employed
by W. D. Macdonald.

Q 2673/67

1851/52

Rev. Secy May 1851 L. 1851

1624116

45449

80449

84232

16,332,449

Director of Revenue Settlement

Salcahu

2 Dryar. Hb.

Amelanchier

of Aug. 1271.

proper names.
References

Hypermene (A-

James Buchanan

Mr. Condit -

Benigno Perino
Macedo, Rafael

based on the
classification of

Calicut 20th Dec 1841

Green Sage-

Green Sage-

Southern Talpa No.

1674 78902259110219762025629876-15914620

PA 301743 207570-94173 31 253702-42981 16

1090703 798972-291793 27 887638-207127 19

Northern Talca No.

Qty 458,263 358,995-99,268.22 3,04,134-94,129.21

Feb. 15/43 434 13669 6120738 10176544 + 18910 12

015697495691-12000020. 540478-75219. 12

Salute -

Key 1247285950399-29688821.994010-253275 20

77-459,177,344,260,114911.25430,106-29071

17061621294663-41799241424116-287316 17

Revenue Settlement office

Nachtrag,

11th November 1867

1624116

4544

Pain.

8423

1334242

1833
Office of the Secretary of the Treasury

inhabitant here?
Wt. - showing

1. Wt. of 7. 1274

2. to 14. 1260
highest 1260

3. to 14. 1260
highest 1260
2. 1274.

Wt. 1260

Wt. 1260

Wt. 1260

Is this correct?

1st part - see

in 20 years ago

from 1890

12/10

Hele

1890

Statement shewing the average prices of the various grains for the Salem District for 20. 25 and 30 years down to and including 1274 inclusive - in the English selling months

District	Grains	Average for 20 years from fully 1274 to 1274		Average for 25 years from fully 1274 to 1274		Average for 30 years from fully 1274 to 1274	
		Amount	Average	Amount	Average	Amount	Average
1	2	3	4	5	6	7	8
		Pice	Pice	Pice	Pice	Pice	Pice
Dry	Cholam	February— 147	132	128			
		March— 148	132	129			
	Cumbar	February— 131	114	115			
		March— 131	114	115			
	Paddy	February— 133	120	116			
		March— 130	117	113			
	Horse	February— 136	125	121			
	Grain	March— 136	120	120			
	Total	1092	137	974	123	957	120
Wet	Paddy	February 128	116	113			
		March 128	116	113			
	Paddy	February 117	106	104			
		March 118	107	105			
	Total	491	123	445	111	435	109

Revenue Settlement Office
Madras
11th November 1867.

Off. Director of Revenue Settlement.

Statement Comparing Mr. Puckle's proposed Commutation Rates for the Talook District with Rates based on the price lists of the last 20, 25 and 30 years down to July 1274 inclusive -

Talook	Dry or wet	As per Puckle's Report						As per Calculation						Remarks
		Per Acre for 20 years from July 1256 to 1274	Per Acre for 25 years from July 1256 to 1274	Per Acre for 30 years from July 1256 to 1274	Per Acre for 20 years from July 1255 to 1274	Per Acre for 25 years from July 1255 to 1274	Per Acre for 30 years from July 1255 to 1274	Per Acre for 20 years from July 1256 to 1274	Per Acre for 25 years from July 1256 to 1274	Per Acre for 30 years from July 1256 to 1274	Per Acre for 20 years from July 1255 to 1274	Per Acre for 25 years from July 1255 to 1274	Per Acre for 30 years from July 1255 to 1274	
Southern Talook	Dry	120	15	137	11	123	15	120	15	120	15	120	15	
	Wet	111	13	123	15	111	13	109	13	109	13	109	13	
Northern Talook	Dry	100	12											
	Wet	93	11											

Statement of average prices for grain in Talook District for 20, 25 and 30 years ending 1274 - 1275

Talook	Dry or wet	As per Mr. Puckle's Report						Average of 20 years as per Calculation						Differences	Per centage	Remarks
		Per Acre for 20 years from July 1256 to 1274	Per Acre for 25 years from July 1256 to 1274	Per Acre for 30 years from July 1256 to 1274	Per Acre for 20 years from July 1255 to 1274	Per Acre for 25 years from July 1255 to 1274	Per Acre for 30 years from July 1255 to 1274	Per Acre for 20 years from July 1256 to 1274	Per Acre for 25 years from July 1256 to 1274	Per Acre for 30 years from July 1256 to 1274	Per Acre for 20 years from July 1255 to 1274	Per Acre for 25 years from July 1255 to 1274	Per Acre for 30 years from July 1255 to 1274			
Southern Talook	Dry	15	4	9	10	3	10	1	1	4	9	12	3	2	20	
	Wet	13	3	4	9	8	10	15	3	4	11	8	12	2	20	
Northern Talook	Dry	12	3	6	8	6	9	14	3	6	10	6	11	2	22	
	Wet	11	2	4	8	8	9	13	2	4	10	8	11	2	22	

Revenue Settlement Office
Madras
11 November 1867 -

Offs. Director of Revenue Settlement

Dr

Dr

1874/5

25. 1275. inclusive

30. 1100. 8m

1100. 20. 25.

1100. 20. 25.

1100. 20. 25.

1100. 20. 25.

1100. 20. 25.

Page

Sl. No.	1st Group	2nd Group	3rd Group	4th Group	5th Group	6th Group
1	4-8	4-8	3-8	2-8	2-0	2-0
2	3-8	3-8	2-8	2-0	1-12	1-8
3	2-8	2-8	2-0	1-12	1-8	1-4
4	2-0	1-12	1-8	1-4	1-0	1-0
5	1-12	1-4	1-4	1-0	0-12	0-12
6	1-4	1-0	1-0	0-12	0-8	0-8
7	1-0	0-12	0-12	0-8	0-6	0-6
8	0-12	0-8	0-8	0-6	0-5	0-5
9	0-8	0-6	0-4	0-4	0-4	0-4
10	9-0	9-0	8-0	7-0	6-0	5-0
11	8-0	7-0	6-0	5-0	4-0	3-0
12	7-0	6-0	5-0	4-0	3-0	2-8
13	6-0	5-0	4-0	3-0	2-0	1-8
14	5-0	4-0	3-0	2-8	1-8	1-4
15	4-0	3-0	2-8	1-8	1-0	1-0
16	3-0	2-8	2-0	1-8	1-0	1-0

Revenue Settlement Office,
Muzrai, 11th November 1867.

Director of Revenue Settlement.

Price list of the Salem District for January

Cholera Cambos. Raggy Horse gram White paddy
Tst sort. 2nd sort.

Juslie	February	March	February	March	February	March	February	March	February	March	February	March	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
35/36	1245	83	87	83	88	77	75	65	62	85	85	77	82
36/37	1246	116	121	102	100	101	102	107	104	105	107	98	101
37/38	1247	130	133	117	116	120	116	110	108	105	107	102	100
38/39	1248	118	115	104	107	106	102	127	117	103	99	96	93
39/40	1249	97	99	84	87	85	84	109	108	92	89	85	83
40/41	1250	79	81	72	73	73	70	81	73	77	76	69	70
41/42	1251	68	65	62	60	62	60	71	75	72	69	64	63
42/43	1252	63	65	58	60	58	59	76	75	65	66	58	60
43/44	1253	61	62	57	57	54	54	74	65	64	64	57	59
44/45	1254	87	87	81	81	80	83	90	87	77	78	72	72
45/46	1255	156	162	132	142	145	137	142	148	129	131	121	120
46/47	1256	164	170	158	149	158	149	175	170	135	130	126	124
47/48	1257	114	111	101	96	102	95	97	86	94	91	88	86
48/49	1258	76	73	70	70	71	69	70	66	75	74	68	69
49/50	1259	96	93	85	86	85	81	94	91	91	87	84	81
50/51	1260	71	72	61	65	64	64	70	70	71	69	63	63
51/52	1261	70	71	61	61	59	57	68	64	66	65	60	60
52/53	1262	79	83	68	70	66	66	72	71	66	69	59	62
53/54	1263	112	113	106	111	100	106	125	155	94	99	87	93
54/55	1264	129	128	117	120	113	115	134	126	112	112	103	105
55/56	1265	149	141	129	130	133	124	147	144	130	129	120	120
56/57	1266	134	140	120	123	121	120	128	133	114	118	105	109
57/58	1267	235	235	195	190	194	188	178	181	180	173	163	157
58/59	1268	236	235	204	204	221	207	211	196	192	185	173	165
59/60	1269	173	185	169	170	175	166	173	166	153	154	139	143
60/61	1270	210	214	191	193	198	193	197	194	171	177	162	163
61/62	1271	193	192	176	178	183	179	170	162	173	171	153	157
62/63	1272	166	162	148	139	156	147	140	134	145	146	133	134
63/64	1273	163	163	142	139	141	157	146	161	168	188	154	172
64/65	1274	210	216	187	193	181	184	188	207	194	194	182	182

of long poles. 1
20 years
1274

Statement shewing the average prices of the various grains in the Salem District for 20, 25 and 30 years down to Feb'y 1276 inclusive

Grains	Average for 20 years from Feb'y 1257 to Feb'y 1276		Average for 25 years from Feb'y 1252 to Feb'y 1276		Average for 30 years from Feb'y 1247 to Feb'y 1276	
	Average	Average	Average	Average	Average	Average
	Rs	Rs	Rs	Rs	Rs	Rs
Chelam	February — 160		150		141	
	March — 159		149		141	
Cumboo	February — 141		133		125	
	March — 143		134		126	
Dry Paddy	February — 146		137		129	
	March — 143		133		126	
Wet Paddy	February — 147		140		132	
	March — 147		140		132	
Total	1186	148	1116	139	1053	132
1 st lot of Paddy	February — 137		129		122	
2 nd lot of Paddy	March — 137		129		122	
1 st lot of Paddy	February — 126		118		112	
2 nd lot of Paddy	March — 127		119		113	
Total	527	132	495	124	409	117

Revenue Settlement Office
Madras
11th November 1867-

Off. Director of Revenue Settlement

Price list
Jan 5. 12. 1867
18. 25. 1867

Saline

20 } 1855/5
 25 } 1276
 30 }
 1855/5

State of average
 prices of grain in
 the last 20
 years in 30
 years. Subtractions

Statement comparing Mr Puckles proposed commutation rate for the Saline District with rates based on the price lists for the last 20, 25 and 30 years down to 1270 incl. nine -

Saloots	Dry or wet	as per Mr Puckles report			as per calculation		
		Per gane	Per gane	Per gane	Per gane	Per gane	Per gane
Southern Saloots	Dry	120	15	148	12	139	14
	Wet	111	13	132	1	124	15
Northern Saloots	Dry	100	12				
	Wet	93	11				

Saloots	Dry or wet	as per Mr Puckles report			as per calculation		
		Per gane	Per gane	Per gane	Per gane	Per gane	Per gane
Southern Saloots	Dry	15	10	3	10	1-2	18
	Wet	13	9	8	10	1-2	18
Northern Saloots	Dry	12	8	8	9	15	11
	Wet	11	8	8	9	14	11

Revenue Settlement Office
 Madras 11th Nov 1872
 Off Director of Revenue Settlements

18th Dec. 74 Art/67.
 No. 6334

Notes for notes

Examining proposals for
 Division of the Land
 Assessment:

I note briefly

some of the leading points
 of E. Luchko's proposals.

The first report relates
 to the Southern tracts
 or Salafat Division.

The second to the Baranah
 or intermediate tract. &
 the Salafat or most
 Northern & elevated tract.

In the former the increase
 in the area is covered by
 survey averages 12 per cent;
 and in the latter 16 per cent
 the actual increase in the
 former being 81594 acres &
 in the latter 88840 acres.

These areas do not include
 Enamur, Bramboke lands.

The Classified area is
 1508, 042 acres. of this

82% is Red soil

16 - - - - - Sugar

2 - - - - - Exceptional or
 particularly improved.

Commencement of the

to the Salafat Division

encompass

to the Salafat Division

to the Salafat Division

20.25.73

to the Salafat Division

to the Salafat Division

to the Salafat Division

to the Salafat Division

to the Salafat Division

The standard crop are
 high & dry from the S for Scotland.
 Abundant. Cumber & Eggs in the same division for dry lands.
 Cumber & Eggs & force from in the same, etc.

The grain values for the different
 sorts of soil have been determined
 lastly by experiment - but mainly
 the aid of ~~the~~ intelligent
 & the experienced. Examine of fields.

At Paris 7. 50. of W. haster
 to which this are given, tables
 & show their values for value in
 contrast with those adopted for
 other districts of the district.

To cover risk of rain, an
 allowance of 15% in the northern
 and 20% in the southern division
 (the last rate corresponds with the allowance
 in Lincolnshire) has been made
 from the estimated gross produce
 of dry lands.

No similar allowance is
 proposed for wet lands. The
 grouping of villages is a piece of the
 character of the irrigation. It
 is an emergency rating at 6. or
 above - or below the standard rate
 of assessment. being able to
 sufficient to cover the risk

The commutation rates
 are derived from the whole
 value of available ground

The standard crop are

range from Feb 1231.
 AD. 1821-22
 = 1/2 1274 = a period of 45 1/2 years
 AD. 1824/83

Dr Harris Cullum

In Dept. Cullingworth	Feb. & March	July	Aug	Sept	Oct	Nov
Southern tables.	13	14	15	16	-	-
Northern do.	11	11	11	-	14	-
According to i. 1812 ii. 1818. & D. 1874.	12 1/2	13 1/2	14 1/2	15 1/2	-	-

H. Buckle's rate for all grain after deducting allowance for carriage & brokerage	10
Southern do.	9.

H. Thomas's rate for the whole S.	9	10.
--------------------------------------	---	-----

Rate adopted in Lincolnshire	8	10	10	12	-
------------------------------	---	----	----	----	---

Southern tables
 Northern do.

The averages are shown
 according to the 1812 records
 the 1818 records. & the
 proposed measures
 Buckle & Thomas
 (He commenced the
 writing).

I have noted also the
 rates that were adopted
 in the case of the adjoining
 of Lincolnshire
 I think H. Buckle's
 rate of 10. for
 Harris Cullum for all
 grain in the Southern & the
 & 9. in the Northern
 may be accepted as
 fair & a better

The Cultivation expenses
 calculated in the usual
 manner comes out:
 wet land 12. 1/2
 25. 9 - 4
 12. 1/2
 3. 12.
 for acre of good soil 15 1/2

cultivated. the reputation being
voluntarily rendered in the inferior
soils. The straw is sold & pay all the
cost of ploughing. instead of only
the cattle keep as generally allowed.
An allowance of 10% is made
out of the money value of half the wet
land on account of "unprofitable
areas" included in the survey fields -
as bogs - ponds - rocks - &c.

This allowance is usual & R.P.
Such an aid is clearly necessary
in some districts. as no more
than the actual necessities of the
case require. It seems rather
under than over the mark.

The standard money value
present arrived at by the above
detailed process. approximate
as much as possible to a
ratio of the wet produce.

They are modified by the farming
the villages with a few to the character
of the irrigation in the wet-lands
and of the relative advantages
of climate - situation - location
of markets - &c. in the case of
the dry lands.

These groups have been formed
for wet lands. of 4? the area is
assessed at the standard value
We are obliged for the first group to
bring for the time to give the
These groups have been formed
for the dry lands - of 5? the first group

low. There are 4
groups of wet
lands in the survey
the more numerous
in northern lands
but 2% of latter
compared with
2% of former
but the latter
result is

The ultimate result
being that the rates for
are an even balance

Southern Tables.			Northern Tables.		
Survey	Dry	Wet	Survey	Dry	Wet
1st	R. A	R. A	1st	R. A	R. A
2	4.8	9.	2	3.8	8
3	3.8	8.	3	2.8	7
4	2.8	7.	4	1.8	5
5	2.	6.	5	1.4	4
6	1.8	5.	6	1.	3
7	1.4	4.	7	.92	2.38
8	.12	2.8	8	.8	2.
9	.8	2.	9	.6	1.8
10	.6	1.8	10	.5	1.4
11	.4	1.	11	.4	1.

Grouped area under wet lands in 1874

Dry Land				Wet Land			
Rate	Extent	Assessment	Burthage	Rate	Extent	Assessment	Burthage
R. A.	Acres	Rs.		R. A.	Acres	Rs.	
4.8	1811	8150	-	9	336	3024	-
3.8	6247	21863	1	7	2597	18176	3
2.8	9659	24147	1	6	7692	46153	9
2.	21855	45768	3	5	17777	88929	21
1.8	93236	139853	10	4	27385	109540	33
1.4	194502	243127	20	3	19213	57640	23
1.	280201	260201	27	2.5	3360	8297	4
.12	174041	120530	15	2.	996	1991	1
.8	80197	40999	8	1.8	511	765	1
.6	68749	24431	7	1.4	3489	4362	4
.5	200	63	-	1.	61	61	-
.4	48660	12163	5				
Total	950,788	9,50,397	100	Total	84079	3,44,766	100

Dry land area. 950788
Wet do. 84079
Total 10,40,867

Extent 950788
Assessment Rs. 9,50,397
3,44,766
12,94,663

cost of the house be considered the margin
the cath for future extension of income

1294663
 45450

face	Village business		
ditto	at 6 1/2 %	—	80.925
as in			1420.838
twice	add Roadless		
	at 3 1/2 %	—	40.462

The
of the
of the

Total
14,61,300
28,419
15,32,881

The ultimate result comes
out a reduction of Rs. 2,45,162,
of which the actual settlement of Rs. 1,27,4
in respect of the document.
The representative will be the
actual effect of applying the
for growth to the increased area
and plant now in occupation
W. A. It may however be assumed
as indicating the probable
for reduction of charges on the

Actual with: R
 of 7. 1274 less 1801.628
 by: for Blue train ~~127505~~
 anti white & fair
 2 Village officers = 104,834

deductions in
 charges and
 by road agent.

Result 1705.402

245.162

1461.200

I doubt - whether this can
just be treated as an element of
redirection & this loss of a prement.
It is in fact - men's getting from this
cultivating chapter the sum expended
by the state in doing that work. Those
chapter ought themselves to have done
and to be now doing. WOH

and of Mr. Beall, the late collector of sales
did not see the receipt of introducing

26/11/11. The Board
of Directors - Master & Pacht.

land: The H^l. Land Revenue
Board think that a cess in
commutation of land-
revenue - or Customary
labour migration works
be charged on the land at
the rate of Annas 2. per
acre per annum for single
crop land - and Annas 3.
for double crop. and this if
adopted w^d. give rise propo-
tionately reduce the remission
of taxation.

The foregoing is a brief
- rapid analysis of an
- account. There is no intention
of Mr. Lewis to quickly
- master the details of the account
on the safe ground that it
will be in a reduction of
- taxation & in the existing
- & advice is not of oppression.

- But in the contrary
 advocate its immediate
 adoption & I think with
 much reason.
 I might point out that
 this result of a reduction
 in the actual date of
 access. & therefore in the
 normal form ^{given} ^{is} ^{an}
 has always anticipated
 & necessarily followed

the limitation of the Govt. demand
is more exactly defined &
moderate than in the crop
tax was really taken under
the old settlement. The land
line drawn to the extent of
indemnity of the nation Govt.
proposed as immediately
to the intention & the liberally
modified by ourselves, had not
been based on data of the
accuracy of nature of those
was attainable.

I point out that the same
immediate result followed in
all the districts (except those
under the grant ancient works
to the north) the land came under
revision. But they do not add, as
they might have done, that the
ultimate result has been an
increase of revenue from extended
recognition of land under the
lighter assessment.

Now do they admit the fact
that the non-introduction of the
revised assessment will increase
the accompanying loss of the
greater part of the advantages
the derived from the scientific
survey of the land. It has
been made a great loss
to the State. It will give
enhanced value to the

The Board quote from a report
by Mr. S. D. G. Thomas, but is there not
an illustration of a deal of fair play
in the writing? Speaking from my
own recollection of Salem affairs,
I think there are also inaccuracies
as to fact. W.D.

Annex 2 limited
proposals.

They point out that
there is no good reason
to suppose that the present
incidence of the land tax
is unfair or that the classifi-
cation of the land is accurate.
In fact the result
of the revision shows
that Govt. is now taking
more from the rich &
than they have deliberately
accepted as their proper
share of the money
value of the crops.

They argue that the
improved condition of
the State under a revised
assessment of the Govt. demand
on the land, indirectly
benefits & benefits the revenue
in many ways, and
they might have added
that it is the general
policy of the day to
widen the basis of
taxation & to do so
more generally than

of consolidated notes in
Salem. I do not advocate
its adoption in the present
case.

The jungle villages which
form township might be
assumed as proposed by the
Society. By applying the rule
for the lowest group of villages
to the Commons' Areas.

It may be seen the jungle is
thinned & the villages have
advanced to a higher position
in prosperity & civilization
the lands can be improved
if the rule applied to the
Commons' areas.

14th Oct 1894

L.R.

I have left
standing all the while
the boundary marks of the
settlement. The demarcation
pasture - nothing for more
apart from the frame of the
man to see if any of the
measuring them land for purpose
at the point of land at the
are insufficient if at all complete
fenced and I apprehend that
a deal has been done during
the delay that has occurred &
must be redone. The original
survey of some 60 years ago was
ably conducted & under the close &
careful supervision of Colonel Reid
has been in the hands of the
taking the area of the settlement
into consideration, I should think
the best said to have been done
by recent operations. When it comes to
be regarded as large. When it comes to
be spread over the thousands of fields
of the village, there will be a very minute
portion to add on to each field. and no
collector would deem it worth while to
work the village by fixing them with small
holdings. Since any time the village
the best must have been taken
travelling the rail way line has been
exp. the main line of the
very well marked well off
the main line of the
the main line of the
the main line of the

Report for
Division of Salem
Assessment.

2nd Session by the
Society

I enclose the
papers of the
for the Division of
Phillips. With the
Minutes of the W.
Robertson. and a
set of calculations
prepared at my
request by W. Master
showing that by the
the result of employing
a shorter series of years
for determining the
commutation price
of the 50th share of the
farm crop than the
series of 43 years
employed by W. Dack
W. Robertson has shown
their papers & has
his minutes.

W. Master has shown
the results in two ways
according as the two last

But the result of
having the commutation
rate on the average price
of these 20 years will be

Thus assuming that

The distinction of cultivation between
 3. 1270. When the lands were classed
 and 3. 1272. Dr. W. Kitchin completed his
 report on the present results is correct.
 The settlement based on 20% average
 of selling prices - 5% land in which a
 loss of only Rs. 40,000 below what was
 practically realized. The relative
 as to the difference between present actual and
 the proposed 20% average rate of duties
 is about the same amount.
 And at this price the heavy areas of
 land which could be introduced -
 is 46,775 acres. capable of yielding about
 Rs. 35,000. at the same rate. available
 to make good the deficit.
 The present appears to me very small
 for the benefit.

Revenue September

No. 1427

Proceedings of the Madras Govt
 under date the 20 April 1867.

Read the following

Pro² of the Board of Revenue - in papers -
 Submitting with
 remarks letters from
 Directors of Revenue settle-
 ment on the subject of
 introduction of new settle-
 ment into Salem Dist and
 objecting to its proposal
 for settlement -

(These entered in the Dist.
 1867, No. 6334) -

- Minute by Hon. H. D. Phillips - A. C. 21st October 1867 -
- Do - by Hon. Sir J. Pycroft, K.C.B. - 28th " " -
- Do - by H. C. The President - " " -
- Do - by Hon. C. J. Arbutnot - 30th November 1867 -
- Do - by Hon. the President - " 20th December 1867 -
- Do - by Hon. H. D. Phillips - " " -

The for: forward
 & pass on

W.H.

by A

I am submitting
in the above Book of
the Bd. of Rev. & in the
papers that accompany
them.

The Govt. deem it unnecessary to analyze minutely the principles on which the re-assessment has been conducted - as there are in conformity with the general instructions long ago prescribed by Govt. My title however briefly notice the main points of the process followed in the particular district.

The first ~~el-~~
~~port~~ relates to the ~~en-~~
Southern Salutes or ~~en-~~
Salutary Division -

The second to the Baranahal or intermediate tract, and the Balaghat or most northern & elevated tract -

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

These areas
do not include Enam
or Porsamboke lands.

The classified
area is 1,508,642
acres - out of this

82% is Red Soil
16- " - " Regur
2- " - " Leptochromite
= 90% in the soil

The standard crops are
White Paddy through-
out the district -

for wet lands -

Cholum, Cumboo & Raji
in Southern division -

for dry lands -

Cumboo, Raji & Moreegram
in Northern do -

The Grain values
for the different sorts
of soil have been deter-
mined partly by experi-
ment - but mainly by
general enquiry and by
the aid of intelligent
Agents & experience & Re-
venue officers -

At paras 7 & 8
of Mr. Master's two reports
there are given tables
to show these values for
Salem, in contrast with
those adopted for other
districts by the depart-
ment -

To cover risk
of season, an allowance
of 15% in the Southern

and 20% in the Northern
divisions (this last rate
corresponding with that
allowed in Trichinopoly)
has been made from the
estimated gross produce
of dry lands -

No similar allow-
ance is proposed for
wet lands - the grouping
of villages with refer-
ence to the character
of the irrigation - and
their consequent rating
at or above - or below -
the standard rates of
assessment - being held
to be sufficient to cover
this risk -

The commutation
rates are deduced from
the whole series of com-
available Rice Rents
ranging from Rs. 1231
A.D. 1821-22

to Rs. 1274 a period of
A.D. 1864/65
43 years -

The

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

The rates that were adopted in the case of the adjoining district of Trincomalee are also noted. The cultivation is usually calculated in the usual manner, come out of the Ryots & Northern do. -

per acre of good soil in well cultivated - the ryots are here being proportionately reduced on the inferior soils.

The straw is said to pay all the cost of ploughing - instead of only the cattle help - as generally allowed.

An allowance of 10% is made out of the 15% of 15%.

Mr. Harris Culthum

In Ryots selling months - Feb. and March.	For all grain - after deducting allowance for cartage & broker's age.	For all grain - assessed
Southern taluks - August 13-14-15-16		
Northern do. - " - 11-11-11-14		
According to List in Bd's records - dated 1218 to 1274 - 12 $\frac{1}{2}$ - 12 $\frac{1}{2}$ - 12 $\frac{1}{2}$ - 12 $\frac{1}{2}$		
Mr. Buckle's rate		
Southern taluks - 10		
Northern do. - 9		
Mr. Thomas's rate for the whole of - 9		
For all grain - 10		
Rates adopted in Trincomalee - 8-10-10-12		

money value of half the net produce on account of "unprofitable areas" included in the survey fields - as Mledges - Banks - Rocks &c -

This allowance is usual and Mr. Buckle says it is specially necessary in Salem district and is now more than the actual needs of the case require. It allows rather under than over the mark.

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

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

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

Three groups now are formed for the dry lands - of which the first bears the standard rates - the ultimately resulting merged money rates per acre are shown below -

Southern Saluks -			Northern Saluks -		
Sarakm	Soy	Wet	Sarakm	Soy	Wet
No.	Rd. A.	Rd. A.	No.	Rd. A.	Rd. A.
1	4-8	9-"	1	3-8	8-"
2	3-8	8-"	2	2-8	7-"
3	2-8	7-"	3	2-"	6-"
4	2-"	6-"	4	1-8	5-"
5	1-8	5-"	5	1-4	4-"
6	1-4	4-"	6	1-"	3-"
7	1-"	3-"	7	1-12	2-8
8	1-12	2-8	8	1-8	2-"
9	1-8	2-"	9	1-6	1-8
10	1-6	1-8	10	1-5	1-4
11	1-4	1-"	11	1-4	1-"

Occupied area under each rate in Tash 1274 -

Dry Land -				Wet Land -			
Rd. A.	Extent - acres	Assessment - Rd.	Percent - age	Rd. A.	Extent - acres	Assessment - Rd.	Percentage
4-8	1811.	8150.	"	9-"	1336.	3024.	"
3-8	6247.	21863.	1.	8-"	652.	5216.	1.
2-8	9659.	24147.	1.	7-"	2597.	18176.	3.
2-"	22885.	48768.	10.	6-"	7695.	46355.	21.
1-8	93236.	139868.	20.	5-"	17187.	88939.	33.
1-4	194502.	243127.	27.	4-"	27386.	109570.	28.
1-"	260201.	260261.	18.	3-"	19213.	57640.	4.
1-12	174041.	130530.	8.	2-8	3360.	8397.	1.
1-8	80197.	40999.	7.	2-"	3996.	1991.	1.
1-6	65149.	24451.	5.	1-8	2511.	765.	1.
1-5	206.	63.		1-4	23489.	4362.	1.
1-4	48660.	12163.		1-"	81.	61.	
Total	956,788.	950,397.	100.	Total	84,079.	344,266.	100.

Dry land - acres - 956,788 - Rd. 950,397 -
Wet - " - " - 84,079 - " - 344,266 -
10,40,867 - 12,94,663 -

The unoccupied but classed -
fields and estate area measures
4,67,775 acres - assessed at Rd.
298,468 which may be considered
the margin for future extension
of revenue -

3.

The ultimate results of Mr. Fickles proposals are differently stated by himself. Para 40 of his letter dated 13 Apr. 88 - by Mr. Master at para 28 of his letter dated 29 Aug. 88 - and by Mr. B. at para 11 of their Prof. above records - and none of the calculations apply the quit accounts according to the data used.

The following appears to be a summary of the proposals as compared with the results of July 1274.

Mr. Fickles proposals.

In the unoccupied in
area classed in 2.70 - 12,94,663.
In the unoccupied in
2.70 - 80,449
Total 13,75,112

Add
Village cess - 85,944
2. Crop assessed
Estimated - 45,449
Total 15,06,505

Direct Office in
Rivers - 18,890
Total 15,25,395

Actual results of 2.70 15,06,505
Mr. Fickles results 15,25,395
Diff. 18,890

Actual results of 2.70 17,06,462
Direct Office in
Rivers 10,40,863
Total 15,06,505
Diff. 95,123
Add
Village cess 18,890
Total 15,25,395

shall groups now at
me and I don't

Thus had W. Tucker proposals
been applied at the ordinary
Cmth of S. 1274. There would
have been a reduction of
£114,073. out of the net
£114,073. actually made
viz. £100,000 - or 7
per cent.

The ~~deficiency~~ ^{deficiency} as calculated
above is considerably less than
that shown by Messrs. Tucker
& Norton - viz. £114,073. but
it still appears to justify the
an unnecessary sacrifice
on the various demands
of the Government. It is
suggested that it may include
many inequalities.

It may easily be assumed
that the percentage of loss represents
sufficiently accurately what has been
the effect of carrying out the provisions
of the Act in the proposed
value. & Messrs. Tucker & Norton
recognizing the fact that the existing
amount is not in the case an
ordinary means of that on a
general view. It is not
to be said to be needed, recommended
that the provision be put forward as a by-law.

Op

It is an approved to any
postponement of the first
agreement there in thinking
that it will be more
honest to abandon the
results of the labor of
enquiry that has been
devoted to the survey
business of the district.
To be the opportunity
of settling the first demand
on a more discriminating
& equitable basis than
it at present occupies.
But such a course
avoids the value of
the present value in
provision that the
time collected. It is
a more fair distribution
of the first demand
on the land. The first
demand is by the
I would wish to see the
accept the whole of
W. Tucker's proposals
perhaps to the
best of public view.
It is not to be said
of public revenue should
be put forward with perfect ease. Yes. N.

I would wish to see the
accept the whole of
W. Tucker's proposals
perhaps to the
best of public view.
It is not to be said
of public revenue should
be put forward with perfect ease. Yes. N.

especially those that are
is paid ~~by the~~ ^{for} ~~the~~

The demand on the Govt.
for the improvement of the
public establishments - for
State Education - for Sanitary
& social improvements - for
reproductive public works
& generally for aid to the
development of the country
the advances on the part of
people - besides the Govt.
in the interests of the community
from which some very large
portion of the existing revenues
can fairly be obtained

The brief the financial results
of the proposed revision is of
course the commutation
rate adopted for the conversion
of the Govt. share of the produce
into money - & this as
above pointed out has been
deduced from the Price List
for a period of 43 years
from A.D. 1826-27 to 1868/69 -
the object being to have the
average sustained by the

inclusion of the prices pro-
viding in the earlier years
of the series at rates far
below those of the Govt. they
will be likely to give
a fall - The great de-
velopment of trade &
the increase in prices
by the relative fall in
the prices of the last
20 years - have produced
effect. It is therefore no
easy to suppose with
the other than former
administration that the
Govt. revenues will
be the commutation
of the public demands
in the future - meaning
agreed on facts derived
from a state of things
it is not probable
that the Govt. will
be able to do so
Holding these views the
Govt. will have to direct
the Govt. to the Govt.
the Govt. to the Govt.

W. Buckle has ~~just~~ adopted
the same. In the Northern
Southern states respectively
taking the price of these goods
comparing it with the price
list from S. 1245 to 1276 it is
found that as regards the four
kinds of dry grain first detail
are given viz. Cholera - Cumbro.
Regi - & Horse grain. The price has
only in 2 instances out of 46.
(viz. Cumbro in Feb. & Regi in March S. 1258)
varied & almost in the opposite
sense during the 12 years from S. 1253
to S. 1276. & that as regards the 4
there are also only 2 cases out of 46.

1. *Sp. Sh. plant*
Ch. m. m. m. m.
and 1/2

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Applying in detail
the rates adjusted at
the 20 years average
of prices, the following
results obtained

Initial settlement of S. 1274 — R. 1756.462
 Direct payment for S. 1274 — 102.534
 Net settlement — 1601.528 A

Settlement on wild lands;
 in S. 1270, at rate based on
 20 years average for 1st crop — 14.24.116
 Village, burial, cess at 8%
 present on do — 84.007
 Amount on 1st. extinction of
 cult. S. 1274. at rate based on — 93.049 +
 Village, burial, cess on do — 58.125 +
 Bank exp. charge as called by
 W. L. K. — 45.450

Total — 16,574.37
 Direct pay. to S. 1274 — 102.534
 Net settlement — 15,526.073 B
 Difference between A & B — 49,028.5

In adopting the average
 of 20 years from R.D. 1845/46
 to 1864/65. inclusive, the result
 of the survey & revision of settle-
 ments is secured with a
 sacrifice of only less than
 half a lac of rupees in land.

former
 settlement
 R. 114.013 - or more
 exactly R. 49.028.5
 of R. 1601.528 being
 about 3 instead of 7 per
 cent.

The following is the
 account of the loss of 3%
 from the existing land
 but as the price of
 securing for the 2nd crop
 the benefit of the expenditure
 operations S. have been
 carried out there - &
 the R.D. of the will be
 required to report after
 communication to
 the Director of the S.D.
 District they are any
 objection to the proposed
 modification - & the
 adoption of the same
 series of years in fixing
 the commutation rate
 for the purpose of
 the Division in any

the measurement. &
a fair measure of relative
equality in the meeting
fixation. ^{as before} & to save the
country from the neglect
of the most important of the
job. Subordinate Revenue
Officers are to perform
some kind of ordinary duties
& employed on the intricate
laborious & absorbing task.

In accordance with
these views the Govt. have
resolved to re-assign to
the Director of Rev. Settlement
the supervision of the measure
of the Land Revenue in
all those Districts where
it is under review except
Simla. The revision of
D. District has already

on occasion. Many
years ago, during the
the argument in favor
of it. The work is
extensive. The difficulty
of improving the system
which is increasing
and the improved condition
state of the market for
produce renders a
heavy cess a far
lighter burden on
the holder of irrigated
land than the demand
for labor in places.

It appears to the
Govt. desirable to
take power to impose
a cess for this purpose
on all holders of
irrigated ground
for a period of ten
years not exceeding
a fixed percentage.

the Bd. of Gen. and the
Govt. consider that the
advisory not adopted
affords sufficient remuneration
for the duties onerous &
irresponsible though they be.
will enable the Govt. at
all times to select a duly
qualified officer for the
post from the higher ranks
of the Service.

The Govt. desire that the
Genl. will consider &
report what arrangements
it is desirable to make
for re-establishing the
depart. as an effective
posting from the performance
of the duty now delegated
to it. It is obvious that
it at present includes
a number of the
unwanted Service
except himself.

Received 1868 \$100
of George W. May

1427

Book of the Leaders Court

8/20. May, 1868.

Relly to para 40. Vide
C.D. 19 Nov/88. No 2900.

11. *Expos. To the Prof Rec & Sept 22 with Sh*
 63 — *Dr of Rec & Sept 22 with Sh*
 13 — *Sup of Rec Survey*
 6 — *Acct Genl*
 3 — *Examining Claims*
 5 — *Col of Sale with Sh*

The important point
connected with the
mission of the assessor
is the direction of the
money settlement
in favor of account
in the U. S. - for this
subject then appears
the considerable
uncertainty &
difference of opinion
This is a matter on
which there ought to be
no room for doubt.
The Govt. accordingly
wishes to bring the
point
subject under the
consideration of
the Sec. of State in
view of its early &
final decision -