

(1) Number of pages _____

(2) Date of repair _____

(3) Initials of the Referencer _____

MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

G.O. No. 1289 Revenue Press
~~B.P. No.~~ ~~Mis.~~

Dated 6th September 1872
1872

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*Proceedings of the Madras Government, Revenue Department,
6th September 1872.*

No. 34. Read the following Proceedings of the Board of Revenue, dated 17th July 1872, No. 1,342 :—

Read the following letter from R. K. PUCKLE, Esq., Collector of Tinnevely, to the Secretary to the Board of Revenue, dated 31st May 1872, No. 225 :—

As required in the Board's Proceedings No. 788, dated 16th May 1872, I have the honour to submit a revised scheme for the settlement of the river-irrigated lands of the Tinnevely District.

2. The Government, in Proceedings No. 716, dated 3rd May 1872, decided that the commutation rate should be struck on the average prices of twenty years, and selected a particular series of years ending with 1864-65. The average price for this period was Rupees 147-0-9, per Garce, or Rupees 5-0-6, per Cottah, or Rupees 1-1-6, per Harris Cullum, as under :—

Year.	Per Garce.			Per Cottah.			Per Harris Cullum.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1846... ..	111	10	8	3	13	5	0	13	5
1847... ..	105	7	3	3	10	0	0	12	8
1848... ..	97	14	2	3	5	10	0	11	9
1849... ..	80	14	5	2	12	6	0	9	8
1850... ..	78	15	0	2	11	5	0	9	6
1851... ..	87	3	9	3	0	0	0	10	6
1852... ..	84	6	5	2	14	6	0	10	1
1853... ..	112	0	6	3	13	9	0	13	6
1854... ..	128	8	0	4	6	11	0	15	6
1855... ..	155	8	0	4	12	7	1	0	8
1856... ..	136	7	1	4	11	0	1	0	4
1857... ..	159	15	3	5	8	0	1	3	2
1858... ..	182	5	2	6	4	8	1	5	11
1859... ..	135	15	9	4	10	7	1	0	3
1860... ..	186	6	10	6	6	5	1	6	4
1861... ..	176	10	1	6	1	2	1	5	2
1862... ..	194	3	2	6	10	10	1	7	4
1863... ..	185	0	0	6	5	9	1	6	1
1864... ..	269	8	0	9	4	6	2	0	5
1865... ..	272	0	0	9	6	1	2	0	9
Total...	2,940	15	6	100	9	11	21	15	0
Average...	147	0	9	5	0	6	1	1	6

3. Deducting the difference between wholesale and retail prices on the scale allowed in paragraph 53 of my original scheme, viz., 2 Annas a mile for cartage, and 7½ per cent. for merchants' profits, and throwing off odd pies for wastage, the net average for these twenty years is Rupees 125, per garce, or Rupees 4-1-6, per cottah, or 15 Annas per Harris Cullum, which latter figure is 46 per cent. higher than the 11 Anna rate proposed in my original scheme.

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4. It is a great misfortune that the series of years selected by Government should contain two years (1864-1865) of famine prices; as these considerably affect the result and raise the average to a figure too near the market price to be safe. Excluding these two years, which happen to be the last in the series, and adopting the two years immediately preceding the series instead, we might obtain a figure that could be safely applied, and I have accordingly worked out an alternative scheme with a commutation rate of Rupees 108, per garce, or Rupees 3-9-0, per cottah, or 13 Annas, per Cullum, which will be found further on.

Prices of Grain during the two years prior to 1846.

Year.	Per Garce.	Per Cottah.	Per Harris Cullum.
1844 ...	RS. A. P. 80 6 9	RS. A. P. 2 15 8	RS. A. P. 0 10 5
1845 ...	103 0 5	3 8 8	0 12 4

5. The application of the higher rate, as per Order of Government, gives the following results:—

Soil.	GROSS YIELD.		Value at 15 Annas a Cullum.
	In Madras Measures.	In Harris Cullum.	
Best black loam	1,200	50	RS. A. P. 46 14 0
Good do.	1,080	45	42 3 0
Ordinary do.	960	40	37 8 0
Inferior do.	840	35	32 13 0
Worst do.	720	30	28 2 0
Best black clay	960	40	37 8 0
Good do.	840	35	32 13 0
Ordinary do.	720	30	28 2 0
Inferior do.	600	25	23 7 0
Worst do.	480	20	18 12 0
Best black sand	960	40	37 8 0
Good do.	840	35	32 13 0
Ordinary do.	720	30	28 2 0
Inferior do.	600	25	23 7 0
Worst do.	480	20	18 12 0
Best red loam	1,080	45	42 3 0
Good do.	960	40	37 8 0
Ordinary do.	840	35	32 13 0
Inferior do.	720	30	28 2 0
Worst do.	600	25	23 7 0
Best red sand	960	40	37 8 0
Good do.	840	35	32 13 0
Ordinary do.	720	30	28 2 0
Inferior do.	600	25	23 7 0
Worst do.	480	20	18 12 0

6. The cultivation expenses expressed in money at 15 Annas a Cullum, may be computed as under:—

	RS. A. P.
Seed	2 10 6
Manure	7 0 0
Weeding	2 5 6
Reaping	2 2 4
Threshing	1 2 10
Stacking, etc.	1 2 10
	16 8 0

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7. Deducting cultivation expenses (graduated from Rupees 16½ to Rupees 10½ per acre, according to soil and circumstance) from the gross value of the yield, leaves the value of the net produce as under:—

Soil.	Yield in Harris Cullum.	Value at 15 Annas a Cullum.	Deduct cultivation expenses.	Value of the net produce.
Best black loam	50	RS. A. P. 46 14 0	RS. A. P. 16 8 0	RS. A. P. 30 6 0
Good do.	45	42 3 0	15 8 0	26 11 0
Ordinary do.	40	37 8 0	14 8 0	23 0 0
Inferior do.	35	32 13 0	13 8 0	19 5 0
Worst do.	30	28 2 0	12 8 0	15 10 0
Best black clay	40	37 8 0	14 8 0	23 0 0
Good do.	35	32 13 0	13 8 0	19 5 0
Ordinary do.	30	28 2 0	12 8 0	15 10 0
Inferior do.	25	23 7 0	11 8 0	11 15 0
Worst do.	20	18 12 0	10 8 0	8 4 0
Best black sand	40	37 8 0	14 8 0	23 0 0
Good do.	35	32 13 0	13 8 0	19 5 0
Ordinary do.	30	28 2 0	12 8 0	15 10 0
Inferior do.	25	23 7 0	11 8 0	11 15 0
Worst do.	20	18 12 0	10 8 0	8 4 0
Best red loam	45	42 3 0	15 8 0	26 11 0
Good do.	40	37 8 0	14 8 0	23 0 0
Ordinary do.	35	32 13 0	13 8 0	19 5 0
Inferior do.	30	28 2 0	12 8 0	15 10 0
Worst do.	25	23 7 0	11 8 0	11 15 0
Best red sand	40	27 8 0	14 8 0	23 0 0
Good do.	35	32 13 0	13 8 0	19 5 0
Ordinary do.	30	28 2 0	12 8 0	15 10 0
Inferior do.	25	23 7 0	11 8 0	11 15 0
Worst do.	20	18 12 0	10 8 0	8 4 0

8. Half of the value of the net produce, subject to a further deduction of 10 per cent. for unprofitable areas now measured into fields by the survey, gives the rates of assessment for the first group of villages:—

Class or Taram.	Value of half the net produce.	Deduct 10 per cent. for unprofitable areas.	Remainder.	Rates of assessment.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	15 3 0	1 8 4	13 10 8	13 8 0
2	13 5 6	1 5 4	12 0 2	12 0 0
3	11 8 0	1 2 5	10 5 7	10 0 0
3	9 10 6	0 15 5	8 11 1	8 8 0
5	7 13 0	0 12 6	7 0 6	7 0 0
6	6 15 6	0 9 7	5 5 11	5 8 0
7	4 2 0	0 6 8	3 11 4	4 0 0

9. These rates are alarmingly high, and when it is remembered that 73 per cent. of the area to be dealt with has been classed in the first 3 tarams, such rates could not be applied to a district already higher assessed than any other in Paragraph 89 of my original scheme.

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the Madras Presidency. For even when modified to suit the circumstances of inferior villages according to the scale of grouping exhibited in my original scheme, the application of these rates to the lands of the valley would raise the single crop charge 18 per cent. or from Rupees 8,27,764 to Rupees 9,80,682.

10. The area that falls under each money rate when modified by grouping is given below :—

Rate.	Survey area in acres.	Assessment.
RS. A. P.		RS.
13 8 0	12,474	1,68,399
12 0 0	18,766	2,25,192
10 0 0	16,972	1,69,720
8 8 0	21,332	1,81,322
7 0 0	16,021	1,12,147
5 8 0	16,131	88,170
4 0 0	7,676	30,704
3 0 0	1,676	5,028
Total...	1,11,048	9,80,682

Alternative Scheme.

11. The application of a commutation rate of Rupees 108, per garce, or Rupees 3-9-0. per cottah, or 13 Annas, per Cullum, gives a far more satisfactory result. The gross yield thus valued is as under :—

Soil.	GROSS YIELD.		Value at 13 Annas a Cullum.
	In Madras Measures.	In Harris Cullum.	
Best black loam	1,200	50	RS. A. P.
Good do.	1,080	45	40 10 0
Ordinary do.	960	40	36 9 0
Inferior do.	840	35	32 8 0
Worst do.	720	30	28 7 0
Best black clay	960	40	24 6 0
Good do.	840	35	24 6 0
Ordinary do.	720	30	20 5 0
Inferior do.	600	25	16 4 0
Worst do.	480	20	32 8 0
Best black sand	960	40	28 7 0
Good do.	840	35	24 6 0
Ordinary do.	720	30	20 5 0
Inferior do.	600	25	16 4 0
Worst do.	480	20	36 9 0
Best red loam	1,080	45	32 8 0
Good do.	960	40	28 7 0
Ordinary do.	840	35	24 6 0
Inferior do.	720	30	20 5 0
Worst do.	600	25	16 4 0
Best red sand	960	40	32 8 0
Good do.	840	35	28 7 0
Ordinary do.	720	30	24 6 0
Inferior do.	600	25	20 5 0
Worst do.	480	20	16 4 0

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12. The cultivation expenses at 13 Annas a Cullum are :—

Seed...	RS. A. P.
Manure	2 4 10
Weeding	7 0 0
Reaping	2 0 6
Threshing	1 13 9
Stacking, etc.	1 0 3
	15 3 7

13. Deducting cultivation expenses (graduated from Rupees 15½ to Rupees 9¼ to suit soil and circumstance), the value of the net produce is as under :—

Soil.	Yield in Harris Cullum.	Value at 13 Annas a Cullum.	Deduct cultivation expenses.	Value of the net produce.
		RS. A. P.	RS. A. P.	RS. A. P.
Best black loam	50	40 10 0	15 4 0	25 6 0
Good do.	45	36 9 0	14 4 0	22 5 0
Ordinary do.	40	32 8 0	13 4 0	19 4 0
Inferior do.	35	28 7 0	12 4 0	16 3 0
Worst do.	30	24 6 0	11 4 0	13 2 0
Best black clay	40	32 8 0	13 4 0	19 4 0
Good do.	35	28 7 0	12 4 0	16 3 0
Ordinary do.	30	24 6 0	11 4 0	13 2 0
Inferior do.	25	20 5 0	10 4 0	10 1 0
Worst do.	20	16 4 0	9 4 0	7 0 0
Best black sand	40	32 8 0	13 4 0	19 4 0
Good do.	35	28 7 0	12 4 0	16 3 0
Ordinary do.	30	24 6 0	11 4 0	13 2 0
Inferior do.	25	20 5 0	10 4 0	10 1 0
Worst do.	20	16 4 0	9 4 0	7 0 0
Best red loam	45	36 9 0	14 4 0	22 5 0
Good do.	40	32 8 0	13 4 0	19 4 0
Ordinary do.	35	28 7 0	12 4 0	16 3 0
Inferior do.	30	24 6 0	11 4 0	13 2 0
Worst do.	25	20 5 0	10 4 0	10 1 0
Best red sand	40	32 8 0	13 4 0	19 4 0
Good do.	35	28 7 0	12 4 0	16 3 0
Ordinary do.	30	24 6 0	11 4 0	13 2 0
Inferior do.	25	20 5 0	10 4 0	10 1 0
Worst do.	20	16 4 0	9 4 0	7 0 0

14. Half of the value of the net produce, minus a deduction of 10 per cent. for unprofitable areas measured into fields by the survey, gives the following table of rates :—

Class.	Value of half the net produce.	Deduct 10 per cent. from unprofitable areas.	Remainder.	Rates.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1 ...	12 11 0	1 4 4	11 6 8	12 0 0
2 ...	11 2 6	1 1 10	10 0 8	10 8 0
3 ...	9 10 0	0 13 5	8 10 7	9 0 0
4 ...	8 1 6	0 12 11	7 4 7	7 8 0
5 ...	6 9 0	0 10 6	5 14 6	6 0 0
6 ...	5 0 6	0 8 1	4 8 5	4 8 0
7 ...	3 8 0	0 5 7	3 2 5	3 8 0

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15. These rates, when subject to modification for grouping as in the former case, raise the single crop assessment by only $3\frac{1}{2}$ per cent. or from Rs. 8,27,764 to 8,60,466.

16. The area, that falls under each money rate when modified by grouping, is given below :—

Rate.			Survey area in acres.	Assessment.
RS.	A.	P.		RS.
12	0	0	12,474	1,49,688
10	8	0	18,766	1,97,043
9	0	0	16,972	1,52,748
7	8	0	21,332	1,59,990
6	0	0	16,021	96,126
4	8	0	16,031	72,139
3	8	0	9,352	32,732
Total...			110,948	8,60,466

17. Though the application of these rates to the fields of eight villages (two in each group as per accompanying registers) increases the assessment of nearly every field, the superior lands will not feel the burden, as they will be liberally treated in the matter of second crop, but the inferior lands which yield no second crop will undoubtedly suffer, and these are the very lands that are now over-assessed under the motafysal system at present in force. The officer making the settlement should pay special attention to these, and do his best to afford relief in individual cases of hardship; as a general rule, however, the superior and inferior lands will be found so intermixed in the puttass, that the aggregate future assessment of each putta will seldom exceed the amount that the puttadar now pays, and after all, the agriculturalist looks mainly to totals, and cares but little for the figures that make up the totals.

18. The second crop assessment can hardly now be calculated, as much depends on the area compounded for, and the rates of compounding allowed. In

Paragraphs 72 to 74. my original scheme, I proposed compounding at $\frac{1}{2}$, $\frac{1}{3}$, $\frac{1}{4}$ and $\frac{1}{5}$ of the single crop charge according to circumstances: the Government, however, probably with reference to paragraph 74 of my original scheme, which relates to occasional second crop only, sanctioned compounding at $\frac{1}{2}$ and $\frac{1}{3}$ as in Trichinopoly. But taking the peculiar circumstances of some of the highly assessed tracts of this district into consideration, I suggest that the higher as well as the lower rates of my original scheme be retained for application in exceptional cases at the discretion of the officer making the settlement.

19. Regarding the carrying out of the settlement, I beg to refer the Board to my letter, No. 44, dated 1st February 1871, applying for further assistance; for the Collector's duties are specially onerous in this district just now. The large number of Public Works in the hands of Revenue Officers, the pressing demand for land for the Railway, the management of minor estates, the formation of school unions on an unusually extensive scale, and the distribution of irrigation under the Strivycuntam anicut, are all matters requiring prompt attention, and much per-

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sonal supervision, while the correspondence with all departments and appeals, petitions and references, seem to increase daily. The Local Fund Work alone demands at least a clear day in every week, and I am Ex-Officio President of three Municipalities. Under these circumstances, it would not be too much perhaps to ask for an additional Sub-Collector, to assist not only in settlement, but in the performance of current duties as well. My Native Assistant, Vencata Chari, who with both the supervisors and all my best field and office hands is now employed under the Director of Revenue Settlement should be allowed to return at once, as I have to raise a party and train fresh hands for the work, and there are many preliminaries to be attended to before the Settlement really begins.

20. When passing final orders, I trust that the Government will issue instructions as to the mode of treating palmyras. A scheme for the settlement of the Palmirah forest, dated 8th February 1872, is now before the Board, but the palmirahs are not confined to any given tract; they are thickly scattered throughout the river valley, and a settlement of that part of the district would be incomplete without determining the future charge on the trees.

ENCLOSURES Nos. 1 to 8.—Statements.

SUBMITTED for the orders of Government with reference to G. O., dated 3rd May 1872, No. 716.

2. Mr. Puckle shows the result of applying an increased commutation rate calculated on a twenty years average to the Settlement of irrigated lands in the Tambrapurny valley. He does not attempt to calculate what the second crop assessment will be, and he assumes that no change is to be made in the original scheme as to dry lands, the assessment on which is to be reduced from Rupees 1,20,381 to Rupees 1,05,080 or by 13 per cent.

3. The average of the twenty years ending with Fusly 1265 gives a commutation rate of 15 Annas a Cullum (instead of 11) and a financial result, not taking into account second crop, of Rupees 9,80,682 instead of Rupees 7,79,985.

4. The present revenue is Rupees 8,27,764 so that the adoption of the 15 Anna commutation rate will raise it by more than 18 per cent. Mr. Puckle thinks this is more than the land can bear and urges that two of the twenty years from which the average is taken viz., 1864 and 1865, being famine years with abnormally high prices, should be omitted from the calculation and the average taken from the twenty years beginning with 1844 and ending with 1863.

5. The commutation rate thus obtained is 13 Annas a Cullum, and the financial result Rupees 8,60,466 or $3\frac{1}{2}$ per cent. more than the present revenue.

6. The Board agree with Mr. Puckle that the two famine years ought to be excluded, and that if they are included the average so obtained will be so high as to be unsafe. They accordingly recommend Government to adopt what Mr. Puckle calls his alternative scheme.

7. By applying the rates in detail to the fields of two villages in each group Mr. Puckle shows that the single crop assessment of almost every field is raised even under this alternative scheme. This will necessitate caution in the case of the inferior fields which grow only one crop.

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8. On the better sort of fields, which grow two crops, the total charge will be less than it is at present. Supposing that the adoption of the 13 Anna rate raises the proposed second crop charge in the same proportion that it raises the proposed single crop charge, the revised second crop charge will be Rs. 3,06,865 or 17 per cent. less than its present amount viz., Rupees 3,70,969.

9. In their order on the Settlement Government mention that Mr. Puckle proposes to allow a permanent composition for a second crop at the rate of one-third in two groups and one-fourth in the other two groups, and they approve of this. Mr. Puckle now states that he intended to compound for two-thirds, half, one-third and quarter of the single crop charge according to circumstances. The Board presume that Government will not object to this. The double-crop land will be sufficiently relieved as it is.

10. When introducing the Settlement, Mr. Puckle will need an additional Sub-Collector to aid him in the current duties of a Collector and Magistrate. This was brought to the notice of Government in Board's Proceedings, dated 24th March 1871, No. 1,299.

11. The Director of Revenue Settlement will be requested to allow the officials referred to in paragraph 19 to return to Tinnevely as soon as possible.

12. In their Proceedings of the 22nd June 1872, No. 1,070, the Board have approved generally of the scheme for settling the Palmirah Forest but have sent it back to the Collector for further information. Proposals for settling the revenue from scattered palmirahs in other parts of the district were laid before Government in Board's Proceedings, dated 9th August 1871, No. 3,364. Mr. Puckle lays great stress on the desirability of receiving orders on this subject at the same time as he receives orders on the Settlement of the irrigated lands of the valley.

No. 35. ORDER THEREON, 6th September 1872, No. 1,289.

Land Revenue.

THE Governor in Council objected to Mr. Puckle's original proposals for the revision of the Tinnevely settlement that his commutation rate for the grain values was deduced from the average price of grain as recorded in the price lists from 1770 to 1868, viz., Annas 13-5 per Harris Cullum of twenty-four Madras measures, and observed that the remoter part of the series had no more real bearing on the present circumstances of the country than the prices of a century further back would have.

2. This part of Mr. Puckle's proposal was referred back to him with instructions to revise it on the basis which had been accepted by the Home Government in the case of the Salem settlement, viz., that the commutation rate for the purpose of the revision of assessment should be deduced from the average of the prices of the twenty years ending 1864-65.

3. The result of Mr. Puckle's original proposals was an average nunjah rate of Rs. 6-12-0 per acre for a single crop with a maximum rate of Rs. 15 consolidated double-crop assessment (Rs. 9 + 6) for first class land in the first group of villages, applicable to an area of about 10,000 acres.

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4. The net financial result was a demand.

5. Mr. Puckle now submits the results.

6. The average price of grain for the per Harris Cullum as contrasted with Rs. deducting the allowance for carriage and m Cullum instead of Annas 11, or forty-six.

7. He considers that the resulting a bear, and proposes to exclude the last two prevailed and to take instead twenty year will give a commutation rate of Annas 11.

8. The resulting rates of assessment to the three varying sets of proposals are For first group of villages, or highest

	Taram or Class of soil.	A. Mr. Puckle's original proposal per acre.			fre li
		RS.	A.	P.	
1	...	9	0	0	
2	...	8	0	0	
3	...	7	0	0	
4	...	6	0	0	
5	...	5	0	0	
6	...	4	0	0	
7	...	3	8	0	

9. It is to be remembered that seven with has been classed in the three high a single crop and are exclusive of the

10. The area which would fall in grouping is shown below for each set of pro
Rate

	Acres.	A.		
		RS.	A.	P.
12,474	...	9	0	0
18,766	...	8	0	0
16,972	...	7	0	0
21,332	...	6	0	0
16,021	...	5	0	0
16,131	...	4	0	0
7,676	...	3	8	0
1,676	...			

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of 13½ per cent. on the existing

ing on the Government instructions

years ending 1865 is Rs. 1-1-6 and the commutation rate, after profits, is Annas 15 per Harris higher.

It is more than the district could the series in which famine prices ng with 1844 inclusive, which is Cullum.

first group of villages according

er acre for a single crop (nunjah)

	Rate deduced from price lists, 1844 to 1863.	C.		
		RS.	A.	P.
0		12	0	0
0		10	8	0
0		9	0	0
0		7	8	0
0		6	0	0
0		4	8	0
0		3	8	0

ree per cent. of the area to be dealt , and that the above rates are for d and Village Service cesses.

ch money rate when modified by

	C.			
		RS.	A.	P.
0		12	0	0
0		10	8	0
0		9	0	0
0		7	8	0
0		6	0	0
0		4	8	0
0		3	8	0

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11. The application of the single-crop assessment on the an Rupees 8,27,764 to Rupees 8,60,466.

12. As regards second crops allow compounding at two-thirds charge according to circumstances understood by Government, and maintained.

13. The comparative financial statement

Present revenue	...
Proposals, A	...
Do. B	...
Do. C	...

14. The Board recommends the Collector advocates, and the Government together with Mr. Puckle's settlement.

15. The single-crop rates difference in the series of years only about eighteen months, and series proposed by Government.

16. There is no loss of revenue by an additional charge on the last year.

17. Mr. Puckle will accordingly assessment on the scale of rates now in force.

18. The revision of the Palamcottah settlement in the manner settled by Government.

19. Arrangements will be made for the despatch of his current business.

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rates will have the effect of raising the assessment which it is applicable by 3 1/2 per cent. from the present rates.

It appears that Mr. Puckle's intention was to reduce the rates to one-third, and one-fourth of the single crop rates, but not at one-third and one-fourth only as he recommends that his higher rates be maintained.

The details of the several proposals are as follow:—

	RS.
Present revenue	8,27,764
Proposals, A	7,79,985
Do. B	9,80,682
Do. C	8,60,466

The Board of the last set of proposals which the Government resolve to accept the recommendation of Mr. Puckle for second crops.

The average of the Presidency. The rate at which the commutation rate is deduced is on for excluding the latest portion of the series.

There will be a moderate increase, and the cesses will be reduced.

Proceed with the introduction of the revised settlement.

The assessment will be at the same time carried out by the Government.

dated 23rd August 1872, No. 1,252. Mr. Puckle is to provide Mr. Puckle with additional assistance while engaged on the settlement.

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue,
the Director of Revenue Settlements.

Exd. A. D. Rodgers.

Colt. of 1872} *St Andrews*

REVENUE.

To

THE BOARD OF REVENUE,

Ac., Ac., Ac.

Dated September 6th.

Recd.

End

H. V. 6th September 1872, No. 1,283.

SEPT. 9ER.

Nos. 34-35

Division of the Tinnedly Settlement.
Board's Proceedings relative to Mr. Puck's
revised scheme, with orders thereon.

11/18/10 ✓
20/12/10
15-5-12

U. V. B. E.
Secretary.

To the Chief Secretary to Government, R. D., with eight enclosures.
Copy to the Director of Revenue Settlement.
" to the Collector of Tinnevely.

Exd. G. A. Turton.

5th Augt/72 R30: Cnst

(9) No. 2508
Rev. 1872. Rept
Board of Revenue,
MADRAS.

PROCEEDINGS, 17TH JULY 1872, No. 1,342.

Dep. 24 July/72
Encl. 8
Return
Received 29th July 1872.
Council

JULY.
No. 1,342.

Tinnevely Settlement.—Letter from Collector forwarding a revised scheme for settlement of river-irrigated lands of the district, submitted for orders of Government, with remarks. Director of Revenue Settlement requested to allow certain officials of Tinnevely District who are now employed in the Central Office of Director to return to that district as soon as possible.

S. O. No. 1289. 6 Sept/72



No. 2508

15

I do not in the least doubt that we ought in this case to accept the proposal to adjust the series of years ending with 1862-3 as the basis of commutation. The decision that in future settlements the rate of commutation should be determined with reference to the latest years ending with 1864-5 would have been inevitable if it had been intended as a rule incapable of modification to suit exceptional circumstances, and evidently was not so intended.

I infer from these papers that, even if the proposal is adopted, the Ryots of the district in question will, under the new settlement, be subject in respect of their land to taxation considerably heavier than that of any other of the Districts in which the settlement has been effected. (See especially Proc. of Board of 3 May 1872, Part 4. of Report of B. 2 of Revenue in Mr. Puckler's letter, and Parts 17 & 18 of Govt. order thereon.) It will also, as

17
I understand, & be the only one of the districts
settled in which, instead of an increase
there will be an increase of the amount taken
by the Govt. from the land holders, as compared
with that which they paid to Govt. before the
settlement. Further, it appears that ~~an~~ additional
burdens, in the shape of various local taxes,
will have to be borne by the taxpayers of the
district from which they have not only hitherto
been exempt, but in respect of which they will be
at a disadvantage as compared with the other
settled districts.

This seems to be a rather unsatisfactory state of things.
It must (I presume) in part arise from some
exceptional method of calculation adopted with
regard to the present; and I observe accordingly that there
are some points on which the D^o of Revenue
object to the process employed by Mr. Puckle as
involving much unfairness to the Ryots. It would
seem desirable either that these errors should be
rectified, or that the Govt. should, as an exceptional
measure, make some abatement from the total
amount of revenue now proposed to be levied
from the district, so as to reduce it to the amount
of revenue received from the same district before the
settlement.

Memo for Orders on N. 2508.

The Government objected to Mr. Puckle's ^{original} proposals for the revision of the Tinnevely Settlement, that his commutation rate for the grain values was deduced from the average price of grain as recorded in the Price lists from 1770 to 1868: viz. Annas 13-5 per Kharis Cullum of 24 Madras measures, and observed that the remoter part of the series had no more real bearing on the present circumstances of the country than the prices of a century further back would have.

2. They referred this

Mr. Pickles
this part of the proposal
back to him with instructions
to revise it on the basis
which has been ^{accepted}
by the Home Govt. viz. ^{in the eyes of the Government}

that the commutation
rate for the purpose
of the revision, now
~~in course of being~~
made, should be
deduced from the
average of the prices
of the 20 years ending
1864-65.

The result
of Mr. Pickles's original
proposal was an
average of Rs 6.12.5 per
acre for a single
crop with a
maximum rate
of Rs 15 consolidated
double crop assess-
ment (Rs 9 + $\frac{2}{3}$ or 6)
for

and had in the
for the 1st class
group of villages
applicable to an
area of about
10,000 acres.

The ^{financial} net result
was a reduction of $13\frac{1}{2}$
per cent on the existing
demand.

Mr. Pickles
now submits the
results of acting on
the Govt. instructions.

The average
price of grain for the
20 years ending 1865 is
Rs 1.4.6 per Hanns
Cullum, as contracted
with Rs 13.5
and the commutation
rate.

rate, after deducting the allowance for Carriage and merchants profits, is Annas 15 per Harris Cullum, instead of Annas 11, or 46% higher.

He considers that the resulting assessment is more than the District could bear, and proposes to exclude the last 2 years of the series in which famine prices prevailed, and to take instead 20 years commencing with 1846 inclusive, which will give a commutation rate of Annas 13 per Harris Cullum.

Interim

The resulting rates of assessment for the 1st group of villages according to the 3 varying sets of proposals are as follows.

Tarum



In 1st group of Villages - or highest rate per acre for a single crop (Kharif)

A B C

Tarum or class of soil	Mr. Pichler's original proposal per acre	Rate deduced from price lists 1846 to 1865	Date 1844 to 1863
1	Rs. 9	Rs. 13-8-	Rs. 12-
2	8	12. . .	10-8-
3	7	10. . .	9. . .
4	6	8-8-	7-8-
5	5	7- . .	6. . .
6	4	5-8-	4-8-
7	3-8-	4. . .	3-8-

It is to be remembered that 73 per cent of the area to be dealt with, has been classed in the 3 highest Tarums, and that the above rates are for a single crop and are exclusive of the Local Fund & Village Surveys cesses.

The area which would

would fall under each money rate when modified by grouping is shown below for each set of proposals.

Rates

Acres	A	B	C
12474	9	13.8	12.
18766	8	12.	10.8
18972	7	10.	9.
21332	6	8.8	7.8
18021	5	7.	6.
16131	4	5.8	4.8
7676	3.8	4.	3.8
1676		3.	

The application of the last set of rates will have the effect of raising the single crop assessment on the area to which it is applicable by $3\frac{3}{4}$ per cent from No 827,484 to No 860,466.

As regards 2^d crop, it appears that Mr. Puckles' intention was to allow compounding at $\frac{2}{3} + \frac{1}{2} + \frac{1}{3} + \frac{1}{4}$ of the single crop charge according to circumstances, and not at $\frac{1}{3} + \frac{1}{4}$ only as understood by Govt, and he recommends that his higher rates be maintained.

The comparative financial results of the several proposals are as follows:

Income received	827,484
Proposals A	779,985
B	980,882
C	860,466

The Board recommend the adoption of the last set

of proposals which the Collector
 advocates and I think that
 the Govt. are not likely to
 accept. The recommendation
 of the Hon. Mr. P. B. S. is for
 the single crop rates
 are certainly very much
 above the average of the
 Presidency. The difference
 in the series of years is
 not very slight - only
 about 18 months. The reason
 for excluding the latest
 portion of the standard series
 proposed by Government
 is because it is found
 there is no loss of revenue
 but a gain. The excess will be
 an additional charge on
 the lands. The proposals for the settle-
 ment of the Palmyra revenue
 were circulated early in June
 with a draft G. O.
 Mr. Puckle will need
 additional assistance for the
 introduction of the new settlement
 R. B. S. 11th inst. 72

I concur in the
 proposal to adopt
 the lower Corn and other
 rates of 13 annas. The
 last 2 years in the
 prescribed series
 were evidently famine
 years and cannot
 fairly be included
 in calculating the
 average Corn and other
 prices - the whole of
 the series went in to the
 farmers' pockets - a
 considerable portion
 (two months in current
 title) was of course
 absorbed by paucity
 of out-turn - It
 must also be re-

membered that at
 the local sales
 amount to 12 1/2
 annas in the land
 assessment & of
 course leave the
 hands out of the
 farmers' pockets -
 I. D. S.

In the course of the discussions which took place
 regarding the re-arrangement of the Palmyra
 District it was suggested that the series
 of years ending with 1814/15 should be adopted
 as the basis of the commutation rate in
 the re-settlement of that District and
 also in future settlements. This decision which
 was reported to the Secretary of the Govt.
 was approved last year with the exception
 of the order as the re-settlement of the
 District. District stated the 3rd May last
 that it was proposed that as regards the District
 of Dindurly the series of years should be
 slightly altered by taking 1812/13 as the
 last of the series of twenty years. The result
 is an estimated approximation of Rs 88,041 as
 the portion of the District about to be re-settled

from the average price
of grain as recorded
in the Puccahs from
1770 to 1868, viz. Rs. 13-6
per Haria Cullum of
24 Madras measures,
and observed that the
remoter part of the
series had no more
real bearing on the
present circumstances
of the country than
the prices of a century
further back would
have.

2. They referred
this part of Mr. Puckles
proposal back to him
with instructions to revise
it.

28
it on the basis which
had been accepted
by the Home Govt. in
the case of the Salem
Settlement, viz. that
the commutation
rate for the purpose
of the revision of
assessment, should
be deduced from the
average of the prices
of the 20 years ending
1864-65.

The result of
Mr. Puckles's original
proposal was an
average munyah rate
of Rs. 6-12-0 per
acre for a single crop,
with

with a maximum rate
of Rs 15 consolidated
double crop assessment
(Rs $9 + \frac{2}{3}$ or 6) for 1st Class
land in the 1st group
of villages, applicable
to an area of about
10,000 acres.

The net financial
result was a reduction
of $13\frac{1}{2}$ per cent on the
existing demand.

Mr. Pickle
now submits the
results of acting
on the Govt. instructions.

The average
price of grain for
the

33
The 20 years ending 1865
is Rs 1-1-6 per Harris
Cullum, as contrasted
with Rs -13-5; and
the commutation rate,
after deducting the
allowance for Carriage
and Merchants' profits,
is Annas 15 per Harris
Cullum, instead of
Annas 11, or 46 per cent
higher.

He considers
that the resulting
assessment is more
than the District
could bear and
proposes

proposes to exclude the last 2 years of the series in which famine prices prevailed, and to take instead 20 years commencing with 1844 inclusive, which will give a commutation rate of Annas 13 per Harris Cullum.

The resulting rates of assessment for the 1st group of villages according to the 3 varying sets of proposals are as follows.

For

4
For 1st group of Villages, or highest rate per acre for a single crop (Punjah)

	A.	B.	C.
Taram or class of soil.	M. Pichie's original proposal per acre.	Rate deducted from price lists 1846 to 1865	- Ditto - 1844 to 1863
1.	Rs. 9	Rs. 13. 8. "	Rs. 12. " "
2.	8.	12. " "	10 8 "
3.	7	10 " "	9 " "
4.	6.	8 8 "	7 8 "
5.	5	7. " "	6 " "
6.	4	5 8 "	4 8 "
7.	3. 8. "	4 " "	3 8 "

It is to be remembered that 73 per cent of the area to be dealt with, has been classed in the 3 highest Tarams, and that the above rates are for a single crop and are exclusive of the Local Fund and Village

the adoption of the last set
of proposals which the
Collector advocates, and the
Govt. resolve to accept the
recommendation together
with Mr. Luchle's scheme
for compounding for second
crops.

The single crop rates
are above the average of
the Presidency. The
difference in the series
of years from which the
commutation rate is
deduced is only about
18 months, and the reason
for excluding the latest
portion of the series
proposed

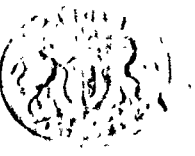
Revenue Department
Madras

639⁰⁰
proposed by Govt. is pounds

There is no loss of
revenue but a small
increase and the cesses
will be an additional
charge on the land.

Mr. Luchle will
accordingly proceed with
the introduction of the
revised assessment on
the scale of rates now
approved.

The revision of the
Palmyra assessment
will be at the same time
carried out in the
manner settled by G.O.
dated

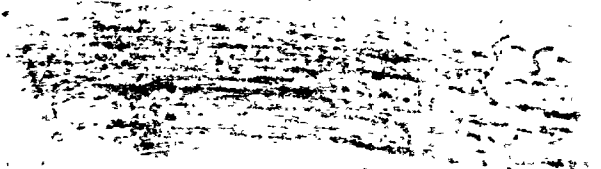


dated 23rd Sept 1872, N^o 1252.

Arrangements will
be made for providing
Mr. Pickle with addi-
tional aid for the dis-
patch of his current
duties while engaged
on the settlement.

LB

14 Board of Rev Des 13 Sep/73
13 Dec: g Rev Des



LF

8 L O

Settlement of river
irrigated lands in
-mostly 85

Capital

Capital
and