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Proceedings of the Madras Government, Revenue Department,
5th June 1874.

Read the following papers :—

No. 57. Proceedings of the Board of Revenue, dated 21st February 1874, No. 393.

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1874, No. 117-4 :—

IN my letters marginally noted, I reported the results of the introduction of the new settlement into the taluqs of Ahtoor, Salem, Trichengode, Namkul, Uttengherry, Dharampoory, Kistnagherry, and Tripatore; and I have now the honour to make the following observations in regard to the settlement of Oossoor, which completes the Salem District.

Letter, dated 19th October 1871, No. 2,025-60.
,, ,, 27th May 1872, ,, 903-27.
,, ,, 2nd Nov. ,, ,, 2,050-72.
,, ,, 17th May 1873, ,, 1,015-40.
,, ,, 5th Sept. ,, ,, 1,876-61.

2. As in the case of the previously reported taluqs of Dharampoory, Kistnagherry, and Tripatore, the new rates were to be levied upon precisely the same conditions, viz., that the ryots were to pay old assessment on all those lands which they may be desirous of relinquishing on account of their deeming the settlement-demand heavy. The new rates will be realized during the current fasli.

3. The following statement exhibits the result of applying the new rates to the survey areas of the occupied lands of fasli 1282, compared with that under the old régime, in each group of villages, distinguished under the heads of irrigated and unirrigated :—

Description of Land.	Groups.	As per Jummahbundy of Fasli 1282.			As per introduction of new Settlement.					Difference.					
					Assessment including second Crop.										
		Extent.	Assessment.	Average.	Extent.	As per Mr. Puckle's revision.	Average.	As per Mr. Clogstoun's final revision.	Average.	Columns 3 and 6.	Percentage.	Columns 4 and 9.	Percentage.	Columns 7 and 9.	Percentage.
1	2	3	4	5	6	7	8	9	10	11		12		13	
		ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A P.	RS.	RS. A. P.	ACRES.		ACRES.		ACRES.	
Dry ...	2nd Group ...	49,176	61,458	1 5 7	54,859	61,869	1 2 1	65,403	1 3 1	+ 5,683	12	+3,945	6	+3,534	6
	3rd do. ...	24,326	28,468	1 2 8	27,754	22,103	0 12 9	27,041	0 15 7	+ 3,428	14	—1,427	5	+4,938	22
	4th do. ...	7,658	7,327	0 15 5	8,752	5,808	0 10 7	6,717	0 12 3	+ 1,094	14	— 610	8	+ 909	16
	Total	81,160	97,253	1 3 2	91,365	89,780	....	99,161	1 1 4	+10,205	13	+1,908	2	+9,381	10
Wet ...	4th Group ...	4,731	27,243	5 12 2	5,220	33,106	6 5 5	30,337	5 13 0	+ 489	10	+3,094	11	—2,769	8
	5th do. ...	3,155	15,064	4 12 5	3,568	18,304	5 2 1	15,427	4 5 2	+ 413	13	+ 363	2	—2,879	16
	Total...	7,886	42,307	5 5 10	8,788	51,410	....	45,764	5 3 4	+ 902	12	+ 3,457	8	—5,646	11
	Total Dry and Wet... ...	89,046	1,39,560	....	1,00,153	1,41,190	....	1,44,925	....	+11,107	12	+5,365	4	+3,735	3

Dry assessment	99,161
Wet assessment ... 1st crop...	38,365
2nd do....	7,399
Total...	1,44,925

4. It will be seen that the total increase amounts to Rupees 5,365, or 4 per cent. over the old beriz of Rupees 1,39,560. This enhancement is distributed both on dry and wet lands; the gain in the former being Rupees 1,908, or 2 per cent., and in the latter Rupees 3,457, or 8 per cent. When the increase by survey in area under both the foregoing heads is considered, the augmentation in the assessment is comparatively slight,—a result naturally to be looked for when the principles of the new settlement are considered. Thus, if we turn our attention to the classification of the villages under various groups, we find that the first group in dry, and first, second, and third in wet find no place in this taluq, thereby implying that the wet villages are devoid of really superior irrigation, and that the dry villages possess no superior soils warranting the imposition of the higher grades, and consequently enhancement in assessment. The present results, therefore, must be deemed moderate and satisfactory, if not lenient, to the ryot.

5. Another circumstance demonstrating this leniency may conveniently be introduced here. It appears that certain lands were allowed to ryots for grazing purposes on one-fourth the assessment, provided that those lands are not required for cultivation purposes. The extent held under this tenure during fasli 1282, the basis of the new settlement, was 12,395 acres; assessed at a nominal assessment of Rupees 11,316, or below one rupee per acre; the actual amount paid being Rupees 2,829, or one-fourth the above sum. These lands are assessed in the new settlement according to the quality of the soil at 8 Annas per acre, or Rupees 6,212 in total, a little more than double what they were hitherto paying under this special tenure. These results are, of course, incorporated in the above statement. Were this separated, Mr. Clogstoun says, the increase in the new assessment would have been reduced to only Rupees 706 in all. Thus, it may be clearly inferred that no burden whatever fell on actually cultivated lands, and the grazing lands in question have been very moderately assessed at 8 Annas per acre, although they have been enjoyed hitherto at reduced rates to encourage cattle-breeding. Mr. Clogstoun considers it unnecessary to continue this concession, as it prevails nowhere else in the district, although cattle-breeding is carried on by a large number of ryots.

6. I append, as usual, a statement showing the demand of the preceding five years, with the results of new settlement shown by its side :—

Faslis.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Jummahbundy demand of fasli 1278.	94,453	1,10,944	8,667	45,721	1,03,120	1,56,665
,, ,, 1279.	93,944	1,09,003	8,549	41,999	1,02,494	1,51,002
,, ,, 1280.	90,463	1,06,784	8,370	43,510	98,834	1,50,294
,, ,, 1281.	85,797	1,00,840	8,132	37,418	93,930	1,38,258
,, ,, 1282.	81,160	97,253	7,886	42,307	89,046	1,39,560
Total...	4,45,817	5,24,824	41,604	2,10,955	4,87,424	7,35,779
Average demand of the above five faslis	89,163	1,04,965	8,321	42,191	97,485	1,47,156
Result of the new settlement ...	91,365	99,161	8,788	45,764	1,00,153	1,44,925
Increase...	+ 2,202	– 5,804	+ 467	+ 3,573	+ 2,668	– 2,231

7. It will be observed that the average demand of the foregoing years is in excess of the settlement demand by Rupees 2,231, although the latter is in excess of the beriz of the two last faslis. The falling off over the average demand, Mr. Clogstoun remarks, "points to no decrease made in the assessment of land, but merely to a contracting area of cultivation; the area under cultivation in

fasli 1282 being less than that cultivated in fasli 1278 by more than 14,000 acres," which "diminution in the area under cultivation has been going on continuously for the past five faslis, and is still in full swing."

8. It may, however, be noted here that the resignations in the fasli under reference amounted to 7,000 acres before any action was taken by this department; and, subsequent to the introduction of new rates, another 4,916 acres, assessed at Rupees 5,003, were also relinquished, although the old assessment upon the latter comes to jumma for fasli 1282. The relinquishment of the first-named 7,000 acres is attributed by Mr. Clogstoun "to the continuous decrease in prices which has been going on during the same period, and which has reduced the value of the staple grain of the taluq to about one-sixth of the rate obtaining before the commencement of the period." It has already been shown that the new settlement is, if anything, in favour of the ryot, and hence there need possibly be no apprehension of heavy relinquishments on account of heavy assessment.

9. The classified waste of the taluq is shown below:—

—	Extent.	Assessment.			Average.		
	ACRES.	RS.	A.	P.	RS.	A.	P.
Dry	40,940	27,638	0	0	0	11	0
Wet	797	2,527	0	0	3	2	9

The averages are certainly moderate, and doubtless applications for many of these lands may fairly be anticipated, notwithstanding the diminution in prices already touched upon.

10. As in all other taluqs of the district the second crop assessment was compounded for; so that there is no more bother of yearly inquiries on account of Fussal-jasti.

11. The revision of tank-ayacuts and the restoration of demarcation were carried on simultaneously with the introduction of new settlement under Mr. Clogstoun's careful management, and the results given above comprise the changes in the wet ayacuts. The transfers from dry to wet and *vice versa* stand thus:—

	ACS.
From dry to wet	474
From wet to dry	326

260 acres of dry lands transferred to wet have been paying water-rate, and the whole transactions throughout the taluq involved a loss of Rupees 211, as particularised in the margin.

	RS.	A.	P.
Increase obtained by the transfer of dry lands to wet...	472	12	0
Decrease by transferring wet lands to dry	683	9	3
Net decrease...	210	13	3

12. The restoration of demarcation proceeded under the same rules as in Dharampoory, Kistnagherry, and Tripatore Taluqs, and it is, therefore, unnecessary for me to repeat what I said when reporting upon those taluqs regarding the manner in which the work was conducted and the shape and the size of the stones used. It is enough to state here that all that was wanting has been set right.

13. The excess in minor Inams has been dealt with, and the annual gain under that head comes to—

	ACS.	RS.
Dry	464	538
Wet	105	454
Total...	569	992

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14. The unsurveyed tract in this taluq consists of 122 villages containing an area of 25,698 acres, assessed at Rupees 30,954, or an average of Rupees 1-3-3. These were not surveyed, as they are situated "in the middle of the jungle, and the cost of a survey would have been out of all proportion to the benefits to be arrived from it."

15. Having stated all that is necessary respecting Oossoor, I will proceed to show at a glance the total demand of the entire province of Salem both under the old and new settlements as reported from time to time as regards each taluq. The following abstract statement gives the details :—

Taluqs.	Description of Land.	As per Jummabundy.		As per introduction of new Settlement.		Difference.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		ACRES.	RS.	ACRES.	RS	ACRES.	RS.
Ahtoor, fasli 1280 ...	Dry	99,565	1,48,549	1,19,960	1,43,736	+ 20,395	— 4,813
	Wet	12,727	99,887	14,961	1,04,539	+ 2,234	+ 4,652
	Total...	1,12,292	2,48,436	1,34,921	2,48,275	+ 22,629	— 161
Salem, fasli 1281	Dry	1,79,886	3,11,682	2,02,528	3,11,346	+ 22,642	— 336
	Wet	12,272	71,054	14,318	74,468	+ 2,046	+ 3,414
	Total...	1,92,158	3,82,736	2,16,846	3,85,814	+ 24,688	+ 3,078
Namkul, fasli 1281 ...	Dry	87,858	1,16,974	1,03,468	1,17,808	+ 15,610	+ 834
	Wet	9,369	81,704	10,902	83,324	+ 1,533	+ 1,620
	Total...	97,227	1,98,678	1,14,370	2,01,132	+ 17,143	+ 2,454
Trichengode, fasli 1281.	Dry	1,50,303	2,25,132	1,64,967	2,23,957	+ 14,664	— 1,175
	Wet	8,304	50,567	9,490	54,635	+ 1,186	+ 4,068
	Total...	1,58,607	2,75,699	1,74,457	2,78,592	+ 15,850	+ 2,893
Uttengherry, fasli 1281.	Dry	98,221	97,255	1,14,341	85,749	+ 16,120	— 11,506
	Wet	5,778	19,907	6,943	26,416	+ 1,165	+ 6,509
	Total...	1,03,999	1,17,162	1,21,284	1,12,165	+ 17,285	— 4,997
Dharampoory, fasli 1281.	Dry	1,23,793	1,03,328	1,40,923	1,27,365	+ 17,130	+ 24,037
	Wet	9,464	43,402	11,146	49,583	+ 1,682	+ 6,181
	Total...	1,33,257	1,46,730	1,52,069	1,76,948	+ 18,812	+ 30,218
Kistnagherry, fasli 1282	Dry	96,389	84,804	1,15,947	93,568	+ 19,558	+ 8,764
	Wet	8,558	40,210	10,888	47,347	+ 2,330	+ 7,137
	Total...	1,04,947	1,25,014	1,26,835	1,40,915	+ 21,888	+ 15,901
Tripatore, fasli 1282 ...	Dry	50,565	60,475	60,155	66,753	+ 9,590	+ 6,278
	Wet	6,141	34,526	7,498	41,862	+ 1,357	+ 7,336
	Total...	56,706	95,001	67,653	1,08,615	+ 10,947	+ 13,614
Oossoor, fasli 1282 ...	Dry	81,160	97,253	91,365	99,161	+ 10,205	+ 1,908
	Wet	7,886	42,307	8,788	45,764	+ 902	+ 3,457
	Total...	89,046	1,39,560	1,00,153	1,44,925	+ 11,107	+ 5,365
Total...	Dry	9,67,740	12,45,452	11,13,654	12,69,443	+1,45,914	+ 23,991
	Wet	80,499	4,83,564	94,934	5,27,938	+ 14,435	+ 44,374
	Total...	10,48,239	17,29,016	12,08,588	17,97,381	+1,60,349	+ 68,365

16. The Board and Government may remember that when passing final orders on Mr. Puckle's proposal a loss of Rupees 1,43,847* was contemplated; but when the question of the red-sandy soils was again represented and discussed matters assumed a different aspect altogether, and an enhancement of Rupees 50,000† over the existing demand was anticipated. It is gratifying to find that the gain to the State by the introduction of the new settlement, instead of involving a loss of nearly a lakh, and-a-half, ends in an increase of over half a lakh, irrespective of the village and road cesses.

* *Vide* paragraph 30 of G. O., No. 1,427, dated 20th May 1868.

† *Vide* paragraph 6 of G. O., No. 978, dated 2nd June 1871.

THE foregoing letter from the Director of Revenue Settlement shows that with the taluq of Oossoor, now reported upon, the Salem District has been completed.

2. The results as regards the Oossoor Tāluq show a total increase of Rupees 5,365, of which Rupees 1,908 appertain to "dry" and Rupees 3,457 to "wet," the total enhancement being 4 per cent. on the year of comparison, fasli 1282. The increase in area by survey comes to acres 11,107, or 12 per cent.

2. It is observed that there are no villages falling under the first group in "dry," nor under the first, second, or third in "wet," so that the inferiority in irrigation has been fully provided for. The average for "wet," at Rupees 5-3-4, would, at first sight, appear high, but this rate comprises also the second crop assessment and that for the rich, low-lying wet lands found in parts of this taluq.

3. From paragraph 5 of the Director's report it appears that the increase over the former assessment is mainly owing to certain lands, hitherto held on grazing tenure, being now regularly classified and assessed. As the new assessment on these fields averages only 8 Annas per acre, and as the holders can now cultivate or retain them as pasture according to will, there appears to be no danger in the increase of Rupees 3,383 now found in this particular item. Hitherto, when these lands were cultivated, the assessment fixed was four times the grazing rent. There is, it would seem, no valid reason for this grazing system prevailing in Oossoor only, as it is not found in the adjoining taluq of Dharampoory noted for extensive cattle-breeding.

4. Although the new rates, when seen by the side of the demand of the year taken for comparison, give an increase as already shown, they exhibit a decrease when compared with the average demand of the five preceding faslis, the falling off by the new régime being Rupees 2,231. This is attributed to a decreasing breadth of cultivation owing to a fall in prices, which has caused relinquishments to a large extent as in the Trichinopoly District. The rates now fixed for the dry lands in the third and fourth groups average only Annas 15-7 and Annas 12-3, respectively, per acre, so that the lands comprised therein are certainly not over-weighted.

5. The second crop in "wet" has been compounded for throughout the taluq, and thus the system of consolidated wet rates has been maintained over the whole district. There are consequently now, as before, no distinctions as to first or second crop, and no inquiries as to "Fussal-jasti" or "Bhogah-nushty;" but if the crop fails, the whole consolidated rate is remitted. Mr. Clogstoun has completed the re-demarcation of Oossoor, but the Board learn that the original work

was better here than elsewhere. The transfers from "wet" to "dry" and *vice versa* extend to 800 acres; and the increase in the area of Inams beyond the allotted 10 per cent. comes to 569 acres, assessed at Rupees 992 to be hereafter realized annually.

6. The Salem District being now completed, it is necessary for the Board to show briefly how the final results differ from those anticipated and sanctioned by Government when passing orders* on the original proposals. The subsequent alterations were, first, the revision of the assessment on the red sandy soils, which Mr. Goodrich showed had been too leniently dealt with; second, the realization of the village-cess as a separate impost,† instead of its being paid, as first intended, from the revenue beriz; third, minor alterations in grouping a classification; fourth, increase by the application of correct survey areas, the former data being tentative; fifth, extension of cultivation since fasli 1274, the year upon which the Government orders were based. The following shows the results as first sanctioned and as now introduced:—

* G. O., dated 20th May 1868, No. 1,427, Revenue Department.

† G. O., dated 13th December 1870, No. 2,011, Revenue Department.

	RS.
Settlement demand as first sanctioned, excluding village service cess...	15,62,615
Revenue demand of fasli 1274, the then year of comparison, also excluding village cess	17,06,462
Deficit...	1,43,847
Settlement demand as now shown to have been finally introduced	17,97,381
Ditto as first sanctioned, *vide* above	15,62,615
Increase over first sanction	2,34,766

6. It is gathered from the statement contained in paragraph 15 of Mr. Banbury's letter that the net increase by the new settlement upon the district at large comes to Rupees 68,365, taking each year of introduction as the basis of comparison. This slightly exceeds the Board's estimate of Rupees 50,000, which was approved of in the Secretary of State's despatch, dated 11th January 1872, No. 1, in G. O., No. 301, 16th February 1872.

7. It only remains for the Board to express their opinion that the Acting Deputy-Director Mr. Clogstoun has exhibited considerable care and judgment in thus bringing the task to a satisfactory conclusion. The Director of Revenue Settlement should, without delay, cause a brief memorandum to be drawn up for the use of the Salem Revenue authorities, showing the mode of procedure adopted, the rates under each group, the method to be followed in transferring wet lands to dry, and *vice versa*, and furnishing all other necessary information. Mr. Puckle's Circular Notification for Trichinopoly may be taken as a guide. The Director should also report to the Board his views upon the re-demarcation in those taluqs where the revision of classification was completed prior to the Government orders, dated 22nd March 1871, No. 515.

8. It would appear that this work of renewal in a permanent manner is particularly required in the case of the rich wet lands of the Namkul Taluq.

No. 57A. MINUTE BY HIS EXCELLENCY THE GOVERNOR.

I AGREE with the Hon. Mr. Robinson. The falling off in agricultural prosperity shown in paragraph 6 of the Director's letter is much to be regretted, and instead of adding to it by increased taxation (of more than 7 per cent.) we ought, if possible, to check it by alleviation of charge.

22nd March 1874. (Signed) HOBART.

No. 57B. MINUTE BY THE HON. W. ROBINSON, C.S.I.

I AM not inclined to look with unalloyed satisfaction on the revised settlement of the poor taluq of Oossoor in Salem.

2. The five years' statement exhibited in paragraph 5 of the Director's letter shows a very serious and steady decline in the prosperity of agricultural interests throughout the taluq. Comparing the first year (fasli 1278) with the one (fasli 1282) which immediately preceded the settlement, we find an abandonment of acres 13,293—very nearly 15 per cent. of the whole agricultural land of the taluq—attributable to the usual causes of agricultural depression. At the moment when this depression is greatest, an enhanced demand is introduced arising out of what is called "increased area by survey" and re-classification of soils.

3. Now the former term is, as it appears to me, a misleading one. There is no increase of area whatever from survey; the same area precisely will pay the new demand which paid the old demand. Agriculture gains nothing by what is simply the rectification of our accounts and greater accuracy of description. This so-called "increased area" is not a sound basis for increased exaction; yet such increased demand not unfrequently falls on the same holder in two ways: first, in the form of an increased demand for rectified acreage; and, secondly, as an addition to the demand arising from higher classification of the soil. Indeed, it may be doubted whether the relief proposed by Mr. Puckle would not have been more beneficial than the enhancement—moderate though it be—enforced by Mr. Clogstoun.

4. Relinquishments of land on account of heavy demand are hinted at in the Director's letter, and I would wish to know to what extent this has occurred before approving of the settlement. If 5,000 acres (*vide* paragraph 8) have been relinquished in consequence of the settlement, I think that a serious blot lies on the operation.

13th March 1874. (Signed) W. ROBINSON.

No. 57C. MINUTE BY [illegible] HON. J. D. SIM, C.S.I.

I DO not quite understand whether my Honourable Colleague Mr. Robinson purposes withholding sanction from the settlement pending report on the relinquishments, or not; but if so, I deprecate such a measure as unnecessarily discrediting the entire operation and unsettling the minds of the ryots. The settlement has, in fact, been carried out throughout the district. No settlement, except perhaps those of Trichinopoly and Nellore, has been in hand for so many years, or subjected to such close scrutiny throughout, as this one; and to throw doubts on it at the last moment, and in respect to the last talook, is, I submit, highly inexpedient. The reduction in the occupied area in this talook has been steadily going on since Fasli 1278 (A.D. 1868-69), and is clearly attributable to other causes than the new settlement introduced in Fasli 1282 (A.D. 1873-74). Between Fasli 1278 (A.D. 1868-69) and Fasli 1281 (A.D. 1871-72) the reduction amounted to 9,190 acres; in Fasli 1282 the further diminution was 4,884 acres. This last can alone be attributed to the revision, and it is but 5 per cent. of the area affected. Again, it will be seen that while the 93,930 acres held in Fasli 1281 paid Rs. 1,38,258, the 89,046 acres held in Fasli 1282 paid or would have paid under the old assessment Rs. 1,39,560, showing that the land relinquished was of the poorest.

2. Again, the total increase by the new settlement is Rs. 1,908 on the dry land. Distributing this over the area of 81,160 acres, the addition is about one-half penny per acre. The *averages* I give in the margin; they are except the first in favour of the new settlement, when calculated on the new* as well as on the old areas. In "wet" the area formerly assessed at Rs. 42,307 has now to pay Rs. 45,764, but the latter sum includes second crop assessment† now compounded, and the statements before us do not admit of the average per acre being similarly worked out. It is, however, a very moderate assumption that, eliminating this composition, the wet assessment is hardly changed. Testing the assessment thus, and seeing what the Director of Revenue Settlement and the Board of Revenue say, I see no reason to doubt that the decrease in the occupied area is due to circumstances unconnected with the revision. Similar results have ensued in Trichinopoly where [illegible] assessment is especially light, and the [illegible]er course, I think, is to instruct the Board of Revenue to investigate the causes in conjunction with the Collectors, and [illegible] the result to Government.

Dry.

	Old Average.			New Average.		
	RS.	A.	P.	RS.	A.	P.
Second group	1	5	0	1	5	8
Third „	1	2	8	1	2	6
Fourth „	0	15	5	0	14	0⅓

3. As to "increased area by survey," I would remark that it is simply the difference between the *reputed* and correct areas. Our survey is by the English *acre*, and so are our settlement processes, and the fi[illegible]sult, being calculated on the *correct* acre, is applied to that area, and not to any [illegible]ing *acre* by repute only. In Salem, the reputed acre proves to be 12 per cent. l[illegible] than it should be, and the assessment is regulated accordingly. Thus, supposing [illegible] proper assessment of an acre of red soil has been ascertained to be Rs. 2, then a field [illegible] 100 acres would be assessed at Rs. 200. In Salem, however, a field entered in the old accounts as of 100 acres would be found on survey to comprise really 112 acres, and its assessment would be Rs. 224. I do not see how this can be avoided. If we are to be guided only by the *reputed* acre of a district, the result will be the same, for the settlement will also work by that acre. Here, in Salem, on this plan, there would be no technical "increased area by survey," but the assessment would come out 12 per cent. higher per acre than it now does, because [illegible]e expenses of cultivation, the crop, *etc.*, [illegible]ll calculated on the acre adopted; the assessment on such land as I have supposed would come out (about) Rs. 2-1-0

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* *Vide* Statement appended to paragraph 3 of Mr. Banbury's letter.

† Rs. 7,399.

NOTE.—Mr. Banbury tells me that in the north the occupied area has greatly increased, though the assessment has been raised.

Ex. gr., in ascertaining the crop a certain portion of a *true* acre, one-fourth or one-eighth is carefully measured off, and the crop reaped under surveillance.

per acre, and the ryot would be just where he is, while our assessments all over the country would be as intricate as they are now simple, and comparisons between different districts, and even different parts of the same district, would be practically impossible. Again, this increment of 12 per cent. in Salem is only the *average* increase; in many cases, the real excess is greater; in others it is less; how are we to deal with such cases if we go by reputed measures only? At present, the settlement calculates the assessment on a *true* acre; the survey ascertains how many *true* acres or portions of a *true* acre a man's field contains, and the assessment is imposed accordingly, and this seems to me the only correct and indeed the only feasible process. In some districts, the acre is *not* even the reputed land-measure; we have the "Bullah" in Coimbatore, the "Pooty" in the north, the Cawny in Chingleput, and so on; these are all reduced to the common standard of the English acre, and I cannot see that the ryots of Salem have any more cause of complaint or claim to sympathy, because their so-called "acres" are reduced to our common standard, than the ryots of Coimbatore and the Godavery and Chingleput have, because their Bullahs and Pooties and Cawnies are reduced to our acres. A common standard or measure we clearly must have.

4. As to increased demand for rectified classification often being concurrent with increased demand on account of increase of area, all I can say is that the two processes are altogether independent of each other, and I cannot comprehend how the remedy apparently desired by my Honourable Colleague is to be applied, unless the Government see fit to order that whenever a ryot's "acre" is larger than it should be, the classification of his soil is to continue undisturbed, or the converse, that if the latter is altered, the former shall remain as it is. I see no other way of relieving the ryot of one of the two "burdens," and either would be fatal to the settlement, as a system based on sound principles of general application.

The Classifier, in fact, is ignorant of the area; he goes by the constitution of the soils of a district, not its land-measures.

5. Taking the entire district of Salem I find that the entire increase (including composition of second crop, which entails some loss on the State) by the revised assessment is Rs. 68,365, or one Anna and [illegible] Pie per acre on the *reputed* acre. Knowing as we do how prices have risen since the existing assessment was fixed, and how the district has benefited by railways and roads, and by years of peace and good Government, I think we may confidently and safely accept the proposed assessment in its integrity.

6. The diminution in the occupied area in this and the Trichinopoly District should be remitted to the Board of Revenue for investigation and report independently of this settlement.

18*th May* 1874.

(Signed) J. D. SIM.

No. 58. ORDER THEREON, 5th June 1874, No. 696.

Land Revenue, No. 2.

FROM the five-years statement exhibited in paragraph 6 of the Director's letter, embodied in the foregoing Proceedings, the Government regret to observe what appears to be a very serious and steady decline in the prosperity of agricultural interests throughout the Oossoor Taluq. Comparing the first year (fasli 1278) with the last (fasli 1282) which immediately

preceded the settlement, it is observed that there has been an abandonment of acres 13,293, or very nearly 15 per cent. of the whole agricultural land in the taluq.

2. Relinquishments of land on account of heavy demand are hinted at in the Director's letter, and the Government wish to know to what extent this has occurred.

3. The causes of the depression should be carefully inquired into and noted, and it should be ascertained how far the present settlement is responsible for the decrease. Early attention is desired to this important subject.

(Signed) C. G. MASTER,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.

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Read the following papers:—

1257

No. 393.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 21st February 1874.

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1874, No. 117-4:—

Letter, dated	19th October	1871,	No.	2,025-60.
,,	,,	27th May	1872,	,,	903-27.
,,	,,	2nd Nov.	,,	,,	2,050-72.
,,	,,	17th May	1873,	,,	1,015-40.
,,	,,	5th Sept.	,,	,,	1,876-61.

IN my letters marginally noted, I reported the results of the introduction of the new settlement into the taluqs of Ahtoor, Salem, Trichengode, Namkul, Uttengherry, Dharampoory, Kistnagherry, and Tripatore; and I have now the honour to make the following observations in regard to the settlement of Oossoor, which completes the Salem District.

2. As in the case of the previously reported taluqs of Dharampoory, Kistnagherry, and Tripatore, the new rates were to be levied upon precisely the same conditions, viz., that the ryots were to pay old assessment on all those lands which they may be desirous of relinquishing on account of their deeming the settlement-demand heavy. The new rates will be realized during the current fasli.

3. The following statement exhibits the result of applying the new rates to the survey areas of the occupied lands of fasli 1282, compared with that under the old régime, in each group of villages, distinguished under the heads of ririgated and unirrigated:—

Description of Land.	Groups.	AS PER JUMMAHBUNDY OF FASLI 1282.			AS PER INTRODUCTION OF NEW SETTLEMENT.					DIFFERENCE.					
					Assessment including second Crop.										
		Extent.	Assessment.	Average.	Extent.	As per Mr. Puckle's revision.	Average.	As per Mr. Clogstoun's final revision.	Average.	Columns 3 and 6.	Percentage.	Columns 4 and 9.	Percentage.	Columns 7 and 9.	Percentage.
1	2	3	4	5	6	7	8	9	10	11		12		13	
		ACRES.	RS.	RS. A. P.	ACRES.	RS.	RS. A. P.	RS.	RS. A. P.	ACRES.		ACRES.		ACRES.	
Dry ...	2nd Group ...	49,176	61,458	1 5 7	54,859	61,869	1 2 1	65,403	1 3 1	+ 5,683	12	+3,945	6	+3,534	6
	3rd do. ...	24,326	28,468	1 2 8	27,754	22,103	0 12 9	27,041	0 15 7	+ 3,428	14	—1,427	5	+4,938	22
	4th do. ...	7,658	7,327	0 15 5	8,752	5,808	0 10 7	6,717	0 12 3	+ 1,094	14	— 610	8	+ 909	16
	Total...	81,160	97,253	1 3 2	91,365	89,780	....	99,161	1 1 4	+10,205	13	+1,908	2	+9,381	10
Wet ...	4th Group ...	4,731	27,243	5 12 2	5,220	33,106	6 5 5	30,337	5 13 0	+ 489	10	+3,094	11	—2,769	8
	5th do. ...	3,155	15,064	4 12 5	3,568	18,304	5 2 1	15,427	4 5 2	+ 413	13	+ 363	2	—2,879	16
	Total...	7,886	42,307	5 5 10	8,788	51,410	....	45,764	5 3 4	+ 902	12	+ 3,457	·8	—5,646	11
	Total Dry and Wet... ...	89,046	1,39,560	....	1,00,153	1,41,190	....	1,44,925	....	+11,107	12	+5,365	4	+3,785	3

Dry assessment ...	... ...	99,161
Wet assessment ...	1st crop...	38,365
	2nd do. ...	7,399
	Total...	1,44,925

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4. It will be seen that the total increase amounts to Rupees 5,365, or 4 per cent. over the old beriz of Rupees 1,39,560. This enhancement is distributed both on dry and wet lands; the gain in the former being Rupees 1,908, or 2 per cent., and in the latter Rupees 3,457, or 8 per cent. When the increase by survey in area under both the foregoing heads is considered, the augmentation in the assessment is comparatively slight,—a result naturally to be looked for when the principles of the new settlement are considered. Thus, if we turn our attention to the classification of the villages under various groups, we find that the first group in dry, and first, second, and third in wet find no place in this taluq, thereby implying that the wet villages are devoid of really superior irrigation, and that the dry villages possess no superior soils, warranting the imposition of the higher, grades, and consequently enhancement in assessment. The present results, therefore, must be deemed moderate and satisfactory, if not lenient, to the ryot.

5. Another circumstance demonstrating this leniency may conveniently be introduced here. It appears that certain lands were allowed to ryots for grazing purposes on one-fourth the assessment, provided that those lands are not required for cultivation purposes. The extent held under this tenure during fasli 1282, the basis of the new settlement, was 12,395 acres; assessed at a nominal assessment of Rupees 11,316, or below one rupee per acre; the actual amount paid being Rupees 2,829, or one-fourth the above sum. These lands are assessed in the new settlement according to the quality of the soil at 8 Annas per acre, or Rupees 6,212 in total, a little more than double what they were hitherto paying under this special tenure. These results are, of course, incorporated in the above statement. Were this separated, Mr. Clogstoun says, the increase in the new assessment would have been reduced to only Rupees 706 in all. Thus, it may be clearly inferred that no burden whatever fell on actually cultivated lands, and the grazing lands in question have been very moderately assessed at 8 Annas per acre, although they have been enjoyed hitherto at reduced rates to encourage cattle-breeding. Mr. Clogstoun considers it unnecessary to continue this concession, as it prevails nowhere else in the district, although cattle-breeding is carried on by a large number of ryots.

6. I append, as usual, a statement showing the demand of the preceding five years, with the results of new settlement shown by its side :—

Faslis.	DRY.		WET.		TOTAL.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Jummahbundy demand of fasli 1278.	94,453	1,10,944	8,667	45,721	1,03,120	1,56,665
,, ,, 1279	93,944	1,09,003	8,549	41,999	1,02,494	1,51,002
,, ,, 1280.	90,463	1,06,784	8,370	43,510	98,834	1,50,294
,, ,, 1281.	85,797	1,00,840	8,132	37,418	93,930	1,38,258
,, ,, 1282.	81,160	97,253	7,886	42,307	89,046	1,39,560
Total...	4,45,817	5,24,824	41,604	2,10,955	4,87,424	7,35,779
Average demand of the above five faslis	89,163	1,04,965	8,321	42,191	97,485	1,47,156
Result of the new settlement ...	91,365	99,161	8,788	45,764	1,00,153	1,44,925
Increase...	+ 2,202	− 5,804	+ 467	+ 3,573	+ 2,668	− 2,231

Why this steady falling off?

7. It will be observed that the average demand of the foregoing years is in excess of the settlement demand by Rupees 2,231, although the latter is in excess of the beriz of the two last faslis. The falling off over the average demand, Mr. Clogstoun remarks, "points to no decrease made in the assessment of land, but merely to a contracting area of cultivation; the area under cultivation in

There is no increase in area whatever - the same land precisely payed the ~~[illegible]~~ both demands & in many cases pays a double increase - an actual increase & in addition for classification of soil

2-9
12-09
15-22
12-13
12-16
12-20

Govt. of 1874 Madras.

REVENUE.

To

THE BOARD of REVENUE,

&c., &c., &c.

Dated June 5th.

Recd.

JUNE.

5-6-74 Nos. 57-58.

New Settlement into Oossoor Taluq, Salem District.—Reviews Board's Proceedings reporting result of the introduction of the—; and calls for information regarding an apparent depression of agricultural interests, with remarks.

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Read the following papers

1257

No. 393.

Proceedings of the Board of Revenue, dated 21st February 1874.

Read the following letter from G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1874, No. 117-4 :—

Letter, dated	19th October	1871,	No.	2,025-60.
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In my letters marginally noted, I reported the results of the introduction of the new settlement into the taluqs of Ahtoor, Salem, Trichengode, Namkul, Uttengherry, Dharampoory, Kistnagherry, and Tripatore; and I have now the honour to make the following observations in regard to the settlement of Oossoor, which completes the Salem District.

2. As in the case of the previously reported taluqs of Dharampoory, Kistnagherry, and Tripatore, the new rates were to be levied upon precisely the same conditions, viz., that the ryots were to pay old assessment on all those lands which they may be desirous of relinquishing on account of their deeming the settlement-demand heavy. The new rates will be realized during the current fasli.

3. The following statement exhibits the result of applying the new rates to the survey areas of the occupied lands of fasli 1282, compared with that under the old régime, in each group of villages, distinguished under the heads of ririgated and unirrigated :—

fasli 1282 being less than that cultivated in fasli 1278 by more than 14,000 acres," which "diminution in the area under cultivation has been going on continuously for the past five faslis, and is still in full swing."

8. It may, however, be noted here that the resignations in the fasli under reference amounted to 7,000 acres before any action was taken by this department; and, subsequent to the introduction of new rates, another 4,916 acres, assessed at Rupees 5,003, were also relinquished, although the old assessment upon the latter comes to jumma for fasli 1282. The relinquishment of the first-named 7,000 acres is attributed by Mr. Clogstoun "to the continuous decrease in prices which has been going on during the same period, and which has reduced the value of the staple grain of the taluq to about one-sixth of the rate obtaining before the commencement of the period." It has already been shown that the new settlement is, if anything, in favour of the ryot, and hence there need possibly be no apprehension of heavy relinquishments on account of heavy assessment.

9. The classified waste of the taluq is shown below:—

—	Extent.	Assessment.			Average.		
	ACRES.	RS.	A.	P.	RS.	A.	P.
Dry	40,940	27,638	0	0	0	11	0
Wet	797	2,527	0	0	3	2	9

The averages are certainly moderate, and doubtless applications for many of these lands may fairly be anticipated, notwithstanding the diminution in prices already touched upon.

10. As in all other taluqs of the district the second crop assessment was compounded for; so that there is no more bother of yearly inquiries on account of Fussal-jasti.

11. The revision of tank-ayacuts and the restoration of demarcation were carried on simultaneously with the introduction of new settlement under Mr. Clogstoun's careful management, and the results given above comprise the changes in the wet ayacuts. The transfers from dry to wet and *vice versa* stand thus:—

	ACS.
From dry to wet	474
From wet to dry	326

260 acres of dry lands transferred to wet have been paying water-rate, and the whole transactions throughout the taluq involved a loss of Rupees 211, as particularised in the margin.

	RS.	A.	P.
Increase obtained by the transfer of dry lands to wet...	472	12	0
Decrease by transferring wet lands to dry	683	9	3
Net decrease...	210	13	3

12. The restoration of demarcation proceeded under the same rules as in Dharampoory, Kistnagherry, and Tripatore Taluqs, and it is, therefore, unnecessary for me to repeat what I said when reporting upon those taluqs regarding the manner in which the work was conducted and the shape and the size of the stones used. It is enough to state here that all that was wanting has been set right.

13. The excess in minor Inams has been dealt with, and the annual gain under that head comes to—

	ACS.	RS.
Dry	464	538
Wet	105	454
Total...	569	992

14. The unsurveyed tract in this taluq consists of 122 villages containing an area of 25,698 acres, assessed at Rupees 30,954, or an average of Rupees 1-3-3. These were not surveyed, as they are situated "in the middle of the jungle, and the cost of a survey would have been out of all proportion to the benefits to be arrived from it."

15. Having stated all that is necessary respecting Oossoor, I will proceed to show at a glance the total demand of the entire province of Salem both under the old and new settlements as reported from time to time as regards each taluq. The following abstract statement gives the details :—

Taluqs.	Description of Land.	AS PER JUMMAHBUNDY.		AS PER INTRODUCTION OF NEW SETTLEMENT.		DIFFERENCE.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Ahtoor, fasli 1280 ...	Dry	99,565	1,48,549	1,19,960	1,43,736	+ 20,395	— 4,813
	Wet	12,727	99,887	14,961	1,04,539	+ 2,234	+ 4,652
	Total...	1,12,292	2,48,436	1,34,921	2,48,275	+ 22,629	— 161
Salem, fasli 1281	Dry	1,79,886	3,11,682	2,02,528	3,11,346	+ 22.642	— 336
	Wet	12,272	71,054	14,318	74,468	+ 2,046	+ 3,414
	Total...	1,92,158	3,82,736	2,16,846	3,85,814	+ 24.688	+ 3,078
Namkul, fasli 1281 ...	Dry	87,858	1,16,974	1,03,468	1,17,808	+ 15,610	+ 834
	Wet	9,369	81,704	10,902	83,324	+ 1,533	+ 1,620
	Total...	97,227	1,98,678	1,14,370	2,01,132	+ 17,143	+ 2,454
Trichengode, fasli 1281.	Dry	1,50,303	2,25,132	1,64,967	2,23,957	+ 14,664	— 1,175
	Wet	8,304	50,567	9,490	54,635	+ 1,186	+ 4,068
	Total...	1,58,607	2,75,699	1,74,457	2,78,592	+ 15,850	+ 2,893
Uttengherry, fasli 1281.	Dry	98,221	97,255	1,14,341	85,749	+ 16,120	— 11,506
	Wet	5,778	19,907	6,943	26,416	+ 1,165	+ 6,509
	Total...	1,03,999	1,17,162	1,21,284	1,12,165	+ 17,285	— 4,997
Dharampoory, fasli 1281.	Dry	1,23,793	1,03,328	1,40,923	1,27,365	+ 17,130	+ 24,037
	Wet	9,464	43,402	11,146	49,583	+ 1,682	+ 6,181
	Total...	1,33,257	1,46,730	1,52,069	1,76,948	+ 18,812	+ 30,218
Kistnagherry, fasli 1282	Dry	96,389	84,804	1,15,947	93,568	+ 19,558	+ 8,764
	Wet	8,558	40,210	10,888	47,347	+ 2,330	+ 7,137
	Total...	1,04,947	1,25,014	1,26,835	1,40,915	+ 21,888	+ 15,901
Tripatore, fasli 1282 ...	Dry	50,565	60,475	60,155	66,753	+ 9,590	+ 6,278
	Wet	6,141	34,526	7,498	41,862	+ 1,357	+ 7,336
	Total...	56,706	95,001	67,653	1,08,615	+ 10,947	+ 13,614
Oossoor, fasli 1283 ...	Dry	81,160	97,253	91,365	99,161	+ 10,205	+ 1,908
	Wet	7,886	42,307	8,788	45,764	+ 902	+ 3,457
	Total...	89,046	1,39,560	1,00,153	1,44,925	+ 11,107	+ 5,365
Total...	Dry	9,67,740	12,45,452	11,13,654	12,69,443	+1,45,914	+ 23,991
	Wet	80,499	4,83,564	94,934	5,27,938	+ 14,435	+ 44,374
	Total...	10,48,239	17,29,016	12,08,588	17,97,381	+1,60,349	+ 68,365

16. The Board and Government may remember that when passing final orders on Mr. Puckle's proposal a loss of Rupees 1,43,847* was contemplated; but when the question of the red-sandy soils was again represented and discussed matters assumed a different aspect altogether, and an enhancement of Rupees 50,000† over the existing demand was anticipated. It is gratifying to find that the gain to the State by the introduction of the new settlement, instead of involving a loss of nearly a lakh, and-a-half, ends in an increase of over half a lakh, irrespective of the village and road-cesses.

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[*] *Vide* paragraph 30 of G. O., No. 1,427, dated 20th May 1868.

[†] *Vide* paragraph 6 of G. O., No. 978, dated 2nd June 1871.

THE foregoing letter from the Director of Revenue Settlement shows that with the taluq of Oossoor, now reported upon, the Salem District has been completed.

2. The results as regards the Oossoor Taluq show a total increase of Rupees 5,365, of which Rupees 1,908 appertain to "dry" and Rupees 3,457 to "wet," the total enhancement being 4 per cent. on the year of comparison, fasli 1282. The increase in area by survey comes to acres 11,107, or 12 per cent.

2. It is observed that there are no villages falling under the first group in "dry," nor under the first, second, or third in "wet," so that the inferiority in irrigation has been fully provided for. The average for "wet," at Rupees 5-3-4, would, at first sight, appear high, but this rate comprises also the second crop assessment and that for the rich, low-lying wet lands found in parts of this taluq.

3. From paragraph 5 of the Director's report it appears that the increase over the former assessment is mainly owing to certain lands, hitherto held on grazing tenure, being now regularly classified and assessed. As the new assessment on these fields averages only 8 Annas per acre, and as the holders can now cultivate or retain them as pasture according to will, there appears to be no danger in the increase of Rupees 3,383 now found in this particular item. Hitherto, when these lands were cultivated, the assessment fixed was four times the grazing rent. There is, it would seem, no valid reason for this grazing system prevailing in Oossoor only, as it is not found in the adjoining taluq of Dharampoory noted for extensive cattle-breeding.

4. Although the new rates, when seen by the side of the demand of the year taken for comparison, give an increase as already shown, they exhibit a decrease when compared with the average demand of the five preceding faslis, the falling off by the new régime being Rupees 2,231. This is attributed to a decreasing breadth of cultivation owing to a fall in prices, which has caused relinquishments to a large extent as in the Trichinopoly District. The rates now fixed for the dry lands in the third and fourth groups average only Annas 15-7 and Annas 12-3, respectively, per acre, so that the lands comprised therein are certainly not over-weighted.

5. The second crop in "wet" has been compounded for throughout the taluq, and thus the system of consolidated wet rates has been maintained over the whole district. There are consequently now, as before, no distinctions as to first or second crop, and no inquiries as to "Fussal-jasti" or "Bhogah-nushty;" but if the crop fails, the whole consolidated rate is remitted. Mr. Clogstoun has completed the re-demarcation of Oossoor, but the Board learn that the original work was better here than elsewhere. The transfers from "wet" to "dry" and *vice versa* extend to 800 acres; and the increase in the area of Inams beyond the allotted 10 per cent. comes to 569 acres, assessed at Rupees 992 to be hereafter realized annually.

6. The Salem District being now completed, it is necessary for the Board to show briefly how the final results differ from those anticipated and sanctioned by Government when passing orders* on the original proposals. The subsequent alterations were, first, the revision of the assessment on the red sandy soils, which Mr. Goodrich showed had been too leniently dealt with; second, the realization of the village-cess as a separate impost,† instead of its being paid, as first intended, from the revenue beriz; third, minor alterations in grouping a classification; fourth, increase by the application of correct survey areas, the former data being tentative; fifth, extension of cultivation since fasli 1274, the year upon which the Government orders were based. The following shows the results as first sanctioned and as now introduced :—

	RS.
Settlement demand as first sanctioned, excluding village service cess...	15,62,615
Revenue demand of fasli 1274, the then year of comparison, also excluding village cess	17,06,462
Deficit...	1,43,847
Settlement demand as now shown to have been finally introduced	17,97,381
Ditto as first sanctioned, *vide* above	15,62,615
Increase over first sanction	2,34,766

6. It is gathered from the statement contained in paragraph 15 of Mr. Banbury's letter that the net increase by the new settlement upon the district at large comes to Rupees 68,365, taking each year of introduction as the basis of comparison. This slightly exceeds the Board's estimate of Rupees 50,000, which was approved of in the Secretary of State's despatch, dated 11th January 1872, No. 1, in G. O., No. 301, 16th February 1872.

7. It only remains for the Board to express their opinion that the Acting Deputy-Director Mr. Clogstoun has exhibited considerable care and judgment in thus bringing the task to a satisfactory conclusion. The Director of Revenue Settlement should, without delay, cause a brief memorandum to be drawn up for the use of the Salem Revenue authorities, showing the mode of procedure adopted, the rates under each group, the method to be followed in transferring wet lands to dry, and *vice versa*, and furnishing all other necessary information. Mr. Puckle's Circular Notification for Trichinopoly may be taken as a guide. The Director should also report to the Board his views upon the re-demarcation in those taluqs where the revision of classification was completed prior to the Government orders, dated 22nd March 1871, No. 515.

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[*] G. O., dated 20th May 1868, No. 1,427, Revenue Department.

[†] G. O., dated 13th December 1870, No. 2,011, Revenue Department.

on survey to comprise really 112 acres, and its assessment would be Rs. 224. I do not see how this can be avoided. If we are to be guided only by the *reputed* acre of a district, the result will be the same, for the settlement will also work by that acre. Here, in Salem, on this plan, there would be no technical "increased area by survey," but the assessment would come out 12 per cent. higher per acre than it now does, because the expenses of cultivation, the crop, *etc.*, are all calculated on the acre adopted; the assessment on such land as I have supposed would come out (about) Rs. 2-1-0 per acre, and the ryot would be just where he is, while our assessments all over the country would be as intricate as they are now simple, and comparisons between different districts, and even different parts of the same district, would be practically impossible. Again, this increment of 12 per cent. in Salem is only the *average* increase; in many cases, the real excess is greater; in others it is less; how are we to deal with such cases if we go by reputed measures only? At present, the settlement calculates the assessment on a *true* acre; the survey ascertains how many *true* acres or portions of a *true* acre a man's field contains, and the assessment is imposed accordingly, and this seems to me the only correct and indeed the only feasible process. In some districts, the acre is *not* even the reputed land-measure: we have the "Bullah" in Coimbatore, the "Pooty" in the north, the Cawny in Chingleput, and so on; these are all reduced to the common standard of the English acre, and I cannot see that the ryots of Salem have any more cause of complaint or claim to sympathy, because their so-called "acres" are reduced to our common standard, than the ryots of Coimbatore and the Godavery and Chingleput have, because their Bullahs and Pooties and Cawnies are reduced to our acres. A common standard or measure we clearly must have.

Ex. gr., in ascertaining the crop a certain portion of a *true* acre, one-fourth or one-eighth is carefully measured off, and the crop reaped under surveillance.

4. As to increased demand for rectified classification often being concurrent with increased demand on account of increase of area, all I can say is that the two processes are altogether independent of each other, and I cannot comprehend how the remedy apparently desired by my Honourable Colleague is to be applied, unless the Government see fit to order that whenever a ryot's "acre" is larger than it should be, the classification of his soil is to continue undisturbed, or the converse, that if the latter is altered, the former shall remain as it is. I see no other way of relieving the ryot of one of the two "burdens," and either would be fatal to the settlement, as a system based on sound principles of general application.

The Classifier, in fact, is ignorant of the area; he goes by the constitution of the soils of a district, not its land-measures.

5. Taking the entire district of Salem I find that the entire increase (including composition of second crop, which entails some loss on the State) by the revised assessment is Rs. 68,365, or one Anna and half a Pie per acre on the *reputed* acre. Knowing as we do how prices have risen since the existing assessment was fixed, and how the district has benefited by railways and roads, and by years of peace and good Government, I think we may confidently and safely accept the proposed assessment in its integrity.

6. The diminution in the occupied area in this and the Trichinopoly District should be remitted to the Board of Revenue for investigation and report independently of this settlement.

18th May 1874.

(Signed) J. D. SIM.

REVENUE DEPARTMENT.

MINUTE BY THE HON. W. ROBINSON, C.S.I.

I AM not inclined to look with unalloyed satisfaction on the revised settlement of the poor taluq of Oossoor in Salem.

2. The five years' statement exhibited in paragraph ~~5~~ 6 of the Director's letter shows a very serious and steady decline in the prosperity of agricultural interests throughout the taluq. Comparing the first year (fasli 1278) with the one (fasli 1282) which immediately preceded the settlement, we find an abandonment of acres 13,293—very nearly 15 per cent. of the whole agricultural land of the taluq—attributable to the usual causes of agricultural depression. At the moment when this depression is greatest, an enhanced demand is introduced arising out of what is called "increased area by survey" and re-classification of soils.

3. Now the former term is, as it appears to me, a misleading one. There is no increase of area whatever from survey; the same area precisely will pay the new demand which paid the old demand. Agriculture gains nothing by what is simply the rectification of our accounts and greater accuracy of description. This so-called "increased area" is not a sound basis for increased exaction; yet such increased demand not unfrequently falls on the same holder in two ways: first, in the form of an increased demand for rectified acreage; and, secondly, as an addition to the demand arising from higher classification of the soil. Indeed, it may be doubted whether the relief proposed by Mr. Puckle would not have been more beneficial than the enhancement—moderate though it be—enforced by Mr. Clogstoun.

4. Relinquishments of land on account of heavy demand are hinted at in the Director's letter, and I would wish to know to what extent this has occurred before approving of the settlement. If 5,000 acres (*vide* paragraph 8) have been relinquished in consequence of the settlement, I think that a serious blot lies on the operation.

13th March 1874. (Signed) W. ROBINSON.

REVENUE DEPARTMENT.

MINUTE BY HIS EXCELLENCY THE GOVERNOR.

I AGREE with the Hon. Mr. Robinson. The falling off in agricultural prosperity shown in paragraph 6 of the Director's letter is much to be regretted, and instead of adding to it by increased taxation (of more than 7 per cent.) we ought, if possible, to check it by alleviation of charge.

22nd March 1874. (Signed) HOBART.

I do not quite understand the letter my Honble Colleague Mr. [illegible] proposes withholding Sanction ~~to~~ from the Settlement, pending reports on the relinquishments or not. But if so I deprecate such a measure, as unnecessarily discrediting the Entire ~~[illegible]~~ decision and unsettling the minds of the ryots. The settlement was in fact been carried out throughout the District - No settlement - except perhaps that of Trichinopoly - has been in hand for so many years - None subjected to most close scrutiny throughout - as this one - and to throw doubts on it at the last moment & in respect to the last Fasli is, I do think, highly inexpedient. The reduction in the

occupied area in this Fasli has been steadily going on since $\frac{\text{F. 1278}}{\text{A.D. 1868/9}}$ and is clearly attributable to other causes than the new settlement, introduced in $\frac{\text{F. 1282}}{\text{A.D. 1873/4}}$ - Between F. $\frac{\text{1278}}{\text{A.D. 1868/9}}$ & F. $\frac{\text{1281}}{\text{A.D. 1871/2}}$ - the reduction amounted to 9190 Acres - in F. 1282, the further diminution was 4884 Acres. This cannot alone be attributed to the revision - & it is but 5% of the area [illegible] – Again it will be seen that while the 93.930 Acres held in F. 1281 paid Rs 138.258, the 89.046 Acres held in F 1282 paid – or would have paid under the old assessment Rs 139.560 – showing that the land relinquished was of the poorest.

Again the total increase by the new settlement is Rs 1908 on the dry

2/

Dry

	Old average	New average
	R. a. P.	R. a. P.
2d. sort.	1. 5. 9 –	1. 5. 3
3d –	1. 2. 8 –	1. 2. 6
4th –	. 15. 5	14. – ½

1. 3. 6½

+ A. statement appended to form 3 of the Collector's letter.

+ R 7399

696 16 10

land ~~[illegible] [illegible]~~. Distributing this ~~[illegible]~~ over the area of 81160 acres the addition is about one half-penny per acre.

The averages I give in the margin – they are all in favour of the new settlement. When calculated on the new + as well as the old area. So that the area formerly assessed at Rs 42307/1 has now to pay Rs 45764 but the Collector seems to include 2d. cls + [illegible] have compounded

~~[illegible]~~d, and the Station Units to be free in the best admin. of the Survey has now being similarly worked out. It is however a very moderate assumption that eliminating their contribution the Dec assessment is hardly changed. Testing the assessment thus by seeing what the Director of Rev. Sett: & the Bd. of Revd. Say; I see no reason to doubt that the decrease in the occupied area is the circumstance we consider with the residues. Similar to this have worked in Trichinopoly where the assessment is especially light, and the Board have come, I think, is to an almost the Bd. of Revd. to investigate the causes in conjunction with the Collr. & submit their results to prob. –

As to "increased area by surveys" I would [illegible] [illegible]

Mr. ~~[illegible]~~ Banbury tells me that in the North the occupied area has greatly increased. though the asst. has been raised! . .

it is simply the difference between the reputed & correct areas. The Survey is by the English Acre - and so are our settlement processes - and the final result being calculated on the correct acre. is applied to that area - and not to any existing acre by repute only - Thus in Salem the reputed acre proves to be 12% larger than it should be - and the assessment is regulated accordingly.

Thus, supposing the present assessment of an acre of land -soil has been ascertained to be Rs. 2 - then a field of 100 Acres would be assessed at Rs 200 - In Salem however ~~such~~ a field of 100 Acres would be found on survey to comprise really 112 Acres - and its assessment would be Rs 224 - I do not see how this can be avoided if we are to be guided

Entered in the old accounts as

12% in Salem is only the average increase – in many cases the real excess is greater – in others it is less – how are we to deal with such estates if we go by reputed measures only? At present the settlement calculates the assessment on a true acre – the survey ascertains how many true acres or portions of a true acre a man's field contains – and the

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assessment is imposed accordingly – and this seems to me ~~the~~ only certain test & indeed the only feasible the procedure. In some districts the acre is not even the reputed land measure – we have the "Bullah" in Coimbatore – the "Potty" in the North^ & so on. these are all reduced to the common standard of the English acre – & I cannot see that the rights of Salem are any more can be

^ the Cawny in Chingleput —

a ryot's "Acre" is larger than it sh^d be, the classification of his soil is to continue undisturbed — ~~[illegible]~~ or the converse that if the latter is altered the former shall remain as it is — I see the ~~[illegible]~~ Mr. way of ~~[illegible]~~ relieving the ryot of one of the two ~~[illegible]~~ "burdens" — and

Either would be fatal to the settlement, as a system based on sound principles of general application.

Taking the entire district of Salem I find that the remission incurred (including composition of 2^d crop — which entails some loss on the State) by the revised assessment is Rs 68.365. or one anna & half a pie per acre on the reputed acre.

complaint — or claim to any nobility because their ~~"~~so-called "Acres" are reduced to our common standard then the rights of Coimbatore and the [illegible] & Chingleput because their Bullahs & Porties & Cawnies are reduced to our Acres. A common standard or measure we clearly must have.

As to the increased demand for rectified classification ~~demand~~ after

The classifier in fact is ignorant of the area — he goes by the constitution of the soils of a District — not its land measures.

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being concurrent with increased demand on account of increments of area, all I can say is that the two processes are altogether independent of each other. I cannot comprehend how the remedy apparently desired by my Honble Colleague is to be applied unless the Govt see fit to order that whenever

a

Knowing as we
do how prices have
risen since the
existing assess-
-ment was fixed -
& how the District
has benefited
by railways &
roads - and by
years of peace
& good government,
I think we may
& safely
confidently ac-
cept the proposed
assessment in
its integrity -
The diminution

occupied ~~in~~
in the area ~~[illegible]~~
in this & the Trichy
district should
be remitted to
the Supt. of Revd.
for investigation
& report, inde-
pendently of the
Settlement.

J. D. Sim
18. 5. 74

57 C.

No. 1893.

Revenue 1874 Dept.

Minute by the Hon: J. D. Sim c.s.i.

Minute on Salem Settlement

Dated 18th May 1874.
Regd. 12 June

Introduction of new settlement into Oosoor Taluk, Salem District.

G.O. 5 June /74 No. 696

No. 57A

696/24

Minute

I am not inclined to look with unalloyed satisfaction on the revision of the settlement of the poor taluq of Oossoor & Salem.

The five-years statement exhibited in Para 5 of the Director's letter shows a very serious & steady decline in the prosperity of agricultural interests throughout the Taluq. Comparing the first year (Fasli 1278) with the last (Fasli 1282), which immediately preceded the settlement, we find an abandonment of acres 13,293 or very nearly 15 per cent of the whole agricultural land of the Taluq attributable to the usual causes

of

of agricultural depression – at the moment when this depression is greatest an enhanced demand is introduced arising out of what is called "increased area by survey" and reclassification of soils.

Now the former term is, as it appears to me, a misleading one. There is no increase of area whatever from survey; the same area precisely will pay the new demand which paid the old demand. Agriculture gains nothing by what is simply the rectification of our accounts and greater accuracy of description. This so called "increased area" is not a sound basis for increased exaction

notwithstanding

4pt, notwithstanding such demand increased not infrequently falls on the same holder in two ways – first in the form of an increased demand for rectified acreage, and secondly an addition to the demand arising from higher classification of the soil. Indeed it may be doubted whether the relief proposed by Mr. Puckle would not have been more beneficial than the enhancement – moderate though it be – enforced by Mr. Clogstoun.

Relinquishments of land on account of heavy demand are hinted at in the Directors' letters and I would wish to know to what extent this has occurred before approving of the settlement. Of 5000 acres

acres (Vide Para 8) have been relinquished either in consequence or in anticipation of the Settlement, I think that a serious blot lies on the operation.

13/3 W Robinson

I agree with the Hon^ble^ Mr Robinson. The falling off in agricultural prosperity shown in para 6. of the Director's letter is much to be regretted and instead of adding to it by increased taxation of more than 7 per ct. we ought if possible to ~~[illegible]~~ check it by alleviation of charge.

Hobart

Mar 22/74

Nos 1891 }
1892 }
Revenue 1874 Dept.

Minutes by H. E. the Governor
& the Hon: W. Robinson. C.S.I.

Dy. 22d & 13th March 1874.
Regd 12 June 1874.

Introduction of new
settlement into Oosoor
Taluq, Salem Dt.

Nos 57 A–C 5/13

G.O. 5 June 74 No 696

18
696/27

Revenue Department.

Land Revenue

No. 696

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 5th ~~May~~ June 1874.

READ the following ~~Proceedings of the Board of Revenue.~~ papers:—

Pr. Board of Revenue
Reviewing and submitting to
Govt. Director's report of result of
introduction of new settlement into
Oossoor taluq, Salem Dt. } H. E. 21st February 1874. No 393.
Minute by H.E. the Governor " 22d March 1874
Do Hon: Mr Robinson " 13th March "
Hon: J. D. Sim " 18th May "

Note
Prefer to allow the reduced rates to be
Concd, until we have the information [illegible]
[illegible] other [illegible]
(minute) 2/6

27/5

Explained in Council
Draft G.O. as it
stands [illegible]
5/6/74

From the five-years state-
ment exhibited in paragraph
6 of the Director's letter embodied
in the foregoing Proceedings, the
Govt. regret to observe what appears
to be a very serious and steady
decline in the prosperity of
agricultural interests throughout
the Oossoor taluq. Comparing
the first year (Fasli 1278) with
the last (Fasli 1282) which
immediately preceded the
settlement, it is observed
that

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that there has been an abandonment of Acres 13,293 or very nearly 15 per cent of the whole agricultural land in the taluq.

2. Relinquishments of land on account of heavy demand are hinted at in the Director's letter, and the Govt. wish to know to what extent this has occurred.

3. The causes of the depression should be carefully enquired into and noted, and it should be ascertained how far the present settlement is responsible for the decrease. Early attention is desired to this important subject.

[illegible]
[illegible]
[illegible]

Bd of Rev
Dr of Rev Settlt
[illegible]

To 12 Bd of Rev
14 Dr Rev Settlt } 7/23d Jan 1874

6/ Go

Revenue Settlement of
Salem District

Council

Despatch

C 28th May/74 R 2d June/74

Revenue Department.

No.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the March 1874

READ the following Proceedings of the Board of Revenue

Reviewing and submitting to Govt., Director's report of result of introduction of new settlement into Oosoor Taluq. Salem Dt. ——— } H. E. 21: Feb: 1874 N. 393

See minute 13/3 W.G.

See also [illegible]

The Government are glad to find that the Revenue Settlement of the Salem District has been brought to a satisfactory conclusion, and that a moderate increase over the former demand has been finally realized.

2 The Deputy Director, Mr. Clogstoun, is entitled to commendation for the part which he has taken in the completion

this work.

The Right Honble the Governor in Council now resolves to lay before the Secretary of State, a summary of the proceedings which have been taken in regard to the Revenue Settlement of their district in which operations have now ceased.

The Disinvestiture in the area under occupation in the Salem & Trichinopoly District, while from the Report of investigation & report by the Bd. of Rev. at an early date —

[illegible]

Revenue Settlement of Salem District

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57-58.

[illegible] March 74. R24.

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