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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following Proceedings of the Board of Revenue, dated 26th February 1885, No. 661 :—

Read—the following letter from W. WILSON, Esq., Director of Revenue Settlement and Agriculture, to the Secretary to the Board of Revenue, dated Dindigul, 15th November 1884, No. 3293-A :—

With my letter No. 3223-78, dated 13th December 1883, I submitted, in accordance with the instructions conveyed in G.O., No. 944, dated 6th September 1882, the financial results of the application of the method of the standard scale to the settlement of the Palni and Periyakulam talúks of the Madura district. These are recorded in Board's Proceedings, No. 563, dated 19th February 1884.

2. Afterwards, in the course of a discussion with the Secretary to Government regarding the results and the method by which they were arrived at, it was suggested that fuller information than was on record should be given regarding the mode by which the standard scale was determined, and the results of its application tested and verified by reference, not merely to a single class and sort of soil (the rate worked out for which, on consideration of the produce, &c., of similar soils in other settled districts in the neighbourhood, was taken as the index to the table to be adopted), but to every class and sort of soil to which the rates of the standard scale were applied.

3. Acting on this suggestion, I recalled the papers for further consideration, and now proceed to give the information required and to discuss the question of the general applicability of this mode of settlement in connexion with proposals which I beg to submit herewith for the settlement of the Madura district based on the financial results of five of its six talúks classified and assessed by the method of the standard scale.

I deferred the submission of these proposals till I had had an opportunity of seeing more of the district than I had done, and could test the results of the application of the standard scale over a wider area than was dealt with in my original proposals.

4. *The Mode by which the Standard Scale was determined.*—The method by which the standard was determined was as follows :—

When the scale was framed in 1879, there had been adopted twenty-three settlement schemes, affecting in whole or in part thirteen of the districts of the Presidency. The accompanying statements, Appendices Nos. I and II, show the various rates adopted for the different soils in wet and dry lands and the districts and numbers of settlements in which they were applied.

5. It will appear from these that thirty-[illegible] rates, varying from Rs. 12 to Re. 1, had been adopted for wet lands, and twenty-[illegible], varying from Rs. 20 to As. 4, for dry.

6. These will be discussed separately, and [illegible] of the —

Wet Rates.—These were as follows, arranged in order of sequence :—

No.	Rate.	Adopted in: Number of Settlements.	Adopted in: Number of Districts.	No.	Rate.	Adopted in: Number of Settlements.	Adopted in: Number of Districts.	No.	Rate.	Adopted in: Number of Settlements.	Adopted in: Number of Districts.
	Rs. A. P.				Rs. A. P.				Rs. A. P.		
1	12 0 0	4	3	13	6 12 0	1	1	25	3 8 0	18	12
2	10 8 0	4	3	14	6 8 0	12	8	26	3 4 0	2	2
3	10 0 0	6	4	15	6 4 0	3	2	27	3 0 0	19	12
4	9 8 0	3	2	16	6 0 0	17	10	28	2 12 0	1	1
5	9 4 0	1	1	17	5 8 0	15	10	29	2 8 0	22	15
6	9 0 0	6	3	18	5 4 0	4	3	30	2 4 0	3	3
7	8 12 0	1	1	19	5 0 0	18	10	31	2 0 0	15	11
8	8 8 0	3	2	20	4 12 0	3	3	32	1 12 0	3	3
9	8 0 0	12	7	21	4 8 0	16	10	33	1 8 0	6	5
10	7 8 0	13	9	22	4 4 0	2	2	34	1 4 0	5	4
11	7 4 0	1	1	23	4 0 0	16	11	35	1 0 0	1	1
12	7 0 0	13	7	24	3 12 0	1	1				

7. In my endorsement No 2447-47, dated 9th August 1879, recorded in G.O., No. 179, dated 6th February 1884, I pointed out that a standard scale based on the *averages* of previous settlements must be rejected because of its insufficiency, and expressed the opinion that the scale must be an *arbitrary* one, embracing the most salient features of all the scales that had been adopted.

8. The Rs. 12 rate of Tinnevelly, Coimbatore and Cuddapah might, it was observed, be required again for similar soils in future settlements: this, therefore, as the highest rate adopted in any settlement, determined the maximum rate of the standard scale. It was next postulated that for wet lands no rate lower than Rs. 2 should be admissible; land that cannot pay *that* rate cannot be worth irrigating at the expense of the State.

9. Rejecting, therefore, all rates below Rs. 2 and also Nos. 4, 5, 7, 8, 11, 13, 15, 18, 20, 22, 24, 26, 28 and 30 of the rates entered in the foregoing list, which from their infrequency might be regarded as exceptional, there remained the following:—

No.	Rate.	No.	Rate.	No.	Rate.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
1	12 0 0	7	7 0 0	13	4 0 0
2	10 8 0	8	6 8 0	14	3 8 0
3	10 0 0	9	6 0 0	15	3 0 0
4	9 0 0	10	5 8 0	16	2 8 0
5	8 0 0	11	5 0 0	17	2 0 0
6	7 8 0	12	4 8 0		

10. A drop of half-a-rupee from Rs. 10-8-0 to Rs. 10, followed by a rupee drop from Rs. 10 to Rs. 9, seemed an unnecessary refinement and pretence at accuracy. The Rs. 10 rate which had been adopted in six settlements in four districts was therefore discarded, and Rs. 12, 10-8-0 and 9 were taken as the first three rates of the scale.

11. It seemed unnecessary, too, to have a half-rupee drop from Rs. 8 to Rs. 7, from Rs. 7 to Rs. 6 and from Rs. 6 to Rs 5. The intermediate rates between these rates, viz., Rs. 7-8-0, Rs. 6-8-0 and Rs. 5-8-0, though all of frequent occurrence, were discarded therefore, and there were then left the following thirteen rates, varying from Rs. 12 to Rs. 2, being the rates included in the standard wet scale:—

No.	Rate.	No.	Rate.
	Rs. A. P.		Rs. A. P.
1	12 0 0	8	4 8 0
2	10 8 0	9	4 0 0
3	9 0 0	10	3 8 0
4	8 0 0	11	3 0 0
5	7 0 0	12	2 8 0
6	6 0 0	13	2 0 0
7	5 0 0		

12. The difference between the 1st and 2nd and between the 2nd and 3rd of these rates is Rs. 1-8-0; from the 3rd rate, Rs. 9, to the 7th, Rs. 5, the rates descend by an uniform difference of a rupee at a time, while from Rs. 5 to Rs. 2 the descent is by an uniform gradation of 8 annas.

13. The rates to be adopted in the standard scale for dry lands were similarly determined thus:—

The following were the dry rates adopted in the various settlements:—

No.	Rate.	Adopted in: Number of Settlements.	Adopted in: Number of Districts.	No.	Rate.	Adopted in: Number of Settlements.	Adopted in: Number of Districts.
	Rs. A. P.				Rs. A. P.		
1	20 0 0	2	1	15	1 8 0	20	11
2	12 0 0	2	1	16	1 6 0	1	1
3	5 0 0	8	5	17	1 4 0	21	11
4	4 8 0	3	3	18	1 0 0	21	12
5	4 0 0	12	6	19	0 14 0	1	1
6	3 8 0	13	9	20	0 13 0	1	1
7	3 2 0	1	1	21	0 12 0	21	12
8	3 0 0	19	9	22	0 10 0	4	3
9	2 12 0	3	1	23	0 9 0	1	1
10	2 8 0	18	12	24	0 8 0	23	13
11	2 4 0	10	6	25	0 7 0	1	1
12	2 0 0	18	10	26	0 6 0	18	11
13	1 12 0	14	9	27	0 5 0	3	2
14	1 10 0	1	1	28	0 4 0	21	11

14. The two highest rates—Rs. 20 and 12—were altogether exceptional, adopted only for the lunka tobacco lands of the Godávari; they were rejected, as it was quite improbable that such rates would be required in any future settlements.

15. Nos. 4, 7, 9, 14, 16, 19, 20, 22, 23, 25, and 27 of the rates entered in the foregoing list were also rejected because of their infrequency, and there were then left the following:—

No.	Rate.	No.	Rate.	No.	Rate.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
1	5 0 0	6	2 4 0	11	1 0 0
2	4 0 0	7	2 0 0	12	0 12 0
3	3 8 0	8	1 12 0	13	0 8 0
4	3 0 0	9	1 8 0	14	0 6 0
5	2 8 0	10	1 4 0	15	0 4 0

16. The Rs. 5 rate was adopted in eight settlements in five districts for alluvial and permanently-improved soils, and, being thus frequent, was, on consideration of the probability of soils of the latter class, at any rate, occurring in the districts that remained for settlement, adopted as the maximum rate of the standard scale.

17. Four annas was the lowest rate adopted for dry lands in any settlement; it was very frequent, occurring in twenty-one settlements in eleven districts, and was taken as the minimum rate of the standard dry scale, which thus varied from Rs. 5 to As. 4.

18. So slight a drop as 4 annas between the rates, Rs. 2-8-0 and Rs. 2, Rs. 2 and Rs. 1-8-0 and Rs. 1-8-0 and Re. 1, was deemed unnecessary, and the intermediate rates, Rs. 2-4-0, Rs. 1-12-0 and Rs. 1-4-0, were therefore discarded.

19. There were then left the following rates:—

No.	Rate.	No.	Rate.	No.	Rate.
	Rs. A. P.		Rs. A. P.		Rs. A. P.
1	6 0 0	5	2 8 0	9	0 12 0
2	4 0 0	6	2 0 0	10	0 8 0
3	3 8 0	7	1 8 0	11	0 6 0
4	3 0 0	8	1 0 0	12	0 4 0

which were the rates included in the standard scale as originally drawn.

20. In this scale the rates, Rs. 4 and Rs. 3, though of frequent occurrence in the settlements, were omitted, but in a revised scale submitted by me and recorded in G.O., No. 179, dated 6th February 1884, they were introduced, and the rates now sanctioned for use in the standard scale are the following:—

No.	Rate.	No.	Rate.	No.	Rate.	No.	Rate.
	Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.
1	5 0 0	4	3 0 0	7	1 8 0	10	0 8 0
2	4 0 0	5	2 8 0	8	1 0 0	11	0 6 0
3	3 8 0	6	2 0 0	9	0 12 0	12	0 4 0

21. This scale does not, it will be observed, include the rate, Rs. 1-4-0, which was omitted from the original scale for the reason just stated. This rate was adopted in twenty-one settlements in eleven districts, and recent experience has shown that the drop from Rs. 1-8-0 to Re. 1 is too great, and that the intermediate rate of Rs. 1-4-0 will be as necessary in Madura as it was in nearly every other settlement in the Presidency. I propose, therefore, now to introduce this rate into the scale, which, thus amended, will include the following thirteen rates:—

No.	Rate.	No.	Rate
	Rs. A. P.		Rs. A. P.
1	5 0 0	8	1 4 0
2	4 0 0	9	1 0 0
3	3 8 0	10	0 12 0
4	3 0 0	11	0 8 0
5	2 8 0	12	0 6 0
6	2 0 0	13	0 4 0
7	1 8 0		

22. There is a difference of Re. 1 between the first and second rates, and a difference of 8 annas in all rates between Rs. 4 and Rs. 1-8-0. From Rs. 1-8-0 down to As. 8, the rates descend by an uniform gradation of 4 annas; from 8 annas to 4 annas the descent is by gradations of 2 annas at a time.

23. The money rates that were to be adopted having been thus determined, the next thing to be done was to determine the soils to which they were to be applied. Reference to Appendix No. II will show that in every settlement, the same money rates had been, after experiment and inquiry, adopted for different classes and sorts of soil. For settlement purposes, the assessment or money-rate per acre may be taken to be the value of the soil. This being so, it became possible to group soils of equal values and to frame scales of money-rates for the various soils in the various groups.

24. The soils of the Presidency are for settlement purposes primarily divided into five main series, viz.—

(1) The *Exceptional* series, including alluvial and permanently-improved soils.
(2) The *Regada* or *Black-cotton* series.
(3) The *Red Ferruginous* series.
(4) The *Cretaceous* series.
(5) The *Arenaceous* series.

25. These again are divided into *classes*, which are further subdivided into *sorts*, as shown in the following soil-table:—

Series.	Class.	Sort.	Series.	Class.	Sort.
1. Exceptional.	I. Alluvial ...	1	4. Cretaceous.	IX. (Clay) ...	1
		2			2
		3			3
	II. Permanently improved.	1			4
		2			5
		3		X. (Loam) ...	1
2. Regûr or black cotton.	III. (Clay) ...	1			2
		2			3
		3			4
		4			5
		5		XI. (Sand)	1
	IV. (Loam) ...	1			2
		2			3
		3			4
		4			5
	V. (Sand) ...	5	5. Arenaceous.	XII. (Loam) ..	1
		1			2
		2			3
		3			4
		4			5
		5		XIII. (Sand) One-third to one-tenth clay.	1
3. Red ferruginous.	VI. (Clay) ...	1			2
		2			3
		3			4
		4			5
		5		XIV. (Sand) Under one-tenth clay.	1
	VII. (Loam) ...	1			2
		2			3
		3			4
		4			5
		5			
	VIII. (Sand) ...	1			
		2			
		3			
		4			
		5			

26. Originally, the sorts were never more than three in any class, but it was soon found that a scale that included only three sorts was far too inelastic, and the number was increased, first to four and then to five, which is the number now in general use.

27. Reference now to Appendix No. II will show that, except in the settlements of Chingleput, Coimbatore and North Arcot, there is no particular uniformity of soil-grouping to be observed in the settlement schemes of different districts.

28. The grouping of Coimbatore and North Arcot is identical with that of Chingleput, which it followed; this scheme of soil-grouping was adopted by Mr. Banbury, the Director, in 1874, as the result of actual experiments in Chingleput and of years of experience in settlement operations. It was accepted by the most experienced officers of the department for North Arcot and Coimbatore, and, considering that soils of the same classes and sorts are in character intrinsically the same everywhere, Mr. Banbury's grouping was adopted for the purposes of the standard scale in all but one very minor point—the low grade, arenaceous soil known as XII—3 was, in the Chingleput scale, assessed at a lower rate than the soil of the same series known as XIII

—2, while in the standard scale, these two soils are valued alike according to the principle usually followed in settlement scales of making the second rate of a higher class in the same series equal to the first rate of the class immediately below it. Afterwards, too, for the reasons stated in my letter recorded in G.O., No. 179, dated 6th February 1884, the relative positions in the dry scale of the soils classed as III—1 (Regúr clay) and IV—1 (Regúr loam) were transposed. With these few and not important modifications, the soil-grouping of the standard scale is that adopted for Chingleput, Coimbatore and North Arcot.

29. It will be observed that the wet standard scale does not provide for the alluvial and permanently-improved soils known as Classes I and II. The reason was that it was only in the uplands of the Godávari and of the Masulipatam portion of the Kistna district that alluvial soils were assessed to wet rates. The alluvial series was omitted, therefore, first because of its infrequency, and next because an alluvial soil is rather a condition of a soil than a soil of a distinct and independent series. There is no alluvial soil to be met with in the province that cannot in physical properties and chemical constitution be referred to one of the two great series "Regúr" or black cotton and "Red Ferruginous," while the rates provided in the scale for the best soils of these series will, it is thought, meet the requirements of any future settlement; the highest rate, Rs. 12, of the standard scale is higher than any wet rate imposed on alluvial soils in the Godávari and Kistna districts.

30. Class II, or the permanently-improved series, was omitted also, not because of its infrequency—for wet lands were classified under this head in no less then eleven settlements—but because, as a rule, the supply of water for irrigation is the only permanent improvement to land that is provided at the expense of the State, and the only permanent improvement, therefore, for which the State should, as a rule, charge. Like an alluvial soil, too, a permanently-improved soil is a condition of a soil rather than a soil of a separate class, and if the improvement is, in the vast majority of cases, the work of the ryot, not of the Government, it should not be charged for, unless it can be clearly shown that it is not due to the sole and unassisted labor and expenditure of the ryot.

31. Irrigation is an obvious and tangible improvement, and, when provided by the State, is properly charged for, but when the charge for this State-provided improvement has been imposed, it seems hardly fair to add to it another, and a further, charges for improvements to soils which, whatever may have been their origin, are not, *prima facie*, the result of State expenditure. Further, this State-provided improvement being charged for, it seems hardly worth while for the State to inquire, with a view to taxation, to what the permanently-improved condition of the soil was due.

32. From the dry scale also, the alluvial series of soils was omitted, first, because any soil of this class can, as already stated, be referred to either of the two great series, "Regúr" and "Red Ferruginous," and next because of their infrequency: alluvial soils had been classified only in the Kistna and Godávari Settlements, and it was not thought that the series would be required in any district the settlement of which was, when the standard was framed, a matter of probability. It is not proposed now to introduce this series into the scale, but, should it be necessary to adopt, in the now certain settlements of Tanjore, Canara and Malabar, for soils of this series, rates higher than any included in the standard under the "Regúr" and "Red Ferruginous" series, they can be specially provided.

33. The permanently-improved class of soils was retained in the dry scale in order to provide for the rich soils in the beds of abandoned tanks—which, though alluvial in nature, may be called permanently-improved through the agency of a Government work—and for those lands in the immediate neighbourhood of towns and villages that owe their superior richness and fertility, not to the mere unaided efforts of their owners, but not a little also to the peculiar habits of an Indian population. This class of soils was of very frequent occurrence; it was classified in nineteen settlements in twelve districts, but there is good reason to believe that in some, at any rate, of the settlements

(*vide* G.O., No. 1315, dated 20th October 1883), the series was used for the imposition on well lands of higher assessments than under the rules they should have borne.

34. The money rates, soils and soil-grouping to be adopted having been thus determined, all that remained was to arrange scales, each one of which would include all the series and sorts of soils adopted for settlement and have in all groups after the first for its initial money rate the second highest rate of the scale immediately above it.

35. The result was the standard scale, which, with the single modification in the dry scale that, as stated above, I propose now to introduce, is as follows:—

Table of Money Rates for Wet Lands.

Classification.			Rate per Acre.											
Class.		Sort.	Taram.	1st Group.	Taram.	2nd Group.	Taram.	3rd Group.	Taram.	4th Group.	Taram.	5th Group.		
1			2		3		4		5		6			
IV	.. ..	1	1	Rs. A. P. 12 0 0	2	Rs. A. P. 10 8 0	3	Rs. A. P. 9 0 0	4	Rs. A. P. 8 0 0	5	Rs. A. P. 7 0 0		
III	.. ..	1												
IV	.. ..	2	2	10 8 0	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0		
VII	.. ..	1												
III	.. ..	2												
IV	.. ..	3												
V	.. ..	1												
VI	.. ..	1	3	9 0 0	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0		
VII	.. ..	2												
VIII	.. ..	1												
XII	.. ..	1												
III	.. ..	3												
IV	.. ..	4												
V	.. ..	2												
VI	.. ..	2	4	8 0 0	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0		
VII	.. ..	3												
VIII	.. ..	2												
XII	.. ..	2												
XIII	.. ..	1												
III	.. ..	4												
IV	.. ..	5												
V	.. ..	3												
VI	.. ..	3												
VII	.. ..	4	5	7 0 0	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0		
VIII	.. ..	3												
XII	.. ..	3												
XIII	.. ..	2												
XIV	.. ..	1												
III	.. ..	5												
V	.. ..	4												
VI	.. ..	4												
VII	.. ..	5	6	6 0 0	7	5 0 0	8	4 8 0	9	4 0 0	10	3 8 0		
VIII	.. ..	4												
XII	.. ..	4												
XIII	.. ..	3												
XIV	.. ..	2												
V	.. ..	5												
VI	.. ..	5												
VIII	.. ..	5												
XII	.. ..	5	7	6 0 0	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0		
XIII	.. ..	4												
XIV	.. ..	3												
XIII	.. ..	5												
XIV	.. ..	4	8	4 8 0	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0		
XIV	.. ..	5	9	4 0 0	10	3 8 0	11	3 0 0	12	2 8 0	13	2 0 0		

Table of Money Rates for Dry Lands.

Classification.			Rate per Acre.											
Class.		Sort.	Taram.	1st Group.	Taram.	2nd Group.	Taram.	3rd Group.	Taram.	4th Group.	Taram.	5th Group.		
1			2		3		4		5		6			
II	.. ..	1	1	Rs. A. P. 5 0 0	2	Rs. A. P. 4 0 0	3	Rs. A. P. 3 8 0	4	Rs. A. P. 3 0 0	5	Rs. A. P. 2 3 0		
II	.. ..	2	2	4 0 0	3	3 8 0	4	3 0 0	5	2 8 0	6	2 0 0		
III	.. ..	1												
III	.. ..	2	3	3 0 0	4	3 0 0	5	2 8 0	6	2 0 0	7	1 8 0		
IV	.. ..	1												
III	.. ..	3												
IV	.. ..	2	4	3 0 0	5	2 8 0	6	2 0 0	7	1 8 0	8	1 4 0		
VII	.. ..	1												
III	.. ..	4												
IV	.. ..	3												
V	.. ..	1												
VI	.. ..	1	5	2 8 0	6	2 0 0	7	1 8 0	8	1 4 0	9	1 0 0		
VII	.. ..	2												
VIII	.. ..	1												
XII	.. ..	1												
III	.. ..	5												
IV	.. ..	4												
V	.. ..	2												
VI	.. ..	2												
VII	.. ..	3	6	2 0 0	7	1 8 0	8	1 4 0	9	1 0 0	10	0 12 0		
VIII	.. ..	2												
XII	.. ..	2												
XIII	.. ..	1												
IV	.. ..	5												
V	.. ..	3												
VI	.. ..	2												
VII	.. ..	4												
VIII	.. ..	3	7	1 8 0	8	1 4 0	9	1 0 0	10	0 12 0	11	0 8 0		
XII	.. ..	2												
XIII	.. ..	2												
XIV	.. ..	1												
V	.. ..	4												
VI	.. ..	3												
VII	.. ..	5												
VIII	.. ..	4	8	1 4 0	9	1 0 0	10	0 12 0	11	0 8 0	12	0 6 0		
XII	.. ..	4												
XIII	.. ..	3												
XIV	.. ..	2												
V	.. ..	5												
VI	.. ..	4												
VIII	.. ..	5												
XII	.. ..	5	9	1 0 0	10	0 12 0	11	0 8 0	12	0 6 0	13	0 4 0		
XIII	.. ..	4												
XIV	.. ..	3												
XIII	.. ..	5												
XIV	.. ..	4	10	0 12 0	11	0 8 0	12	0 6 0	13	0 4 0	13	0 4 0		
XIV	.. ..	5	11	0 8 0	12	0 6 0	13	0 4 0	13	0 4 0	13	0 4 0		

36. *Verification of the Method of the Standard Scale.*—I come now to the verification of the method of the standard scale by applying it to every class and sort of soil met with in the Madura district.

37. From the subjoined table it will be seen that the soils of the five taluks (Palni, Periyakulam, Madura, Melúr and Dindigul) with which the present proposals deal are divided between the Regúr or black cotton and the red ferruginous series in the proportions of 7 and 93 *per cent.*;—

Class of Soil.			Palni.		Periyakulam.		Madura.		Melúr.		Dindigul.		Total.	
			Area.	Percentages.	Area.	Percentages.	Area.	Percentages.	Area.	Percentages.	Area.	Percentages.	Area.	Percentages.
1			2	3	4	5	10	11	8	9	6	7	12	13
Black Regúr	Clay	III 1	Acs. ..	..	Acs. ..	..	Acs. 168	0·8	Acs. ..	..	Acs. 49	0·2	Acs. 217	0·1
		2	..	..	..	..	671	1·2	..	..	132	0·7	743	0·5
		3	..	..	..	..	675	1·4	..	..	2	..	677	0·5
		4	..	..	..	..	147	..	..	..	86	0·4	103	0·1
		5	..	..	..	..	..	..	..	..	3	..	3	..
	Loam	IV 1	1,014	8·9	257	1·2	2,273	4·5	178	1·3	259	1·5	2,848	2·0
		2	1,153	9·2	968	1·9	4,981	9·9	726	5·3	256	1·6	6,879	4·6
		3	467	3·6	2,602	11·7	5,088	10·1	971	6·6	1,677	9·5	9,891	6·5
		4	674	5·4	6,345	10·6	6,324	6·4	949	9·1	1,363	7·7	9,757	6·4
		5	1,493	10·6	2,705	12·3	782	1·6	..	..	1,833	10·3	7,813	5·0
	Sand	V 1	..	..	..	..	22	..	..	..	..	..	22	..
		2	..	..	..	..	..	..	..	..	..	..	..	..
		3	..	..	..	..	..	..	..	..	..	..	..	..
		4	..	..	..	..	..	..	..	..	..	..	..	..
		5	..	..	..	..	..	..	..	..	..	..	..	..
Red Ferruginous	Loam	VII 1	1,116	8·9	203	0·9	4,494	9·0	613	1·3	725	3·5	7,151	4·8
		2	1,964	8·4	1,199	5·3	7,502	15·0	3,811	8·3	1,525	7·4	15,002	10·0
		3	1,287	11·0	5,830	17·0	9,211	18·4	13,009	28·3	2,906	14·1	32,143	20·6
		4	1,388	15·5	6,039	28·8	8,138	16·3	15,315	33·3	5,268	25·4	36,148	24·4
		5	2,317	18·3	1,865	8·7	2,856	5·7	16,335	35·5	4,321	20·9	27,738	18·4
	Sand	VIII 1	2	0·0	29	0·1	55	0·1	1,747	3·8	1	..	1,834	1·2
		2	34	0·3	24	0·1	381	0·7	190	0·3	113	0·5	742	0·5
		3	51	0·4	142	0·6	166	0·3	865	1·2	105	0·5	1,327	0·9
		4	109	0·8	3	0·0	60	0·1	456	1·0	212	1·0	840	0·6
		5	..	..	..	..	1	..	539	1·2	34	·2	574	0·3
Total ..			12,604	100	21,368	100	50,220	100	45,877	100	20,539	100	150,702	100

tables (*vide* p. 38 of the Deputy Director's report, recorded in G.O., No. 1964, dated 6th December 1878), showing the mode by which the different money rates were arrived at.

49. It will be observed from these that for all soils valued at M.M. 500 and under no deduction from the gross grain values—contrary to all rules of settlement—is made for vicissitudes of season. The reason for this is, I think, to be found in the change in the gradation and the sudden drop from M.M. 700 to 500.

50. On the 100-measures gradation from 700 measures upwards and from 500 measures downwards, we should expect the grain value 700 M.M. to be followed by a grain value of M.M. 600. If from this 600 M.M. value be deducted, according to the now current and ordinary rule of settlement, one-fifth for vicissitudes of season, there would remain the net grain value of 480 M.M. The value actually taken was 500 M.M., that is to say, only one-sixth instead of one-fifth of the gross produce appears to have been allowed for vicissitudes of season.

51. In the same way the 400 and 300 M.M. net value of the Coimbatore scale appear to have been arrived at by an uniform deduction of 100 measures, that is to say, of one-fifth and one-fourth, respectively, from the gross values of 500 and 400 M.M.

52. In verifying the standard scale, therefore, the 500, 400, and 300 M.M. net grain values of the Coimbatore scale must, in order to admit of a 20 per cent. deduction from gross grain values for vicissitudes of season, according to the ordinary rule of settlement, be replaced by gross grain values of 600, 500, and 400 M.M., respectively.

53. *Commutation Prices.*—From the price list below, recorded in the Board's office for the twenty years, from 1845-46 to 1864-65, which is the period the prices of which alone are, under the orders conveyed in G.O., No. 2654, dated 31st October 1867, to be considered in fixing the commutation prices to be adopted in the present series of settlements, the average price of first and second sort paddy was Rs. 131-8-0, say Rs. 130, and in the forequoted memorandum of the 12th May 1882, it was proposed to fix the commutation price at Rs. 110 per garce by deducting 15 per cent. from the average as an allowance for the difference between the market prices, which the prices in the Board's office represent, and the ryot's selling prices :—

Year.		Paddy.		Cholum.	Cumbu.	Raggi.
		First Sort.	Second Sort.			
	Fasli	Rs.	Rs.	Rs.	Rs.	Rs.
1845-46	1255	126	120	124	118	126
1846-47	1256	146	135	137	132	140
1847-48	1257	131	113	122	122	133
1848-49	1258	82	70	77	86	94
1849-50	1259	75	72	66	66	69
1850-51	1260	74	72	55	61	62
1851-52	1261	71	70	60	64	64
1852-53	1262	90	83	58	67	60
1853-54	1263	105	108	77	88	85
1854-55	1264	123	114	116	117	116
1855-56	1265	92	87	121	120	125
1856-57	1266	115	109	89	104	105
1857-58	1267	170	159	157	166	162
1858-59	1268	194	168	186	172	183
1859-60	1269	143	153	129	129	144
1860-61	1270	163	158	154	153	159
1861-62	1271	228	176	206	172	178
1862-63	1272	187	179	211	163	172
1863-64	1273	165	155	172	157	168
1864-65	1274	249	234	239	221	236
Total ..	..	2,729	2,544	2,535	2,468	2,581
Average ..	..	136	127	127	123	129

54. Further knowledge of the district has led me to question whether so high an allowance as 15 per cent., which might be perfectly justifiable in a remote, backward, or difficult country, is warranted on this account in a district like Madura. It is well roaded, already one railway traverses its entire length from north to south, and it is extremely probable that this will at no distant date be supplemented by at least one more. The frequent and numerous fairs all over the district afford ready markets for the disposal of produce, and the difference between the selling prices of the ryot and of the merchant cannot in conditions like these be very great: instead of 15 per cent., therefore, I propose to deduct only 10 per cent., the rate allowed in the neighbouring district of Coimbatore, and this will, I think, amply cover the difference for which the deduction is made.

55. The commutation price of paddy will therefore be Rs. 117 per garce.

56. The market price of paddy, according to the returns tabulated in the Board's office, averaged for the last nineteen years (1865-66 to 1883-84) Rs. 200 a garce, excluding the three famine years 1876-77 to 1878-79; the average for the same period was Rs. 187.

For the ten years ending 1883-84 the average was Rs. 196, and for the same period, exclusive of the three famine years (1876-77 to 1878-79), the average was Rs. 163.

The present current price of paddy is Rs. 140 a garce. The commutation price is therefore well below both current and average prices.

57. In all recent settlements a deduction of 20 per cent. has been made from the gross grain values of soils on account of vicissitudes of season. To obtain the net value, half of which as nearly as possible represents the Government assessment, there must in addition to this be deducted the expenses of cultivation.

58. *Cultivation Expenses.*—From the statement recorded at paragraph 61 *infra*, it will appear that the cultivation expenses of an acre of vii—4 soil amount on the average of Coimbatore and Tinnevelly to Rs. 9-2-5. We have then for an acre of this soil the following result :—

Class and Sort.	Outturn (Section 62 *infra*).	Deduction. Valued Rs. 117 per Garce.	Deduction. One-fifth for vicissitudes of Season.	Deduction. Cultivation Expenses.	Deduction. Total.	Net.	Half Net.	Proposed Rate.
vii—4	600	Rs. A. P. 21 15 0	Rs. A. P. 4 6 2	Rs. A. P. 9 2 5	Rs. A. P. 13 8 7	Rs. A. P. 8 6 5	Rs. A. P. 4 3 2	Rs. A. P. 4 0 0

59. On the foregoing *data*, therefore, the assessment of an acre of the soil vii—4 in the first group wet lands of Madura would be Rs. 4.

60. The result indicates the fifth group of the standard scale for first group wet lands in Madura.

61. This scale is one group lower than that worked out in the memorandum of the 12th May 1882 on the *data* assumed for the soil iv—1.

62. The following statement shows the results of similar calculations for all soils, and compares them with the rates of the standard as originally proposed on the result of the cultivations for the soil iv—1, and of the scale now indicated by the results of the foregoing calculations for the soil vii—4. It further compares this last one with an independent scale of rates framed without reference to the standard scale on the result of the calculations for each class and sort of soil.

Districts.	Soil.	Value at Rs. 117 per Garce.	Dry-fish Ice valuations of Season.	Cultivation Expenses (average of Coimbatore and Tinnevelly)	Outturn. Coimbatore.	Tinnevelly.	Taken for Maintenance.	Half Net	Total	Net.	Half Net	Tindivanam Salt deposit from Half Net Valuue.	Standard Scale (Group No. 4) as originally proposed on Data for Soil iv—1.	Standard Scale (Group No. 3) as now maintained by the Results of Calculations for Soil vii—4.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	M.M.	M.M.	M.M.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Coimbatore and Tinnevelly.	iii.	..	..	..	1,000	1,080	1,000	..	..	..	..	..	..	..
		1	..	13 3 6	1,000	1,080	1,000	35 9 0	20 8 6	15 0 6	8 0 0	8 0 0	7 6 0	7 0 0
		2	1	12 14 6	900	960	900	32 14 6	19 4 6	13 9 6	6 12 11	7 8 0	6 9 4	6 0 0
		3	2	11 11 5	800	840	800	29 4 0	17 9 6	11 14 6	5 12 0	6 8 0	5 13 7	5 0 0
		4	3	10 10 6	700	720	700	25 9 6	15 13 6	9 15 6	4 14 7	5 8 0	5 1 11	4 0 0
		5	4	9 2 3	600	600	600	21 15 0	13 11 6	8 3 6	4 3 3	4 8 0	4 6 2	3 0 0
		6	5	8 4 5	500	480	500	18 4 6	10 13 6	7 10 6	3 5 10	3 8 0	3 10 6	2 8 0
		7	6	6 8 8	400	Not given.	400	14 10 0	8 14 10	5 15 2	2 9 4	2 8 0	2 14 10	2 0 0

TABLE showing the Cultivation Expenses and the Average of them taken for each Class and Sort of Soil in the Districts of Coimbatore and Tinnevelly.

Class and Sort.		Coimbatore.	Tinnevelly.	Average of the two Districts.
		Rs. A. P.	Rs. A. P.	Rs. A. P.
III	1	12 2 10	12 4 0	12 3 5
	2	11 2 10	11 4 0	11 3 5
	3	10 0 10	10 4 0	10 2 5
	4	8 0 10	9 4 0	8 10 5
	5	7 4 10	8 4 0	7 12 5
IV	1	12 2 10	14 4 0	13 3 5
	2	12 2 10	13 4 0	12 11 5
	3	11 2 10	12 4 0	11 11 5
	4	10 0 10	11 4 0	10 10 5
	5	8 0 10	10 4 0	9 2 5
V	1	11 2 10	12 4 0	11 11 5
	2	10 0 10	11 4 0	10 10 5
	3	8 0 10	10 4 0	9 2 5
	4	7 4 10	9 4 0	8 4 5
	5	4 12 10	8 4 0	6 8 5
VII	1	12 2 10	13 4 0	12 11 5
	2	11 2 10	12 4 0	11 11 5
	3	10 0 10	11 4 0	10 10 5
	4	8 0 10	10 4 0	9 2 5
	5	7 4 10	9 4 0	8 4 5
VIII	1	11 2 10	12 4 0	11 11 5
	2	11 0 10	11 4 0	10 10 5
	3	8 0 10	10 4 0	9 2 5
	4	7 4 10	9 4 0	8 4 5
	5	4 12 10	8 4 0	6 8 5

63. On the half net values resulting from these calculations, a scale might be framed thus:—

Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
8	0	0	4	12	0	2	8	0
6	12	0	4	0	0			
5	12	0	3	0	0			

64. The rate Rs. 6-12-0 occurred, however, in only one settlement in one district, the rate Rs. 5-12-0 occurred in no settlement at all, and the rate Rs. 4-12-0 occurred in only three settlements in three districts.

Replacing these rates by the frequently occurring and next lower settlement rates of Rs. 6-8-0, 5-8-0, and 4-8-0, we have the following, which, for the purpose of the present discussion, I shall call the "independent" scale:—

Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
8	0	0	4	8	0	2	8	0
6	8	0	4	0	0			
5	8	0	3	0	0			

It includes two rates, viz., Rs. 6-8-0 and Rs. 5-8-0, which, though of frequent occurrence in settlements, were (*supra* paragraph 11) advisedly omitted from the standard scale.

65. It will be seen that the rates of the originally proposed standard scale No. 4, though in all but the fifth, sixth and seventh rates a tolerably near approximation—near enough to be accepted in verification perhaps, considering that the standard scale is admittedly an *arbitrary* one—are in every case but the first somewhat *higher* than the half net value, and so far violate the usual settlement practice of taking for the assessment (when there are fractions of a rupee) the nearest even figure next *less* than the half net.

66. It will be seen too that the rates of the originally proposed scale No. 4 of the standard are in every case but the first (the rates whereof agree in the two scales) half-a-rupee higher than those of the independent scale.

67. It will appear further that the second and third rates of the last-mentioned scale are each half-a-rupee lower, and the sixth and seventh rates each half-a-rupee higher than the corresponding rates of the independent scale, and that the highest rate of the independent scale is a rupee higher than the highest rate of the standard scale No. 5.

68. For settlement purposes therefore the rates of the scale No. 5 of the standard are on the whole a nearer approximation to the half net values than those of the originally proposed scale No. 4, the adoption of which might, especially in the case of the inferior soils, involve the risk of over-assessment.

69. A comparison of the rates of the standard scale No. 5 will show too that, except in the case of the two lowest rates, they are quite justified by the half net values resulting from the foregoing calculations.

The area to which these two rates would apply is about 12 per cent. of the whole. So far as the wet rates of Madura are concerned therefore, the method of the standard scale may, I think, be held to be very fairly verified; considering that the standard is a perfectly *arbitrary* scale, it can hardly be expected that it will be verified in every case.

70. *Verification of Dry Scale.*—There remains the dry scale for discussion and verification.

71. In the memorandum which accompanied my letter, No. 3223-78, dated 13th December 1883, recorded in Board's Proceedings, No. 563, dated 19th February 1884, I proposed a scale the highest rate of which was Rs. 2-8-0, being the rate proposed for the black Regúr clay soils known as iii—1, which in most of the settlements up to date have been held to be the best for the cultivation of dry grains.

72. The grain value taken for the soil and the cultivation expenses were based on the averages of the three neighbouring districts of Trichinopoly, Coimbatore and Tinnevelly. For the determination of a single and that the highest rate of a scale, it might be safe enough to take the averages of the neighbouring districts, but if the rates are to be verified as now for each class and sort of soil, it is obvious that Trichinopoly must be omitted from consideration, for its soils were classified in three sorts only, not in five as those of Madura have been.

73. The Tinnevelly figures too are useless for the purpose in hand, for no grain values were in Tinnevelly assigned to the dry soils for which the money rates for Salem were adopted "with some slight modifications to suit local requirements" (paragraph 48 of Mr. Puckle's report embodied in G. O., No. 1462, dated 7th September 1878).

74. On what principle these modifications were made is not explained in the reports, but they would appear to have been perfectly arbitrary.

75. We are thus left with the Coimbatore grain values and cultivation expenses only to deal with, but we must first determine the grains that are for Madura to be taken as standards and the prices at which for settlement purposes they are to be valued.

76. *Dry Grain Standards.*—From the statistical tables recorded in the office of the Board of Revenue it appeared that on the average of nine years (that is, of twelve years less three excluded as famine years) from Fasli 1279 (1869-70) to Fasli 1290 (1881-82), the dry crops grown in the Madura district were in the following order of importance, judged by the acreage they occupied:—

Crops.	Area. Acs.	Percentage.
Cholum	202,419	26
Cumbu	106,563	14
Ragi	102,135	13
Samai	93,249	12
Varagu	90,586	12
Horse-gram	54,758	7
Special crops	49,876	6
Seeds	86,335	4

Crops.	Area. Acs.	Percentage.
Other food crops	20,813	3
Korralu	8,982	1
Tobacco	5,099	1
Topes	4,850	
Other green and garden crops	3,477	
Chillies	2,557	1
Rice, unirrigated	2,060	
Total	783,748	100

77. Cholum represents 26 per cent., cumbu 14, ragi 13 and varagu and samai 12 per cent. each of the total cultivation.

78. Cumbu, ragi, varagu and samai are almost equally distributed and between them represents 51 per cent. of the cropped area. "Other crops," representing seeds, pulses, special crops and garden products, stand for 23 per cent.

79. Considering the high value of these "other crops," no harm will be done to the ryot by adding them to "cholum," which would then stand for half the crop. We must now reduce by elimination the number of the other dry grains that are to be considered in determining the standard.

80. They are four in all—cumbu, ragi, varagu and samai—and they are all very equally distributed. Varagu, which is much cheaper than the rest, is rather less than a fourth of them together, that is, rather less than one-eighth of the total dry cultivation.

81. The price of varagu, however, is not recorded in the Board's price lists for the standard twenty years, Fasli 1255 (1845-46) to Fasli 1274 (1864-65) nor is that of samai, the price of which is not recorded anywhere even now.

82. We are thus reduced to cumbu and ragi, which are almost equally distributed. Adding to each of them half the area under varagu and samai, we get ragi standing for 25 per cent. and cumbu for 26, that is to say they are about equal in importance so far as distribution is concerned.

83. The price of ragi, however, on the average of the standard period was Rs. 129, while that of cumbu was only Rs. 123. The land grows both crops indifferently; rejecting, therefore, in the interest of the ryot, the higher priced grain, we are left with cumbu to represent half the crop.

84. Cholum and cumbu are taken therefore as the dry standard grains each in the proportion of a half.

85. *Commutation Prices of Dry Standard Grains.*—The price of cholum according to the Board's price lists for the standard period averaged Rs. 127 a garce.

86. In the proposals submitted in the memorandum embodied in Board' Proceedings, No. 563, dated 19th February 1884, it was proposed to fix the commutation prices of cholum and cumbu by deducting 15 per cent. for merchants' profits from their average market prices for the standard period.

87. It was pointed out, however, that a deduction of 10 per cent. only would, considering the circumstances of Madura, not be too little and for the reasons that have now induced me to deduct only 10 per cent. from the market price of the wet grain standard; white-paddy I propose to deduct only 10 per cent. from the market prices of the dry grains standards—cholum and cumbu too.

88. The commutation prices of cholum and cumbu would thus be Rs. 114·3, say Rs. 114 and Rs. 110·7, say Rs. 110, respectively.

89. The average prices of these grains for the last nineteen years, that is, for the nineteen years immediately following the standard-price period prescribed by Government as recorded in the Board's office, were Rs. 190 and Rs. 191, respectively. For the same period, excluding the three famine years, 1875-76 to 1878-79, the averages were Rs. 175 and Rs. 170, respectively.

For the last ten years ending with 1883-84, the averages were Rs. 201 and Rs. 189, respectively. For the same period, excluding the three famine years, the averages were Rs. 154 and Rs. 143, respectively.

The present current prices of these grains are Rs. 122 and Rs. 117, respectively.

The commutation prices proposed are, therefore, well under both the average and the current prices of these grains.

90. From the soil table given at paragraph 37, it will appear that Acres 836,338, or 97 per cent. of the dry lands, belong to the red ferruginous order, and that of these, Acres 615,463, or 71 per cent. of the whole dry area, belong to the red ferruginous sands known as class viii. In this class again the sort known as viii—1 embraces 37 per cent. of the whole dry area and a greater area than any of the other sorts of the class. This soil viii—1 may therefore be regarded as the most typical of one of the tract, and will be selected for the determination of the dry scale that is to be adopted for Madura.

91. *Outturn and Cultivation Expenses.*—The outturn and expenses of cultivation being taken at the figures adopted for Coimbatore, we have for an acre of viii—1 soil the following :—

Soil.	Outturn.	Value at Rs. 112 per Garce.	Deductions.			Net.	Half Net.	Proposed Rate.
			One-fifth for vicissitudes of Season.	Cultivation Expenses.	Total.			
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
viii—1 ..	200	7 0 0	1 6 5	3 6 4	4 12 9	2 3 3	1 1 7	1 0 0

92. The half net resulting from these calculations is Rs. 1-1-7 or a settlement rate of, say, Re. 1 an acre for the soil viii—1.

93. This indicates the fifth group of the standard scale as now revised as the scale proper for the dry lands of Madura.

94. This scale is a group lower than that worked out in the memorandum that accompanied my letter recorded in Board's Proceedings, No. 563, dated 19th February 1884. The reason is that not only are the commutation prices taken for Madura lower than those of Coimbatore, but the grain values of Coimbatore, on which only the present scale is based, are lower than the grain values struck for Madura as was done in the memorandum on the average of Trichinopoly, Coimbatore and Tinnevelly.

95. The following statement shows the results of similar calculations for every class and sort of soil, and compares them with the rates of the standard scale No. 4 on the *data* assumed for the soil iii—1 and with the rates of the standard scale No. 5 indicated by the foregoing calculations for the soil viii—1 as the proper one for adoption. It further compares these last two with the rates of an independent scale framed on the half net values resulting from the foregoing calculations :—

Soil.					Outturn.	Value at Rs. 112 per Garce.	Deductions.			Net.	Half Net.	Independent Scale deduced from Half Net Values.	Standard Scale (Group Number 4) as originally proposed for Soil iii—1.	Standard Scale, Group Number 5, now indicated for Soil viii—1.
iii.	iv.	v.	vii.	viii.			One-fifth for vicissitudes of Season.	Cultivation Expenses.	Total.					
1	..	..	..	..	275	Rs. A. P. 9 10 0	Rs. A. P. 1 14 0	Rs. A. P. 3 6 4	Rs. A. P. 5 0 4	Rs. A. P. 4 4 11	Rs. A. P. 2 2 5	Rs. A. P. 2 0 0	Rs. A. P. 2 0 0	Rs. A. P. 2 0 0
2	1	..	..	..	250	8 12 0	1 12 0	3 2 4	5 0 4	3 9 8	1 12 10	1 12 0	1 8 0	1 8 0
3	2	..	1	..	225	7 14 0	1 9 2	3 6 4	4 15 6	2 14 6	1 7 3	1 8 0	1 4 0	1 4 0
4	3	1	2	1	200	7 0 0	1 6 5	3 6 4	4 12 9	2 3 3	1 1 7	1 0 0	1 0 0	1 0 0
5	4	2	3	2	175	6 2 0	1 3 7	3 2 4	4 5 11	1 12 1	0 14 0	0 12 0	0 12 0	0 12 0
..	5	3	4	3	150	5 4 0	1 0 9	2 14 4	3 15 1	1 4 11	0 10 5	0 8 0	0 8 0	0 8 0
..	..	4	5	4	125	4 6 0	0 14 6	2 10 4	3 8 4	0 13 8	0 6 10	0 6 0	0 6 0	0 6 0
..	..	5	..	5	100	3 8 0	0 11 2	2 3 4	2 14 6	0 5 6	0 2 9	0 4 0	0 4 0	0 4 0

N.B.—In the Coimbatore and some other settlements, the soil iii—1 was in dry taken as equal to the soil iv—1; but following the majority of settlements (*vide* the accompanying statement, Appendix No. II), I have, for the reasons stated in my letter, No. 3160-73, dated 6th December 1883, recorded in G.O., No. 179, dated 6th February 1884, Revenue, placed it one grade higher than the soil iv—1. The grain value, 275 Madras measures, entered in the foregoing statement for the soil iii—1 is an assumed value therefore fixed on the gradation of the Coimbatore scale at 25 measures higher than the value taken for the soil iv—1.

96. The half net values resulting from these calculations would justify the following scale :—

Rs. A. P.	Rs. A. P.
2 0 0	0 12 0
1 12 0	0 8 0
1 8 0	0 6 0
1 0 0	0 4 0

though the third rate of it (Rs. 1-8-0) is a trifle higher than the half net (Rs. 1-7-3). The Rs. 1-12-0 rate of this scale was (*supra*, paragraph 18) purposely omitted from the standard scale.

97. The rates of the standard scale No. 5 correspond with those of the foregoing scale in all but the second and third rates, which in the standard scale are in both cases 4 annas lower than the corresponding rates of the independent scale. The rates of the standard have a better, that is, a more uniform gradation, however, than those of the independent scale, and from a settlement point of view are on this account to be preferred.

98. The rates of the standard scale No. 4 as now drawn are in all cases somewhat higher, it will be observed, than the half net values resulting from the foregoing calculations, though, except in the initial rate for iii—1, viz., Rs. 2-8-0, the rates of that scale as originally drawn, that is excluding the Rs. 1-4-0 rate, might be accepted as a tolerably near approximation to the half net values.

99. I propose, however, to adopt the standard scale No. 5, the rates of which are from a settlement point of view a nearer approximation to those of the independent scale, and are very fairly justified by the foregoing verification in lieu of the standard scale No. 4 as originally proposed.

100. Having explained and verified and, as I think, pretty fairly justified the method of settlement by the standard scale, I proceed to show the result of its application to the settlement of Madura.

101. *Soils.*—The nature and distribution of the soils in the tract dealt with have been already noticed (*supra*, paragraph 37).

102. *Grouping of Villages—(a) Dry Grouping.*—In my memorandum recorded in Board's Proceedings, No. 563, dated 19th February 1884, I proposed to divide villages into two groups so far as dry assessments were concerned. The first group was to include all villages within five miles of a railway or three miles of a high road. This distinction, which it must be admitted is a very arbitrary one, seems to me, on a more extended knowledge of the district, to be unnecessary, and I propose to treat the dry lands of Madura everywhere alike.

(*b*) *Wet Grouping.*—In the classification of irrigation I propose no change, and there will be, as was originally proposed, four groups. A list of the principal sources included in each group, with their local distribution, will be found in Appendix No. IV.

The first group includes irrigation from permanent anicuts or head-sluices on the main rivers and from tanks directly fed by channels led therefrom.

The second group includes irrigation from channels led direct from the main rivers, but not connected with permanent anicuts or head-sluices; irrigation from permanent anicuts on the minor rivers; from tanks directly fed by such channels; and from spring channels and rain-fed tanks capable of irrigating for six months and upwards.

The third group includes irrigation from channels led direct from the minor rivers, but not connected with permanent anicuts and from tanks directly fed by such channels; and irrigation from spring channels and rain-fed tanks capable of irrigating for more than three but less than six months.

The fourth group includes irrigation from rain-fed tanks and from hill and jungle streams not included in the first three groups.

103. The following is a synopsis of the wet grouping in each of the five taluks with which these proposals are concerned:—

Taluk.	1st Group.		2nd Group.		3rd Group.		4th Group.	
	Number of Villages.	Area.	Number of Villages.	Area.	Number of Villages.	Area.	Number of Villages.	Area.
		Acs.		Acs.		Acs.		Acs.
Palni	10	3,522	10	7,691	10	853	4	317
Periyakulam	21	15,967	12	4,721	7	666	..	..
Dindigal	..	..	10	5,508	10	5,770	107	8,113
Melur	..	..	12	1,671	28	18,788	52	21,022
Madura	12	6,688	52	26,546	41	4,950	68	13,389
Total ..	43	26,117	105	46,137	105	31,027	231	43,470

N.B.—I am of opinion that, on the completion of the Periyar project, all irrigation affected by it should be included in the 1st group, and that it should be notified at the introduction of the settlement that lands now classed in the 2nd and 3rd groups will, if hereafter affected by the Periyar project, be classed and assessed at 1st group rates.

104. The following is an abstract of the financial results of the application of the rates of the wet and dry scales to the classification:—

Taluk.	Occupancy.	As per Revenue Accounts			As per Settlement Accounts			Differences.										Percentage of increase or decrease.	Total of Survey Area of Cs. Items 6 and 12.	Percentage of uncompleted Area of Column 12 on the Total Area of Column 14.
		Area.	Assessment.	Average Rate per Acre.	Area.	Assessment.	Average Rate per Acre.	Area.	Assessment.	Average Rate per Acre.	Percentage.	Area.	Assessment.	Average Rate per Acre.	Percentage.	Area.	Assessment.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Acs.	Rs.	Rs. A. P.	Acs.	Rs.	Rs. A. P.	Acs.	Rs.	Rs. A. P.		Acs.	Rs.	Rs. A. P.		Acs.	Rs.			
Palni	Wet	11,695	43,092	3 11 0	12,413	52,301	4 3 0	+ 718	+ 9,209	+ 0 3 0	+ 6	+ 718	+ 9,209	+ 0 3 0	+ 6	+ 6,203	+ 1,117	+ 18	12,604	49
	Dry	92,594	1,10,109	1 3 0	99,423	1,26,780	1 4 0	+ 6,829	+ 16,671	+ 0 1 0	+ 7	+ 6,829	+ 16,671	+ 0 1 0	+ 7	+ 5,919	+ 1,500	+ 25	136,700	
	Total ..	1,04,289	1,53,201	1 8 0	1,11,836	1,79,081	1 9 0	+ 7,547	+ 25,880	+ 0 1 0	+ 7	+ 7,547	+ 25,880	+ 0 1 0	+ 7	+ 6,122	+ 2,617	+ 43	179,304	1
Periyakulam ..	Wet	20,850	76,874	3 11 2	21,254	90,402	4 4 0	+ 404	+ 13,528	+ 0 4 10	+ 12	+ 404	+ 13,528	+ 0 4 10	+ 12	+ 1,941	+ 1,000	+ 74	21,895	1
	Dry	106,309	1,30,243	1 3 5	122,858	1,19,603	1 1 6	+ 16,549	— 10,640	— 0 2 3	— 8	+ 16,549	— 10,640	— 0 2 3	— 8	+ 15,907	— 1,000	— 6	179,895	
	Total ..	126,159	2,06,017	1 10 1	134,130	2,09,995	1 11 6	+ 7,971	+ 3,978	+ 0 1 5	+ 3	+ 7,971	+ 3,978	+ 0 1 5	+ 3	+ 7,848	—	—	201,203	1
Dindigal ..	Wet	17,541	55,464	3 2 9	19,290	64,390	3 5 0	+ 1,749	+ 8,926	+ 0 2 3	+ 16	+ 1,749	+ 8,926	+ 0 2 3	+ 16	+ 1,749	+ 1,000	+ 100	20,503	1
	Dry	138,629	2,21,939	1 8 3	202,610	2,68,475	1 5 0	+ 63,981	+ 46,536	— 0 3 3	— 17	+ 63,981	+ 46,536	— 0 3 3	— 17	+ 63,981	+ 1,000	+ 100	325,718	
	Total ..	156,170	2,76,773	1 6 0	222,900	3,33,871	1 5 0	+ 65,730	+ 55,462	— 0 0 3	— 1	+ 65,730	+ 55,462	— 0 0 3	— 1	+ 65,730	+ 1,000	+ 100	346,211	1
Melur ..	Wet	36,531	1,16,344	3 3 9	42,061	1,26,790	3 0 0	+ 5,530	+ 10,446	— 0 3 9	— 9	+ 5,530	+ 10,446	— 0 3 9	— 9	+ 5,530	+ 1,000	+ 100	45,577	1
	Dry	76,061	1,04,734	1 7 9	78,749	81,737	1 0 10	+ 2,688	— 22,997	— 0 6 11	— 22	+ 2,688	— 22,997	— 0 6 11	— 22	+ 2,688	+ 1,000	+ 100	117,174	
	Total ..	107,182	2,20,588	2 0 11	120,830	2,08,577	1 11 7	+ 13,648	— 12,021	— 0 5 4	— 5	+ 13,648	— 12,021	— 0 5 4	— 5	+ 13,648	+ 1,000	+ 100	163,051	1
Madura ..	Wet	41,820	1,56,022	3 12 2	45,572	1,85,974	4 1 6	+ 3,752	+ 29,952	+ 0 4 4	+ 9	+ 3,752	+ 29,952	+ 0 4 4	+ 9	+ 3,752	+ 1,000	+ 100	50,239	1
	Dry	42,986	59,578	1 6 3	46,611	49,425	1 1 6	+ 3,625	— 10,153	— 0 5 0	— 17	+ 3,625	— 10,153	— 0 5 0	— 17	+ 3,625	+ 1,000	+ 100	72,868	
	Total ..	84,806	2,15,600	2 14 4	91,084	2,35,396	2 9 5	+ 7,278	+ 19,799	+ 0 4 1	+ 9	+ 7,278	+ 19,799	+ 0 4 1	+ 9	+ 7,278	+ 1,000	+ 100	123,108	1
Total of 5 Taluks.	Wet	128,067	4,97,896	3 12 2	140,591	5,48,028	3 13 3	+ 12,524	+ 50,132	+ 0 1 1	+ 4	+ 12,524	+ 50,132	+ 0 1 1	+ 4	+ 12,384	+ 4,117	+ 49	150,702	1
	Dry	495,779	6,25,993	1 4 3	630,188	5,58,142	1 0 0	+ 134,409	— 67,851	— 0 4 3	— 10	+ 134,409	— 67,851	— 0 4 3	— 10	+ 134,409	+ 4,000	+ 100	831,715	
	Total ..	623,846	11,03,889	1 12 5	670,779	10,76,170	1 9 0	+ 46,933	— 27,719	— 0 3 5	— 2	+ 46,933	— 27,719	— 0 3 5	— 2	+ 46,933	+ 4,000	+ 100	1,012,497	1

105. The area of wet in the five taluks was, according to the Revenue accounts, Acres 128,367. By survey, this has been increased to Acres 140,751, or by 10 per cent. The wet assessment, according to the Revenue accounts, was Rs. 4,82,696; the application of the rates of the standard scale would raise this to Rs. 5,16,928, or by 7 per cent.

106. The dry area, according to the Revenue accounts, was Acres 495,779, and its assessment Rs. 6,25,993. By survey, the area is increased to Acres 539,188, or by 9 per cent., but by the application of the standard scale, the assessment would be reduced to Rs. 5,58,142, or by 11 per cent.

107. As stated in my memorandum of 13th December 1883, the Collector, Mr. Crole, is of opinion that the dry assessments of Madura require reduction, while the wet may well be increased.

108. That the present dry assessments are, on the whole, probably, too high may be inferred from the fact that no less than Acres 322,577, or 37 per cent. of the whole arable and assessed dry area are waste and unoccupied. Of the assessed wet area, only Acres 9,951, or 7 per cent., are not in occupation.

109. It will be observed that the increases in the wet assessments of Palni and Periyakulam are not nearly so great as under the proposals formerly submitted. This is due to the adoption for the present proposals of a scale one group lower than was taken for the former. The decreases in dry, too, are not so great, notwithstanding the adoption of a lower group scale, because, in the first place, the formerly proposed 2nd group for dry lands is under the present proposals done away with, and in the next, the Rs. 1-4-0 rate has been introduced into the scale.

110. The outcome of the settlement by the proposed standard scales would be an increase of 7 per cent. in the wet assessment and a decrease of 11 per cent. in the dry, or a decrease on the whole of 3 per cent.

For future revenue, there are Acres 9,951 of wet waste, assessed at Rs. 27,387, and Acres 322,577 of dry waste, assessed at Rs. 2,17,491. Further, the raising of lands now included in the 2nd, 3rd and 4th wet groups, that will be affected by the Periyár project, to the 1st group on the completion of that work, will lead to a considerable increase of revenue.

111. The increase in the wet assessments is most marked in the Periyakulam taluk, the existing assessments of which, as observed in my memorandum of the 13th December 1883, present many anomalies and are often extremely and unduly low, though this taluk has the best irrigation and soils as good as any in the district, is well roaded and has easy access to many markets.

112. The average assessment in wet under these proposals would be Rs. 3-10-9 an acre, as against the present revenue average of Rs. 3-12-2, and the average assessment in dry would be Rs. 1-0-7 as against the present revenue average of Rs. 1-4-3.

113. The incidence of assessment would (see Appendix No. III) be as follows:—

In wet, the rates of which range from Rs. 2 to Rs. 7, only 14 per cent. of the area is assessed at Rs. 5 and over; 48 per cent. is assessed between Rs. 3-8-0 and 4-8-0; and 38 per cent. between Rs. 2 and Rs. 3. Only 534 acres are assessed at the highest rate of Rs. 7.

In dry, the rates of which vary from 4 annas to 2 rupees, the incidence of assessment would be as follows:—

Of the occupied area, only 1,366 acres are assessed at Rs. 2; 30 per cent. is assessed at Rs. 1-4-0; 55 per cent. at 1 rupee; 10 per cent. at As. 12; and the remaining 4 per cent. at 6 and 8 annas an acre.

114. It will appear, then, that the incidence of assessment, both in wet and dry, under the foregoing proposals, would be extremely moderate.

115. The chief advantage claimed for the method of the standard scale is the rapidity and ease with which an appropriate scale for any district, the settlement of which is about to be revised, can be determined; it is necessary to determine the rate for only one sort of soil. If, however, the rates of the scale must be verified as has been now done for every class and sort of soil, the question arises whether it might not be as well to save this trouble and to determine, in the way shown in paragraphs 64 and 98 *supra*, separate and independent scales for each new district without reference to a standard.

116. The following is an abstract of the results of the application of the independent scales for wet and dry referred to in paragraphs 64 and 98:—

Wet or Dry.	Rate per Acre.	Panay.		Madura.		Melur.		District.		Periakulam.		Total.	
		Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.	Area.	Assessment.
	Rs. A. P.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.	Acs.	Rs.
Wet	8 0 0	377	3,016	..	..	..	..	..	..	157	1,256	534	4,272
	6 8 0	1,304	8,478	3,653	23,745	..	..	..	..	449	2,918	5,705	37,092
	5 8 0	1,666	9,162	8,539	46,965	25	138	299	1,643	2,368	13,025	13,611	74,862
	4 8 0	1,471	5,620	8,360	40,376	3,025	14,520	1,483	6,525	2,717	30,227	19,266	96,184
	4 0 0	2,622	10,488	7,890	31,560	3,840	15,360	2,366	9,464	7,098	31,652	24,046	98,524
	3 0 0	2,782	8,346	5,848	16,944	9,464	28,392	2,683	7,899	3,225	9,675	23,202	69,576
	2 8 0	2,180	5,450	6,886	17,215	14,511	36,278	3,698	9,245	1,290	3,225	27,764	69,413
	2 0 0	11	22	4,507	9,014	13,979	27,958	7,911	16,822	208	416	26,612	53,424
	Total ..	..	51,580	46,573	1,84,819	45,284	1,09,491	19,430	56,380	21,294	89,781	140,751	4,91,451
Dry	2 0 0	906	1,812	..	..	..	..	1	2	469	938	1,376	2,732
	1 12 0	1,668	2,902	165	386	..	..	721	1,362	339	683	2,931	5,133
	1 8 0	34,762	52,143	18,107	27,161	15,447	23,170	49,103	73,655	42,935	64,402	160,354	2,40,531
	1 0 0	23,646	23,646	24,770	24,770	60,278	60,278	129,648	1,29,648	51,085	51,085	299,427	2,99,427
	0 12 0	16,541	12,405	2,182	1,637	2,763	2,072	19,324	14,492	11,445	8,584	56,065	42,047
	0 8 0	9,200	4,600	241	121	266	133	3,326	1,663	1,195	598	15,228	7,612
	0 6 0	2,719	1,020	48	18	..	..	387	108	138	38	3,422	1,284
	0 4 0	..	..	..	..	..	..	..	..	..	..	..	..
	Total ..	99,432	1,06,528	46,511	55,092	78,749	85,653	202,610	2,20,930	112,586	1,29,964	539,158	5,98,963
Wet and Dry	..	111,845	1,60,408	91,084	2,38,911	124,030	1,95,140	222,040	2,77,310	134,380	2,19,745	679,909	10,90,414

117. The outcome of this would be, in wet, an assessment of Rs. 4,91,451, or Rs. 25,477 less than that brought out by the application of the standard scale, and in dry, an assessment of Rs. 5,98,963, or Rs. 40,821 in excess of that brought out by the standard scale. In other words, the present wet assessment would, if these independent scales were adopted, be increased by 2 per cent., and the present dry assessment reduced by 4 per cent., the net result for wet and dry being a reduction of a little over $1\frac{1}{2}$ per cent. on the present revenue assessment of the district.

118. So far as the general results go, therefore, it is not very material which of the two methods is adopted. It would seem, however, from the figures recorded at paragraphs 62 and 97, that the tendency of the standard scale is to assess the better soils somewhat too low both in wet and dry land, and to assess the inferior sorts of wet land somewhat too high. For all but the better soils in dry, the results by the two methods are identical.

On the whole, therefore, it would appear to be the better way to determine for each new district, the settlement of which is to be revised, a separate and independent scale framed on the *data* supplied by the settlements of other similarly-conditioned districts, without reference to a standard scale.

Enclosures Nos. 1 to 3.—Statements.

Resolution—dated 26th February 1885, No. 661.

Submitted for the orders of Government.

2. In the report above read, the Director of Revenue Settlement and Agriculture submits his proposals for the settlement of the Madura district, based on the financial results of five out of its six taluks classified and assessed by the method of the standard scale submitted with his letter, No. 2447-47, of 9th August 1879, modified, so far as it relates to dry rates, by the subsequent scale contained in his letter of 6th December 1883, No. 3160-73. At the same time, Mr. Wilson takes the opportunity of amplifying the memorandum appended to his letter of 13th December 1883, No. 3223-78, by giving fuller information regarding the method by which the standard scale was determined, and the results of its application after verification by reference to every class and sort of soil to which the rates of the standard scale were applied.

3. In the first 100 paragraphs of the report, the Director explains fully the system of settlement by the standard scale, and justifies its application. The remainder of the report is devoted to showing how this application works out, and to a comparison of its results with those following on the application of the "independent" wet and dry scales arbitrarily evolved in paragraphs 64 and 96.

4. The net result is that it does not much signify which of the two scales is used. In Madura, the tendency of the standard scale is to assess the better soils somewhat too low both in wet and dry lands, and the inferior kinds of wet lands somewhat too high, while for all but the better soils the results by the two methods are identical. The Director is therefore of opinion that it is better not to adopt the standard scale, but to work out for each district an independent scale framed on the data supplied by the settlements of other similarly-conditioned districts, and in this opinion, it is understood, Colonel Stuart, the Deputy Director, concurs.

5. The only points connected with the settlement of the Madura district which call for remark are the following:—

(*a*) *The Abolition of Grouping of Dry Lands*—(Paragraph 102).—The original proposals contained in the Director's memorandum printed in Board's Proceedings of 19th February 1884, No. 563, contemplate the formation of two groups of dry lands with relation to their proximity to railways or high roads. Subsequent inspection of the district has induced the Director to modify this proposal, and all dry lands are to be treated alike, on the ground that they all share approximately like advantages of rail and road communications (paragraph 54).

(*b*) *The financial Results of the application of the Standard Scale to five Taluks* —(Paragraphs 104 to 106).—The survey has shown an increase in the registered wet and dry areas of 12,384 and 43,409 acres, or 10 and 9 per cent., respectively, while the application of the standard rates shows an increase of wet assessment of Rs. 34,232 or 7 per cent., and a decrease of dry assessment of Rs. 67,851 or 11 per cent. Taking the two together, the nett result is a decrease of revenue of 3 per cent. This, however, will be made good as cultivation of assessed waste progresses, and if the Periyár project is successfully carried out to completion, the wet lands affected by its irrigation, and now classed in the 2nd, 3rd and 4th wet groups, will be transferred to the 1st group, and their assessments raised accordingly, whence a considerable increase of revenue is anticipated.

(*c*) *The Incidence of the proposed Assessments.*—In wet, the proposed average will be Rs. 3-10-9 per acre against Rs. 3-12-2, the present average, while in dry, the change will be from Rs. 1-4-3 per acre, the present average, to Rs. 1-0-7 per acre, a decrease of about 25 per cent.

(*d*) *Comparison of the above with the application of the "independent" scale rates.* —By applying the latter rates, there would be a decrease of "wet" revenue of Rs. 25,477 and an increase of "dry" revenue of Rs. 40,821 as compared with the results of applying the "standard" rates. In other words, the wet assessment would be increased by only 2 per cent., and the dry reduced by only 4 per cent., or, taking the two together, a net reduction of a little over 1½ per cent., instead of 3 per cent., would be arrived at.

6. The Board concur in the conclusion arrived at in the Director's ultimate paragraph.

(A true Copy and Extract.)

(Signed) E. GIBSON,
Secretary.

To the Secretary to Government, Revenue Department,
with three enclosures, to be returned.
Copy to the Director of Revenue Settlement and Agriculture.
" " Collector of Madura.

Read—Proceedings of the Board of Revenue, dated 5th May 1885, Mis. No. 4099 :—

Abstract.—Submitting to Government, with remarks, a statement showing the retail prices of paddy, cholum and cumbu in the Madura district for fasli 1248 to 1293.

Read—Proceedings of the Board of Revenue, dated 2nd June 1885, Mis. No. 5115 :—

Abstract.—Submitting to Government explanation on certain discrepancies pointed out by them in the statement showing the prices of paddy, cholum, &c., in Madura district.

Order—dated 30th July 1885, No. 881, Revenue.

Miscellaneous.

With the first of the papers read above, the Board of Revenue submit the scheme drawn up by the Director of Revenue Settlement and Agriculture for the settlement of the Madura district. It extends to five* out of the six taluks of the district, but the rates are intended to be applied to the remaining taluk of Tirumangalam, the classification of which had not been completed when the report was submitted.

*Madura.	Periyakulam.
Melúr.	Dindigul.
Palni.	

2. In view to arriving at a table of rates in accordance with the procedure approved by Government in G.O., 6th September 1882, No. 944, the Director submitted * proposals in December 1883, based on the classification of two taluks only and proposed to apply the fourth group of the standard scale. The scheme was, however, based on results worked out for a single soil which was less than 1 per cent. of the whole, and the financial result would have been an increase of 27 per cent. in wet assessment and a decrease of 22 per cent. in dry. Subsequently, on consideration of the narrow basis on which the scheme rested, the Director withdrew it and now submits another in which, in order to obviate all objections of the kind and to test as completely as possible the standard table of rates, he has worked out rates for each soil in the manner approved for the determination of the leading rate in the application of the standard table, viz., by taking outturn and cultivation expenses from the sanctioned settlements of adjoining and similarly situated districts and a commutation rate from the price returns of the Madura district. In this way he obtains a table of rates which he calls the "independent scale," and on comparing it with the standard scale, he finds that the fourth group of the standard scale, originally proposed by him to be adopted for wet lands, is too high, and that the fifth group is suitable, though even this under-assesses the best lands and over-assesses the worst. As regards dry lands he proposes to modify the standard scale by the introduction of a Re. 1-4-0 rate between the Re. 1-8-0 and Re. 1 rates, and finds, as in the case of wet lands, that it is necessary to take the fifth instead of the fourth group in the standard scale.

* Board's Proceedings, 19th February 1884, No. 563.

3. The results of the application of the standard scale of rates to the settlement of the Madura district, in which it is used for the first time, show that the process of verification adopted by the Director cannot with safety be dispensed with. The Director therefore proposes that for each district, the settlement of which is taken up in future, an independent scale should be worked out on the data supplied by the settlements of other similarly-situated districts without reference to a standard scale. This proposal is supported by the Board and is accepted by Government.

4. In the case of Madura it makes little difference whether, on the *data* assumed, the fifth group of the standard scale or the "independent scale" framed by the Director is applied. The financial results of the application of the two scales are as follows :—

	Present.	Standard Scale (5th Group.)	Per cent.	Independent Scale.	Per cent.
	Rs.	Rs.		Rs.	
Wet	4,82,696	5,16,928	+ 7	4,91,451	+ 2
Dry	6,25,993	5,58,142	— 11	5,98,963	— 4
Total ...	11,08,689	10,75,070	— 3	10,90,414	— 1½

The increase by survey in wet lands is 10 per cent. and in dry 9 per cent.

5. The defects in the existing assessments are that the wet lands are assessed too low and the dry too high. This is evident from the fact that while only 7 per cent. of the assessed wet land is unoccupied, no less than 37 per cent. of the assessed dry land is unoccupied. The Director recommends the adoption of his "independent scale," but the Government do not consider that this will sufficiently correct existing defects. It gives an average wet assessment of only Rs. 3-7-10, which for a district like Madura, with its facilities for communication and irrigation, is certainly too low. On the other hand, a reduction of only 4 per cent. would, in the opinion of Government, afford inadequate relief to the holders of the admittedly over-assessed dry lands.

6. The low assessment of wet lands, according to the independent scale, is due to the low commutation rate of Rs. 117 per garce adopted with reference to the orders noted on the margin and based on the prices of the twenty years, 1845-46 to 1864-65.

G.O., 20th May 1863, No. 1427.
„ 28th Sept., 1869, „ 2689.

The Right Honorable the Governor in Council is of opinion that the time has now arrived for a reconsideration of the period adopted as the standard, the prices of which should be taken for the determination of the commutation rate. During the twenty years that have elapsed since the close of the period fixed upon in the orders quoted above, the condition of the country has greatly changed, and it seems to the Government to be unreasonable that recent experience should be so completely ignored, as it must be, by adopting the prices of a now remote and differently conditioned period. The Government resolve therefore to direct that henceforth the period to be adopted in all settlements for the determination of the commutation price shall be the twenty non-famine years immediately preceding each settlement. The commutation rate will be the average price for that period less whatever allowance may be considered necessary for the difference between the ryots' and market prices. With the progress of the country and the improvement of communications, this allowance must always tend to grow less and less. If, however, the commutation price thus arrived at should be greater than the lowest rate touched by prices during the standard period, then such lowest rate or some convenient round number slightly less than it should be accepted as the commutation rate without further deduction.

7. Applying this principle to the Madura district, it is observed that the average price of paddy for the last twenty non-famine years was Rs. 171·35 per garce or Rs. 154·2 after a deduction of 10 per cent. on account of the difference between ryots' and market prices. The lowest price touched by paddy during this period was, however, Rs. 123½, or about Rs. 30 less than the average price less 10 per cent. The commutation price of paddy will therefore be taken at Rs. 123½ per garce. Similarly the prices of cholum and cumbu during the last twenty non-famine years have averaged Rs. 160·75 per garce, or Rs. 144·675 after a deduction of 10 per cent. But in 1882-83, the price of these grains was only 108½ per garce. The commutation rate will, therefore, be taken at Rs. 108½.

8. The annexed table shows the different rates of assessment resulting from the adoption of Rs. 123½ as the commutation rate for wet lands :—

Soil.					Outturn in Madras Measures.	Value of Outturn at Rs. 123½ a Garce.	Deductions.		
III.	IV.	V.	VII.	VIII.			One-fifth for Season.	Cultivation Expenses.	Total.
1	2	3	4	5	6	7	8	9	10
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
..	1	..	..	..	1,000	38 9 6	7 11 6	13 3 5	20 14 11
1	2	..	1	..	900	34 11 9	6 15 2	12 11 5	19 10 7
2	3	1	2	1	800	30 14 0	6 2 10	11 11 5	17 14 3
3	4	2	3	2	700	27 0 3	5 6 5	10 10 5	16 0 10
4	5	3	4	3	600	23 2 6	4 10 1	9 2 5	13 12 6
..	..	4	5	4	500	19 4 9	3 13 9	8 4 5	12 2 2
..	..	5	..	5	400	15 7 0	3 1 5	6 8 5	9 9 10
..	..	..	..	..	..	..	..	..	..

Net.	Half Net.	Proposed Scale.	Area (Paragraph 110 of the Director's letter).	Assessment.	Present Assessment.	Difference.	Percentage.
11	12	13	14	15	16	17	18
Rs. A. P.	Rs. A. P.	Rs. A. P.	Acs.	Rs. A. P.	Rs.	Rs. A. P.	
17 10 7	8 13 3	8 8 0	534	4,539 0 0	..	..	..
15 1 2	7 8 7	7 8 0	5,705	42,787 8 0	..	..	..
12 15 9	6 7 10	6 8 0	13,611	88,471 8 0	..	..	..
10 13 5	5 7 8	5 8 0	19,260	1,05,930 0 0	..	..	..
9 0 0	4 11 0	4 8 0	24,046	1,08,207 0 0	..	..	..
7 2 7	3 9 4	3 8 0	23,292	81,522 0 0	..	..	..
5 13 2	2 14 7	2 8 0	27,791	69,477 8 0	..	..	..
..	..	2 0 0	26,512	53,024 0 0	..	..	..
			Total ..	5,53,958 8 0	4,82,696	71,262 8 0	+ 14·7

The financial result is an increase of 14·7 per cent. on the present assessment, which must be considered moderate in view of the increase of 10 per cent. in the area by survey.

9. The different dry rates resulting from the adoption of Rupees 108½ as the commutation rate are shown below :—

Soil.					Outturn in Madras Measures.	Value of Outturn at Rs. 108½ a Garce.	Deductions.		
III.	IV.	V.	VII.	VIII.			One-fifth for Season.	Cultivation Expenses.	Total.
1	2	3	4	5	6	7	8	9	10
						Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1	..	..	..	..	275	9 5 2	1 13 10	3 6 4	5 4 2
2	1	..	..	..	250	8 7 7	1 11 1	3 6 4	5 1 5
3	2	..	1	..	225	7 10 1	1 8 5	3 6 4	4 14 9
4	3	1	2	1	200	6 12 6	1 5 8	3 6 4	4 12 0
5	4	2	3	2	175	5 14 11	1 3 0	3 2 4	4 5 4
..	5	3	4	3	150	5 1 4	1 0 3	2 11 4	3 14 7
..	..	4	5	4	125	4 3 10	0 13 7	2 10 4	3 7 11
..	..	5	..	5	100	3 6 3	0 10 10	2 3 4	2 14 2

Net.	Half Net.	Proposed Scale.	Area (Paragraph 110 of Director's letter).	Assessment.	Present Assessment.	Difference.	Percentage.
11	12	13	14	15	16	17	18
Rs. A. P.	Rs. A. P.	Rs. A. P.	Acs.	Rs. A. P.	Rs.	Rs. A. P.	
4 1 0	2 0 6	2 0 0	1,386	2,772 0 0	..	..	..
3 6 2	1 11 1	1 8 0	2,331	4,396 8 0	..	..	..
2 11 4	1 5 8	1 4 0	1,60,354	2,00,442 8 0	..	..	..
2 0 6	1 0 3	1 0 0	2,99,427	2,99,427 0 0	..	..	..
1 9 7	0 12 9	0 12 9	53,065	42,048 12 0	..	..	..
1 2 9	0 9 4	0 8 0	15,623	7,811 8 0	..	..	..
0 11 11	0 5 11	0 6 0	3,422	1,283 4 0	..	..	..
0 8 1	0 4 0	0 4 0	..	..	..	..	..
			Total ..	5,58,141 8 0	6,25,993	— 67,851 8 0	— 10·8

The financial result is a reduction of 10·8 per cent. on the present assessment, which would, in the opinion of Government, afford all the relief that is necessary for dry lands.

10. The net financial result of the revision of the assessment of the district on this principle would be an increase of 3 per cent. on the present total land-revenue.

11. The Government agree with the Director in thinking that, on the completion of the Periyár project, all irrigation affected thereby should be included in the first group, and that notice should be given accordingly on the introduction of the settlement.

(True Extract.)

(Signed) W. WILSON,
Ag. Secretary to Government.

To the Board of Revenue, with four enclosures returned.
,, the Director of Revenue Settlement and Agriculture.
,, the Superintendent, Revenue Survey.

1885

501

Issued

Read.

Encl.

G.O., 30th July 1885, No. 881.

JULY.

Settlement of Madura.

Orders passed on proposals regarding the —.